ANNUAL COMPREHENSIVE FINANCIAL REPORT



DuPage County, Illinois

Fiscal Year Ended November 30, 2024

Submitted by:

Jeff Martynowicz
Chief Financial Officer

DuPage County, Illinois

Annual Comprehensive Financial Report

November 30, 2024

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DUPAGE COUNTY

FINANCE DEPARTMENT

630-407-6100

www.dupagecounty.gov/finance

May 23, 2025

Dear Chair Deborah A. Conroy, Members of the DuPage County Board, Elected Officials, and Citizens of DuPage County:

The Annual Comprehensive Financial Report (ACFR) for DuPage County, Illinois (County) for fiscal year ended November 30, 2024 is hereby presented. The ACFR has been prepared by County management in accordance with the principles and standards for financial reporting as set forth by the Government Accounting Standards Board and has been audited by independent auditors.

It is the responsibility of County management to ensure that accurate and adequate accounting data is compiled so that the financial statements are prepared in conformity with the Generally Accepted Accounting Principles (GAAP) of the United States. County management is also responsible for the completeness and fair presentation of these financial statements, which includes all disclosures. To the best of my knowledge and belief, the data as presented in the financial statements is accurate in all material respects, presents fairly the financial position and results of County operations as measured by the financial activity of its funds, and provides the reader with disclosure of the County's activities.

County management is responsible for establishing and maintaining an internal control structure designed to ensure that County assets are protected from loss, theft, and/or misuse. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. Reasonable assurance recognizes that the cost of a control should not exceed its possible benefits and that the valuation of cost/benefit is based upon management estimates and judgments.

To obtain reasonable assurance that the County's financial statements are free from material misstatement, an independent audit, which includes examining evidence on a test basis that supports the amounts and disclosures in the financial statements, was performed. The independent auditor's report on the basic financial statements and supplemental statements and schedules, which was issued by the certified public accounting firm of Baker Tilly US, LLP (Baker Tilly), is included in the Financial Section of the ACFR. Baker Tilly has issued an unmodified ("clean") audit opinion on these basic financial statements.

In addition to meeting the requirements set forth, an additional audit designed to meet the requirements of the Single Audit Act Amendments of 1996 and Title II U.S. Code of Federal Regulations (CFR) Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) was performed for fiscal year ended November 30, 2024. Also, in accordance with Section 13.3 of the FY2024 Uniform Grant Agreement, an audit of the "Consolidated Year End Financial Report" was performed as of November 30, 2024.

In accordance with GAAP, County management has prepared a Management's Discussion & Analysis (MD&A). The MD&A provides a narrative introduction, overview, and analysis of the County's financial statements. It immediately follows the independent auditor's report. Since this letter of transmittal is designed to complement the MD&A, it should be read together with the MD&A. This transmittal letter provides an overview of population, government structure, services provided, financial reporting structure, budget process, economic outlook, independent audit list, awards, and acknowledgements.

PROFILE OF DUPAGE COUNTY GOVERNMENT

1) POPULATION

The County was formed on February 9, 1839 out of Cook County by legislative act and became the 77th county established in the State of Illinois (State). In May 1839, the County elected its first County Officers. The estimated population of the County as of July 1, 2024 was 937,142, making it the second most populous county in the State.[1]

2) GOVERNMENT STRUCTURE

The County is a commission form unit of government with express authority established by the Illinois Constitution, Illinois State Statutes, and various ordinances. Its authority is exercised through a legislative body with various powers granted by law. This legislative body is a nineteen-member Board led by its Chair. There are six districts in the County with three elected Board members per district. See *Figure 1*. The Chair and nine other Officials are elected by County voters. All of them serve four-year terms.

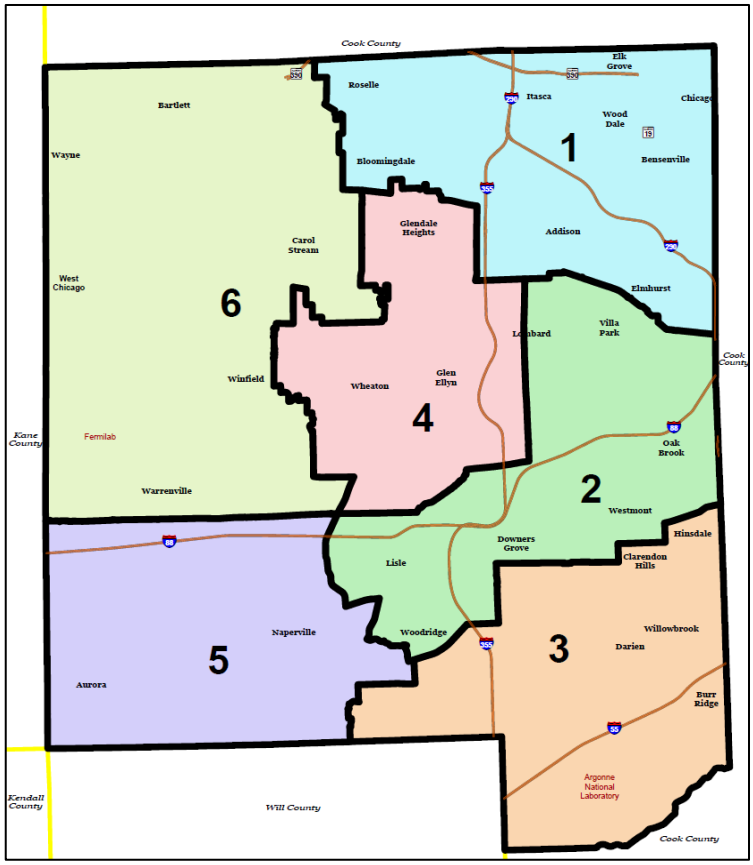


Figure 1

The County is comprised of numerous overlapping jurisdictions, including 15 library districts, 39 park districts, 28 fire districts, and 48 school districts.[2] In addition, there are nine townships wholly within the County and 39 municipalities, 20 of which are wholly within the County.[3] Municipalities account for approximately 73.7% of the County's 336.4 square miles, while the unincorporated areas make up the remaining 26.3%. In the unincorporated areas of the County, the County Board is directly responsible for the building, zoning, public safety, water, sewers, and providing other municipal-type services.

3) SERVICES PROVIDED

The County provides a wide range of public governmental services with an average of 2,106.5 Full-Time Equivalent (FTE) employees in numerous departments and offices serving DuPage County residents. These services and related facilities fall into the general categories of: General Government; Health and Public Safety; Highways, Streets, and Bridges; Public Services; Judicial; Conservation and Recreation; Public Works; and Educational Services. Major departments, offices, and divisions are listed in the following table.

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[1] *QuickFacts: DuPage County, Illinois, July 1, 2024*. United States Census Bureau, <https://www.census.gov/quickfacts/fact/table/dupagecountyillinois/PST045224#PST045224>, 05/05/2025.

[2] *Statistical Section, Schedule I-6*, based on 2023 Tax Levy for FY2024. Excludes Chicago Public Schools.

[3] Geographic Information System data, DuPage County, 05/06/2025.

Functional Areas of Services Provided	
General Government	**Public Services**
• Animal Services	• Building and Zoning
• County Auditor	• Community Services
• County Clerk	• Family Center
• County Treasurer	• Human Services
• Facilities Maintenance	• Veterans Assistance Commission
• Finance	• Workforce Development
• Grounds	**Judicial**
• Human Resources	• 18th Judicial Circuit Court
• Information Technology	• Circuit Court Clerk's Office
• Recorder of Deeds	• Probation
• Supervisor of Assessments	• Public Defender's Office
Health and Public Safety	• State's Attorney's Office
• Campus Security	**Conservation and Recreation**
• Care Center	• Stormwater Management
• County Coroner	**Public Works**
• Health Department	• Public Works
• Office of Homeland Security & Emergency Management	**Educational Services**
• Sheriff's Office	• Regional Office of Education
Highways, Streets, and Bridges	
• Department of Transportation	

4) FINANCIAL REPORTING STRUCTURE

The County has a number of component units and enterprise funds in its financial reporting structure, which are listed in the following table.

Governmental Entity/Fund	Category	Description
Veterans Assistance Commission	Component Unit (Blended)	Provides temporary and supportive financial assistance to eligible veterans and their families.
DuPage County Health Department	Component Unit (Blended)	Provides various health and behavioral services aimed at protecting the health of County residents and its visitors.
DuPage County Airport Authority	Component Unit (Discrete)	Provides general aviation facilities and services to the suburban Chicago area, including corporate aviation service, charter service, local commuter service, and air cargo.
Emergency Telephone System Board	Component Unit (Discrete)	Provides integrated 9-1-1 services to the residents of DuPage County and portions of Cook, Kane, and Will Counties.
Public Works Department	Enterprise Fund	Provides water and sewer services to portions of DuPage County, including sewage collection and treatment with some pumping and distribution of water purchased primarily from the DuPage Water Commission.
Internal Service Fund	Internal Service Fund	Accounts for internal employee health insurance premiums and external retiree health insurance payments.

5) BUDGET PROCESS OVERVIEW

The County's budget is the foundation for financial planning and the County's system of financial control. The budget is prepared annually in accordance with the County's general policies and goals. The Board has statutory control over the annual budget at both the fund and department levels for all expense classifications (i.e., personnel, commodities, contractual services, capital outlay, and debt service). This statutory control ensures that disbursements plus outstanding encumbrances do not exceed approved appropriations.

The General Fund's annual budget is a balanced budget whereby anticipated expenditures, including transfers, are equal to anticipated revenues. The budgeted goal for fiscal year-end cash balance in the General Fund is to be at least 25% of total expenditures plus the following fiscal year's expected transfers to Other Funds. The General Fund provides for reserves that may only be used in the event of a major emergency or in a time of economic distress to help stabilize County operations. A 2/3rd majority vote of the Board is required to use funds from reserves to balance the budget.

The annual budgets for the Special Revenue Funds and the Debt Service Funds provide for predetermined cash reserves. Projected revenues for these Funds are conservative estimates that are based on historical trends, current information, and/or local economic conditions. The Finance Committee approves the proposed final budget, publishes it on the County's website for public inspection, and files it with the County Clerk at least fifteen days prior to Board approval.

The Board is required to approve the County's annual budget, the ordinances governing the appropriations, and the property tax levies prior to the start of a fiscal year. The State of Illinois' Compiled Statutes require any changes made to the approved original appropriations be adopted by a 2/3rd majority vote of the Board. The adopted annual budget and approved appropriations terminate at the close of the fiscal year; however, any remaining appropriated balances remain available for ninety days after fiscal year-end to pay obligations incurred during the fiscal year.

6) ECONOMIC CONDITIONS AND OUTLOOK

The County is in a strong economic position. Over the last year, the County increased its General Fund reserve balance by approximately $2.1 million to $125.3 million at the end of FY2024. This ending reserve balance equals 58.3% of actual expenditures. The County continues to maintain a favorable debt-to-revenue ratio with only $78.7 million of bonded debt outstanding at the end of FY2024. Meanwhile, it has made substantial investments in its campus facilities that have reduced deferred maintenance and improved energy efficiency. Strong reserves, low debt levels, reduced liabilities, long-term investments, and operational efficiencies reflect the County's strong fiscal management and have resulted in the highest-level bond ratings from Fitch Ratings, Moody's Investors Service, and S&P Global Ratings.

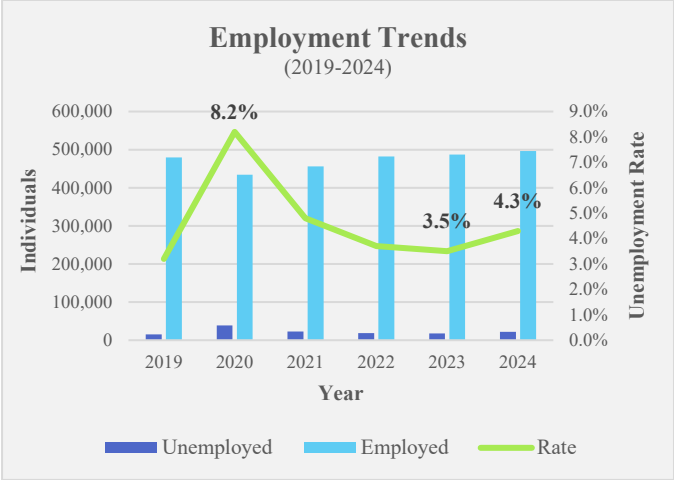


Figure 2

Local Economy – The County's financial position is bolstered by the strength of its local economy. It has a highly educated and highly compensated workforce, which provides resiliency for the local economy. The average per capita personal income for the County is $95,811, making it the third highest in the State of Illinois.[4] It has a highly educated workforce with 93.2% having high school degrees or higher and 51.4% having bachelor's degrees or higher.[5]

The County's local labor market is strong; however, the County experienced a spike in unemployment rates in 2020 due to the COVID-19 pandemic. See *Figure 2*. Since that time, unemployment rates have leveled to near the pre-pandemic rates, with a slight increase of 1.8% in 2024.[6] While the 2024 unemployment rate of 4.3% is an increase over the prior year, it is still well below the statewide average of 5.0% in 2024.[7]

[4] *Regional Data: GDP and Personal Income, 2023.* United States Department of Commerce, Bureau of Economic Analysis, <https://apps.bea.gov/itable/?ReqID=70&step=1#eyJhcHBpZCI6NzAsInN0ZXBzIjpbMSwyOSwyNSwzMSwyNl0sImRhdGEiOltbIlRhYmxlSWQiLCI1MDEiXSxbIk1ham9yX0FyZWEiLCI0Il0sWyJTdGF0ZSIsWyIxNzAwMCJdXV19>, 05/04/2025.

[5] *QuickFacts: DuPage County, Illinois, July 1, 2024*. United States Census Bureau, <https://www.census.gov/quickfacts/fact/table/dupagecountyillinois/PST045224#PST045224>, 05/05/2025.

[6] *Historical Monthly Annual Data: 1990-2024, 2024*, Illinois Department of Employment Security, <https://ides.illinois.gov/resources/labor-market-information/laus/historical-monthly-annual-data.html>, 05/05/2025.

[7] Ibid.

Gross Domestic Product (GDP) numbers have also recovered since the COVID-19 pandemic in DuPage County. As illustrated in *Figure 3*, the following four categories make up 63.8% of the County's $124.3 million annual GDP:

- "Finance, insurance, real estate, rental, & leasing" (19.5%);
- "Professional & business services" (17.2%);
- "Wholesale trade" (15.9%); and
- "Manufacturing" (11.2%).

Except for "Transportation & WHSE" and "Agriculture, forestry, fishing & hunting", which account for only $4.9 million of GDP, all other categories displayed positive growth from prior year. The net all industry GDP increased 5.9% compared to the prior year. Similar to its diversified local workforce, the County benefits from this diversified GDP - making it resilient in periods of economic uncertainty.[8]

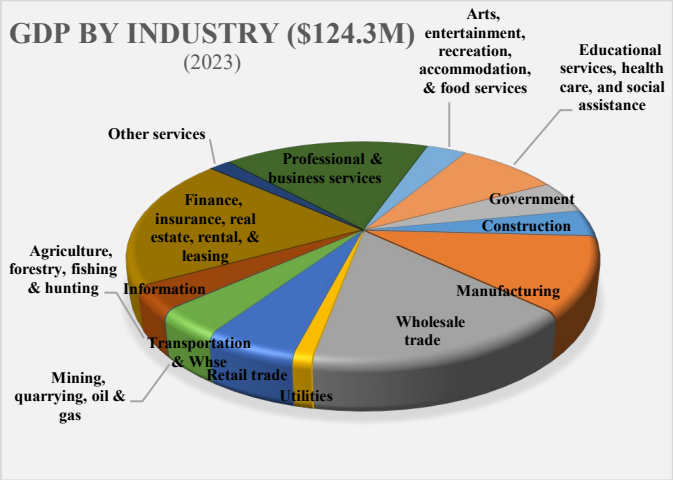


Figure 3

Over the last five years, the County has experienced major fluctuations in its Consumer Price Index (CPI). See *Figure 4*. These changes reflect the impact of the COVID-19 pandemic, and more significantly, the post pandemic period. In the aftermath of the pandemic, prices increased dramatically reaching a 7.6% year-to-year increase in 2022.[9] These record high increases were due to post pandemic shortages and supply chain issues. CPI rates leveled substantially to 3.3% in 2023 and 3.5% in 2024.[10] CPI for Urban Consumers by average across cities saw annual increases in Food (2.9%), Shelter (4.6%), Transportation (7.3%), and Medical Care (3.4%), while seeing slight deflation in Energy and Vehicles.

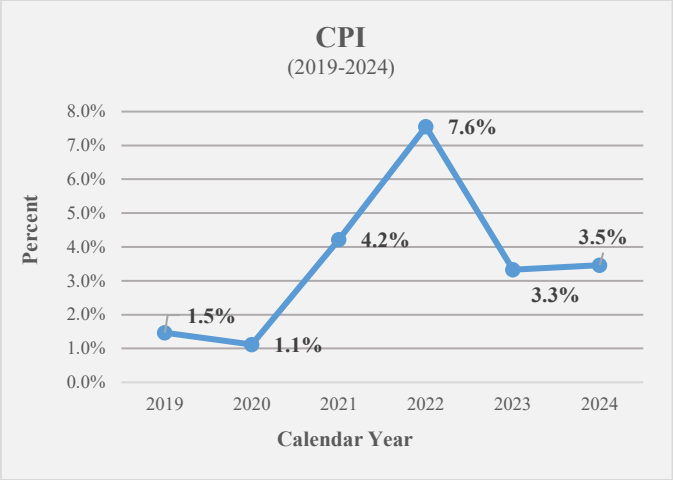


Figure 4

[8] *Gross Domestic Product: All Industries in DuPage County, IL (GDPALL17043) for 2023*. Federal Reserve Bank of St. Louis, updated 12/03/2024, <https://fred.stlouisfed.org/series/GDPALL17043>, 05/04/2025.
[9] *Consumer Price Index for Urban Consumers, not seasonally adjusted, Chicago-Naperville-Elgin*, United States Bureau of Labor Statistics, <https://data.bls.gov/pdq/SurveyOutputServlet>, 05/05/2025.
[10] Ibid.

While post pandemic inflation effects lingered into 2022, sales tax revenues rebounded quickly. See *Figure 5*. By FY2024, sales taxes surpassed pre-pandemic levels in FY2019 by $36.2 million. In FY2024, the County received $138.0 million in sales tax revenue, which accounts for 57.1% of total General Fund revenues. Given that fact, the County could be particularly vulnerable to reduced spending in a period of recession.

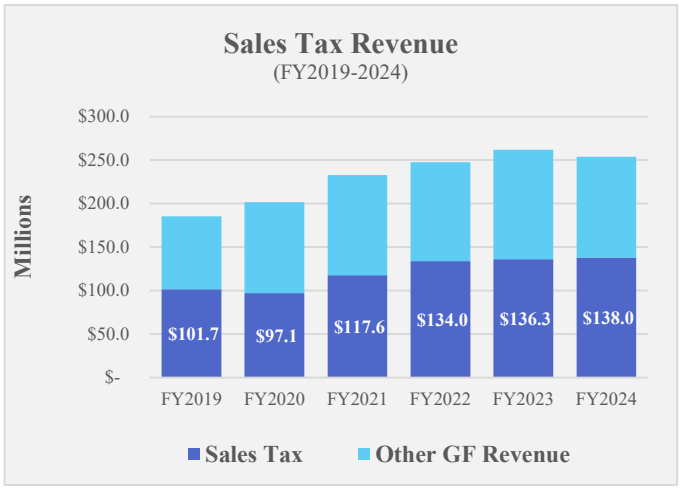


Figure 5

Since FY2019, the General Fund revenues have increased by $68.6 million, which is primarily attributed to sales tax as illustrated by *Figure 5*. In every year since FY2021, General Fund revenues have exceeded budget forecasts, reflecting the County's conservative approach during the unprecedented post pandemic period. This has created reoccurring year-end surpluses for the last six-year period. See *Figure 6*.[11] The County took advantage of these surplus opportunities to fund pay-as-you-go capital construction and address deferred maintenance; however, such surpluses also served to highlight the County's heavy reliance on sales tax revenues.

General Fund expenses have also increased. From FY2019 to FY2024, General Fund expenses increased $74.6 million. This increase is primarily attributed to personnel costs which have increased from $111.4 million in FY2019 to $166.2 million in FY2024. As such, personnel costs alone account for approximately 73.6% or $54.8 million of the total General Fund increase.

General Fund Budget to Actual
(FY2019-2024)

Millions	Revenue		Expenses		Surplus (Deficit)
	Approved	Actual	Approved	Actual	Actual
FY2019	$179.6	$185.3	$179.6	$177.3	$8.0
FY2020	$183.8	$201.5	$183.8	$183.4	$18.1
FY2021	$179.4	$232.8	$179.4	$232.3	$0.6
FY2022	$209.9	$247.7	$209.9	$243.4	$4.4
FY2023	$234.6	$262.1	$234.6	$242.2	$19.9
FY2024	$242.5	$254.0	$244.9	$251.9	$2.1

Figure 6

Since FY2019, total filled headcount has increased by 58 employees. A major source of this increase was the passage of 2021 criminal justice reform law, called the "SAFE-T Act".[12] Mandated by the State of Illinois, the SAFE-T Act increased law enforcement and judicial office headcount.

In addtion to headcount, salaries also increased during this period. In part, this was due to a tight labor market in the post-pandemic period. Like other government agencies, the County responded to labor shortages and vacancies by increasing wages to help recruit and retain staff. In addition, open headcount used to calculate available salary budget has led to budget surpluses by line, which in turn has allowed for substantive salary increases in the form of cost of living adjustments, equity adjustments, raises and title changes. This combination of factors has translated directly into higher fringe benefit cost, which are calcuated off of wages and headcount.

Major Initiatives – Strategic management combined with an influx of federal dollars has helped the County improve its current and future outlook. Federal funding from the American Rescue Plan Act (ARPA) program continued to have a significant impact on the County's budget and operations. This major federal stimulus package provided $179.3 million for the immediate response and long-term recovery to the COVID-19 pandemic. The ARPA Program began in March of 2021 and ends in December of 2026. By the end of FY2024, the County had budgeted/allocated the entire $179.3 million grant and expended $152.9 million. Under the ARPA Program, the County has invested over $22 million in stormwater projects to reduce flooding due to increased rainfall. The County has also used ARPA funds for community development. It has supported numerous programs for mental health, substance use, homeless prevention, job training, economic development, victims of domestic violence, tourism, and food insecurity. In particular, the

[11] In *Figure 6*, the "approved" columns reflect the approved annual budget, which includes transfers and excludes debt-related proceeds and committed fund balance allocations to the Accrued Benefits Fund and Housing Solution Fund.
[12] Public Act 101-0652, 02/22/2021.

County has been united in its efforts to reduce hunger and food insecurity.

Strong Board leadership, commitment, and consensus made food insecurity the highest profile ARPA initiative in FY2024. Despite the end of the pandemic, demand and utilization of area food banks continues to rise. High food and high housing costs are factors contributing to this increased demand.

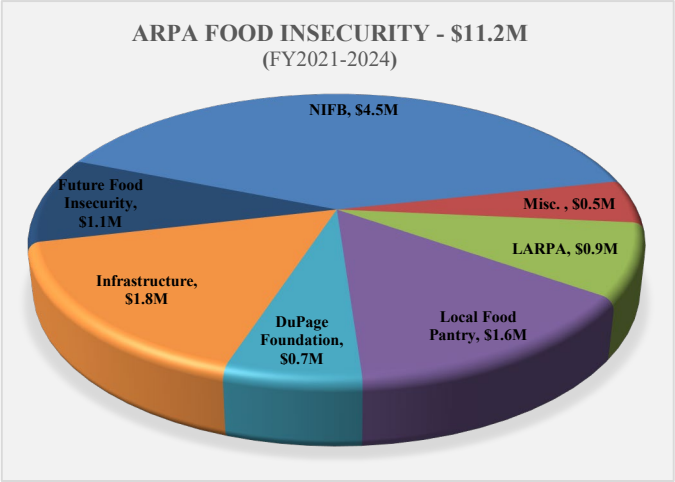


Figure 7

Since receiving ARPA funding in 2021, the County has responded to this need by allocating approximately $11.2 million towards food insecurity. See *Figure 7*. ARPA funds and interest earned from ARPA funds have accounted for $10.6 million of this total. The largest portion of this funding went to Northern Illinois Food Bank (NIFB). Through this program, NIFB has provided 38 local pantries with fresh produce.-In FY2024, the County expended over $3.5 million to address food insecurity.[13] All these moves reflect the County's recognition that food insecurity is a significant problem that will require ongoing financial support even after the pandemic has ceased and the ARPA Program is complete.

In addition to food insecurity, the County has used ARPA funds to make major capital investments. These investments will reduce out-year expenses and liabilities. For example, the replacement of 40-year-old HVAC systems on the main campus in Wheaton and power plant blowers at the Woodridge Public Works facility will improve energy efficiency and reduce deferred maintenance in the future. More significantly, the County has managed major renovations on the Wheaton campus largely without taking on additional external debt. Key projects are highlighted below.

Crisis Recovery Center

The cornerstone of County's ARPA portfolio is the Crisis Recovery Center (CRC). This project is a collaboration between the County and the DuPage County Health Department to construct a $25 million facility at the Wheaton campus. With 60% of the funds coming from ARPA, the CRC reflects an innovative approach to the nationwide mental health care and substance use disorders crisis. Recognizing that some situations require direct face-to-face interaction, the new CRC facility provides a 24-hour place to go for those in crisis. Its innovative model provides a caring, safe, and medically appropriate alternative to an emergency room or jail. With four different entrances for adults, teens, and detainees, as well as four different secure pods for treatment, the facility provides a safe environment for patients and staff. The facility is directly connected to the DuPage County Health Department's crisis respite program allowing for a continuum of care with simple transfers on the campus.

Care Center Renovation

The single largest project in the ARPA portfolio is the renovation of the Care Center. The aged facility was originally built in 1888 as the County Alms House. Currently, the Care Center is used to provide sub-acute skilled care, long-term custodial care, and Alzheimer's special care. The Care Center renovation project totals $30.7 million with 86% of the funding coming from ARPA. The renovated facility will improve infection control, sanitation, ventilation, and social distancing. Investments in this critical infrastructure will benefit Care Center residents, most of whom are elderly Medicaid recipients.

Animal Services Addition

While not the largest ARPA project, the County has used ARPA funding to construction a major 10,000-square-foot addition to its Animal Services facility. This project totals approximately $14 million and is funded through donations, reserves, an interfund loan, and ARPA funds.[14] Highlights of the project include a new intake lobby to limit the spread of disease and provide more privacy, additional dog kennels, an open multipurpose room, and a

[13] $2,894,244.24 through ARPA (DSCC, Infrastructure Round 1 and Round 2, Part 2, NIFB, Conservation Foundation); $542,616.01 through ARPA Interest (Infrastructure Round 2, Part 1); $74,665 through General Funds (HCS Family Services). Total = $3,511,525.25.
[14] The Animal Services Building project was partially financed using an interfund loan from the County's General Fund.

new garage to help the community safely shelter and adopt pets. Animal Services takes in over 2,000 animals annually and has a live release rate of 92%. This project allows for much needed space and future growth of DuPage County Animal Services.

The FY2024 ARPA capital investments reduced liabilities and prevented debt to reduce pressure on future budgets. Over the long-term, these major capital projects will have a lasting impact on the County campus by reducing operating costs, improving efficiency, and eliminating deferred maintenance. Recovering from the pandemic, the County is now better equipped in terms of operations and infrastructure.

Long-term Financial Planning

Approved in March 2024, the County established a new Strategic Plan (Plan) through 2029. The Plan has various strategic objectives including Community Well-Being, Fiscal Responsibility, Thriving Economy, Safe Community, Environmental Stewardship, and Mobility. Initiatives related to these objectives will involve collaboration with community leaders, local government agencies, State agencies, Federal agencies, non-profit organizations, developers, and local businesses. Initiatives will also involve the start of various capital improvement projects focused on the betterment of the community. In terms of Fiscal Responsibility, key objectives include an upgrade of the current Enterprise Resource Planning (ERP) system and an evaluation of alternative/additional revenue streams.

The County also developed a financing plan to replace its Highway Maintenance facility. The new facility will be located on the north end of the County campus and will include a storage facility. The cost of the project is estimated at $82.0 million. To avoid taking on additional external debt, the County has allocated $22.0 million for an interfund loan out of General Fund to finance the project.

Outlook – Despite the strength of the local economy and forward-looking financial planning, the County faces some potential challenges in FY2025 and beyond. The elimination of federal grant programs and/or the reduction of the federal workforce could negatively impact as much as $21.9 million in annual funding, most of which flows through the Community Services Department. As the ARPA Program nears its end, department budgets, ARPA staff salaries, and program operations will all need considered reductions in totality. In addition to the possibility of federal funding cuts, recessionary risks coupled with marginal per capita income improvement compared to inflation could add to uncertainty in the economic outlook especially regarding primary revenue sources such as sales and property tax.

Financial Policies Impacting Current Financial Position – In FY2024, the County overhauled its procurement procedures. Under this initiative, the County made extensive changes to make the procurement process easier to understand for the Procurement Division, County staff, vendors, and the general public. The initiative clarified both purpose and meaning for users, cleaned up outdated language, and created more consistent language across various documents, platforms, and systems. It included: (i) an extensive rewrite of the Procurement Ordinance; (ii) a redraft of all bid forms, vendors forms, and contract documents; (iii) an update of the Procurement Division website; and (iv) county-wide training for staff, department heads, elected officials, and County Board Members on procurement policies and procedures. See *Figure 8*. The County designed this training to not only educate County employees on the new changes, but also to make clear existing procurement rules. The Procurement Division worked closely with the State's Attorney's Office ("SAO") staff as well as with many other staff throughout the County. This collaborative initiative marked the first time in at least a decade that the Procurement Ordinance had been systematically updated. As such, it reflects the County's commitment to consistency and best practices.

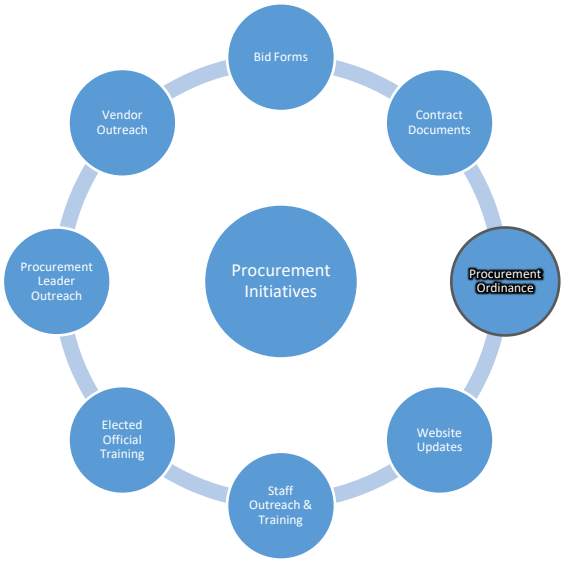


Figure 8

Bond Ratings and Debt Administration – In FY2024, the County's general obligation bonds were upgraded by Fitch Ratings to AAA, reflecting the County's high credit quality and low credit risk. In addition to high bond ratings, the County's outstanding general obligation debt as a percentage of its applicable "Debt Limit" is low. Furthermore, the County has ample reserves. The County ended the year with a

General Fund Reserve balance that totaled $125.3 million. This is 57.1% of operating expenses, which significantly exceeds the County's minimum requirement of 25% as per financial policies. The County is also rated AAA by Moody's Investors Service and AAA by S&P Global Ratings.

7) INDEPENDENT AUDITS

Baker Tilly conducted the FY2024 audits on the following:

- DuPage County, Annual Comprehensive Financial Reports (ACFR)
- DuPage County, Report on Internal Controls
- DuPage County, Single Audit/Report on Federal Awards
- DuPage County Clerk of the Circuit Court, Financial Statements
- DuPage County Department of Public Works, Financial Statements
- DuPage County Department of Public Works, Single Audit/Report on Federal Awards
- Emergency Telephone System Board, Financial Statements
- Veterans Assistance Commission, Financial Statements
- DuPage County Health Department, Financial Statements
- DuPage County Health Department, Single Audit/Report on Federal Awards

Sikich, LLP conducted the audit for year ending December 31, 2024 for:

- Airport Authority, Annual Comprehensive Financial Reports (ACFR)

Links to the audited financial reports are located on the County's website at https://www.dupagecounty.gov/government/departments/finance/financial_reports/.

For more detailed financial analysis, see the Management's Discussion and Analysis section.

8) AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Reporting (Certificate) to DuPage County for its *"Annual Comprehensive Financial Report*" for the fiscal year Ended November 30, 2024. It was the 38th consecutive year that the County was awarded this Certificate. To be awarded the Certificate, the County's Annual Comprehensive Financial Report must have the information needed for a user of the financial statements to be able to assess the County's financial health. I believe that the County's FY2024 Annual Comprehensive Financial Report will continue to meet the requirements of the GFOA's Certificate of Achievement for Excellence in Reporting program.

The County also received the GFOA's Distinguished Budget Presentation Award for its *"FY2024 Financial Plan"* for the 20th consecutive year. To be given this award, the County's Financial Plan must be of the highest quality which reflects both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices.

Lastly, in the last year the County won an excellence award for its 2024 Strategic Plan. The National Association of Counties (NACo) award recognizes counties that have created and communicated a thoughtful and comprehensive annual strategic plan to help improve the services and infrastructure.

9) ACKNOWLEDGEMENTS

My sincere appreciation to County staff and Baker Tilly for their outstanding efforts that contributed in so many ways to this year's audit of the County's financial statements. In closing, thank you Chair Conroy and County Board Members for your continued leadership and commitment to the financial matters of DuPage County.

Respectfully submitted,



Jeffrey A. Martynowicz
Chief Financial Officer

DU PAGE COUNTY, ILLINOIS

ELECTED OFFICIALS
AS OF NOVEMBER 30, 2024

COUNTY BOARD MEMBERS

DEBORAH CONROY, CHAIR

DISTRICT 1
CAHILL, CINDY
CHILDRESS, MICHAEL
TORNATORE, SAM

DISTRICT 2
GARCIA, PAULA DEACON
HONIG, ANDREW
YOO, YEENA

DISTRICT 3
EVANS, LUCY
GALASSI, KARI
KRAJEWSKI, BRIAN J.

DISTRICT 4
ECKHOFF, GRANT
LAPLANTE, LYNN
OZOG, MARY FITZGERALD

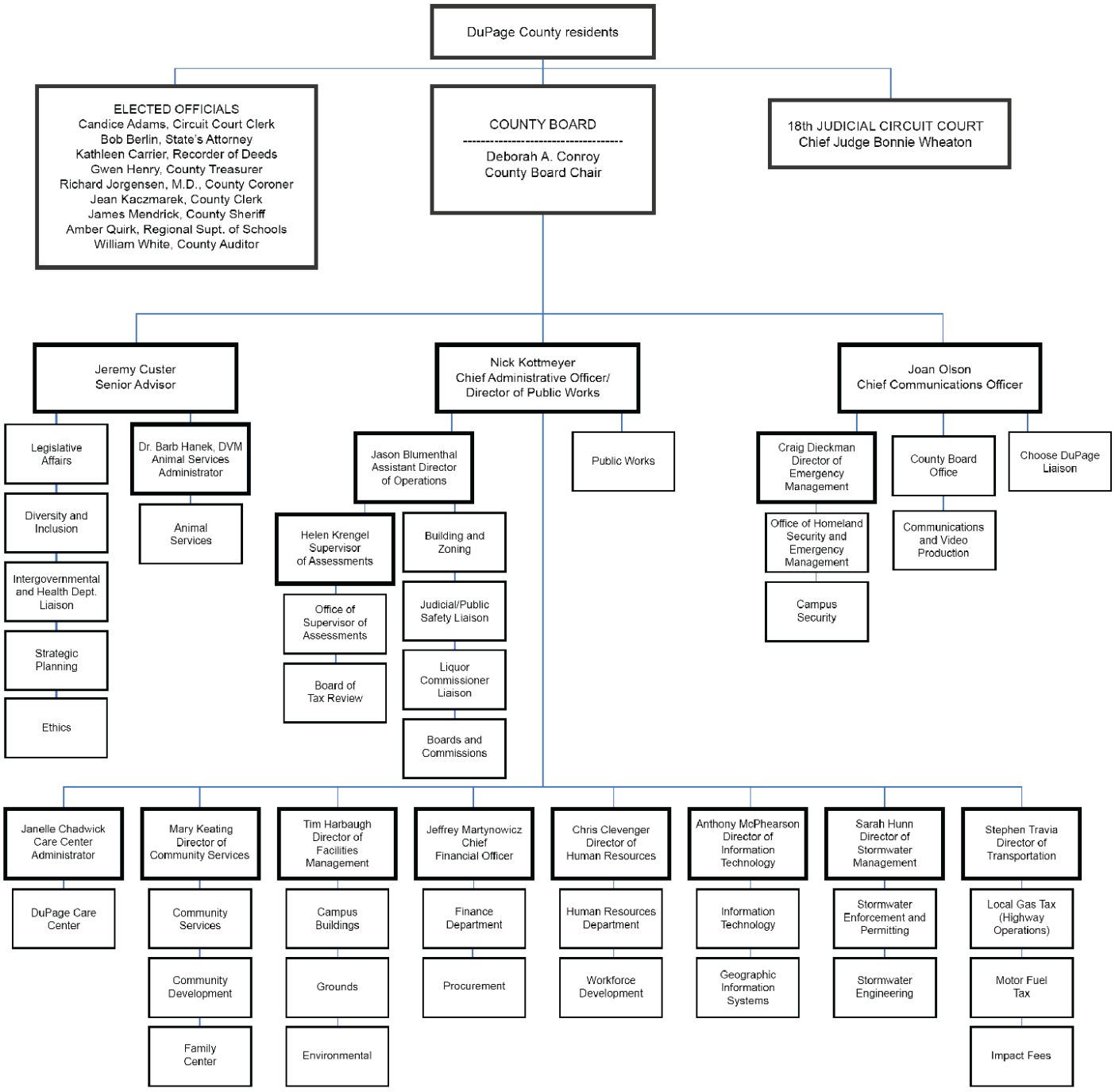
DISTRICT 5
COVERT, SADIA
DESART, DAWN
HAIDER, SABA

DISTRICT 6
RUTLEDGE, SHEILA
SCHWARZE, GREGORY A.
ZAY, JAMES F., JR.

OTHER ELECTED OFFICIALS

STATE'S ATTORNEY	BERLIN, ROBERT B.
RECORDER OF DEEDS	CHAPLIN, ELIZABETH
COUNTY AUDITOR	WHITE, WILLIAM F.
COUNTY TREASURER	HENRY, GWENDOLYN S.
COUNTY CORONER	LUKAS, JUDITH
CLERK OF THE CIRCUIT COURT	ADAMS, CANDICE F.
COUNTY CLERK	KACZMAREK, JEAN A.
COUNTY SHERIFF	MENDRICK, JAMES J.
REGIONAL SUPERINTENDENT OF SCHOOLS	QUIRK, AMBER

Organizational Summary



Departments under County Board report administratively to the County Chairman, who functions as CEO. Departments under County-wide elected officials report administratively to those officials. These include the Sheriff, Coroner, Circuit Court Clerk, State's Attorney, Courts, Regional Superintendent of Schools, Recorder of Deeds, Treasurer, Auditor and County Clerk. The Chief Judge controls various court services, probation and juvenile services including Court Administration, Jury Commission, Drug Court/MICAP, Public Defender and Probation.

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

DuPage County
Illinois

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

November 30, 2023

Christopher P. Morrill

Executive Director/CEO

Independent Auditors' Report

To the Honorable Chair and Members of the County Board of
DuPage County, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of DuPage County (the County), as of and for the year ended November 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the County as of November 30, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the DuPage Airport Authority, a discretely presented component unit. Those statements were audited by other auditors, whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the DuPage Airport Authority are based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards).* Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 3 to the financial statements, changes in the presentation of funds within the financial statements had occurred and adjustments were made to the reporting periods beginning fund balance. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit for the year ended November 30, 2024 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The other supplementary information for the year ended November 30, 2024 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended November 30, 2024, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended November 30, 2024.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County as of and for the year ended November 30, 2023 (not presented herein), and have issued our report thereon dated May 30, 2024, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information. The other supplementary information for the year ended November 30, 2023 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2023 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended November 30, 2023.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Oak Brook, Illinois
May 23, 2025

As management of DuPage County, Illinois (County or DuPage County), we offer readers of the County's financial statements a narrative overview and financial statement analysis for fiscal year ending November 30, 2024. We encourage readers to consider the information presented here in conjunction with the transmittal letter, financial statements, and notes to the financial statements.

FY 2024 FINANCIAL HIGHLIGHTS

- Total Governmental and Business-Type Activity Net Position increased to $1.4 billion by end of FY2024. This is a $128.5 million increase in net position. This increase is primarily due to general revenues, primarily in the form of taxes, exceeding program net losses. Program expenses exceeded program revenue by $248.3 million in FY2024 whereas in FY2023 expenses exceeded program revenue by $266.8 million. General revenues, such as taxes, increased as an aggregate, by $36.2 million, or 10.6%, to $376.8 million. Program expenses decreased from $500.0 million to $490.6 million, which featured primarily increases in General Government expenses by $42.8 million, or 53.9% and was offset with decreases in Health and Public Safety by $35.1 million, or 17.5% and decreases in Conservation and Recreation by $7.1 million, or 78.1%.

- Governmental and Business-Type Funds, the total assets and deferred outflows of resources increased $20.0 million, or 1.0%, to $1.9 billion. This is primarily due to an increase in the total capital assets, net of depreciation increasing by 35.9 million, or 3.9%, as well as an offset by a decrease in the deferred outflows related to pensions by $27.8 million, or 16.9%. The total liabilities and deferred inflows of resources decreased by $108.7 million, or 16.1%, to $564.4 million. This is primarily due to a decrease in unearned revenue by $52.9 million, or 57.3%, and a decrease in net pension liability by $58.1 million, or 21.5%.

- The County's total operating budget for FY2024 was $625.0 million, which was $40.9 million above the FY2023 budget. The original budget for the General Fund, the County's main operating fund and primary funding source for Elected Officials and support functions, totaled $244.9 million. This includes the Housing Solution program in FY2024 and was a $10.2 increase over the FY2023 budget of $234.6 million. The General Fund budget represented approximately 38% of the total operating budget for FY2024. Actual revenues for the General Fund were $11.4 million higher than the budget, excluding other financing sources. Total General Fund expenditures were $15.2 million less than the original budget.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This section is an introduction to the County's basic financial statements. The reporting framework of the financial statements focuses on the County as a whole (countywide) and on the County's individual funds. This framework provides the reader (1) an overview, which is similar to a private sector business, of the County's finances; (2) answers to meaningful questions about the County's financial position and its activities; and (3) an understanding of the relationship between the County as a whole and the County's individual funds.

DuPage County's basic financial statements consist of the following three sections:

1. Countywide Financial Statements
2. Fund Financial Statements
3. Notes to Financial Statements

In addition to the above, the Annual Comprehensive Financial Report includes Required Supplementary Information, Notes to Required Supplementary Information, Supplementary Information, and an (unaudited) Statistical Section.

COUNTYWIDE FINANCIAL STATEMENTS

As mentioned above, the following Countywide Financial Statements are designed to provide the reader with an overview, which is similar to a private sector business, of the County's finances.

Statement of Net Position - The Statement of Net Position presents information on all County assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. The change in net position is a useful measure for determining if the County's financial position has improved or deteriorated over a period of time. Non-financial factors, such as government rules and regulations and the condition of the County's capital assets, should also be considered when assessing the County's overall financial health.

Statement of Activities – The Statement of Activities presents information on how the County's net position changed during the fiscal year. All changes in net position are reported at the time the underlying event occurs without regard to the timing of the related cash flow; therefore, revenues and expenses may be reported in the statement for some transactions that provide cash flow only in future years, such as revenues for uncollected taxes, expenses for compensated absences that have been earned but not used, and expenses related to pension obligations.

The Countywide Financial Statements report the following activities and/or types of programs.

PRIMARY GOVERNMENT

Governmental Activities – Most services provided by the County are reported as governmental activities in the Countywide Financial Statements. The County is responsible for providing the following types of services: a.) public health and safety; b.) highway, streets, and bridges; c.) public and educational; d.) judicial; and e.) conservation and recreation. The DuPage County jail, crime laboratory, court system, and DuPage Care Center are all operated by the County. The County also provides sheriff law enforcement services; construction and maintenance services for highways, streets, and infrastructure within the County; and regulation and monitoring services of new construction within unincorporated DuPage County, Illinois.

General government functions and interest and fiscal charges are also reported as governmental activities in the Countywide Financial Statements. Some of the activities provided by these functions include managing County facilities; assessing, levying, collecting, and distributing property taxes; and maintaining official records for all real estate located in DuPage County, Illinois.

Business-Type Activities – The Water and Sewerage System of DuPage County, Illinois (Public Works) is a business-type activity of the County. Public Works was established as an Enterprise Fund to account for user fees charged to customers for providing water and sewer services to areas within DuPage County. The fees cover nearly all of Public Works' operating costs. A Public Works Committee oversees the operational, planning, and policy activities.

COMPONENT UNITS

A component unit is a legally separate entity for which the County is financially accountable, and, therefore, is required to be included in the County's Annual Comprehensive Financial Report. Component units are reported in the Countywide Financial Statements using one of the following two methods –

blended or discretely presented. A blended component unit is one that is an integral part of the primary government, whereas a discretely presented component unit is not as closely aligned.

Blended Component Units – The Health Department is a blended component unit of the County that provides physical, mental health, and behavioral health services to County residents. The Veterans Assistance Commission provides support services to veterans and their families for County residents.

Discretely Presented Component Units - The Countywide Financial Statements present the following discretely presented component units: a.) DuPage County Emergency Telephone System Board, which provides 9-1-1 emergency telephone services to the residents of DuPage County and portions of Cook, Kane, and Will counties, excluding the incorporated cities of Aurora and Naperville and b.) DuPage Airport Authority, which manages the DuPage Airport in West Chicago, Illinois.

FUND FINANCIAL STATEMENTS

The Fund Financial Statements are designed to report groupings of related accounts used to account for resources that have been segregated for specific activities or programs. The County uses fund accounting to ensure and show that it is following budgetary and other financial-related legal requirements. All County funds are categorized into one of the three following fund classifications: governmental, proprietary, or custodial.

Governmental Funds – Governmental funds account for primarily the same functions that are reported as governmental activities in the Countywide Financial Statements. Most services provided by the County are reported in the Governmental Funds Financial Statements. The Governmental Funds Financial Statements focus on how cash and other financial assets may be readily converted into available resources to finance the County's short-term needs of its various programs and activities. These statements also focus on account balances at the fiscal year-end that may be used for either current or future spending.

Because the focus of the Governmental Funds Financial Statements is more limited than the focus of the Countywide Financial Statements, the financial statements are useful when comparing data and information for the governmental funds with similar data and information for governmental activities. The comparison allows the reader to understand more fully the long-term impact of the County's short-term financing decisions. The Governmental Funds Balance Sheet and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation making this comparison between the governmental funds and the governmental activities more straightforward.

The County has established several individual governmental funds that are organized according to the following types – Special Revenue, Debt Service, Capital Projects, and Custodial. The General Fund, one of the County's major funds, is presented separately in the Governmental Funds Balance Sheet and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances. Some of the Funds included in the General Fund are: Sheriff's Law Enforcement Department Fund, State's Attorney's Office Fund, Facilities Management Fund, and the Circuit Court Fund.

The following additional major governmental funds are also reported separately in the Governmental Funds Financial Statements:

- Health Department Fund - The Health Department Fund accounts for the physical, mental health, and behavioral health services that are provided to County residents. This Fund includes the Health Department's General Fund.

- DuPage Care Center Fund - The DuPage Care Center Fund accounts for the quality long-term care and short-term rehabilitative services that are provided to County residents.

- American Rescue Plan Fund - The Coronavirus State and Local Fiscal Recovery Funds (also known as American Rescue Plan or ARPA) accounts for federal government funds received from the U.S. Department of the Treasury in accordance with the American Rescue Plan Act, which was created in response to the COVID-19 pandemic. The restricted funds were used for the necessary expenditures that were incurred as a result of the COVID-19 pandemic.

Data from the other governmental funds is combined and presented into a single column as Total Non-Major Governmental Funds. The data for each of the non-major governmental funds is provided in the Combining Balance Sheet; Combining Statement of Revenues, Expenditures, and Changes in Fund Balance; and Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual.

Proprietary Funds – Proprietary Funds account for services provided by the County for which it charges a fee. The data and information presented in the Proprietary Funds is similar to the data and information presented in the Countywide Financial Statements; however, the data and information is presented in more detail. Two Proprietary Funds are presented in the Governmental Funds Financial Statements - an Enterprise Fund that accounts for the operations of Public Works and an Internal Service Fund that accounts for health insurance benefits provided to employees on a cost reimbursement basis.

Custodial Funds – Custodial Funds account for resources held by the County. The County acts as an agent for either various entities or for the benefit of outside parties. A separate unit of government created and authorized under state or federal law may control some of the County's custodial funds. Because custodial funds are not available to support County programs, the funds are not reported in the Countywide Financial Statements.

NOTES TO FINANCIAL STATEMENTS – The Notes to Financial Statements provide additional information needed for the reader to understand more fully the data presented in the Countywide Financial Statements and Fund Financial Statements.

REQUIRED SUPPLEMENTARY INFORMATION – In addition to the Basic Financial Statements and Notes to the Financial Statements, the Required Supplementary Information section presents certain historical information with respect to the funding of the County's multi-employer defined benefit plans – Regular Retirement Plan, Sheriff's Law Enforcement Personnel Retirement Plan, and Elected County Official Retirement Plan. All of the retirement plans are administered by the Illinois Municipal Retirement Fund (IMRF), which is a Fund created by the State of Illinois for the purpose of providing retirement benefits to qualified employees. This section includes information on County contributions made to the IMRF, the net change in total pension liability, and the change in the implicit total OPEB liability.

The Budgetary Comparison Information Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual for the major funds are also presented in this section.

SUPPLEMENTARY INFORMATION – The Supplementary Information section is a more detailed presentation of information that is included in the financial statements for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Custodial Funds.

(UNAUDITED) STATISTICAL SECTION – The (unaudited) Statistical Section presents operational, economic, and historical data that provides the reader with a framework for assessing the County's economic condition.

COUNTYWIDE FINANCIAL ANALYSIS

Net Position

As noted in the Overview of the Basic Financial Statements section of this narrative, the change in net position is a useful measure for determining the County's long-term financial health and fiscal sustainability. The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $1.4 billion on November 30, 2024, which represented an increase of $128.5 million from the prior year. Historical trends of the County's net position can be found in Schedules I-1 and I-2 of the Statistical Section.

The following is a comparative Summary Statement of Net Position for the County for FY2024 and FY2023.

DuPage County, Illinois
Summary Statement of Net Position
Year Ended November 30
(in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
ASSETS						
Current and other assets	$ 779.3	$ 771.8	$ 42.1	$ 37.5	$ 821.4	$ 809.3
Capital assets, net	838.4	814.4	121.9	110.0	960.3	924.4
Total assets	1,617.7	1,586.2	164.0	147.5	1,781.7	1,733.7
Deferred outflows of resources	136.2	163.5	2.7	3.4	138.9	166.9
Total assets and deferred outflows	1,753.9	1,749.7	166.7	150.9	1,920.6	1,900.6
LIABILITIES						
Current and other liabilities	130.1	173.3	9.1	9.0	139.2	182.3
Long-term liabilities	319.6	393.0	27.5	23.8	347.1	416.8
Total Liabilities	449.6	566.3	36.6	32.8	486.3	599.1
Deferred inflows of resources	75.3	72.3	2.7	1.7	78.0	73.9
Net Position						
Net Investment in capital assets	743.8	709.3	97.9	90.4	841.7	799.7
Restricted	249.7	219.4	3.1	3.8	252.8	223.2
Unrestricted (deficit)	235.1	182.6	26.4	22.1	261.5	204.7
Total Net Position	$ 1,228.6	$ 1,111.3	$ 127.4	$ 116.3	$ 1,356.0	$ 1,227.6

Note: Columnns/rows may not foot/cross-foot due to rounding.

As noted in the schedule, the County's net position is reported in the following categories:

1. Net investment in capital assets – The County's net investment in capital assets represents its investment in capital assets at depreciated cost less any outstanding debt used to acquire the capital assets, net of any unspent debt proceeds. The increase in the County's net investment in capital assets of $42.0 million was primarily due to an increase in Total Primary Government Construction in Progress (CIP) projects. Some notable CIP include the Animal Services shelter renovation and expansion project, HVAC replacement, and road improvement projects.

   Special service area water and sewer projects are funded by general obligation bonds that are issued by the County, and, accordingly, the long-term obligations are presented as governmental activity, and the capital assets are presented as business-type activity.

Because the County's investment in capital assets is net of capital-related debt, and also because the capital assets are not available for spending, resources for debt service payments must be provided from other revenue sources.

Additional information on the County's capital assets and long-term obligations can be found in Note 3 to the Financial Statements.

2. Restricted Net Position – Restricted net position represents resources that are subject to substantive external restrictions as to how these resources are to be used. The County's restricted net position on November 30, 2024, was $252.8 million, or 18.6% of total net position. 49.6% of this restricted balance is for highways, streets, and bridges.

3. Unrestricted Net Position – The remaining balance of total net position on November 30, 2024, was $261.5 million.

The following schedule of Revenues, Expenses, and Changes in Net Position is a comparative schedule for Governmental Activities and Business-Type Activities for FY2024 and FY2023.

DuPage County, Illinois
Revenues, Expenses & Changes in Net Position
For the Fiscal Year Ending November 30
(in millions)

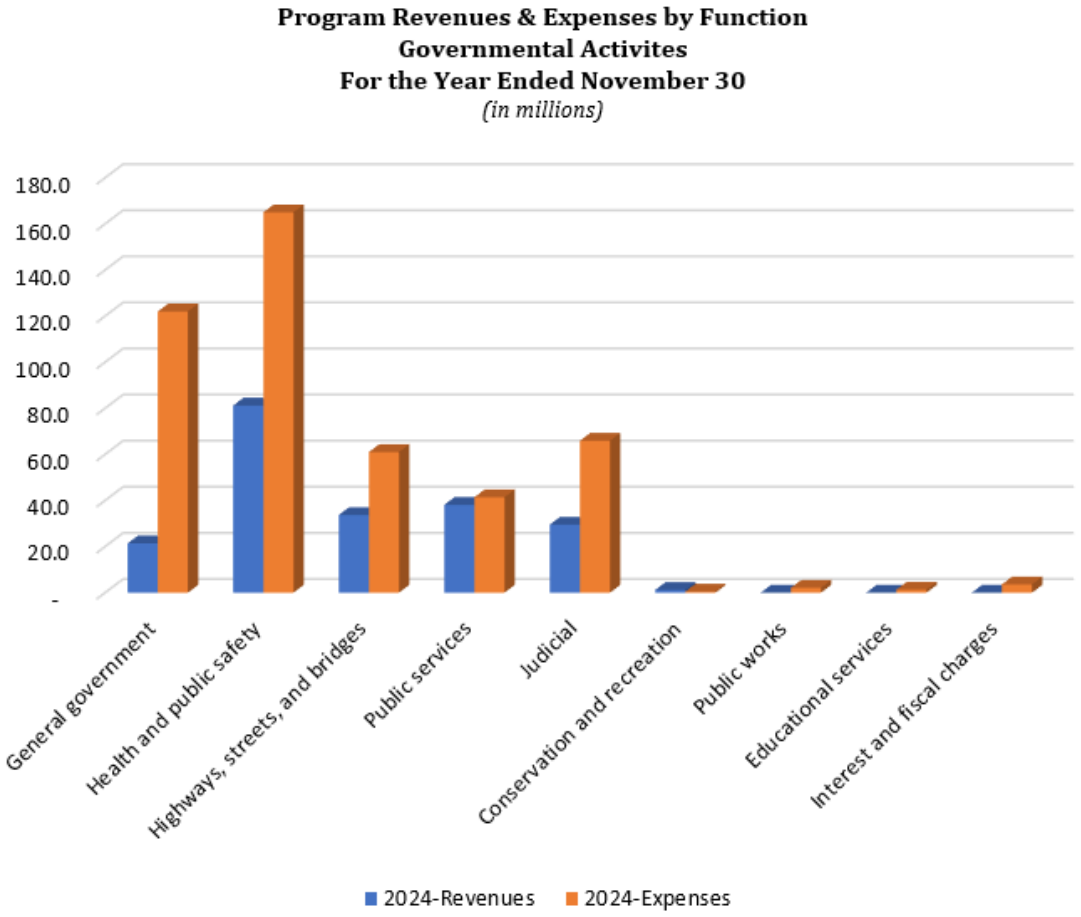
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
REVENUES						
Program Revenues						
Charges for services	$ 75.3	$ 70.7	$ 30.6	$ 30.1	$ 105.9	$ 100.8
Operating grants and contributions	124.8	128.5	-	-	124.8	128.5
Capital grants and contributions	5.1	3.2	6.6	0.8	11.7	4.0
Total Program Revenues	205.1	202.4	37.2	30.9	242.3	233.3
General revenues:						
Taxes:						
Property Taxes	71.5	66.1	-	-	71.5	66.1
County sales taxes	138.5	136.4	-	-	138.5	136.4
Local gasoline taxes	38.2	37.0	-	-	38.2	37.0
Other taxes	8.4	8.4	-	-	8.4	8.4
Income taxes	16.3	15.3	-	-	16.3	15.3
Personal property replacement taxes	6.0	10.2	-	-	6.0	10.2
American Rescue Plan Fund	52.7	32.4			52.7	32.4
Total Tax Revenues	331.6	305.9	-	-	331.6	305.9
Other General Revenues						
Investment income	26.7	21.6	1.0	0.7	27.7	22.3
Gain (Loss) on disposal of assets	0.3	-	-	0.1	0.3	0.1
Miscellaneous	17.2	12.0	-	-	17.2	12.0
Total Other General Revenues	44.2	33.6	1.0	0.8	45.2	34.4
Total Revenues	580.9	541.8	38.2	31.7	619.1	573.5
EXPENSES						
Governmental Activities:						
General government	122.2	79.4	-	-	122.2	79.4
Health and public safety	164.8	199.9	-	-	164.8	199.9
Highways, streets, and bridges	61.0	63.0	-	-	61.0	63.0
Public services	41.4	44.2	-	-	41.4	44.2
Judicial	65.9	69.9	-	-	65.9	69.9
Conservation and recreation	2.0	9.1	-	-	2.0	9.1
Public works	0.5	0.3	-	-	0.5	0.3
Educational services	1.3	1.5	-	-	1.3	1.5
Interest and fiscal charges	3.6	4.0	-	-	3.6	4.0
Business-Type Activities:						
Water and sewerage system	-	-	27.8	28.8	27.8	28.8
Total Expenses	462.8	471.2	27.8	28.8	490.6	500.0
Net operating income (loss)	118.1	70.6	10.4	2.9	128.5	73.5
Transfers	(0.6)	(0.8)	0.6	0.8	-	-
Change in Net Position	117.4	69.9	11.0	3.7	128.4	73.6
Net position - beginning	1,111.3	1,041.4	116.3	112.6	1,227.6	1,154.0
Net position - ending	$ 1,228.7	$ 1,111.3	$ 127.3	$ 116.3	$ 1,356.0	$ 1,227.6

Note: Columns/rows may not foot/cross-foot due to rounding.

Governmental Activities

The net position of governmental activities on November 30, 2024, was $1.2 billion. Revenue continued to exceed expenses as an aggregate, increasing net position by $117.4 million. The rate of change in net position has increased compared to 2023. This is primarily due to a decrease in Operating Expense by $8.5

million, and an increase in general tax revenues by $25.8 million. The following chart presents program revenues and expenses by function for governmental activities for fiscal year ended November 30, 2024.

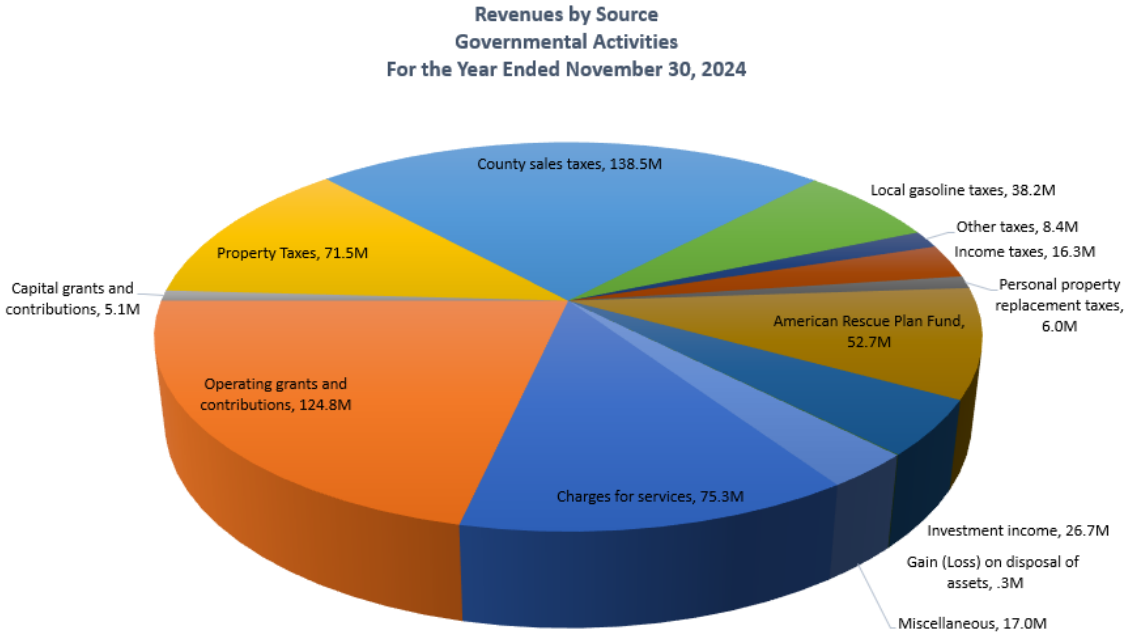


Program revenues are derived from the program itself or from sources outside the County's tax base that are directly related to the program. Program revenues reduce the costs of the function that would need to be funded by County general revenues. The graph shows that all programs/functions are partially funded by general revenues of the County. The following are the three basic sources of program revenue:

- Charges for services
- Program-specific grants and contributions
- Earnings on investment that must be spent on specific programs

Program revenues, which accounted for 39.2% of total revenues in FY2024, increased by approximately $2.7 million. The two largest components of program revenues are operating grants/contributions from various federal and state agencies, and charges for services. Operating grants/contributions decreased $3.7 million from the prior year and charges for services, consisting of fees, fines, licenses, and permits, increased $4.6 million.

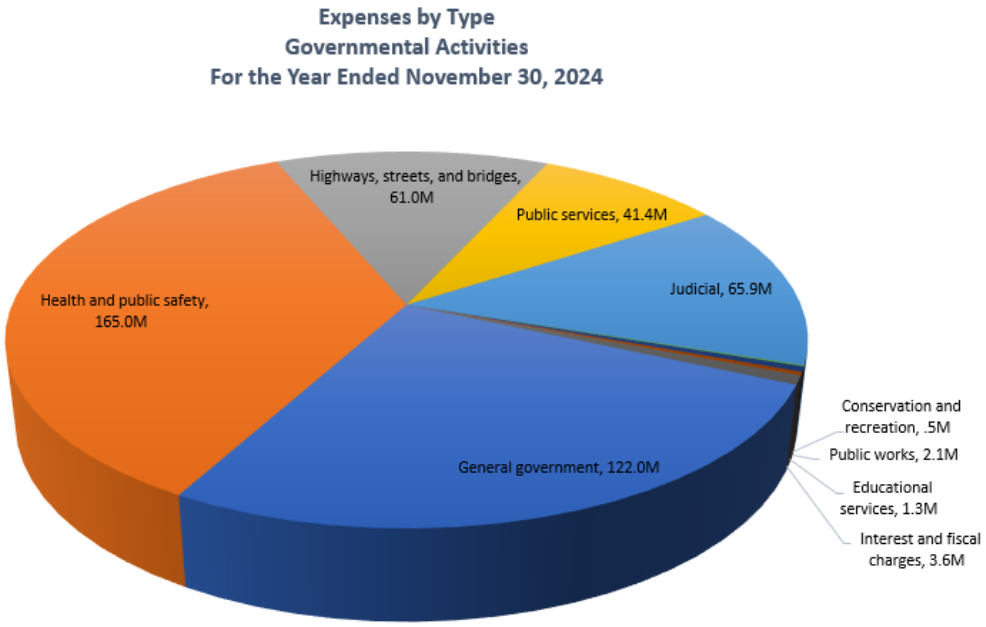
Total revenues for governmental activities increased approximately $38.8 million from the previous year. The increase in total revenues was due to an increase in American Recue Plan Fund Revenue. The following chart presents revenue by source for governmental activities for the fiscal year ending November 30, 2024.



County sales taxes, which are usually the County's largest tax revenue source, increased by $2.1 million, or 1.6%, more than the prior year. The primary increase in Sales Tax revenue was due to an increase in private sector spending.

The County's second largest tax revenue source, property taxes, was $5.4 million or 8.2% higher than the prior year of $66.1 million. The increase in property tax revenue is due to a one-time 2022 tax abatement of $5.0 million reducing FY2023 revenue not occurring in 2024. Other general revenues increased by $10.4 million which was caused by investment income and miscellaneous income.

The following chart presents expenses by type for governmental activities for the fiscal year ending November 30, 2024.



Total expenses for all governmental activities were $462.8 million for FY2024, which represented a small decrease of approximately $8.4 million from the prior year. The decrease in expenses is summarized by general government expenses increasing but was largely offset by decreases in the Health and public safety, Judicial, Conservation and Recreation, Public services and Highways, streets, and bridges categories.

Business-Type Activities

The County's business-type activity includes the Water and Sewerage System of DuPage County, Illinois (Public Works), which consists of sewage collection and treatment facilities, water pumping connections facilities to the DuPage Water Commission, and water distribution facilities in certain areas of DuPage County.

The net position of the County's business-type activities on November 30, 2024, was $127.3 million, which represented a $11.0 million increase during the year. The increase in net position is due to the Sewer Operating Revenue exceeding Operating Expenses primarily from Capital grants and contributions increasing from $0.8 million to $6.6 million in FY2024. Charges for Services for Public Works increased by $0.5 million in FY2024 compared to FY2023 and is $2.9 million higher than operating expenses by itself.

Public Works' operating revenues and operating expenses remained very consistent when comparing FY24 to FY23. There were some notable differences in nonoperating revenues. These included higher returns from investment income. In FY23 there was $0.7 million in investment income and in FY24 there was $1.0 million, representing a 44.8% increase.

Additional information and data related to the County's business-type activity can be found in the financial statements for The Water and Sewerage System of DuPage County, Illinois which are available on the County's website at www.dupagecounty.gov/government/departments/finance/.

FINANCIAL ANALYSIS OF COUNTY FUNDS

As noted in the Overview of the Basic Financial Statements section of this narrative, the County uses fund accounting to ensure and show compliance with budgetary and other financial-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on current inflows, outflows, and resources available for spending. This information is useful in assessing the County's financing needs. The unassigned fund balance at year-end can measure net resources available for discretionary future spending. The County reports the following governmental funds: General Fund, Health Department Fund, Care Center Fund, American Rescue Plan Fund, and Non-Major Governmental Funds.

On November 30, 2024, the County's Governmental Funds reported a combined fund balance of $538.0 million. The combined fund balance increased $48.5 million, or 9.9%, from the prior year. Of the total combined fund balance: $4.2 million is non-spendable, $235.8 million is restricted, $193.9 million is committed, $6.4 million is assigned and $97.7 million is unassigned.

Total revenues for all governmental funds for FY2024 were $572.3 million, which represented an increase of $36.1 million, or 6.7%, from FY2023. Most of the increase in revenues was due to an increase of $19.8 million in ARPA funds and $8.0 million higher from Non-Major funds revenue. 42.2% of total revenues are reported in the General Fund. Total revenue in the General Fund increased by $5.5 million, or 2.3%.

Total expenditures for all governmental funds were $530.8 million, which represented an increase of $48.2 million, or 10.0%, from FY2023. Increases were across all major fund total expenditure categories and the aggregate of nonmajor funds.

The General Fund is the County's chief operating fund used to account for all financial resources that are not accounted for in another fund. The fund balance of the General Fund on November 30, 2024, was $125.3 million, which was largely unassigned funds. The balance represented an increase of $2.1 million, or 1.7%, from the prior year as adjusted to include Housing Solutions Fund. General Fund total revenues and total expenditures for FY2024 were $241.7 million and $214.7 million, respectively. Total revenues increased by $5.5 million and total expenditures increased by $22.1 million.

The following explains the increases and decreases of the County's Governmental Funds revenues and expenses when compared to FY2024.

General Fund

Sales tax increased by $1.7 million and Property tax revenue increased by $5.2 million. As stated earlier, the primary increase in Sales Tax revenue was an increase in private sector spending.

General government expenditures increased by $5.2 million, Public Safety increased by $3.8 million, Judicial increased $5.0 million, and Capital outlay increased $4.6 million compared with FY2023.

Other Major Governmental Funds

The Health Department Fund's fund balance increased by $1.7 million, which represents a 4.9% increase compared to FY2023. Total revenue increased by $1.6 million, which represents a 3.0% increase. Total expenditures increased $14.3 million, which represents a 27.2% increase. This increase in expenditures is primarily due to an investment in Capital Outlay of both facility infrastructure and IT software assets. Most of the fund balance is classified as committed.

The Care Center Fund's total revenues increased by $1.2 million and total expenditures increased by $2.7 million. The General Fund continued to provide support to the DuPage Care Center and contributed $3.0 million in FY2024. The increase in revenue was directly related to an increase in Managed Medicaid rates. The increase in expenditures is largely due to updating the Care Center building infrastructure. The majority of the fund balance of the Care Center Fund is classified as committed.

ARP fund balance increased by $3.5 million. Revenue increased by $19.8 million. Expenditures increased by $9.0 million. Transfers Out increased $10.5 million. Generally, revenue and offsetting expenditures and transfers out are close in amount since revenue recognition is based on the recognition of unearned revenue received in prior years being attributed towards encumbered projects. The difference and increase in net position are due to the interest earned of $4.2 million related to ARP funds not having comparable recognition requirements for utilization allowing for positive earnings. The County was allocated $179.3 million to be spent between March 3, 2021, and December 31, 2026. As of the end of FY2024, the County has spent 84.8% of the allocated amount.

Non-Major Governmental Funds

The aggregate of Non-Major Governmental Funds had a total increase in fund balance of $37.8 million which represents a 12.6% increase over FY2023. Revenue increased $8.0 million which represents a 4.6% increase compared to FY2023. Expenditures increased $0.2 million which represents a 0.1% increase compared to FY2023 as adjusted with Housing Solutions Fund. $223.3 million of the fund balance is considered restricted and $113.7 million is considered committed.

Of the increased expenditures, the most significant changes occurred in Capital Outlay which decreased by $10.9 million and was offset by General Government which increased by $11.9 million. The decrease in the Capital Outlay is due to Vehicle fleet updates that were completed in FY2023 and Construction Projects finishing in FY2024.

Proprietary Funds

The County's Proprietary Funds Statements provide similar information to that found in the Countywide Business-Type Activities Financial Statements, although the information is in more detail. Additionally, it includes an Internal Service Fund that is included in the Statement of Net Position.

The unrestricted net position of the Business-type Enterprise Fund was $26.3 million on November 30, 2024, compared to $22.1 million on November 30, 2023. The unrestricted net position of the Internal Service Fund was $14.1 million on November 30, 2024, which represented a decrease of $1.4 million from the prior year's unrestricted net position of $15.5 million. The decrease in the net position of the Internal Service Fund was primarily due to contractual expenses increasing by $4.9 million while operating revenue increased $2.8 million. This is attributed to increased insurance costs that were not passed through to employees.

GENERAL FUND BUDGETARY HIGHLIGHTS

On November 28, 2023, the DuPage County Board adopted DuPage County's FY2024 annual budget. The County's total operating budget for FY2024 was $625.0 million, which was $40.9 million above the FY2023 budget. The original budget for the General Fund, the County's main operating fund and primary funding source for Elected Officials and support functions, totaled $244.9 million as adjusted for Housing Solutions Fund, which was an increase of $7.9 million over the FY2023 budget. The General Fund budget represented approximately 38.8% of the total operating budget for FY2024.

Actual revenues for the General Fund were $11.4 million higher than the approved budget. The variance was primarily due to tax revenue being higher than budget by $5.5 million, fines and forfeitures being higher than budget by $3.0 million, and Investment Income was higher by $2.4 million. The following explains the variance for each of these revenues:

Taxes – Sales tax exceeded the adopted budget by $5.0 million. Conservative estimates were used to establish FY2024 sales tax values. At the time it was estimated that a recession was possible. To protect the County's interests and avoid a deficit, expenses were estimated based on conservative revenue calculation regarding funding sources that were susceptible to a recession.

Fines and Forfeitures – The most significant difference between actual and budgeted revenue was from DuPage County Treasurer's Collector Penalties and Costs for $3.0 million. This revenue source is also subject to changing interest rate conditions and was conservatively estimated to reduce risk.

Investment Income – The DuPage County Treasurer conservatively estimated interest income during the budget process to reflect prevailing market sentiment that anticipated a decrease in short term interest rates due to Fed rate cuts in 2024. Sound investing strategies mitigated this risk.

Total General Fund expenditures were $13.0 million less than the final budget. The variance is largely due to Personnel being lower than budget by $9.7 million and Contractual Services being lower than budget by $10.8 million. The following explains the variance for each of these expenditures:

Personnel – Personnel's $9.7 million budget surplus is largely due to open headcount for 147 positions that were never filled in 2024. Historical analysis indicates that these open positions have consistently remained open in prior years and are being taken into consideration for future budgeting.

Other Contractual Services – Of the $10.8 million budget surplus, $7.6 million comes from general government. Departments budget for debt service related to leases and subscription-based IT arrangements out of the associated expense account which will lead to surpluses and offsetting deficits between those categories.

The accompanying basic financial statements include a Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual. The County's budgetary basis of accounting is discussed in the Notes to the Required Supplementary Information.

CAPITAL ASSETS

Land and land improvements; infrastructure, such as highways, drainage systems, and stormwater systems; and building and building improvements account for approximately 76.1% of total County net capital assets on November 30, 2024. The County uses its capital assets to provide services to its residents, and, therefore, long-term capital assets are not available for future spending.

The County's capital assets, net of accumulated depreciation for its governmental and business-type activities increased $35.8 million from the prior fiscal year. The total increase in net capital assets is primarily due to County new Construction in Progress which increased by $34.0 Million.

DuPage County, Illinois
Changes in Capital Assets, net
Year Ended November 30
(in millions)

Capital Assets	Governmental Activities		Business-Type Activities		Total Primary Government		Increase (Decrease)
	2024	2023	2024	2023	2024	2023	
Land and Improvements	$ 303.2	$ 303.2	$ 2.0	$ 2.0	$ 305.2	$ 305.2	$ -
Infrastructure-Highways, Drainage & Stormwater	240.3	257.2	-	-	240.3	257.2	(16.9)
Water & Sewer Systems	-	-	90.2	80.1	90.2	80.1	10.1
Building and Improvements	185.1	173.4	-	-	185.1	173.4	11.7
Other Improvements	4.7	4.4	-	-	4.7	4.4	0.3
Machinery, Equipment & Vehicles	20.6	21.9	6.6	6.7	27.2	28.6	(1.4)
Intangibles	-	-	-	0.2	-	0.2	(0.2)
Construction in Progress	71.3	39.6	22.7	20.4	94.0	60.0	34.0
Leased Assets	5.5	2.3	-	-	5.5	2.3	3.2
Subscriptions Assers	7.5	12.3	0.3	0.5	7.8	12.8	(5.0)
Total Capital Assets, net of Accumulated Depreciation	$ 838.2	$ 814.3	$ 121.8	$ 109.9	$ 960.0	$ 924.2	$ 35.8

Note: All amounts are net of accumulated depreciation.
Note: Columns may not foot or cross-foot due to rounding.

Construction and maintenance of highways, streets, and infrastructure account for a significant share of the County's capital projects. Approximately 43.7% of the County's FY2024 Capital Improvements budget of $144.8 million was for Department of Transportation capital projects. These projects are funded by County Motor Fuel and Local Gas taxes and/or state and federal government reimbursements. Most of this budget was directed for road improvement projects throughout the County. Public Works was also significant in FY2024 and represented 20.7% of the County's FY2024 Capital Improvements budget, most Public Works improvements were made to improvements related to water supply infrastructure.

Additional information on the County's capital assets can be found in Note 3 to the Financial Statements.

DEBT ADMINISTRATION

The County's general obligation bonds and revenue bonds are issued in accordance with the authorizing bond ordinance adopted by the DuPage County Board. As the governing body of the County, the Board has the authority to issue bonds. The bonds, however, are subject to voter approval. Each bond issue is sold to investors and the net sales proceeds are used to finance the engineering, construction, and improvement costs of long-term capital projects, or the acquisition costs of capital equipment. The Board approves all long-term capital projects and capital equipment acquisitions through the annual budget process.

To meet the County's demand for capital improvements and capital equipment, the Board balances the need for long-term financing with the burden of the property taxpayers, as the resources for the debt service payments will be provided by future ad valorem property taxes.

The full faith and credit of the County is pledged in exchange for timely principal and interest payments due on the general obligation bonds. The debt service payments for the Courthouse Project Bonds; Stormwater Project Bonds; and Special Service Area Assessment Bonds are provided by ad valorem property taxes levied by the County on all taxable real property within the County or special service area. The board of each taxing district approves the property tax levy.

The debt service payments for the Economic Development and Build America Bonds, Drainage Project Bonds, and Jail Project Bonds are provided by pledged sales taxes; however, other lawfully available County funds may be used. The ad valorem property taxes are abated if pledged sales taxes are used.

The debt service payments on the debt certificates are paid by lease payments from DuPage Public Safety Communications for rental of the 9-1-1 center. Debt service payments for the Waterworks and Sewerage Project Bonds, which are revenue bonds, are provided by the restricted net revenues of Public Works, an Enterprise Fund of the County.

The County has also issued limited-obligation debt for the purpose of helping a third party outside the County finance its capital asset projects. The benefiting third party assumes sole responsibility for repayment of the debt. The County is merely acting as a conduit between the debt holders and the third party. Additional information on the County's conduit debt can be found in Note 1 to the Financial Statements.

On November 30, 2024, total outstanding general obligation bond debt was $77.4 million. It should be noted that all debt related to the Revenue Bonds and the IEPA Construction Loan of Public Works (business type activities) are obligations of the County (governmental activities).

DuPage County, Illinois
Changes in Long-term Obligations
Year Ended November 30
(in millions)

Description	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
General Obligation Bonds	$ 77.4	$ 87.1	$ -	$ -	$ 77.4	$ 87.1
Revenue Bonds	-	-	-	1.3	-	1.3
IEPA Construction Loan	-	-	23.7	17.8	23.7	17.8
Unamortized Bond Premium	1.4	1.9	-	-	1.4	1.9
Net Pension Liability	208.6	265.2	3.0	4.5	211.6	269.7
Leases	5.5	2.3	-	-	5.5	2.3
Subscription Liability	7.4	12.0	0.3	0.5	7.7	12.5
Compensated Absences	27.1	31.4	1.0	1.1	28.1	32.5
Claims Payable	13.1	2.5	0.2	0.2	13.3	2.7
Total OPEB liability	12.9	14.1	0.4	0.5	13.3	14.6
TOTALS - Long-term Obligations	$ 353.4	$ 416.5	$ 28.6	$ 25.9	$ 382.0	$ 442.4
Amounts Due in One Year	(33.6)	(23.4)	(1.1)	(2.0)	(34.7)	(25.4)
Long-term Obligations due in More than One Year	$ 319.8	$ 393.1	$ 27.5	$ 23.9	$ 347.3	$ 417.0

Note: Columns/rows may not foot or cross-foot due to rounding.

The above schedule presents the changes in the County's long-term obligations during FY2024. The County's long-term obligations decreased by $69.7 million from prior year due to a decrease in net

pension liabilities related to IMRF retirement plans, and an increase in Claims Payable due to current year claims and changes in estimates being substantially higher than prior years.

Additional information on the County's long-term obligations can be found in Note 3 to the Financial Statements.

ECONOMIC FACTORS AND BUDGET OUTLOOK

Economic Factors

As with FY2023, the economic outlook for FY2024 is deemed part of the post-pandemic period. In FY2020, the global COVID-19 pandemic plunged the economy into a severe recession and created widespread financial uncertainty (National Bureau of Economic Research). The fiscal years since FY2021 have witnessed a steady recovery with key economic indicators approaching pre-pandemic levels.

In the local labor market, annual average unemployment rates for DuPage County have increased from 3.4% in 2023 to 4.3% in 2024 (Illinois Department of Labor Statistics[1]) with increasing trends continuing into early 2025. The annual average number of employed decreased from 501,563 in 2023 to 496,164 in 2024. While these values are not abnormal to historic trends, they do indicate a potential risk towards future job market performance.

The economy shows more stagnate values in FY2024. The historic inflationary increases after the pandemic have lessened with an annual increase for all items of 2.9%. (U.S. Bureau of Labor Statistics[2]). Notable changes include Food 2.5%, Housing 4.1%, Medical care 2.8%, and Motor fuel -3.8%. In comparison, Per Capita Income has increased 3.5%[3] by our most current comparable data. This near margin leaves residents of DuPage County in comparable positions financially as in years prior.

A significant influx of federal funding continued to support the local economy in FY2024. Approved in March of 2021, the American Rescue Plan Act (ARPA) provided $179 million for COVID recovery in DuPage County. The U.S. Treasury Department provided half of the funding in FY2021 and the other half in FY2022. The six-year timeline of this major federal stimulus package enabled the response to the COVID pandemic to be one which targets long term recovery. In addition to community investments in mental health, substance use, food insecurity, homeless prevention, job training, economic development, and tourism, these funds enabled major investments in the County's stormwater system, water treatment plant, and public buildings. These large public projects not only help update the County's aging infrastructure, but also create jobs in the local and regional economy to support a sustained recovery. Most of the projects funded in FY2024 with associated economic impact realized in FY2023 and the out-years. Coming out of the pandemic, the County is now better equipped in terms of operations and infrastructure.

Recent concerns about outyear federal funding of grant programs are yet unrealized, but a large majority of the County's budget does not require federal funding to maintain our operational capacity. As seen in schedule A-2, of the operating grants and contributions program revenues risk of comparable future funding. ARPA federal funding was provided in advance of spending and is exempt from concerns regarding future federal funding.

1 *Historical Monthly Annual Data 1990-2024*, Illinois Department of Employment Security, https://ides.illinois.gov/resources/labor-market-information/laus/historical-monthly-annual-data.html, 05/13/2025.
2Midwest Consumer Price Index Card December 2024, U.S. Bureau of Labor Statistics, https://www.bls.gov/regions/midwest/cpi-summary/, 05/13/2025.
3 Statistics Section Schedule I-16 Demographic and Economic Statistics.

Budget Outlook

The budget outlook for the upcoming year is positive. Support from the federal government through ARPA has helped the County to recover from the negative impacts of the pandemic. Final Fiscal Year 2024 results for the General Fund surpassed expectations with sales tax, income tax and investment income continuing to perform particularly strong. Sales Tax and most major revenues in the FY2025 budget were budgeted conservatively with the assumption that the local and national economy may slow with inflation.

The County continues to experience a large amount of open headcount in all operating departments throughout the County. Operationally, personnel expenses were under budget again, contributing to the excess of revenues over expenditures in the General Fund for FY2024. However, higher inflation did contribute to increased costs for many base materials. The County experienced upward pressure on budgets and bids and was forced to renegotiate contracts on many items for goods and services.

In FY2025, high reserves enabled major capital investments in the County's infrastructure. Major projects included in the FY2025 budget are campus-wide improvements to HVAC systems, a new facility for the Animal Services Department, and a major reconstruction of the Care Center as well as various Stormwater projects. The County strategically used its realized FY2024 General Fund surplus to fund a loan to Animal Services, campus flood projects, additional contribution to the tort liability fund and various other projects. A substantial liability was funded from the FY2024 surplus. In FY2023, the County was able to fund a retention bonus and sick payout program for employees that were hired prior to 2002. The program was retired in 2002 but existing employees were still eligible for these payouts. The total General Fund payoff for this program was $10.8 million dollars. Funding of these programs in FY2024 has taken pressure off future budgets. In addition, the County Board passed a resolution to allow the sale of banked sick and retention to be paid prior to retirement. This allows the County to reduce its sick/retention liability.

The County's overall outlook remains positive. General Fund Reserves totaled $109.1 million at the end of FY2024, which equals 45.0% of FY2024 budgeted expenditures as well as $11.1 million which is committed to accrued benefits and $4.9 million allocated to the County's Housing Solutions Program. Strong reserves have helped the County maintain its AAA Bond rating (Fitch). Despite these strengths, national economic forces like mild recessionary risk could impact the County's budget and finances going forward. County management will continue to monitor economic trends, as well as impacted revenues/expenses, and adjust the budget as needed.

REQUESTS FOR INFORMATION

The Annual Comprehensive Financial Report is structured to provide a general overview of the County's financial position for readers interested in the County's finances. Questions and/or requests concerning data and information in any section of the Annual Comprehensive Financial Report may be addressed to the Finance Department, DuPage County, 421 N. County Farm Road, Wheaton, Illinois 60187. A complete Annual Comprehensive Financial Report is available on the County's website at https://www.dupagecounty.gov/government/departments/finance/financial_reports/audited_financial_reports.php#outer-1798

BASIC FINANCIAL STATEMENTS

A-1

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
Assets and Deferred Outflows of Resources					
Assets					
Cash and investments	$ 585,693,693	$ 27,677,464	$ 613,371,157	$ 51,673,120	$ 28,805,531
Receivables:					
Taxes	118,797,546	-	118,797,546	-	6,019,155
State shared revenue	5,266,774	-	5,266,774	-	-
Interest	4,345,185	-	4,345,185	175,201	-
Accounts, net of allowance for doubtful accounts	6,967,744	8,312,499	15,280,243	-	1,096,851
Loans	10,850,246	-	10,850,246	-	-
Other	857,641	506,509	1,364,150	-	429,319
Leases	-	2,614,862	2,614,862	-	9,072,933
Due from federal, state and other governmental units	35,783,244	-	35,783,244	5,797,497	-
Due from primary government	-	-	-	864,951	-
Internal balance	192,747	(192,747)	-	-	-
Due from other	3,652,874	-	3,652,874	-	-
Due from ETSB	201	-	201	-	-
Inventory	1,648,431	-	1,648,431	-	303,771
Prepaid items	2,575,433	-	2,575,433	1,111,177	556,912
Net pension asset, ECO	35,769	-	35,769	-	-
Restricted cash and investments	2,635,760	785,816	3,421,576	-	37,527,458
Restricted Special Service Area assessments receivable	-	2,417,352	2,417,352	-	-
Capital assets not being depreciated	374,545,932	24,726,085	399,272,017	8,129,222	65,196,806
Capital assets being depreciated, net of accumulated depreciation	463,816,724	97,172,502	560,989,226	17,840,576	90,436,176
Total assets	1,617,665,944	164,020,342	1,781,686,286	85,591,744	239,444,912
Deferred Outflows of Resources					
Deferred outflows related to pensions	133,695,977	2,463,333	136,159,310	237,430	1,920,064
Deferred outflows related to OPEB	2,462,472	81,847	2,544,319	11,334	-
Deferred outflows related to asset retirement obligation	-	109,400	109,400	-	-
Total deferred outflows of resources	136,158,449	2,654,580	138,813,029	248,764	1,920,064
Total assets and deferred outflows of resources	$ 1,753,824,393	$ 166,674,922	$ 1,920,499,315	$ 85,840,508	$ 241,364,976

See notes to financial statements

A-1

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
Liabilities, Deferred Inflows of Resources and Net Position					
Liabilities					
Accounts payable	$ 34,180,620	$ 5,173,938	$ 39,354,558	$ 1,145,589	$ 934,378
Accrued payroll	6,363,896	128,467	6,492,363	15,486	-
Due to federal, state and other governmental units	6,645,374	-	6,645,374	350,244	-
Accrued interest payable	1,697,039	85,603	1,782,642	-	-
Due to other	2,007	-	2,007	-	-
Due to ETSB	864,951	-	864,951	-	-
Unearned revenue	39,474,793	-	39,474,793	-	-
Retainage payable	2,785,043	-	2,785,043	-	-
Other liabilities	4,320,466	2,582,483	6,902,949	5,049	1,076,950
Due to primary government	-	-	-	201	-
Long-term liabilities, due within one year:					
Bonds payable	10,170,000	-	10,170,000	-	-
IEPA construction loan	-	718,464	718,464	-	-
Leases - Due within one year	1,670,299	-	1,670,299	-	-
Subscription liability	4,288,281	142,215	4,430,496	89,478	-
Financed purchase	-	-	-	4,581,336	-
Compensated absences	4,941,836	264,445	5,206,281	4,989	124,582
Claims payable	12,719,982	-	12,719,982	-	-
Long-term liabilities, due in more than one year:					
Bonds payable, net of unamortized premium	68,578,309	-	68,578,309	-	-
IEPA construction loan	-	22,949,110	22,949,110	-	-
Leases	3,867,576	-	3,867,576	-	-
Subscription liability	3,155,528	178,603	3,334,131	-	-
Financed purchase	-	-	-	3,531,474	-
Compensated absences	22,134,585	776,633	22,911,218	33,872	498,329
Claims payable	358,773	-	358,773	-	-
Asset retirement obligation	-	211,869	211,869	-	-
Total OPEB liability	12,944,185	430,235	13,374,420	59,577	-
Net pension liability	208,599,928	2,982,537	211,582,465	287,473	63,964
Total liabilities	449,763,471	36,624,602	486,388,073	10,104,768	2,698,203
Deferred Inflows of Resources					
Deferred inflows related to pensions	2,174,620	31,926	2,206,546	3,077	21,574
Deferred inflows related to OPEB	1,642,529	54,594	1,697,123	7,560	-
Deferred inflows related to leases	-	2,614,862	2,614,862	-	9,306,522
Property taxes levied for a future period	71,532,039	-	71,532,039	-	6,019,155
Total deferred inflows of resources	75,349,188	2,701,382	78,050,570	10,637	15,347,251
Net Position					
Net investment in capital assets	743,847,620	97,910,195	841,757,815	-	155,228,165
Restricted for:					-
Grant programs	27,237,961	-	27,237,961	-	-
Grant funded loan programs	10,850,246	-	10,850,246	-	-
Employee benefits	6,128,521	-	6,128,521	-	-
Public health	8,726,276	-	8,726,276	-	-
Public safety	12,954,781	-	12,954,781	-	-
Highways, streets and bridges	125,325,819	-	125,325,819	-	-
Wetland mitigation	9,226,053	-	9,226,053	-	-
Judicial	17,250,325	-	17,250,325	-	-
Conservation and recreation	1,726	-	1,726	-	-
Public services	6,892,908	-	6,892,908	-	-
Other purposes	12,737,100	-	12,737,100	-	-
Debt service	5,459,063	3,117,565	8,576,628	-	-
Capital improvements	6,924,322	-	6,924,322	-	-
Aeronautical	-	-	-	-	37,527,458
Unrestricted	235,149,013	26,321,178	261,470,191	75,725,103	30,563,899
Total net position	1,228,711,734	127,348,938	1,356,060,672	75,725,103	223,319,522
Total liabilities, deferred inflows of resources and net position	$ 1,753,824,393	$ 166,674,922	$ 1,920,499,315	$ 85,840,508	$ 241,364,976

See notes to financial statements

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units: ETSB	Component Units: Airport Authority
Primary Government									
Governmental activities:									
General government	$ 122,189,518	$ 20,095,660	$ 926,962	$ 351,358	$ (100,815,538)	$ -	$ (100,815,538)	$ -	$ -
Health and public safety	164,823,538	26,259,291	54,979,845	-	(83,584,402)	-	(83,584,402)	-	-
Highways, streets and bridges	60,997,883	2,269,363	26,707,921	4,731,188	(27,289,411)	-	(27,289,411)	-	-
Public services	41,419,991	4,488,431	33,620,063	-	(3,311,497)	-	(3,311,497)	-	-
Judicial	65,939,817	21,056,988	8,463,248	-	(36,419,581)	-	(36,419,581)	-	-
Conservation and recreation	1,993,175	1,098,988	86,051	-	(808,136)	-	(808,136)	-	-
Public works	522,076	-	-	-	(522,076)	-	(522,076)	-	-
Educational services	1,301,647	-	-	-	(1,301,647)	-	(1,301,647)	-	-
Interest and fiscal charges	3,632,510	-	-	-	(3,632,510)	-	(3,632,510)	-	-
Total governmental activities	462,820,155	75,268,721	124,784,090	5,082,546	(257,684,798)	-	(257,684,798)	-	-
Business-type activities:									
Water and sewerage system	27,793,263	30,603,165	-	6,615,939	-	9,425,841	9,425,841	-	-
Total business-type activities	27,793,263	30,603,165	-	6,615,939	-	9,425,841	9,425,841	-	-
Total primary government	$ 490,613,418	$ 105,871,886	$ 124,784,090	$ 11,698,485	$ (257,684,798)	$ 9,425,841	$ (248,258,957)	$ -	$ -
Component Units									
ETSB	$ 13,522,461	$ 16,229,747	$ 2,279,962	$ 400,000	$ -	$ -	$ -	$ 5,387,248	$ -
Airport authority	27,579,125	24,449,545	-	892,719	-	-	-	-	(2,236,861)
Total component units	$ 41,101,586	$ 40,679,292	$ 2,279,962	$ 1,292,719	-	-	-	5,387,248	(2,236,861)
General Revenues									
Taxes:									
Property tax					71,451,169	-	71,451,169	-	6,009,509
County sales tax					138,545,096	-	138,545,096	-	-
Local gas tax					38,243,736	-	38,243,736	-	-
Other tax					8,379,688	-	8,379,688	-	-
Intergovernmental, unrestricted:									-
Income tax					16,291,888	-	16,291,888	-	-
Personal property replacement taxes					5,994,243	-	5,994,243	-	103,388
American Rescue Plan Fund					52,714,246	-	52,714,246	-	-
Investment income					26,653,216	978,370	27,631,586	2,495,531	2,671,050
Gain on disposal of assets					306,554	-	306,554	-	64,972
Miscellaneous					17,195,149	-	17,195,149	521,109	91,069
Total general revenues					375,774,985	978,370	376,753,355	3,016,640	8,939,988
Transfers					(635,415)	635,415	-	-	-
Change in net position					117,454,772	11,039,626	128,494,398	8,403,888	6,703,127
Net Position, Beginning, as Previously Reported					1,111,256,962	116,309,312	1,227,566,274	67,321,215	216,791,453
Accounting changes (see note disclosure)					-	-	-	-	(175,058)
Net Position, Beginning, as Adjusted					1,111,256,962	116,309,312	1,227,566,274	67,321,215	216,616,395
Net Position, Ending					$ 1,228,711,734	$ 127,348,938	$ 1,356,060,672	$ 75,725,103	$ 223,319,522

See notes to financial statements

DuPage County, Illinois

Balance Sheet -
Governmental Funds
November 30, 2024

A-3

	Major Funds					
	General Fund	Health Department Fund	Care Center Fund	American Rescue Plan Fund	Nonmajor Funds	Total Governmental Funds
Assets						
Cash and investments	$ 107,378,715	$ 37,270,513	$ 27,234,498	$ 44,536,194	$ 352,700,095	$ 569,120,015
Receivables:						
Taxes	63,438,527	13,225,938	-	-	42,133,081	118,797,546
State shared revenue receivable	1,075,842	-	-	-	4,190,932	5,266,774
Interest	765,954	-	144,573	177,961	3,073,257	4,161,745
Accounts, net of allowance for doubtful accounts	164	1,694,458	4,370,003	-	903,119	6,967,744
Loans	-	-	-	-	10,850,246	10,850,246
Other	217,034	-	-	6,665	601,194	824,893
Due from federal, state and other governmental units	2,385,573	6,255,936	673,090	800	26,467,845	35,783,244
Due from other funds	3,365,593	3,392,670	33	-	390,943	7,149,239
Due from other	3,608,559	-	-	-	44,315	3,652,874
Due from ETSB	-	-	201	-	-	201
Inventory	-	196,321	426,623	-	1,025,487	1,648,431
Prepaid items	1,067,183	152,119	41,940	269,835	1,044,356	2,575,433
Restricted cash and investments	-	-	-	-	2,635,760	2,635,760
Total assets	$ 183,303,144	$ 62,187,955	$ 32,890,961	$ 44,991,455	$ 446,060,630	$ 769,434,145
Liabilities, Deferred Inflows of Resources and Fund Balances						
Liabilities						
Accounts payable	$ 8,893,768	$ 4,102,964	$ 576,599	$ 6,342,564	$ 12,873,138	$ 32,789,033
Accrued payroll	4,490,076	681,847	470,252	19,117	702,604	6,363,896
Unearned revenue	2,582	745,777	-	27,337,754	11,388,680	39,474,793
Claims payable	-	-	-	-	11,234,086	11,234,086
Retainage payable	-	-	-	1,566,732	1,218,311	2,785,043
Compensated absences	1,414,222	-	173,152	1,946	308,025	1,897,345
Due to federal, state and other governmental units	1,145,795	-	38,660	9,309	5,451,610	6,645,374
Due to other funds	10,122	66,805	-	3,055,795	3,823,770	6,956,492
Due to other	-	-	-	-	2,007	2,007
Due to ETSB	864,176	-	-	-	775	864,951
Other liabilities	1,359,851	-	153,491	4,417	2,802,477	4,320,236
Total liabilities	18,180,592	5,597,393	1,412,154	38,337,634	49,805,483	113,333,256
Deferred Inflows of Resources						
Property taxes levied for a future period	26,332,700	13,103,043	-	-	32,096,296	71,532,039
Unavailable other taxes	12,255,225	-	-	-	3,333,114	15,588,339
Unavailable intergovernmental revenue	1,234,445	6,505,344	-	-	22,179,553	29,919,342
Unavailable accounts receivable	-	-	384,988	-	694,650	1,079,638
Total deferred inflows of resources	39,822,370	19,608,387	384,988	-	58,303,613	118,119,358
Fund Balances (Deficits)						
Nonspendable	1,067,183	348,440	468,563	269,835	2,069,843	4,223,864
Restricted	9,300,486	-	3,218,562	-	223,255,999	235,775,047
Committed	16,166,478	36,633,735	27,406,694	-	113,710,884	193,917,791
Assigned	-	-	-	6,383,986	-	6,383,986
Unassigned	98,766,035	-	-	-	(1,085,192)	97,680,843
Total fund balances	125,300,182	36,982,175	31,093,819	6,653,821	337,951,534	537,981,531
Total liabilities, deferred inflows of resources and fund balances	$ 183,303,144	$ 62,187,955	$ 32,890,961	$ 44,991,455	$ 446,060,630	$ 769,434,145

See notes to financial statements

A-4

Total Fund Balances - Governmental Funds		$ 537,981,531
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds:		
Capital assets	$ 1,804,288,686	
Accumulated depreciation	(965,926,030)	
		838,362,656
The net pension asset does not relate to current financial resources and is not reported in the governmental funds.		35,769
Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:		
Interest payable on debt	(1,697,039)	
General obligation bonds	(77,390,000)	
Lease liabilities	(5,537,875)	
Subscription liabilities	(7,443,809)	
Unamortized bond premium	(1,358,309)	
Claims payable	(502,399)	
Net pension liability	(208,599,928)	
Total OPEB liability	(12,944,185)	
Compensated absences	(25,179,076)	
		(340,652,620)
Revenues collected after the County's availability period are reported as deferred inflows of resources in governmental funds, however these amounts have been reported as revenues in the Statement of Activities.		46,587,319
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		133,695,977
Deferred outflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		2,462,472
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		(2,174,620)
Deferred inflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		(1,642,529)
Internal services funds are reported in the Statement of Net Position as governmental activities.		14,055,779
Net Position of Governmental Activities		$ 1,228,711,734

See notes to financial statements

DuPage County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
Year Ended November 30, 2024

A-5

	Major Funds					
	General Fund	Health Department Fund	Care Center Fund	American Rescue Plan Fund	Nonmajor Funds	Total Governmental Funds
Revenues						
Taxes:						
Property taxes	$ 26,126,743	$ 13,999,004	$ -	$ -	$ 31,325,422	$ 71,451,169
Sales	137,982,154	-	-	-	-	137,982,154
Other tax	8,373,849	-	-	-	37,949,552	46,323,401
Fees, licenses and permits	1,276,205	-	-	-	5,014,840	6,291,045
Intergovernmental revenue	29,694,717	17,181,701	34,303,561	52,714,246	69,858,291	203,752,516
Charges for services	17,486,598	21,336,741	2,747,572	-	14,716,124	56,287,035
Fines and forfeitures	7,696,489	-	-	-	231,822	7,928,311
Investment income	5,180,194	1,587,578	937,363	4,225,077	13,866,333	25,796,545
Miscellaneous	7,931,783	616,168	4,131	-	7,889,774	16,441,856
Total revenues	241,748,732	54,721,192	37,992,627	56,939,323	180,852,158	572,254,032
Expenditures						
Current:						
General government	51,980,842	-	-	14,859,980	21,432,096	88,272,918
Public safety	86,044,276	-	-	-	4,350,322	90,394,598
Public health	-	47,870,535	35,898,615	-	5,080,687	88,849,837
Highways, streets and bridges	-	-	-	-	34,913,195	34,913,195
Public services	3,515,662	-	-	-	38,591,320	42,106,982
Judicial	58,812,773	-	-	-	7,785,955	66,598,728
Conservation and recreation	-	-	-	-	7,229,449	7,229,449
Public works	-	-	-	-	290,068	290,068
Educational services	1,433,599	-	-	-	-	1,433,599
Debt service:						
Principal	3,415,272	1,151,947	54,862	422,007	11,373,497	16,417,585
Interest	919,706	204,719	9,266	34,120	4,561,471	5,729,282
Fiscal agent fees	-	-	-	-	2,850	2,850
Capital outlay	8,550,568	17,559,647	1,783,345	24,375,890	36,288,202	88,557,652
Total expenditures	214,672,698	66,786,848	37,746,088	39,691,997	171,899,112	530,796,743
Excess (deficiency) of revenues over expenditures	27,076,034	(12,065,656)	246,539	17,247,326	8,953,046	41,457,289
Other Financing Sources (Uses)						
Transfers in	12,188,922	13,784,815	3,018,957	-	44,258,366	73,251,060
Transfers out	(44,388,098)	-	-	(13,740,950)	(15,757,427)	(73,886,475)
Lease issuance	5,862,397	-	29,633	-	-	5,892,030
Subscription issuance	1,348,347	-	-	-	87,999	1,436,346
Sale of capital assets	13,884	-	-	-	292,670	306,554
Total other financing sources (uses)	(24,974,548)	13,784,815	3,048,590	(13,740,950)	28,881,608	6,999,515
Net change in fund balances	2,101,486	1,719,159	3,295,129	3,506,376	37,834,654	48,456,804
Fund Balances, Beginning, as Previously Reported	118,339,768	35,263,016	27,798,690	3,147,445	304,975,808	489,524,727
Accounting changes (see note disclosure)	4,858,928	-	-	-	(4,858,928)	-
Fund Balances, Beginning, as Adjusted	123,198,696	35,263,016	27,798,690	3,147,445	300,116,880	489,524,727
Fund Balances, Ending	$ 125,300,182	$ 36,982,175	$ 31,093,819	$ 6,653,821	$ 337,951,534	$ 537,981,531

See notes to financial statements

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended November 30, 2024

A-6

Net Change in Total Governmental Fund Balances		$ 48,456,804
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report purchases of capital assets as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.		
Capital expenditures	$ 76,434,518	
Depreciation	(50,629,490)	
Net book value of assets retired	(3,151,908)	
Net book value of adjustments to adjust right-to-use lease assets and subscription-based information technology assets	(1,996,110)	
Capital expenditures in excess of depreciation		20,657,010
Capital assets transferred to the County are recorded as capital contributions in the Statement of Activities, but do not require the use of current financial resources and are therefore not reported in the governmental funds.		3,312,301
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		1,663,150
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Change in accrued interest on debt	167,438	
Change in claims payable	348,263	
Change in net pension liability	56,615,198	
Change in net pension asset	22,800	
Change in deferred outflows of resources related to pensions	(27,072,495)	
Change in deferred inflows of resources related to pensions	(1,411,907)	
Change in total other postemployment benefits liability	1,112,567	
Change in deferred outflows of resources related to other postemployment benefits	(267,445)	
Change in deferred inflows of resources related to other postemployment benefits	(1,192,822)	
Change in compensated absences	4,918,731	
Change in lease liabilities	(3,250,873)	
Change in subscription liabilities	4,586,192	
Amortization of bond premium	494,193	
		35,069,840
Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		9,750,000
Internal service funds are used by management to charge self insurance costs to individual funds. The change in net position of the internal service fund is reported with governmental activities.		(1,454,333)
Change in Net Position of Governmental Activities		$ 117,454,772

See notes to financial statements

A-7

	Business-Type Activities	Governmental Activities
	Water and Sewerage System Fund	Internal Service Fund
Assets and Deferred Outflows of Resources		
Assets		
Current assets:		
Cash	$ 17,546,232	$ 16,573,678
Investments	10,131,232	-
Receivables:		
Accounts, net of allowance for doubtful accounts	8,312,499	-
Interest	-	183,440
Other	506,509	32,748
Lease	226,611	-
Due from other funds	107,570	-
Total current assets	36,830,653	16,789,866
Noncurrent assets:		
Capital assets:		
Land and improvements	1,993,475	-
Sewer system	184,382,012	-
Water system	36,503,436	-
Equipment	10,682,551	-
Subscription assets	790,968	-
Water Commission buy in	3,397,959	-
Water Commission meter station	1,054,261	-
Construction in progress	22,732,610	-
Accumulated depreciation and amortization	(139,638,685)	-
Total capital assets	121,898,587	-
Lease receivable	2,388,251	-
Restricted assets:		
Restricted cash	785,816	-
Restricted Special Service Area assessments receivable	2,417,352	-
Total restricted assets	3,203,168	-
Total noncurrent assets	127,490,006	-
Total assets	164,320,659	16,789,866

A-7

	Business-Type Activities	Governmental Activities
	Water and Sewerage System Fund	Internal Service Fund
Deferred Outflows of Resources		
Deferred outflows of resources related to pensions	$ 2,463,333	$ -
Deferred outflows of resources related to OPEB	81,847	-
Deferred outflows of resources related to asset retirement obligations	109,400	-
Total deferred outflows of resources	2,654,580	-
Total assets and deferred outflows of resources	$ 166,975,239	$ 16,789,866
Liabilities, Deferred Inflows of Resources and Net Position		
Liabilities		
Current liabilities:		
Accounts payable	5,173,938	1,391,587
Accrued payroll	128,467	-
Due to other funds	300,317	-
Other liabilities	2,582,483	230
Compensated absences, current	264,445	-
Claims payable, current	-	1,342,270
Subscription liability, current	142,215	-
Current liabilities payable from restricted assets:		
Accrued interest payable	85,603	-
IEPA construction loan payable, current	718,464	-
Total current liabilities	9,395,932	2,734,087
Long-term liabilities:		
Compensated absences, noncurrent	776,633	-
Subscription liability, noncurrent	178,603	-
IEPA construction loan payable, noncurrent	22,949,110	-
Asset retirement obligations	211,869	-
Total OPEB liability	430,235	-
Net pension liability	2,982,537	-
Total long-term liabilities	27,528,987	-
Total liabilities	36,924,919	2,734,087
Deferred Inflows of Resources		
Deferred inflows of resources related to pensions	31,926	-
Deferred inflows related to OPEB	54,594	-
Deferred inflows of resources related to leases	2,614,862	-
Total deferred inflows of resources	2,701,382	-

See notes to financial statements

A-7

	Business-Type Activities	Governmental Activities
	Water and Sewerage System Fund	Internal Service Fund
Net Position		
Net investment in capital assets	$ 97,910,195	$ -
Restricted for debt service	3,117,565	-
Unrestricted	26,321,178	14,055,779
Total net position	127,348,938	14,055,779
Total liabilities, deferred inflows of resources and net position	$ 166,975,239	$ 16,789,866

See notes to financial statements

Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds
Year Ended November 30, 2024

A-8

	Business-Type Activities	Governmental Activities
	Water and Sewerage System Fund	Internal Service Fund
Operating Revenues		
Charges for services	$ 28,684,506	$ -
Employee's share of premiums	-	11,109,863
Employer's share of premiums	-	27,836,178
Miscellaneous	1,918,659	5,738
Total operating revenues	30,603,165	38,951,779
Operating Expenses		
Personnel services	8,180,055	-
Commodities	1,943,425	-
Contractual services	13,103,989	41,057,103
Depreciation and amortization	4,265,326	-
Total operating expenses	27,492,795	41,057,103
Operating income (loss)	3,110,370	(2,105,324)
Nonoperating Revenues		
Investment income	978,370	650,991
Interest expense	(224,346)	-
Amortization of asset retirement obligation	(20,596)	-
Loss on disposal of assets	(55,526)	-
Total nonoperating revenues	677,902	650,991
Income before transfers and contributions	3,788,272	(1,454,333)
Transfers and Contributions		
Capital contributions and connection charges	6,615,939	-
Transfers in	635,415	-
Total transfers and contributions	7,251,354	-
Change in net position	11,039,626	(1,454,333)
Net Position, Beginning	116,309,312	15,510,112
Net Position, Ending	$ 127,348,938	$ 14,055,779

See notes to financial statements

A-9

	Business-Type Activities	Governmental Activities
	Water and Sewerage System Fund	Internal Service Fund
Cash Flows From (to) Operating Activities		
Cash received from customers	$ 28,620,942	$ -
Cash payments to suppliers for goods and services	(9,344,770)	-
Cash payments to employees	(14,222,169)	-
Cash received from employer portion of insurance premiums	-	29,202,049
Cash received from employee portion of insurance premiums	-	11,109,863
Cash payments of insurance premiums and other costs	-	(40,784,897)
Other revenues	1,983,444	5,738
Net cash flows from operating activities	7,037,447	(467,247)
Cash Flows From Noncapital Financing Activities		
Payments (to) from other funds	1,062,513	-
Net cash flows from noncapital financing activities	1,062,513	-
Cash Flows From Capital and Related Financing Activities		
Acquisition of capital assets	(13,920,658)	-
Sale of capital assets	11,483	-
Proceeds from IEPA Loan	6,560,813	-
Principal payments on revenue bonds	(1,290,000)	-
Principal payments on IEPA loan	(694,207)	-
Proceeds from connection charges	64,037	-
Interest payments on bonds and loans	(367,058)	-
Principal payments on subscription liability	(171,632)	-
Capital contributions	4,813,682	-
Net cash flows from capital and related financing activities	(4,993,540)	-
Cash Flows From Investing Activities		
Purchase of investments	(2,868,117)	-
Income received on investments	927,328	633,893
Net cash flows from investing activities	(1,940,789)	633,893
Net increase in cash and cash equivalents	1,165,631	166,646
Cash and Cash Equivalents, Beginning	14,786,874	16,407,032
Cash and Cash Equivalents, Ending	$ 15,952,505	$ 16,573,678

See notes to financial statements

	Business-Type Activities	Governmental Activities
	Water and Sewerage System Fund	Internal Service Fund
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities:		
Operating income (loss)	$ 3,110,370	$ (2,105,324)
Adjustments to reconcile operating income (loss) to net cash from operating activities:		
Depreciation	3,908,155	-
Amortization of other assets	357,171	-
Change in operating assets, deferred outflows of resources and liabilities:		
Accounts receivable	135,769	1,365,871
Accrued unbilled service revenue	(199,333)	-
Due from special service area	252,241	-
Other receivable	(187,456)	-
Deferred outflows of resources related to pensions	695,234	-
Deferred outflows of resources related to OPEB	12,351	-
Accounts payable	696,957	291,438
Claims payable	-	(19,232)
Compensated absences and wages payable	(352,935)	-
Total other post employment benefits liability	(54,808)	-
Net pension liability	(1,481,075)	-
Payroll deductions payable	(54,484)	-
Charges collected for others	128,288	-
Deferred inflows of resources related to OPEB	39,076	-
Deferred inflows of resources related to pensions	31,926	-
Total adjustments	3,927,077	1,638,077
Net cash flows from operating activities	$ 7,037,447	$ (467,247)
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position - Proprietary Funds		
Cash	$ 17,546,232	$ 16,573,678
Investments	10,131,232	-
Restricted cash	785,816	-
Less noncash equivalents	(12,510,775)	-
Total cash and cash equivalents	$ 15,952,505	$ 16,573,678
Noncash Capital and Related Financing Activities		
Capital contributions	$ 1,738,220	$ -

Statement of Fiduciary Net Position -
Fiduciary Funds
November 30, 2024

A-10

	Custodial Funds
Assets	
Cash and investments	$ 62,294,029
Receivables:	
Taxes	312,856,936
Interest	17,568
Other	23,051
Due from federal, state and other governmental units	263,159
Due from other	2,007
Restricted cash	117,914
Total assets	$ 375,574,664
Liabilities and Net Position	
Liabilities	
Accounts payable	$ 33,455
Due to federal, state and other governmental units	343,524,515
Other liabilities	8,857,717
Total liabilities	352,415,687
Net Position	
Restricted for bond escrow	7,984,836
Restricted for public safety	7,887,067
Restricted for public services	1,099,687
Restricted for highways, streets and bridges	5,031,698
Restricted for judicial	56,268
Restricted for client activity	692,120
Restricted for debt service	407,301
Total net position	23,158,977
Total liabilities and net position	$ 375,574,664

See notes to financial statements

Statement of Changes in Fiduciary Net Position -
Fiduciary Funds
Year Ended November 30, 2024

A-11

	Custodial Funds
Additions	
Property tax and related item collections	$ 3,368,154,187
Intergovernmental revenue	9,842,130
Charges for services	241,607
Clerk of the Circuit Court deposits	13,307,274
Collections for estate	28,094,120
Fund participant deposits	6,215,487
Investment income	375,128
Client contributions	826,855
	3,181
Total additions	3,427,059,969
Deductions	
Property taxes and related items distributed to other governments	3,347,053,002
Funds released, estate settlements	50,477,614
Infrastructure repairs and maintenance	442,790
Condemnations	9,431,689
Court collections to other governmental units and agencies	18,920,067
Reimbursement to or on behalf of fund participants	6,155,260
Client distributions	805,612
Other deductions	139,087
Debt service:	
Principal	85,000
Interest	27,748
Fiscal agent fees	550
Total deductions	3,433,538,419
Change in net position	(6,478,450)
Net Position, Beginning	29,637,427
Net Position, Ending	$ 23,158,977

See notes to financial statements

1. Summary of Significant Accounting Policies

DuPage County, Illinois (the County) was incorporated in 1839. The County is a non home-rule county, under the 1970 Illinois Constitution. The County is governed by a nineteen member elected Board. The County's structure and legal activities are controlled by state statute.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the County. The reporting entity for the County consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of three methods, discrete presentation, blended or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

Blended Component Units

The DuPage County Health Department serves all the citizens of the government and is governed by a the Board of Health, which includes members of the County Board. Additionally, there is a financial benefit and burden relationship between the County and the Health Department. The Health Department's primary operating fund is reported as a major fund, while the Department also includes nonmajor special revenue funds, along with capital assets and long-term liabilities and the government is legally obligated to provide resources in case there are deficiencies in debt service payments and resources are not available from other remedies. Separately issued financial statements of the may be obtained from the office. Separately issued financial statements of the Health Department may be viewed on its website at www.dupagehealth.org.

The DuPage County Veterans Assistance Commission (the VAC) provides emergency financial assistance to indigent veterans and their families and is governed by the Board of Directors. There is a financial benefit and burden relationship between the County and the VAC. The VAC's primary operating fund is reported as a nonmajor governmental fund. Separately issued financial statements of the VAC may be viewed on the County's website at https://www.dupagecounty.gov/government/departments/finance/.

Discretely Presented Component Units

DuPage County Emergency Telephone System Board

The government-wide financial statements include the DuPage County Emergency Telephone System Board (ETSB) as a component unit. The ETSB is a legally separate organization. The board of the ETSB is appointed by the DuPage County Board Chair and one County Board member serves on its Board. State Statutes provide for circumstances whereby the County can impose its will on ETSB and also create a potential financial benefit to or burden on the County, requiring the County Board to approve the budget submitted by the ETSB Board and placing responsibility for the management of ETSB deposits and investments with the County Treasurer. As a component unit, the ETSB's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended November 30, 2024. Separately issued financial statements of the DuPage County Emergency Telephone System Board may be viewed on the County's website at https://www.dupagecounty.gov/government/departments/finance/.

DuPage Airport Authority

The government-wide financial statements include the DuPage Airport Authority (Authority) as a component unit. The Authority is a legally separate organization operating under the direction of a Board of Commissioners. The Board of the Authority is appointed by the DuPage County Board Chair and approves the annual budget in accordance with State Statutes. As a component unit, the Authority's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended December 31, 2024. Separately issued financial statements of the DuPage Airport Authority may be viewed on its website at www.dupageairport.com.

Government-Wide and Fund Financial Statements

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections*. This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This standard was implemented December 1, 2023.

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and

b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental and enterprise funds:

General Fund

General Fund is used to account for the County's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Special Revenue Funds

Health Department Fund is used to account for revenues which include property taxes, fees for services and grant funding and expenditures/expenses pertaining to the general operations of the DuPage County Health Department.

Care Center Fund is used to account for the financial and general operations, administration and maintenance of the County's Care Center. Revenues are primarily from charges for service paid by Medicaid, Medicare, private insurance and other sources.

American Rescue Plan Fund (ARPA) is used to account for federal grant monies received and expended from the Department of Treasury to provide emergency financial assistance to County agencies, local governments, nonprofits and small businesses for a comprehensive response to the COVID-19 pandemic and to lay groundwork for a strong, equitable recovery.

Enterprise Funds

Water and Sewerage System Fund is used to account for operations of the County's Public Works Department, which owns and operates sewage collection treatment facilities and water pumping and distribution systems located in certain areas of the County. The fund is operated, financed and maintained in a manner similar to a private business enterprise.

The County reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Debt Service Funds

Debt Service Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs.

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

In addition, the County reports the following fund types:

Internal Service Funds

Internal Service Fund is used to account for and report the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

Employee Life/Health Insurance

Custodial Funds

Custodial Funds are used to account for and report assets controlled by the County and the assets are for the benefit of individuals, private organizations and/or other governmental units.

- County Collector
- County Treasurer
- Other Custodial Funds
- Clerk of the Circuit Court
- Sheriff

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the County is entitled to the resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water and Sewerage System Fund are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

Illinois Statutes authorize the County to make deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services and the Illinois Funds Investment Pool.

In the Water and Sewerage System Fund, the investment of funds is restricted by the revenue bond ordinance. The ordinance restricts investment of funds to direct or fully guaranteed obligations of the U.S. Government; interest-bearing time or demand deposits or certificates of deposits with financial institutions that are fully insured or collateralized; or the Illinois Funds Investment Pool.

The County has adopted an investment policy. The policy contains the following guidelines for allowable investments.

Interest Rate Risk

The investment policy is designed to obtain a market average rate of return, taking into account investment risk constraints and cash flow needs.

Credit Risk

The investment policy allows the Treasurer to invest in any type of security allowed by Illinois Compiled Statutes. If the statutes are amended and one or more investments are no longer permissible, the investments will be allowed to mature or can be sold immediately at the Treasurer's discretion.

Concentration of Credit Risk

The County's investment policy requires diversification of the investment portfolio to eliminate the risk of loss resulting from over concentration in a specific issuer, maturity or class of securities. Concentration in short-term corporate obligations will not exceed 90% of the limit contained in Illinois law.

Custodial Credit Risk, Deposits

The County's investment policy requires some form of collateral to protect public deposits in a single financial institution if it were to default. All federally and non-federally insured institutions must fully collateralize deposits using instruments and collateral ratios of 105%.

Custodial Credit Risk, Investments

The County's investment policy requires all securities to be held by a third party custodian designated by the Treasurer and evidenced by safekeeping receipts. Investments are normally held by financial institutions or brokers under Trust agreements arising from Bond ordinances, subject to the custodial agreements of the ordinances.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 3. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund’s share price, the price for which the investments could be sold.

Receivables

Property taxes for levy year 2024 attaches as an enforceable lien on January 1, 2024, on property values assessed as of the same date. Taxes are levied in November following the lien date (by passage of a Tax Levy Ordinance).

Tax bills for levy year 2024 are prepared by the County and issued on or about May 1, 2025 and are payable in two installments, on or about June 1 and September 1, 2025.

The County collects such taxes and remits them periodically. The 2024 property tax levy is recognized as a receivable and deferred inflows in fiscal 2024, net the allowance for uncollectible, as they are budgeted to be used in the next fiscal year. As the taxes become available to finance current expenditures, they are recognized as revenues. At November 30, 2024, the property taxes receivable and related deferred inflows consisted of the estimated amount collectible from the 2024 levy.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

The County has received federal and state grant funds for economic development and housing rehabilitation loan programs to various businesses and individuals. The County records a loan receivable when the loan has been made and funds have been disbursed. The amount recorded as economic development and housing rehabilitation loans receivable has not been reduced by an allowance for uncollectible accounts.

It is the County's policy to record revenue when the initial loan is made from the federal and state grant funds. The net amount of the loan receivable balance is included in restricted fund balance. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year end are presented as restricted fund balance in the fund financial statements.

Inventories and Prepaid Items

Governmental fund inventories, if material, are recorded at cost based on the FIFO method using the consumption method of accounting.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, buildings, vehicles, plant and equipment and infrastructure (including right-to-use lease assets) are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than $30,000 for capital assets (except for the Care Center, which uses a $2,500 threshold) and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor and overhead. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Building and improvements	40 Years
Water and sewer systems	15 - 100 Years
Machinery, equipment and vehicles	3 - 10 Years
Infrastructure, drainage, stormwater	20 - 50 Years
Land improvements	15 Years

Lease assets are typically amortized over the lease term.

Fund Financial Statements

The In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Under terms of employment, employees are granted sick leave, vacation and retention pay benefits in varying amounts.

Vacation and sick leave pay is accrued in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

Effective December 1, 2011, all sick time hours accrued, unused and banked were frozen for purposes of eligibility for monetary compensation. This accrued sick time will continue to be eligible for pay based on years of service at the time of separation. For employees hired prior to November 1, 2005 who have accumulated thirty days of sick leave pay, the employee has the option to request monetary compensation for up to five days of sick time per year at a payout percentage based upon the level of continuous years of service. Upon separation or layoff, those employees have the option to receive monetary compensation for accrued, unused sick time at a payout percentage based upon the level of continuous years of service or obtain service credit to the full extent allowed by Illinois law and IMRF policies, if any. Employees hired after November 1, 2005 who have completed eight years of service, upon separation or layoff, have the option to receive monetary compensation for accrued, unused sick time at 50% of the value or obtain service credit to the full extent allowed by Illinois law and IMRF policies, if any.

Sick time accrued subsequent to December 1, 2011 will accrue and be carried over from year to year up to a maximum of 120 days. This sick time may be used only for the employee’s own health condition, to care for an immediate family member who requires the employee’s care or to obtain service credit to the full extent allowed by Illinois law and IMRF policies, if any.

Vacation pay is earned on a monthly basis based on years of service. Employees may carry over up to 10 earned vacation days per year. Any unused vacation time above the 10-day carryover maximum, may be forfeited at the beginning of the following calendar year. After completing five years of continuous employment, employees may redeem up to one week of their annual accrued vacation at full value. After completing fifteen years of continuous employment, employees may redeem up to two weeks of their annual accrued vacation at full value.

For employees hired on or before November 30, 2002, the County offered an Employee Retention Program, whereby eligibility begins either at age 55 and 10 years of continuous service or 20 years of continuous service independent of age. Employees may earn up to 120 paid days with 20 years of continuous service, payable at termination.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at November 30, 2024, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations/Conduit Debt

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of bonds payable, loans payable, net pension liability, total OPEB liability and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the effective interest method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

On December 9, 2003, the County issued Series 2003 Variable Rate Demand Revenue Bonds in the amount of $42,000,000. The Morton Arboretum (Arboretum) deposited the net bond proceeds into its account to use to fund certain capital improvements and issued a signed promissory note payable to the County securing all principal and interest payments due on the bonds. On May 18, 2017, the County issued County of DuPage, Illinois Revenue Bonds (The Morton Arboretum Project), Series 2017, in the amount of $20,000,000. Bank of America Public Capital Corporation (Purchaser) purchased the bonds and loaned the proceeds to the Arboretum (Borrower). The purchaser wired a portion of the proceeds into the borrower's bank account to use for project costs and reimbursements and a portion into the Series 2003 Bonds Bond Fund to use for a partial refunding of the bonds. On July 7, 2020, the County issued The County of DuPage, Illinois Revenue Refunding Bonds (The Morton Arboretum Project), Series 2020 (Green Bonds) in the amount of $50,835,000. The bonds were issued to a.) refund the outstanding amount of $29,000,000 on the Series 2003 Variable Rate Demand Revenue Bonds; b.) refund the outstanding amount of $20,000,000 on the County of DuPage, Illinois Revenue Bonds (The Morton Arboretum Project), Series 2017; c.) pay the issuance costs on the 2020 bonds; and d.) pay the termination costs of an interest rate swap associated with the Series 2017 bonds. Bank of America Securities, Inc. purchased the bonds on behalf of both itself and as representative of PNC Capital Markets LLC. As it was the intent of all parties that the Arboretum provide the necessary funds for all debt payments, the liability is not recorded on the County's balance sheet. The outstanding balance of the debt obligation was $50,835,000 as of November 30, 2024.

On June 15, 2006, the County issued Special Service Area Number 31 Special Tax Bonds, Series 2006 (Monarch Landing Project) in the amount of $15,000,000. Erickson Retirement Communities, LLC deposited the bond proceeds into its account to use to fund the construction of a continuing care retirement community, known as Monarch Landing. The bonds are payable from taxes levied on taxable real property that belongs to one landowner within Special Service Area Number 31. As the County issued the bonds as a conduit on behalf of a Section 501(c)(3) organization and as it was the intent of all parties that the landowner provides the funds for all debt service payments, the liability is not recorded on the County's balance sheet. The outstanding balance of the debt obligation was $9,135,000 as of November 30, 2024.

On March 9, 2010, the County issued Revenue Refunding Bonds (Benet Academy Capital Build Project), Series 2010 in the amount of $8,890,000. The bonds were issued to refund the Variable Rate Demand Revenue Bonds (Benet Academy Capital Build Project), Series 2000 that had a total outstanding amount of $8,770,000 at the time of refunding and to also pay the issuance costs on the bonds. MB Financial Bank N.A. purchased the bonds via a Direct Placement/Bank Qualified purchase and loaned the proceeds to Benet Academy in Lisle, Illinois. As it was the intent of all parties that Benet Academy provides the funds for all debt service payments, the liability is not recorded on the County's balance sheet. The outstanding balance of the debt obligation was $4,145,000 as of November 30, 2024.

Leases

The County is a lessor because it leases capital assets to other entities. As a lessor, the County reports a lease receivable and corresponding deferred inflow of resources in both the fund financial statements and government-wide financial statements. The County continues to report and depreciate the capital assets being leased as capital assets of the primary government.

The County is a lessee because it leases capital assets from other entities. As a lessee, the County reports a lease liability and an intangible right-to-use capital asset (known as the lease asset) on the government-wide financial statements and proprietary fund statements. In the governmental fund financial statements, the County recognizes lease proceeds and capital outlay at initiation of the lease and the outflow of resources for the lease liability as a debt service payment.

Subscription-Based Information Technology Arrangements

The County reports a subscription liability and an intangible right-to-use capital asset (known as the subscription asset) on the government-wide financial statements and proprietary fund statements. In the governmental fund financial statements, the County recognizes subscription proceeds and capital outlay at initiation of the subscription and the outflow of resources for the subscription liability as a debt service payment.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows:

a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (ordinance) of the County Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the County Board that originally created the commitment.

d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Board may take official action to assign amounts. Assignments may take place after the end of the reporting period.

e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The County considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County first uses committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

2. Stewardship, Compliance and Accountability

Excess Expenditures Over Budget

Fund	Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
Tort Liability Insurance Fund	$ 6,425,738	$ 15,061,426	$ 8,635,688

Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of November 30, 2024, the following individual funds held a deficit balance:

Fund	Amount	Reason
Sheriff's Police Vehicle	$ 7,184	Expenditures exceeding revenues in prior years
U.S. Department of Energy	221,056	Expenditures exceeding revenues in current and prior years
U.S. Department of Homeland Security	16,500	Expenditures exceeding revenues in prior years
U.S. Department of Labor	161,087	Grant funds due to the County reported as unavailable revenue
U.S. Department of Transportation	446,066	Grant funds due to the County reported as unavailable revenue
Illinois Violence Prevention Authority	8,010	Grant funds due to the County reported as unavailable revenue
Illinois State Agencies, Miscellaneous	127,080	Grant funds due to the County reported as unavailable revenue
Illinois Department of Human Services	21,669	Grant funds due to the County reported as unavailable revenue
Environmental Protection Agency	66,349	Grant funds due to the County reported as unavailable revenue
Miscellaneous Local Grants	61	Grant funds due to the County reported as unavailable revenue
U.S. Election Assistance	6,787	Current year expenditures exceeding revenues

3. Detailed Notes on All Funds

Deposits and Investments

Deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances
Deposits with financial institutions	$ 382,328,012	$ 390,488,256
Mutual funds, bond funds	4,868,209	4,868,209
U.S. agency securities, explicitly guaranteed	1,840,249	1,840,249
U.S. agency securities, implicitly guaranteed	26,445,803	26,445,803
U.S. treasury securities	145,992,345	145,992,345
Corporate bonds	45,740,784	45,740,784
Illinois Funds	1,145,983	1,145,983
IIIT, money market	70,169,862	70,169,862
State and local bonds	607,546	607,546
Other external investment pools, other than bonds	59,284	59,284
Petty cash	6,599	-
Total deposits and investments	$ 679,204,676	$ 687,358,321

Reconciliation to financial statements	
Per statement of net position:	
Unrestricted cash and investments	$ 613,371,157
Restricted cash and investments	3,421,576
Per statement of net position, fiduciary funds:	
Cash and investments	62,294,029
Restricted cash	117,914
Total deposits and investments	$ 679,204,676

Deposits in each local and area bank are insured by the FDIC in the amount of $250,000 for time and savings accounts (including NOW accounts) and $250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of $250,000 for the combined amount of all deposit accounts.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring fair value measurements are as follows:

Investment Type	November 30, 2024 Level 1	Level 2	Level 3	Total
Mutual funds, bond funds	$ 4,868,209	$ -	$ -	$ 4,868,209
U.S. agency securities, explicitly guaranteed	-	1,840,249	-	1,840,249
U.S. agency securities, implicitly guaranteed	-	26,445,803	-	26,445,803
U.S. treasury securities	145,992,345	-	-	145,992,345
State and local bonds	-	607,546	-	607,546
Corporate bonds	-	45,740,784	-	45,740,784
Total	$150,860,554	$ 74,634,382	$ -	$225,494,936

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to the County.

The County does not have any deposits exposed to custodial credit risk.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The County does not have any investments exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

As of November 30, 2024, the County's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Mutual funds, bond funds	AAAm	Aaa-mf
U.S. agency securities, implicitly guaranteed	AA+	Aaa
State and local bonds	AA to AAA	Aa2
Illinois Funds	AAAm	N/R
Corporate bonds	BBB+ to AAA	BAA1 to Aaa
IIIT, money market	AAAm	Aaam
Other external investment pools, other than bonds	AAAm	Aaa-mf

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of November 30, 2024, investments were as follows:

Investment Type	Fair Value	Maturity (in Years) Less Than 1	1 - 5	6 - 10	More Than 10
Mutual funds, bond funds	$ 4,868,209	$ 4,868,209	$ -	$ -	$ -
U.S. agency securities, explicitly guaranteed	1,840,249	496,826	412,623	47,271	883,529
U.S. agency securities, implicitly guaranteed	26,445,803	5,730,346	15,076,577	2,877,129	2,761,751
U.S. treasury securities	145,992,345	63,266,663	82,725,682	-	-
Corporate bonds	45,740,784	20,266,199	25,354,521	-	120,064
State and local bonds	607,546	-	607,546	-	-
Total	$225,494,936	$ 94,628,243	$124,176,949	$ 2,924,400	$ 3,765,344

Receivables

Receivables as of year end for Governmental Funds, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Health Department Fund	Nonmajor Funds	Total
Taxes receivables:				
Property	$ 26,565,558	$ 13,225,938	$ 32,377,071	$ 72,168,567
County sales	36,074,588	-	-	36,074,588
County motor fuel	-	-	9,756,010	9,756,010
Local use	798,381	-	-	798,381
Total	$ 63,438,527	$ 13,225,938	$ 42,133,081	$118,797,546

	General Fund	Nonmajor Funds	Total
State shared revenue receivables:			
Income tax	$ 840,199	$ -	$ 840,199
Personal property replacement tax	235,643	35,360	271,003
Motor fuel tax allotments	-	4,155,572	4,155,572
Total	$ 1,075,842	$ 4,190,932	$ 5,266,774

All of the receivables on the balance sheet are expected to be collected within one year with the exception of loans receivable, lease receivable and restricted special service area assessments receivable. The entire balance of loans receivable, $2,388,251 of lease receivable and $2,161,951 of restricted special service area assessments receivable are expected to be collected after one year.

Lease Receivables

Business-Type Activities Lease Receivables Description	Date of Inception	Final Maturity	Interest Rates	Receivable Balance November 30, 2024
Green Road Water Tower	12/18/17	12/17/27	2.0%	$ 177,332
Nordic Park Water Tower	11/01/21	10/31/41	2.0%	1,023,074
Rosewood Water Tower	03/01/19	02/28/24	2.0%	1,109,025
Steeple Run Water Tower	06/01/18	05/22/28	2.0%	234,975
Steeple Run Water Tower	04/01/16	03/31/41	2.0%	70,456
Total business-type activities				$ 2,614,862

The County recognized $216,514 and $64,746 of lease revenue and interest revenue, respectively, during the fiscal year.

Restricted Assets

The following represent the balances of the restricted assets:

Net Pension Asset

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

Special Service Area Assessments Receivable

As of November 30, 2024, the Water and Sewerage System has $2,417,352 due from the County's special service area funds. The balance related to reimbursement of costs for the New York Township water improvement project. The reimbursement will be repaid in installments through fiscal year 2033.

Capital Assets

Capital asset activity for the year ended November 30, 2024, was as follows:

	Beginning Balance	Adjustments*	Additions	Deletions	Ending Balance
Governmental Activities					
Capital assets not being depreciated / amortized:					
Land	$ 303,221,245	$ -	$ -	$ -	$ 303,221,245
Construction in progress	39,642,901	-	57,484,923	25,803,137	71,324,687
Total capital assets not being depreciated / amortized	342,864,146	-	57,484,923	25,803,137	374,545,932
Capital assets being depreciated / amortized:					
Buildings	405,585,066	-	28,636,304	2,875,402	431,345,968
Buildings, right-to-use lease asset	2,170,171	-	1,265,143	877,565	2,557,749
Improvements other than buildings	10,090,008	-	644,104	-	10,734,112
Machinery and equipment	81,056,492	-	7,760,184	3,041,703	85,774,973
Equipment, right-to-use lease asset	1,873,767	-	4,626,887	1,456,876	5,043,778
Infrastructure	869,807,646	-	3,696,065	-	873,503,711
Subscription assets, SBITAs	21,366,236	4,735,231	1,436,346	6,755,350	20,782,463
Total capital assets being depreciated / amortized	1,391,949,386	4,735,231	48,065,033	15,006,896	1,429,742,754
Total capital assets	1,734,813,532	4,735,231	105,549,956	40,810,033	1,804,288,686
Less accumulated depreciation / amortization for:					
Buildings	232,176,068	-	14,073,275	(7,473)	246,256,816
Buildings, right-to-use lease asset	618,796	574,596	552,720	877,565	868,547
Improvements other than buildings	5,697,760	-	309,501	-	6,007,261
Machinery and equipment	59,152,946	-	8,794,412	2,772,670	65,174,688
Equipment, right-to-use lease asset	1,138,140	178,736	1,335,123	1,456,876	1,195,123
Infrastructure	612,579,103	-	20,590,551	-	633,169,654
Subscription assets, SBITAs	9,057,374	5,978,009	4,973,908	6,755,350	13,253,941
Total accumulated depreciation / amortization	920,420,187	6,731,341	50,629,490	11,854,988	965,926,030
Net capital assets being depreciated / amortized	471,529,199	(1,996,110)	(2,564,457)	3,151,908	463,816,724
Total governmental activities capital assets, net	$ 814,393,345	$ (1,996,110)	$ 54,920,466	$ 28,955,045	$ 838,362,656

*Adjustments necessary to appropriately value the ending balances of right-to-use lease assets and subscription-based information technology arrangements.

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities	
General government	$ 14,208,705
Health and public safety	8,200,152
Highways, streets and bridges	21,491,176
Public services	384,264
Judicial	4,520,536
Conservation and recreation	1,824,657
Total governmental activities depreciation / amortization expense	$ 50,629,490

	Beginning Balance	Additions	Deletions	Ending Balance
Business-Type Activities				
Capital assets not being depreciated / amortized:				
Land	$ 1,993,475	$ -	$ -	$ 1,993,475
Construction in progress	20,407,679	16,293,201	13,968,270	22,732,610
Total capital assets not being depreciated / amortized	22,401,154	16,293,201	13,968,270	24,726,085
Capital assets being depreciated / amortized:				
Water and sewerage system	207,680,914	13,379,116	174,582	220,885,448
Equipment and vehicles	10,232,645	589,154	139,248	10,682,551
Intangibles	4,452,220	-	-	4,452,220
Subscription assets	790,968	-	-	790,968
Total capital assets being depreciated / amortized	223,156,747	13,968,270	313,830	236,811,187
Total capital assets	245,557,901	30,261,471	14,282,100	261,537,272
Less accumulated depreciation / amortization for:				
Water and sewerage system	127,549,633	3,194,917	107,573	130,636,977
Equipment and vehicles	3,505,348	713,238	139,248	4,079,338
Intangibles	4,252,341	199,879	-	4,452,220
Subscription assets	298,518	171,632	-	470,150
Total accumulated depreciation / amortization	135,605,840	4,279,666	246,821	139,638,685
Net capital assets being depreciated / amortized	87,550,907	9,688,604	67,009	97,172,502
Business-type activities capital assets, net	$ 109,952,061	$ 25,981,805	$ 14,035,279	$ 121,898,587

Interfund Receivables/Payables and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
General	Health Department	$ 42,724
General	Nonmajor Governmental	3,322,869
Health Department	American Rescue Plan	3,055,795
Health Department	Nonmajor Governmental	336,875
Care Center	Nonmajor Governmental	33
Nonmajor Governmental	General	516
Nonmajor Governmental	Health Department	24,081
Nonmajor Governmental	Water and Sewerage System	300,317
Nonmajor Governmental	Nonmajor Governmental	66,029
Water and Sewerage System	General	9,606
Water and Sewerage System	Nonmajor Governmental	97,964
Total, fund financial statements		7,256,809
Less government-wide eliminations		(7,064,062)
Total internal balances, government-wide statement of net position		$ 192,747

All amounts are due within one year.

The principal purpose of these interfunds is to support deficit commingled cash balances in various funds by the General Fund. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount
General	Nonmajor Governmental	$ 12,188,922
Health Department	American Rescue Plan	13,105,535
Health Department	Nonmajor Governmental	679,280
Care Center	General	3,018,957
Nonmajor Governmental	General	41,369,141
Nonmajor Governmental	Nonmajor Governmental	2,889,225
Water and Sewerage System	American Rescue Plan	635,415
Total		$ 73,886,475

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Long-Term Obligations

Long-term obligations activity for the year ended November 30, 2024, was as follows:

	Beginning Balance	Adjustments	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities						
Bonds payable:						
General obligation debt	$ 87,140,000	$ -	$ -	$ 9,750,000	$ 77,390,000	$ 10,170,000
(Discounts)/Premiums:						
Bond premium	1,852,502	-	-	494,193	1,358,309	-
Total bonds payable	88,992,502	-	-	10,244,193	78,748,309	10,170,000
Other liabilities:						
Compensated absences	31,380,006	-	5,621,385	9,924,970	27,076,421	4,941,836
Claims payable	2,455,315	-	46,366,856	35,743,416	13,078,755	12,719,982
Total OPEB liability	14,056,752	-	1,276,452	2,389,019	12,944,185	-
Net pension liability, regular IMRF	133,278,282	-	103,033,355	142,451,554	93,860,083	-
Net pension liability, SLEP	130,258,084	-	56,002,215	71,563,234	114,697,065	-
Net pension liability, ECO	1,678,760	-	2,352,058	4,030,818	-	-
Net pension liability, VAC	-	-	156,114	113,334	42,780	-
Leases	2,287,002	(753,332)	5,892,030	1,887,825	5,537,875	1,670,299
Subscription liability	12,030,001	(1,242,778)	1,436,346	4,779,760	7,443,809	4,288,281
Total other liabilities	327,424,202	(1,996,110)	222,136,811	272,883,930	274,680,973	23,620,398
Total governmental activities long-term liabilities	$ 416,416,704	$ (1,996,110)	$ 222,136,811	$ 283,128,123	$ 353,429,282	$ 33,790,398
Business-Type Activities						
Bonds and notes payable:						
Revenue bonds	$ 1,290,000	$ -	$ -	$ 1,290,000	$ -	$ -
IEPA loans payable	17,800,968	-	6,560,813	694,207	23,667,574	718,464
Total bonds and notes payable	19,090,968	-	6,560,813	1,984,207	23,667,574	718,464
Other liabilities:						
Compensated absences	1,085,775	-	577,533	622,230	1,041,078	264,445
Subscription liability	492,450	-	-	171,632	320,818	142,215
Asset retirement obligation	211,869	-	-	-	211,869	-
Total OPEB liability	485,043	-	-	54,808	430,235	-
Net pension liability, regular IMRF	4,463,612	-	3,871,311	5,352,386	2,982,537	-
Total other liabilities	6,738,749	-	4,448,844	6,201,056	4,986,537	406,660
Total business-type activities long-term liabilities	$ 25,829,717	$ -	$ 11,009,657	$ 8,185,263	$ 28,654,111	$ 1,125,124

The County is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 5.750% of the most recent available equalized assessed valuation of the County. As of November 30, 2024, the statutory debt limit for the County was $2,765,423,929, providing a debt margin of $2,747,513,929.

General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the County. Debt in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. The debt certificates are paid by lease payments from DuPage Public Safety Communications.

Included in general obligation debt is a special assessment bond, which is an installment contract backed by the full faith and credit of the County. The bond is also backed by a commitment of certain net revenues derived from the operations of the County's Waterworks/Sewerage System. The special assessment debt is paid by a special service area local property tax levied on all property within the boundaries of the special service area.

Governmental Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2024
SSA #34 - 2009 G.O. Bonds, Hobson Valley Project	01/27/09	01/01/29	3.0-4.75%	$ 1,885,000	$ 635,000
SSA #35 - 2012A Unlimited Tax Bonds, Lakes of Royce Renaissance Project	12/27/12	01/01/32	1.8-4.2	1,805,000	940,000
2010B G.O. Recovery Zone Economic Development Bonds	11/03/10	01/01/35	4.297-5.852	58,935,000	53,025,000
2015B G.O. Refunding Bonds, Drainage Project	06/05/15	01/01/25	1.94	13,140,000	1,450,000
2016 G.O. Refunding Bonds, Courthouse Project	01/28/16	01/01/30	2.0-5.0	36,050,000	17,275,000
2017 G.O. Debt Certificates	12/28/17	01/01/28	2.65	7,500,000	4,065,000
Total governmental activities, general obligation debt					$ 77,390,000

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt Principal	 Interest
2025	$ 10,170,000	$ 3,861,524
2026	9,155,000	3,406,572
2027	9,645,000	2,913,798
2028	11,810,000	2,367,604
2029	10,065,000	1,805,438
2030-2034	22,580,000	3,893,968
2035	3,965,000	116,016
Total	$ 77,390,000	$ 18,364,920

IEPA Construction Loans

The System borrowed funds from the Illinois Environmental Protection Agency (IEPA) for the York Township water improvement project. The original principal amount to be repaid under the loan agreement #L17-4161 with the IEPA is $4,915,421. The loan bears an interest rate of 1.25% per annum and matures on September 29, 2033. The total principal paid in fiscal year 2024 was $252,240.

The System borrowed funds from the IEPA for the Nordic Park Wastewater Treatment Facility rehabilitation project. The original principal amount to be repaid under the loan agreement #L17-0328 with the IEPA is $10,961,429. The System borrowed an additional amount of $102,158 in 2025 to fund the completion of the project. The loan bears an interest rate of 1.35% per annum and matures on December 8, 2043. The total principal paid in fiscal year 2024 was $441,967.

The System borrowed funds from the IEPA for the Woodridge-Greene Valley Water Reclamation and Knollwood Water Reclamation facilities electrical upgrade project. The amount borrowed through the end of 2024 under the loan agreement #L17-4261 with the IEPA was $10,730,758. Loan agreement #L17- 4261 allows the System to borrow up to $21,258,985 to complete the project. The System anticipates borrowing an additional amount of $10,528,227 in 2025 to fund the completion of the project. After the completion of the project the final loan amount and repayment schedule will be determined with the loan to be repaid over a twenty year term at a 1.11% simple annual interest rate.

The outstanding IEPA loans are direct borrowings and contain a provision that in an event of default, the IEPA shall pursue the collection of the amounts past due, the outstanding loan balance and relating costs by any other reasonable means provided by the law.

IEPA Construction Loans at November 30, 2024 consist of the following:

Business-Type Activities IEPA Construction Loans	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2024
IEPA Loan #L17-4161	02/21/12	09/29/33	1.25%	$ 4,915,421	$ 2,417,354
IEPA Loan #L17-0328	03/18/21	01/17/43	1.35	10,961,429	10,519,462
IEPA Loan #L17-4261	05/09/22	03/24/44	1.11	10,730,758	10,730,758
Total business-type activities iepa construction loans					$ 23,667,574

Debt service requirements to maturity are as follows:

Years	Business-Type Activities IEPA Construction Loans Principal	 Interest
2025	$ 718,464	$ 162,293
2026	727,939	152,818
2027	737,539	143,218
2028	747,265	133,491
2029	757,121	123,636
2030-2034	3,839,583	466,625
2035-2039	2,908,734	237,377
2040-2043	2,500,171	78,393
Total	$ 12,936,816	$ 1,497,851

Other Debt Information

The net pension liabilities attributable to governmental activities will be liquidated primarily by the General Fund. Compensated absences and the implicit total OPEB liabilities are paid by the fund/department in which an employee works.

Lease Liabilities

Governmental Activities Lease Liabilities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2024
In-car systems	05/01/23	05/01/28	7.00%	$ 49,796	$ 49,796
Building rental	12/01/21	05/31/27	7.00	715,100	324,058
Copiers	10/01/21	09/30/26	7.00	39,152	9,218
Building rental	08/01/23	07/31/25	7.00	378,171	136,343
Copier	04/01/24	04/01/26	7.00	904,750	805,884
Storage	12/01/23	12/01/28	7.00	1,265,143	1,076,717
PT Equipment	01/01/24	01/01/28	7.00	29,633	23,716
Taser, OSP	12/01/23	12/01/28	7.00	2,197,353	1,727,490
Fleet Advance	02/01/24	02/01/28	7.00	1,289,938	999,268
Mail Equipment	12/30/23	12/20/28	7.00	166,533	129,992
Copiers	04/01/24	04/01/26	7.00	19,340	17,227
Copiers	04/01/24	04/01/26	7.00	19,340	17,227
Copiers	08/01/21	08/01/25	5.49	377,739	68,837
Office space	08/01/23	02/29/28	5.49	199,335	152,102
Total governmental activities, lease liabilities					$ 5,537,875

Future minimum lease payments are as follows:

Years	Principal	Interest
2025	$ 1,670,299	$ 438,067
2026	1,597,074	298,088
2027	1,629,828	94,560
2028	563,222	22,396
2029	77,452	1,851
Total	$ 5,537,875	$ 854,962

Subscription Liabilities

Governmental Activities Subscription Liabilities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2024
Thirty-six subscription-based information technology arrangements	06/23/20	05/01/29	7.00%	$ 20,782,463	$ 7,443,809
Total governmental activities, subscription liabilities					$ 7,443,809

Future minimum subscription payments are as follows:

Years	Principal	Interest
2025	$ 4,288,281	$ 484,995
2026	1,746,309	174,143
2027	1,179,851	53,977
2028	229,368	4,758
Total	$ 7,443,809	$ 717,873

Business-Type Activities

Subscription Liabilities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2024
Four subscription-based information technology arrangements	09/01/19	01/17/27	2.00%	$ 790,968	$ 320,818
Total business-type activities, subscription liabilities					$ 320,818

Future minimum subscription payments are as follows:

Years	Principal	Interest
2025	$ 142,215	$ 6,644
2026	119,217	3,666
2027	59,386	1,209
Total	$ 320,818	$ 11,519

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at November 30, 2024, includes the following:

	Governmental Activities	Business-Type Activities
Net investment in capital assets:		
Total capital assets	$1,804,288,686	$ 261,537,272
Less accumulated depreciation / amortization	965,926,030	139,638,685
Net carrying value of capital assets	838,362,656	121,898,587
Less all outstanding principal of capital-related debt/borrowings related to the County's own capital assets, including borrowing used to refund capital-related borrowings	90,371,684	23,988,392
Less Outstanding principal balance of any other (non-debt) capital related liabilities as of fiscal year end, including capital accounts payable and retainage payable	2,785,043	-
Less unamortized original issue premiums on outstanding capital debt	1,358,309	-
Subtotal	94,515,036	23,988,392
Total net investment in capital assets	$ 743,847,620	$ 97,910,195

Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2024, include the following:

	General Fund	Health Department Fund	Care Center Fund	American Rescue Plan Fund	Nonmajor Funds	Total
Fund Balances						
Nonspendable:						
Prepaid items	$ 1,067,183	$ 152,119	$ 41,940	$ 269,835	$ 1,044,356	$ 2,575,433
Inventory	-	196,321	426,623	-	1,025,487	1,648,431
Subtotal	1,067,183	348,440	468,563	269,835	2,069,843	4,223,864
Restricted for:						
Grant programs	-	-	-	-	6,120,133	6,120,133
Grant funded loan programs	-	-	-	-	10,850,246	10,850,246
Employee benefits	-	-	-	-	21,625,339	21,625,339
Public health	-	-	3,218,562	-	4,654,163	7,872,725
Public safety	9,300,486	-	-	-	3,115,595	12,416,081
Highways, streets and bridges	-	-	-	-	117,394,720	117,394,720
Wetland mitigation	-	-	-	-	9,226,053	9,226,053
Conservation and recreation	-	-	-	-	1,726	1,726
Judicial	-	-	-	-	17,189,151	17,189,151
Public services	-	-	-	-	6,338,081	6,338,081
Capital projects	-	-	-	-	6,924,322	6,924,322
Debt service	-	-	-	-	7,156,102	7,156,102
Other purposes	-	-	-	-	12,660,368	12,660,368
Subtotal	9,300,486	-	3,218,562	-	223,255,999	235,775,047
Committed to:						
Employee benefits	11,118,348	-	-	-	7,781,739	18,900,087
Public health	-	36,633,735	27,406,694	-	-	64,040,429
Highways, streets and bridges	-	-	-	-	2,072,000	2,072,000
Conservation and recreation	-	-	-	-	39,882,742	39,882,742
Public services	5,048,130	-	-	-	908,209	5,956,339
Capital projects	-	-	-	-	63,066,194	63,066,194
Subtotal	16,166,478	36,633,735	27,406,694	-	113,710,884	193,917,791
Assigned to:						
Public services	-	-	-	6,383,986	-	6,383,986
Subtotal	-	-	-	6,383,986	-	6,383,986
Unassigned (Deficit)	98,766,035	-	-	-	(1,085,192)	97,680,843
Total fund balances (deficit)	$125,300,182	$ 36,982,175	$ 31,093,819	$ 6,653,821	$337,951,534	$537,981,531

Changes to or Within the Financial Reporting Entity (See Adjustments Below)

The Housing Solutions Program Fund that was previously presented as a nonmajor fund in the prior fiscal year is now being reported as a part of the General Fund.

Adjustments to Beginning Balances

Changes to or within the financial reporting entity are as follows:

	November 30, 2023 as Previously Reported	Change to or Within the Financial Reporting Entity	November 30, 2023 as Adjusted
Governmental funds:			
Major funds:			
General Fund	$ 118,339,768	$ 4,858,928	$ 123,198,696
Nonmajor funds	304,975,808	(4,858,928)	300,116,880
Total governmental funds	$ 423,315,576	$ -	$ 423,315,576

Component Units

DuPage County Emergency Telephone System Board

This report contains the DuPage County Emergency Telephone System Board (ETSB), which is included as a component unit.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

Basis of Accounting/Measurement Focus

The ETSB follows the full accrual basis of accounting and the flow of economic resources measurement focus.

Deposits and Investments

	Carrying Value	Statement Balances
Deposits with financial institutions	$ 17,572,716	$ 17,572,716
U.S. agency securities, implicitly guaranteed	6,438,651	6,438,651
U.S. treasury securities	16,488,244	16,488,244
Corporate bonds	7,617,361	7,617,361
U.S. agency securities, explicitly guaranteed	510,477	510,477
Mutual funds, bond funds	3,045,671	3,045,671
Total deposits and investments	$ 51,673,120	$ 51,673,120

The ETSB categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring fair value measurements are as follows:

- Market valuation method

Investment Type	November 30, 2024 Level 1	Level 2	Level 3	Total
Mutual funds, bond funds	$ 3,045,671	$ -	$ -	$ 3,045,671
U.S. agency securities, implicitly guaranteed	-	6,438,651	-	6,438,651
U.S. treasury securities	16,488,244	-	-	16,488,244
Corporate bonds	-	7,617,361	-	7,617,361
U.S. agency securities, explicitly guaranteed	-	510,477	-	510,477
Total	$ 19,533,915	$ 14,566,489	$ -	$ 34,100,404

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the ETSB's deposits may not be returned to the ETSB.

The FDIC and collateral coverage applies to all County accounts and therefore, the amount of insured funds is not determinable for the ETSB alone.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the ETSB will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The ETSB does not have any investments exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

As of November 30, 2024, the ETSB's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Corporate bonds	BBB+ to AA+	A3 to AAA
Mutual funds, bond funds	AA+	AAA
U.S. agency securities, implicitly guaranteed	AA+	AAA

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

At November 30, 2024 the investment portfolio was concentrated as follows:

Issuer	Investment Type	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	U.S. agency securities, implicitly guaranteed	7.50 %
Federal National Mortgage Association	U.S. agency securities, implicitly guaranteed	7.00

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of November 30, 2024, the ETSB's investments were as follows:

		Maturity (in Years)			
Investment Type	Fair Value	Less Than 1	1 - 5	6 - 10	More Than 10
Mutual funds, bond funds	$ 3,045,671	$ 3,045,671	$ -	$ -	$ -
U.S. agency securities, implicitly guaranteed	6,438,651	970,304	3,105,632	989,090	1,373,625
U.S. treasury securities	16,488,244	10,663,295	5,824,949	-	-
U.S. agency securities, explicitly guaranteed	510,477	-	14,516	-	495,961
Corporate bonds	7,617,361	4,078,718	3,538,643	-	-
Total	$ 34,100,404	$ 18,757,988	$ 12,483,740	$ 989,090	$ 1,869,586

Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated / amortized:				
Construction in progress	$ 7,917,940	$ 14,232,838	$ 14,021,556	$ 8,129,222
Total capital assets not being depreciated / amortized	7,917,940	14,232,838	14,021,556	8,129,222
Capital assets being depreciated / amortized:				
Equipment	43,803,513	14,089,516	3,371,102	54,521,927
Subscription assets	386,627	-	-	386,627
Total capital assets being depreciated / amortized	44,190,140	14,089,516	3,371,102	54,908,554
Total capital assets	52,108,080	28,322,354	17,392,658	63,037,776
Less accumulated depreciation / amortization for:				
Equipment	37,339,662	2,802,269	3,371,102	36,770,829
Subscription assets	215,215	81,934	-	297,149
Total accumulated depreciation / amortization	37,554,877	2,884,203	3,371,102	37,067,978
Net capital assets being depreciated / amortized	6,635,263	11,205,313	-	17,840,576
Total capital assets, net	$ 14,553,203	$ 25,438,151	$ 14,021,556	$ 25,969,798

Long-Term Obligations

Long-term obligations activity for the year ended November 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Other liabilities:					
Compensated absences	$ 38,492	$ 5,748	$ 5,379	$ 38,861	$ 4,989
Other postemployment benefits	60,267	3,549	4,239	59,577	-
Net pension liability	472,617	483,939	669,083	287,473	-
Subscription liability	171,412	-	81,934	89,478	89,478
Financed purchase	-	13,823,763	5,710,953	8,112,810	4,581,336
Total other liabilities	742,788	14,316,999	6,471,588	8,588,199	4,675,803
Total long-term liabilities	$ 742,788	$ 14,316,999	$ 6,471,588	$ 8,588,199	$ 4,675,803

Financed Purchases	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2024
Motorola Radios	12/01/23	12/01/26	7%	$ 13,823,763	$ 8,112,810
Total financed purchases					$ 8,112,810

Debt service requirements to maturity are as follows:

Years	Principal	Interest
2025	$ 4,581,336	$ 630,649
2026	3,531,474	265,810
Total	$ 8,112,810	$ 896,459

Subscription Liabilities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2024
Two subscription-based information technology arrangements	11/09/20	11/30/25	7.00%	$ 249,278	$ 89,478
Total subscription liabilities					$ 89,478

Future minimum subscription payments are as follows:

Years	Principal	Interest
2025	$ 89,478	$ 5,794
Total	$ 89,478	$ 5,794

DuPage Airport Authority

This report contains the DuPage Airport Authority (Authority), which is included as a component unit.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

Basis of Accounting/Measurement Focus

The Authority follows the full accrual basis of accounting and the flow of economic resources measurement focus.

Deposits and Investments

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Authority's deposits may not be returned to the Authority.

The Authority does not have any deposits exposed to custodial credit risk.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Authority does not have any investments exposed to custodial credit risk.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of December 31, 2024, the Authority's investments were as follows:

		Maturity (in Months)			
Investment Type	**Fair Value**	**Less Than 1**	**1 - 5**	**6 -10**	**More Than 10**
U.S. treasury securities	$ 18,396,519	$ 1,595,171	$ 12,455,641	$ 4,345,707	$ -
U.S. agency securities	20,534,197	4,351,350	11,500,550	3,988,938	693,359
Corporate bonds	15,088,223	2,921,814	12,166,409	-	-
Municipal bonds	6,528,670	735,263	5,793,407	-	-
Total	$ 60,547,609	$ 9,603,598	$ 41,916,007	$ 8,334,645	$ 693,359

Lease Receivables

Lease Receivables Description	Final Maturity	Receivable Balance December 31, 2024
Land and farmland	12/31/59	$ 4,402,821
Hangar space	12/31/27	2,908,221
Office space	12/31/23	1,761,891
Total		$ 9,072,933

The Authority recognized $1,249,535 and $177,123 of lease revenue and interest revenue, respectively, during the fiscal year.

Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	$ 54,305,459	$ 1,390,466	$ -	$ 55,695,925
Construction in progress	22,177,716	14,768,539	27,445,374	9,500,881
Total capital assets not being depreciated	76,483,175	16,159,005	27,445,374	65,196,806
Capital assets being depreciated:				
Land improvements	105,797,978	4,763,236	-	110,561,214
Buildings and improvements	101,773,869	21,569,488	-	123,343,357
Infrastructure	74,792,288	134,943	-	74,927,231
Software	291,868	-	-	291,868
Equipment and vehicles	16,693,951	946,932	-	17,640,883
Total capital assets being depreciated	299,349,954	27,414,599	-	326,764,553
Total capital assets	375,833,129	43,573,604	27,445,374	391,961,359
Less accumulated depreciation for:				
Land improvements	91,389,331	1,012,990	-	92,402,321
Buildings and improvements	67,717,124	2,950,375	-	70,667,499
Infrastructure	59,873,107	1,703,104	-	61,576,211
Software	247,710	16,559	-	264,269
Equipment and vehicles	10,655,155	762,922	-	11,418,077
Total accumulated depreciation	229,882,427	6,445,950	-	236,328,377
Net capital assets being depreciated	69,467,527	20,968,649	-	90,436,176
Total capital assets, net	$ 145,950,702	$ 37,127,654	$ 27,445,374	$ 155,632,982

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2024, was as follows:

	Beginning Balance as Restated	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Other liabilities:					
Compensated absences (net change)	$ 596,128	$ 26,783	$ -	$ 622,911	$ 124,582
Net pension liability, IMRF	1,262,375	-	1,198,411	63,964	-
Total other liabilities	1,858,503	26,783	1,198,411	686,875	124,582
Total long-term liabilities	$ 1,858,503	$ 26,783	$ 1,198,411	$ 686,875	$ 124,582

Employee Retirement System

The Authority's defined benefit pension plans, administered by the Illinois Municipal Retirement Fund (IMRF), provide retirement and disability benefits, postretirement increases and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position and required supplementary information. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523. This report is also available for download at www.imrf.org.

Plan Description

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after eight years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 3% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings for the first 15 years of service credit, plus 2% for each year of service after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased ever year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership

At December 31, 2023, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	39
Inactive, non-retired members	80
Active members	70
Total	189

Contributions

As set by statute, employees participating in the Authority's Regular Plan are required to contribute 4.50% of their annual covered salary. The statute requires the Authority to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The actuarially determined contribution rate for the calendar year ending December 31, 2023 was 4.75% of annual covered payroll. The Authority also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions

The total pension liability for IMRF was determined by actuarial valuations performed as of December 31, 2023 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value
Actuarial assumptions	
Investment Rate of Return	7.25%
Salary increases	2.85% to 13.75%, including inflation
Price inflation	2.25%

Mortality

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2021.

Long-Term Expected Real Rate of Return

The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

		Projected Returns/Risks	
Asset Class	**Target Allocation**	**One Year Arithmetic**	**Ten Year Geometric**
Equities	34.50 %	6.35 %	5.00 %
International equities	18.00	8.00	6.35
Fixed income	24.50	4.85	4.75
Real estate	10.50	6.30	6.00
Alternatives	11.50		
Private equity		12.35	8.65
Commodities		7.20	6.05
Cash equivalents	1.00	3.80	3.80

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rate and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1- percentage-point higher (8.25%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability/(asset)	$ 3,115,963	$ 63,964	$ (2,360,139)

Changes in Net Pension Liability/(Asset)

The changes in net pension liability/(asset) for the calendar year ended December 31, 2023 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2022	$ 24,203,969	$ 22,941,594	$ 1,262,375
Service cost	405,834	-	405,834
Interest on total pension liability	1,731,972	-	1,731,972
Differences between expected and actual experience of the total pension liability	250,598	-	250,598
Change of assumptions	(21,383)	-	(21,383)
Benefit payments, including refunds of employee contributions	(1,035,229)	(1,035,229)	-
Contributions, employer	-	248,184	(248,184)
Contributions, employee	-	212,251	(212,251)
Net investment income	-	2,526,602	(2,526,602)
Other (net transfer)	-	578,395	(578,395)
Balances at December 31, 2023	$ 25,535,761	$ 25,471,797	$ 63,964
Plan fiduciary net position as a percentage of the total pension liability			99.75 %

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2024, pension expense was $(210,738) for the IMRF plan. Deferred outflows and inflows of resources related to pension were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 341,019	$ -
Assumption changes	-	21,574
Net difference between projected and actual earnings on pension plan investments	1,340,089	-
Contributions subsequent to the measurement date	238,956	-
Total	$ 1,920,064	$ 21,574

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending December 31, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions is $1,659,534. Amounts will be recognized in pension expense as follows:

Years Ending December 31,	Regular Plan
2026	$ 397,733
2027	535,521
2028	898,922
2029	(172,642)
Total	$ 1,659,534

Change in Accounting Principle

During the current year, the Authority implemented GASB Statement No. 101, Compensated Absences. In addition to the value of unused time owed to employees upon separation of employment, the Authority now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle were to decrease net position as previously reported of $216,791,453 by $175,058 to a restated amount of $216,616,395.

4. Other Information

Employees' Retirement System

The County contributes to one defined benefit pension plan, the Illinois Municipal Retirement Fund (IMRF), an agent-multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for the plan is governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523. This report is also available for download at www.imrf.org.

The County participates in four benefit plans under IMRF. The vast majority of members participate in the Regular Plan. The VAC plan is a Regular plan for employees of the Veterans Assistance Commission. The SLEP plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the ECO plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

For the year ended November 30, 2024, the following balances are recognized in the government-wide financial statements:

	Net Pension Asset	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
IMRF, Regular	$ -	$ 97,130,093	$ 80,221,569	$ 1,039,721	$ 8,087,846
IMRF, VAC	-	42,780	115,794	8,994	4,042
IMRF, SLEP	-	114,697,065	54,434,677	1,160,908	7,071,958
IMRF, ECO	35,769	-	1,624,700	-	(1,045,731)
Total	$ 35,769	$211,869,938	$136,396,740	$ 2,209,623	$ 14,118,115

Illinois Municipal Retirement Fund

Plan Description

All four IMRF benefit plans have two tiers. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 3% for each year thereafter to a maximum of 75 percent of their final rate of earnings.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings for the first 15 years of service credit, plus 2% for each year of service after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased ever year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Under the employer number within IMRF, both the County and ETSB contribute to the regular plan. As a result, IMRF is considered to be an agent multiple-employer plan through which cost-sharing occurs between the County and ETSB.

Plan Membership

At December 31, 2023, the measurement date, membership in the plans were as follows:

	Regular Plan	VAC	SLEP	ECO
Retirees and beneficiaries	3,151	1	497	38
Inactive, non-retired members	2,741	3	77	8
Active members	2,371	4	359	4
Total	8,263	8	933	50

Contributions

As set by statute, employees participating in Regular, VAC, SLEP and ECO plans are required to contribute 4.50%, 4.50%, 7.50% and 7.50%, respectively, of their annual covered salary. The statute requires the County and ETSB to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The actuarially determined contribution rates for the calendar year ending December 31, 2023 were 8.18%, 2.94%, 28.38% and 3.26%, respectively, of annual covered payroll for Regular, VAC, SLEP and ECO plans. The County and ETSB also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The net pension liabilities/(assets) were measured as of December 31, 2023, and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by an actuarial valuation as of that date.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liabilities/(assets), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions

The total pension liabilities for IMRF was determined by actuarial valuations performed as of December 31, 2023 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value
Actuarial assumptions	
Investment Rate of Return	7.25%
Salary increases	2.85% to 13.75%, including inflation
Price inflation	2.25%

Mortality

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2021.

Long-Term Expected Real Rate of Return

The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

		Projected Returns/Risks	
Asset Class	**Target Allocation**	**One Year Arithmetic**	**Ten Year Geometric**
Equities	34.50 %	6.35 %	5.00 %
International equities	18.00	8.00	6.35
Fixed income	24.50	4.85	4.75
Real estate	10.50	6.30	6.00
Alternatives	11.50		
Private equity		12.35	8.65
Commodities		7.20	6.05
Cash equivalents	1.00	3.80	3.80

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rate and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rate. The table below presents the net pension liabilities/(assets) calculated using the discount rate of 7.25% as well as what the net pension liabilities/(assets) would be if it were to be calculated using discount rates that is 1-percentage-point lower (6.25%) or 1- percentage-point higher (8.25%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Regular			
Net pension liability/(asset), County	$ 218,472,560	$ 96,842,620	$ (556,850)
Net pension liability/(asset), ETSB	563,256	287,473	66,630
Total	$ 219,035,816	$ 97,130,093	$ (490,220)
VAC			
Net pension liability/(asset)	$ 106,819	$ 42,780	$ (9,810)
SLEP			
Net pension liability/(asset)	$ 185,755,886	$ 114,697,065	$ 56,177,650
ECO			
Net pension liability/(asset)	$ 2,375,552	$ (35,769)	$ (2,113,557)

Changes in Net Pension Liability/(Asset)

The changes in net pension liabilities/(assets) for the calendar year ended December 31, 2023 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Regular			
Balances at December 31, 2022	$1,066,478,107	$ 928,263,596	$ 138,214,511
Service cost	12,650,420	-	12,650,420
Interest on total pension liability	75,580,478	-	75,580,478
Differences between expected and actual experience of the total pension liability	19,157,708	-	19,157,708
Change of assumptions	(1,740,152)	-	(1,740,152)
Benefit payments, including refunds of employee contributions	(60,627,940)	(60,627,940)	-
Contributions, employer	-	12,578,830	(12,578,830)
Contributions, employee	-	7,485,829	(7,485,829)
Net investment income	-	102,641,272	(102,641,272)
Other (net transfer)	-	24,026,941	(24,026,941)
Balances at December 31, 2023	$1,111,498,621	$1,014,368,528	$ 97,130,093
Plan fiduciary net position as a percentage of the total pension liability			91.26 %

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2023			
County	$1,108,984,113	$1,012,141,493	$ 96,842,620
ETSB	2,514,508	2,227,035	287,473
Total	$1,111,498,621	$1,014,368,528	$ 97,130,093
VAC			
Balances at December 31, 2022	$ 527,844	$ 540,813	$ (12,969)
Service cost	23,192	-	23,192
Interest on total pension liability	38,787	-	38,787
Differences between expected and actual experience of the total pension liability	94,135	-	94,135
Change of assumptions	(1,064)	-	(1,064)
Benefit payments, including refunds of employee contributions	(8,884)	(8,884)	-
Contributions, employer	-	17,378	(17,378)
Contributions, employee	-	12,990	(12,990)
Net investment income	-	57,301	(57,301)
Other (net transfer)	-	11,632	(11,632)
Balances at December 31, 2023	$ 674,010	$ 631,230	$ 42,780
Plan fiduciary net position as a percentage of the total pension liability			93.65 %
SLEP			
Balances at December 31, 2022	$ 542,009,327	$ 411,751,243	$ 130,258,084
Service cost	6,815,862	-	6,815,862
Interest on total pension liability	38,425,492	-	38,425,492
Differences between expected and actual experience of the total pension liability	10,760,861	-	10,760,861
Change of assumptions	(1,180,594)	-	(1,180,594)
Benefit payments, including refunds of employee contributions	(30,820,956)	(30,820,956)	-
Contributions, employer	-	11,282,924	(11,282,924)
Contributions, employee	-	3,135,645	(3,135,645)
Net investment income	-	46,364,041	(46,364,041)
Other (net transfer)	-	9,600,030	(9,600,030)
Balances at December 31, 2023	$ 566,009,992	$ 451,312,927	$ 114,697,065
Plan fiduciary net position as a percentage of the total pension liability			79.74 %

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
ECO			
Balances at December 31, 2022	$ 27,118,404	$ 25,439,644	$ 1,678,760
Service cost	83,241	-	83,241
Interest on total pension liability	1,890,535	-	1,890,535
Differences between expected and actual experience of the total pension liability	378,282	-	378,282
Change of assumptions	(68,375)	-	(68,375)
Benefit payments, including refunds of employee contributions	(2,167,371)	(2,167,371)	-
Contributions, employer	-	10,854	(10,854)
Contributions, employee	-	26,683	(26,683)
Net investment income	-	2,886,725	(2,886,725)
Other (net transfer)	-	1,073,950	(1,073,950)
Balances at December 31, 2023	$ 27,234,716	$ 27,270,485	$ (35,769)
Plan fiduciary net position as a percentage of the total pension liability			100.13 %

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2024, pension expense was $8,087,846, $4,042, $7,071,958 and $(1,045,731) for the Regular, VAC, SLEP and ECO plans, respectively. Deferred outflows and inflows of resources related to pension were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular		
Difference between expected and actual experience	$ 15,177,544	$ -
Assumption changes	-	1,039,721
Net difference between projected and actual earnings on pension plan investments	52,234,344	-
Contributions subsequent to the measurement date	12,809,681	-
Total	$ 80,221,569	$ 1,039,721
County	$ 79,984,139	$ 1,036,644
ETSB	237,430	3,077
Total	$ 80,221,569	$ 1,039,721

	Deferred Outflows of Resources	Deferred Inflows of Resources
VAC		
Difference between expected and actual experience	$ 67,777	$ 8,228
Assumption changes	-	766
Net difference between projected and actual earnings on pension plan investments	26,757	-
Contributions subsequent to the measurement date	21,260	-
Total	$ 115,794	$ 8,994
SLEP		
Difference between expected and actual experience	$ 17,598,670	$ -
Assumption changes	-	1,160,908
Net difference between projected and actual earnings on pension plan investments	25,987,215	-
Contributions subsequent to the measurement date	10,848,792	-
Total	$ 54,434,677	$ 1,160,908
ECO		
Net difference between projected and actual earnings on pension plan investments	$ 1,613,047	$ -
Contributions subsequent to the measurement date	11,653	-
Total	$ 1,624,700	$ -

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liabilities/(assets) for the year ending November 30, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions is $66,372,167, $85,540, $42,424,977, and $1,613,047 for the Regular, VAC, SLEP and ECO plans, respectively. Amounts will be recognized in pension expense as follows:

Year Ending November 30,	Regular Plan	VAC	SLEP	ECO
2025	$ 15,801,200	$ 21,537	$ 11,313,144	$ 149,450
2026	21,044,757	34,997	13,869,109	549,326
2027	36,714,530	32,386	20,422,058	1,130,398
2028	(7,188,320)	(3,380)	(3,179,334)	(216,127)
Total	$ 66,372,167	$ 85,540	$ 42,424,977	$ 1,613,047

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The County purchases commercial insurance to provide coverage for losses from theft of, damage to or destruction of assets and errors and omissions. However, other risks, such as healthcare, workers compensation and general liability are accounted for and financed by the County in the Employee Life/Health Insurance Fund (an internal service fund) and the Tort Liability Insurance Fund (a special revenue fund).

Self Insurance

For general liability and workers compensation claims, the County has purchased commercial insurance for claims in excess of premium based policy limits. Workers' compensation and

general liability claims are paid out of the Tort Liability Insurance Fund. Settled claims have not exceeded the commercial coverage in any of the past three years.

For health insurance claims, the uninsured risk of loss is $100,000 per incident and $0 in the aggregate for a policy year. The County has purchased commercial insurance for claims in excess of those amounts. Settled claims have not exceeded the commercial coverage in any of the past four years.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. Liabilities include an amount for claims that have been incurred but not reported. The County does not allocate overhead costs or other nonincremental costs to the claims liability.

All funds of the County participate in the risk management program. Amounts payable to the Employee Life/Health Insurance Fund are based on actuarial estimates of the amounts necessary to pay prior and current year claims and to establish a reserve for catastrophic losses. The Tort Liability Insurance Fund is supported primarily through property taxes.

For all insured programs, there have been no significant reductions in coverage.

Claims Liability

	Healthcare	General Liability and Workers Compensation	Total
Unpaid Claims, November 30, 2022	$ 1,320,380	$ 1,638,002	$ 2,958,382
Current year claims and changes in estimates	30,011,534	1,993,292	32,004,826
Claim payments	(29,974,315)	(2,533,578)	(32,507,893)
Unpaid Claims, November 30, 2023	1,357,599	1,097,716	2,455,315
Current year claims and changes in estimates	32,788,021	13,578,835	46,366,856
Claim payments	(32,803,350)	(2,940,066)	(35,743,416)
Unpaid Claims, November 30, 2024	$ 1,342,270	$ 11,736,485	$ 13,078,755

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

At November 30, 2024, the County had entered into various contracts for road construction and repair, facilities management, stormwater related construction and a long-term leasing agreement in the total amount of $187,328,319. Total costs incurred to date on these contracts were $98,145,803, leaving a remaining contractual commitment of $88,995,612. The road construction and repair contracts are accounted for in various special revenue and capital projects funds. The facilities management construction and lease contracts are accounted for in the General Fund. The stormwater related construction contracts are accounted for in the Stormwater Drainage Fund. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

Other Postemployment Benefits

General Information about the OPEB Plan

Plan Description

The County and ETSB's cost-sharing defined benefit OPEB plan, the Retiree Health Insurance Plan, provides insurance coverage for eligible retirees and their spouses through the County's group health insurance plan, which covers both active employees and retired members (or other qualified terminated employees) participating in the plan at blended rates. The plan is funded on a pay-as-you-go basis and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The plan does not issue a separate report.

Benefits Provided

DuPage County provides continuing healthcare and life insurance benefits for retirees and their dependents. Benefit provisions and contribution requirements are governed and may be amended through the County's personnel manual and union contracts. The plan provides coverage to active employees and retirees at blended premium rates, resulting in an other postemployment benefit for retirees, commonly referred to as an implicit rate subsidy. Retired employees are required to pay 100% of the premiums for such coverage. Additionally, the plan provides an explicit premium subsidy to certain employees who meet eligibility conditions and other coverage to certain employees as a function of their early retirement agreements.

Employees Covered by Benefit Terms

At December 1, 2024, the actuarial valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	156
Active plan members	2,853
Total	3,009

Total OPEB Liability

The County and ETSB reported liabilities for the proportionate share of the total OPEB liability measured as of November 30, 2024, and was determined by an actuarial valuation as of December 1, 2024. The proportions of the total OPEB liability were based on the share of OPEB costs between the County and ETSB for the measurement year. At November 30, 2024, the County and ETSB's proportions were 99.56% and 0.44%, respectively.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the November 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	4.06%
Inflation	2.25%
Salary increases	2.50%
Healthcare cost trend rates	Initial rate of 6.75%, grading down to the ultimate trend rate of 4.00% in fiscal 2075
Healthcare participation rate	30%
Retirees' share of benefit-related costs	100%

The discount rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index..

Mortality rates were based on the Pub-2010 mortality tables with fully generational improvement using MP-2021 for IMRF and 2024 Adjusted MP-2021 for TRS.

The actuarial assumptions used in the November 30, 2024 valuation were based on the results of an actuarial experience study conducted by IMRF.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at November 30, 2023	$ 14,602,062
Changes for the year:	
Service cost	474,849
Interest	627,972
Changes of benefit terms	237,304
Changes in assumptions or other inputs	(1,552,264)
Benefit payments	(955,926)
Net changes	(1,168,065)
Balances at November 30, 2024	$ 13,433,997
Balances at November 30, 2024	
County	$ 13,374,420
ETSB	59,577
Total	$ 13,433,997

Changes of assumptions and other inputs reflect a change in the discount rate from 4.30% to 4.06%.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County and ETSB, as well as what the County's and ETSB's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.06%) or 1-percentage-point higher (5.06%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Total OPEB liability, County	$ 14,472,831	$ 13,374,420	$ 12,379,908
Total OPEB liability, ETSB	64,470	59,577	55,147
Total OPEB liability, Total	$ 14,537,301	$ 13,433,997	$ 12,435,055

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability - County	$ 12,214,432	$ 13,374,420	$ 14,716,378
Total OPEB liability - ETSB	54,410	59,577	65,555
Total OPEB liability - Total	$ 12,268,842	$ 13,433,997	$ 14,781,933

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended November 30, 2024, the County and ETSB recognized OPEB expense of $1,312,252. At November 30, 2024, the County and ETSB reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,150,203	$ -
Changes of assumptions or other inputs	405,450	1,704,683
Total	$ 2,555,653	$ 1,704,683
County	$ 2,544,319	$ 1,697,123
ETSB	11,334	7,560
Total	$ 2,555,653	$ 1,704,683

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending November 30:	
2025	$ 202,736
2026	202,736
2027	227,061
2028	195,748
2029	(11,285)
Thereafter	33,974
Total	$ 850,970

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

DuPage County, Illinois

Illinois Municipal Retirement Fund - Regular Plan
Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios
For the Past Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Pension Liability										
Service cost	$ 13,132,544	$ 12,919,457	$ 12,911,465	$ 12,632,434	$ 11,373,361	$ 12,009,972	$ 12,076,374	$ 12,025,640	$ 11,689,564	$ 12,650,420
Interest	52,103,673	57,095,169	59,686,434	62,389,239	63,209,112	65,330,293	67,830,219	70,402,946	72,400,109	75,580,478
Differences between expected and actual experience	1,653,196	3,259,144	4,335,479	5,035,737	6,795,080	7,506,043	15,853,456	1,245,709	18,374,035	19,157,708
Changes of assumptions	36,070,857	1,865,929	(2,883,490)	(24,373,678)	24,084,408	-	(7,252,250)	-	-	(1,740,152)
Benefit payments, including refunds of member contributions	(33,376,419)	(37,191,698)	(39,619,965)	(42,518,088)	(45,727,033)	(49,194,819)	(51,600,731)	(54,392,354)	(57,526,019)	(60,627,940)
Net change in total pension liability	69,583,851	37,948,001	34,429,923	13,165,644	59,734,928	35,651,489	36,907,068	29,281,941	44,937,689	45,020,514
Total Pension Liability, Beginning	704,837,573	774,421,424	812,369,425	846,799,348	859,964,992	919,699,920	955,351,409	992,258,477	1,021,540,418	1,066,478,107
Total Pension Liability, Ending (a)	$ 774,421,424	$ 812,369,425	$ 846,799,348	$ 859,964,992	$ 919,699,920	$ 955,351,409	$ 992,258,477	$ 1,021,540,418	$ 1,066,478,107	$ 1,111,498,621
Plan Fiduciary Net Position										
Employer contributions	$ 14,526,759	$ 14,327,502	$ 15,841,823	$ 15,321,145	$ 15,983,936	$ 13,444,917	$ 17,020,368	$ 16,503,920	$ 15,024,724	$ 12,578,830
Employee contributions	5,908,687	6,059,955	5,992,835	6,113,161	6,161,123	6,288,910	6,546,276	6,534,827	6,760,602	7,485,829
Net investment income	40,591,099	3,465,504	47,589,349	127,419,814	(44,614,139)	143,196,701	125,616,510	164,890,421	(140,624,280)	102,641,272
Benefit payments, including refunds of member contributions	(33,376,419)	(37,191,698)	(39,619,965)	(42,518,088)	(45,727,033)	(49,194,819)	(51,600,731)	(54,392,354)	(57,526,019)	(60,627,940)
Other (net transfer)	1,954,425	5,912,259	1,963,433	(15,799,997)	14,472,611	1,605,115	860,457	(2,589,427)	(2,758,942)	24,026,941
Net change in plan fiduciary net position	29,604,551	(7,426,478)	31,767,475	90,536,035	(53,723,502)	115,340,824	98,442,880	130,947,387	(179,123,915)	86,104,932
Plan Fiduciary Net Position, Beginning	671,898,339	701,502,890	694,076,412	725,843,887	816,379,922	762,656,420	877,997,244	976,440,124	1,107,387,511	928,263,596
Plan Fiduciary Net Position, Ending (b)	$ 701,502,890	$ 694,076,412	$ 725,843,887	$ 816,379,922	$ 762,656,420	$ 877,997,244	$ 976,440,124	$ 1,107,387,511	$ 928,263,596	$ 1,014,368,528
Employer's Net Pension Liability/(Asset), Ending (a) - (b)	$ 72,918,534	$ 118,293,013	$ 120,955,461	$ 43,585,070	$ 157,043,500	$ 77,354,165	$ 15,818,353	$ (85,847,093)	$ 138,214,511	$ 97,130,093
Net Pension Liability/(Asset), County	$ 72,765,408	$ 118,034,165	$ 120,684,669	$ 43,456,662	$ 156,645,752	$ 77,169,108	$ 15,779,215	$ (85,581,001)	$ 137,741,894	$ 96,842,620
Net Pension Liability/(Asset), ETSB	153,126	258,848	270,792	128,408	397,748	185,057	39,138	(266,092)	472,617	287,473
Net pension liability/(asset), total	$ 72,918,534	$ 118,293,013	$ 120,955,461	$ 43,585,070	$ 157,043,500	$ 77,354,165	$ 15,818,353	$ (85,847,093)	$ 138,214,511	$ 97,130,093
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	90.58%	85.44%	85.72%	94.93%	82.92%	91.90%	98.41%	108.40%	87.04%	91.26%
Covered Payroll	$ 125,110,414	$ 126,845,631	$ 127,466,494	$ 130,619,666	$ 132,398,667	$ 134,006,589	$ 140,977,983	$ 137,878,364	$ 146,814,700	$ 161,081,288
Employer's Net Pension Liability as a Percentage of Covered Payroll	58.28%	93.26%	94.89%	33.37%	118.61%	57.72%	11.22%	-62.26%	94.14%	60.30%

See notes to required supplementary information

DuPage County, Illinois

Illinois Municipal Retirement Fund - Regular Plan
Schedule of Employer Contributions
For the Past Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution	$ 14,333,556	$ 15,703,872	$ 15,347,811	$ 16,020,239	$ 13,467,662	$ 17,016,043	$ 16,462,677	$ 14,975,099	$ 12,516,016	$ 14,301,489
Contributions in relation to the actuarially determined contribution	(14,327,502)	(15,841,823)	(15,321,145)	(15,983,936)	(13,444,917)	(17,020,368)	(16,503,920)	(15,024,724)	(12,578,830)	(14,301,489)
Contribution deficiency (excess)	$ 6,054	$ (137,951)	$ 26,666	$ 36,303	$ 22,745	$ (4,325)	$ (41,243)	$ (49,625)	$ (62,814)	$ -
Covered payroll	$ 126,845,631	$ 127,466,494	$ 130,619,666	$ 132,398,667	$ 134,006,589	$ 140,977,983	$ 137,878,364	$ 146,814,700	$ 161,081,288	$ 174,936,791
Contributions as a percentage of covered payroll	11.30%	12.43%	11.73%	12.07%	10.03%	12.07%	11.97%	10.23%	7.81%	8.18%

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which is 11 months prior to the beginning of the fiscal year in which contributions are reported.

The information presented is the most current available.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	19 years
Asset valuation method	5-Year smoothed fair value
Inflation	2.25%
Salary increases	2.75% to 13.75% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Last updated for the 2020 valuation pursuant to an experience study

Other information:

There were no benefit changes during the year.

See notes to required supplementary information

DuPage County, Illinois

Illinois Municipal Retirement Fund - Regular Plan (VAC)
Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios
For the Past Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Pension Liability										
Service cost	$ 17,499	$ 17,121	$ 17,150	$ 17,326	$ 16,740	$ 17,957	$ 17,952	$ 18,739	$ 18,363	$ 23,192
Interest	17,721	20,533	22,940	25,333	26,864	29,489	31,895	35,503	37,246	38,787
Differences between expected and actual experience	110	1,925	(585)	(3,029)	1,232	(6,105)	7,680	(21,432)	(27,978)	94,135
Changes of assumptions	9,874	-	-	(11,552)	11,687	(497)	248	-	-	(1,064)
Benefit payments, including refunds of member contributions	(6,964)	(7,360)	(7,549)	(7,732)	(7,921)	(8,114)	(8,305)	(8,493)	(8,683)	(8,884)
Net change in total pension liability	38,240	32,219	31,956	20,346	48,602	32,730	49,470	24,317	18,948	146,166
Total Pension Liability, Beginning	231,016	269,256	301,475	333,431	353,777	402,379	435,109	484,579	508,896	527,844
Total Pension Liability, Ending (a)	$ 269,256	$ 301,475	$ 333,431	$ 353,777	$ 402,379	$ 435,109	$ 484,579	$ 508,896	$ 527,844	$ 674,010
Plan Fiduciary Net Position										
Employer contributions	$ 19,909	$ 17,607	$ 17,970	$ 18,220	$ 18,333	$ 15,071	$ 17,907	$ 16,723	$ 14,778	$ 17,378
Employee contributions	6,274	6,390	6,490	6,682	6,950	7,146	7,617	13,104	7,591	12,990
Net investment income	12,701	1,191	17,026	47,560	(15,381)	61,304	57,236	79,370	(61,159)	57,301
Benefit payments, including refunds of member contributions	(6,964)	(7,360)	(7,549)	(7,732)	(7,921)	(8,114)	(8,305)	(8,493)	(8,683)	(8,884)
Other (net transfer)	(661)	(4,727)	(320)	(3,989)	2,773	(999)	6,984	(8,490)	(1,858)	11,632
Net change in plan fiduciary net position	31,259	13,101	33,617	60,741	4,754	74,408	81,439	92,214	(49,331)	90,417
Plan Fiduciary Net Position, Beginning	198,611	229,870	242,971	276,588	337,329	342,083	416,491	497,930	590,144	540,813
Plan Fiduciary Net Position, Ending (b)	$ 229,870	$ 242,971	$ 276,588	$ 337,329	$ 342,083	$ 416,491	$ 497,930	$ 590,144	$ 540,813	$ 631,230
Employer's Net Pension Liability/(Asset), Ending (a) - (b)	$ 39,386	$ 58,504	$ 56,843	$ 16,448	$ 60,296	$ 18,618	$ (13,351)	$ (81,248)	$ (12,969)	$ 42,780
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	85.37%	80.59%	82.95%	95.35%	85.02%	95.72%	102.76%	115.97%	102.46%	93.65%
Covered Payroll	$ 139,423	$ 142,000	$ 144,229	$ 148,484	$ 154,448	$ 158,806	$ 169,259	$ 167,560	$ 168,698	$ 288,668
Employer's Net Pension Liability as a Percentage of Covered Payroll	28.25%	41.20%	39.41%	11.08%	39.04%	11.72%	-7.89%	-48.49%	-7.69%	14.82%

See notes to required supplementary information

Illinois Municipal Retirement Fund - Regular Plan (VAC)
Schedule of Employer Contributions
For the Past Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution	$ 17,608	$ 17,971	$ 18,219	$ 18,333	$ 15,071	$ 17,908	$ 16,722	$ 14,778	$ 17,378	$ 7,559
Contributions in relation to the actuarially determined contribution	(17,607)	(17,970)	(18,220)	(18,333)	(15,071)	(17,907)	(16,723)	(14,778)	(17,378)	(7,559)
Contribution deficiency (excess)	$ 1	$ 1	$ (1)	$ -	$ -	$ 1	$ (1)	$ -	$ -	$ -
Covered payroll	$ 142,000	$ 144,229	$ 148,484	$ 154,448	$ 158,806	$ 169,259	$ 167,560	$ 168,698	$ 288,668	$ 275,891
Contributions as a percentage of covered payroll	12.40%	12.46%	12.27%	11.87%	9.49%	10.58%	9.98%	8.76%	6.02%	2.74%

Valuation date:
Actuarially determined contribution rates are calculated as of December 31 each year, which is 11 months prior to the beginning of the fiscal year in which contributions are reported.
The information presented is the most current available.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	19 years
Asset valuation method	5-Year smoothed fair value
Inflation	2.25%
Salary increases	2.75% to 13.75% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Last updated for the 2020 valuation pursuant to an experience study

Other information:
There were no benefit changes during the year.

DuPage County, Illinois

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)
Schedule of Changes in the County's Net Pension Liability and Related Ratios
For the Past Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Pension Liability										
Service cost	$ 6,674,034	$ 6,564,698	$ 7,221,937	$ 6,665,887	$ 6,813,497	$ 7,365,508	$ 7,140,818	$ 6,699,460	$ 6,818,410	$ 6,815,862
Interest	23,110,715	24,874,723	27,129,224	27,804,394	29,522,008	32,015,962	33,158,804	34,971,078	36,786,240	38,425,492
Differences between expected and actual experience	3,314,716	14,825,131	(7,488,381)	10,912,805	19,416,533	(171,817)	12,344,059	10,776,147	8,753,659	10,760,861
Changes of assumptions	5,903,485	947,497	(2,374,015)	(3,257,325)	13,207,841	-	(2,050,975)	-	-	(1,180,594)
Benefit payments, including refunds of member contributions	(14,088,692)	(15,751,507)	(17,018,423)	(18,253,866)	(20,342,229)	(22,184,134)	(24,483,812)	(26,266,484)	(28,672,385)	(30,820,956)
Net change in total pension liability	24,914,258	31,460,542	7,470,342	23,871,895	48,617,650	17,025,519	26,108,894	26,180,201	23,685,924	24,000,665
Total Pension Liability, Beginning	312,674,102	337,588,360	369,048,902	376,519,244	400,391,139	449,008,789	466,034,308	492,143,202	518,323,403	542,009,327
Total Pension Liability, Ending (a)	$ 337,588,360	$ 369,048,902	$ 376,519,244	$ 400,391,139	$ 449,008,789	$ 466,034,308	$ 492,143,202	$ 518,323,403	$ 542,009,327	$ 566,009,992
Plan Fiduciary Net Position										
Employer contributions	$ 8,257,287	$ 9,114,886	$ 9,017,180	$ 9,455,843	$ 10,190,909	$ 9,961,328	$ 13,176,170	$ 13,060,952	$ 12,129,917	$ 11,282,924
Employee contributions	2,496,691	2,786,695	2,712,609	2,813,462	3,106,577	3,019,520	3,111,395	3,200,259	3,178,509	3,135,645
Net investment income	16,222,581	1,393,620	19,494,225	54,450,130	(22,099,450)	63,128,273	55,788,458	75,020,608	(69,377,479)	46,364,041
Benefit payments, including refunds of member contributions	(14,088,692)	(15,751,507)	(17,018,423)	(18,253,866)	(20,342,229)	(22,184,134)	(24,483,812)	(26,266,484)	(28,672,385)	(30,820,956)
Other (net transfer)	149,698	3,971,732	2,193,849	(4,995,855)	9,667,164	2,444,631	2,698,538	(1,028,582)	1,289,139	9,600,030
Net change in plan fiduciary net position	13,037,565	1,515,426	16,399,440	43,469,714	(19,477,029)	56,369,618	50,290,749	63,986,753	(81,452,299)	39,561,684
Plan Fiduciary Net Position, Beginning	267,611,306	280,648,871	282,164,297	298,563,737	342,033,451	322,556,422	378,926,040	429,216,789	493,203,542	411,751,243
Plan Fiduciary Net Position, Ending (b)	$ 280,648,871	$ 282,164,297	$ 298,563,737	$ 342,033,451	$ 322,556,422	$ 378,926,040	$ 429,216,789	$ 493,203,542	$ 411,751,243	$ 451,312,927
Employer's Net Pension Liability, Ending (a) - (b)	$ 56,939,489	$ 86,884,605	$ 77,955,507	$ 58,357,688	$ 126,452,367	$ 87,108,268	$ 62,926,413	$ 25,119,861	$ 130,258,084	$ 114,697,065
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.13%	76.46%	79.30%	85.42%	71.84%	81.31%	87.21%	95.15%	75.97%	79.74%
Covered Payroll	$ 33,191,987	$ 36,914,775	$ 34,785,891	$ 37,063,933	$ 39,413,053	$ 37,494,936	$ 39,126,792	$ 39,279,665	$ 40,595,438	$ 40,394,303
Employer's Net Pension Liability as a Percentage of Covered Payroll	171.55%	235.37%	224.10%	157.45%	320.84%	232.32%	160.83%	63.95%	320.87%	283.94%

See notes to required supplementary information

DuPage County, Illinois

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)
Schedule of Employer Contributions
For the Past Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution	$ 9,110,566	$ 8,992,153	$ 9,514,312	$ 10,144,920	$ 9,913,661	$ 13,130,951	$ 12,958,361	$ 12,129,917	$ 11,116,512	$ 12,358,937
Contributions in relation to the actuarially determined contribution	(9,114,886)	(9,017,180)	(9,455,843)	(10,190,909)	(9,961,328)	(13,176,170)	(13,060,952)	(12,129,917)	(11,282,924)	(12,358,937)
Contribution deficiency (excess)	$ (4,320)	$ (25,027)	$ 58,469	$ (45,989)	$ (47,667)	$ (45,219)	$ (102,591)	$ -	$ (166,412)	$ -
Covered payroll	$ 36,914,775	$ 34,785,891	$ 37,063,933	$ 39,413,053	$ 37,494,936	$ 39,126,792	$ 39,279,665	$ 40,595,438	$ 40,394,303	$ 43,553,135
Contributions as a percentage of covered payroll	24.69%	25.92%	25.51%	25.86%	26.57%	33.68%	33.25%	29.88%	27.93%	28.38%

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which is 11 months prior to the beginning of the fiscal year in which contributions are reported. The information presented is the most current available.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	19 years
Asset valuation method	5-Year smoothed fair value
Inflation	2.25%
Salary increases	2.75% to 13.75% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Last updated for the 2020 valuation pursuant to an experience study

Other information:

There were no benefit changes during the year.

DuPage County, Illinois

Illinois Municipal Retirement Fund - Elected County Official (ECO)
Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios
For the Past Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Pension Liability										
Service cost	$ 331,687	$ 265,832	$ 272,745	$ 264,010	$ 219,250	$ 221,249	$ 223,990	$ 105,397	$ 103,278	$ 83,241
Interest	1,792,417	1,900,119	1,962,580	1,990,675	1,933,704	1,895,984	1,873,416	1,940,084	1,898,578	1,890,535
Differences between expected and actual experience	(25,148)	270,415	(287,260)	(843,206)	(711,971)	(709,501)	886,659	(699,473)	(58,690)	378,282
Changes of assumptions	952,402	-	(164,944)	(505,721)	615,890	-	(188,470)	-	-	(68,375)
Benefit payments, including refunds of member contributions	(1,413,081)	(1,599,378)	(1,601,213)	(1,629,151)	(1,656,839)	(1,721,340)	(1,719,426)	(1,914,064)	(1,920,814)	(2,167,371)
Net change in total pension liability	1,638,277	836,988	181,908	(723,393)	400,034	(313,608)	1,076,169	(568,056)	22,352	116,312
Total Pension Liability, Beginning	24,567,733	26,206,010	27,042,998	27,224,906	26,501,513	26,901,547	26,587,939	27,664,108	27,096,052	27,118,404
Total Pension Liability, Ending (a)	$ 26,206,010	$ 27,042,998	$ 27,224,906	$ 26,501,513	$ 26,901,547	$ 26,587,939	$ 27,664,108	$ 27,096,052	$ 27,118,404	$ 27,234,716
Plan Fiduciary Net Position										
Employer contributions	$ 952,253	$ 775,087	$ 996,382	$ 822,731	$ 753,153	$ 511,130	$ 550,586	$ 212,979	$ 323,554	$ 10,854
Employee contributions	101,774	84,818	94,761	84,222	79,964	80,484	80,432	40,145	39,279	26,683
Net investment income	1,133,440	95,354	1,633,963	3,994,105	(1,572,729)	4,403,709	3,777,457	4,869,648	(4,512,628)	2,886,725
Benefit payments, including refunds of member contributions	(1,413,081)	(1,599,378)	(1,601,213)	(1,629,151)	(1,656,839)	(1,721,340)	(1,719,426)	(1,914,064)	(1,920,814)	(2,167,371)
Other (net transfer)	(94,406)	1,551,653	(124,187)	(669,810)	357,533	(125,174)	19,424	311,733	221,626	1,073,950
Net change in plan fiduciary net position	679,980	907,534	999,706	2,602,097	(2,038,918)	3,148,809	2,708,473	3,520,441	(5,848,983)	1,830,841
Plan Fiduciary Net Position, Beginning	18,760,505	19,440,485	20,348,019	21,347,725	23,949,822	21,910,904	25,059,713	27,768,186	31,288,627	25,439,644
Plan Fiduciary Net Position, Ending (b)	$ 19,440,485	$ 20,348,019	$ 21,347,725	$ 23,949,822	$ 21,910,904	$ 25,059,713	$ 27,768,186	$ 31,288,627	$ 25,439,644	$ 27,270,485
Employer's Net Pension Liability/(Asset), Ending (a) - (b)	$ 6,765,525	$ 6,694,979	$ 5,877,181	$ 2,551,691	$ 4,990,643	$ 1,528,226	$ (104,078)	$ (4,192,575)	$ 1,678,760	$ (35,769)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.18%	75.24%	78.41%	90.37%	81.45%	94.25%	100.38%	115.47%	93.81%	100.13%
Covered Payroll	$ 1,312,728	$ 1,126,979	$ 1,119,467	$ 1,125,558	$ 1,066,187	$ 1,073,128	$ 1,072,431	$ 532,564	$ 523,721	$ 355,773
Employer's Net Pension Liability as a Percentage of Covered Payroll	515.38%	594.06%	525.00%	226.70%	468.08%	142.41%	-9.70%	-787.24%	320.54%	-10.05%

See notes to required supplementary information

DuPage County, Illinois

Illinois Municipal Retirement Fund - Elected County Official (ECO)
Schedule of Employer Contributions
For the Past Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution	$ 773,558	$ 1,001,139	$ 824,021	$ 753,154	$ 511,131	$ 550,586	$ 211,588	$ 323,555	$ 5,692	$ 11,653
Contributions in relation to the actuarially determined contribution	(775,087)	(996,382)	(822,731)	(753,153)	(511,130)	(550,586)	(212,979)	(323,554)	(10,854)	(11,653)
Contribution deficiency (excess)	$ (1,529)	$ 4,757	$ 1,290	$ 1	$ 1	$ -	$ (1,391)	$ 1	$ (5,162)	$ -
Covered payroll	$ 1,126,979	$ 1,119,467	$ 1,125,558	$ 1,066,187	$ 1,073,128	$ 1,072,431	$ 532,564	$ 523,721	$ 355,773	$ 357,527
Contributions as a percentage of covered payroll	68.78%	89.01%	73.10%	70.64%	47.63%	51.34%	39.99%	61.78%	3.05%	3.26%

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which is 11 months prior to the beginning of the fiscal year in which contributions are reported. The information presented is the most current available.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	19 years
Asset valuation method	5-Year smoothed fair value
Inflation	2.25%
Salary increases	2.75% to 13.75% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Last updated for the 2020 valuation pursuant to an experience study

Other information:

There were no benefit changes during the year.

See notes to required supplementary information

DuPage County, Illinois

Retiree Healthcare Plan
Schedule of Changes in the Total OPEB Liability and Related Ratios
For the Past Seven Fiscal Years

	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability							
Service cost	$ 350,260	$ 325,727	$ 360,212	$ 520,725	$ 553,393	$ 475,280	$ 474,849
Interest	385,484	427,950	308,055	293,529	304,076	610,387	627,972
Differences between expected and actual experience	-	-	2,416,101	-	1,066,309	-	237,304
Changes of assumptions	(471,935)	1,098,540	(107,183)	(130,085)	(29,396)	(125,805)	(1,552,264)
Benefit payments, including refunds of member contributions	(815,015)	(905,958)	(838,304)	(842,705)	(881,474)	(891,306)	(955,926)
Net change in total OPEB liability	(551,206)	946,259	2,138,881	(158,536)	1,012,908	68,556	(1,168,065)
Total OPEB Liability, Beginning	11,145,200	10,593,994	11,540,253	13,679,134	13,520,598	14,533,506	14,602,062
Total OPEB Liability, Ending	$ 10,593,994	$ 11,540,253	$ 13,679,134	$ 13,520,598	$ 14,533,506	$ 14,602,062	$ 13,433,997
Total OPEB Liability, County	$ 10,558,402	$ 11,500,013	$ 13,632,860	$ 13,474,029	$ 14,480,279	$ 14,541,795	$ 13,374,420
Total OPEB Liability, ETSB	35,592	40,240	46,274	46,569	53,227	60,267	59,577
Total OPEB liability, total	$ 10,593,994	$ 11,540,253	$ 13,679,134	$ 13,520,598	$ 14,533,506	$ 14,602,062	$ 13,433,997
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-Employee Payroll	$ 176,026,386	$ 175,426,628	$ 177,341,984	$ 180,888,824	$ 177,395,306	$ 180,943,212	$ 176,399,893
County's Total OPEB Liability as a Percentage of Covered- Employee Payroll	6.02%	6.58%	7.71%	7.47%	8.19%	8.07%	7.62%

Notes to Schedule:

The County implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

There is no ADC or employer contribution related to the ADC as the total OPEB liability is currently an unfunded obligation.

No assets are accumulated in a trust that meets the criteria of GASB codification P52.101 to pay related benefits for the Retiree Healthcare Plan.

See notes to required supplementary information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Budgetary Comparison Information - General Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes	$ 166,971,678	$ 167,388,678	$ 172,482,746	$ 5,094,068	$ 165,614,143
Fees, licenses and permits	1,461,000	1,461,000	1,276,205	(184,795)	1,420,538
Intergovernmental revenue	30,961,032	30,961,032	29,694,717	(1,266,315)	32,650,276
Charges for services	16,424,280	16,424,280	17,486,598	1,062,318	17,625,263
Fines and forfeitures	4,698,000	4,698,000	7,696,489	2,998,489	8,036,683
Investment income	2,775,429	2,775,429	5,180,194	2,404,765	3,918,217
Miscellaneous	7,046,433	7,046,433	7,931,783	885,350	6,981,629
Total revenues	230,337,852	230,754,852	241,748,732	10,993,880	236,246,749
Expenditures					
Current:					
General government	111,966,174	67,605,912	51,980,842	15,625,070	46,818,909
Public safety	65,366,837	90,937,960	86,044,276	4,893,684	82,231,479
Public services	3,068,103	3,699,487	3,515,662	183,825	3,087,864
Judicial	46,506,337	60,583,626	58,812,773	1,770,853	53,806,427
Educational services	1,202,666	1,435,670	1,433,599	2,071	1,385,642
Total current expenditures	228,110,117	224,262,655	201,787,152	22,475,503	187,330,321
Debt service:					
Principal	-	-	3,415,272	(3,415,272)	1,115,389
Interest	-	-	919,706	(919,706)	254,141
Total debt service	-	-	4,334,978	(4,334,978)	1,369,530
Capital outlay	1,783,812	3,381,269	8,550,568	(5,169,299)	3,905,543
Total expenditures	229,893,929	227,643,924	214,672,698	12,971,226	192,605,394
Excess (deficiency) of revenues over expenditures	443,923	3,110,928	27,076,034	23,965,106	43,641,355
Other Financing Sources (Uses)					
Transfers in	12,177,170	12,177,170	12,188,922	11,752	9,980,047
Transfers out	(14,971,098)	(44,388,098)	(44,388,098)	-	(40,886,456)
Lease issuance	-	-	5,862,397	5,862,397	378,171
Subscription issuance	-	-	1,348,347	1,348,347	1,853,764
Sale of capital assets	-	-	13,884	13,884	72,016
Total other financing sources (uses)	(2,793,928)	(32,210,928)	(24,974,548)	7,236,380	(28,602,458)
Net change in fund balance	$ (2,350,005)	$ (29,100,000)	2,101,486	$ 31,201,486	15,038,897
Fund Balances, Beginning, as Previously Reported			118,339,768		103,300,871
Accounting changes (see note disclosure)			4,858,928		-
Fund Balances, Beginning, as Adjusted			123,198,696		103,300,871
Fund Balances, Ending			$ 125,300,182		$ 118,339,768

See notes to required supplementary information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Budgetary Comparison Information - Major Special Revenue Fund - Health Department Fund - Budgetary Basis
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes	$ 13,959,946	$ 13,959,946	$ 13,999,004	$ 39,058	$ 13,745,438
Intergovernmental revenue	42,914,954	43,344,167	16,451,585	(26,892,582)	15,624,044
Charges for services	22,407,890	22,407,890	21,336,741	(1,071,149)	21,304,763
Investment income	550,000	550,000	1,587,578	1,037,578	1,373,552
Miscellaneous	393,780	556,880	616,168	59,288	573,439
Total revenues	80,226,570	80,818,883	53,991,076	(26,827,807)	52,621,236
Expenditures					
Public health:					
Personnel services	42,311,246	42,058,190	38,725,146	3,333,044	37,124,619
Commodities	1,695,366	1,784,196	1,295,791	488,405	1,171,163
Contractual services	9,324,958	9,895,414	6,830,839	3,064,575	7,031,917
Tort insurance	510,000	688,383	392,982	295,401	424,339
Total public health	53,841,570	54,426,183	47,244,758	7,181,425	45,752,038
Debt service:					
Principal	-	-	1,151,947	(1,151,947)	790,816
Interest	-	-	204,719	(204,719)	76,195
Total debt service	-	-	1,356,666	(1,356,666)	867,011
Capital outlay	26,035,000	26,042,700	17,559,647	8,483,053	5,394,619
Total expenditures	79,876,570	80,468,883	66,161,071	14,307,812	52,013,668
Excess (deficiency) of revenues over expenditures	350,000	350,000	(12,169,995)	(12,519,995)	607,568
Other Financing Sources (Uses)					
Transfers in	-	-	13,784,815	13,784,815	2,379,468
Transfers out	-	-	-	-	(6,625,149)
Lease issuance	-	-	-	-	175,300
Subscription issuance	-	-	-	-	2,444,688
Anticipated grants sources	49,300,000	48,707,687	-	(48,707,687)	-
Anticipated grants uses	(49,300,000)	(48,707,687)	-	48,707,687	-
Total other financing sources (uses)	-	-	13,784,815	13,784,815	(1,625,693)
Net change in fund balance, budgetary basis	$ 350,000	$ 350,000	1,614,820	$ 1,264,820	(1,018,125)
Net change, budget to GAAP adjustment			104,339		3,739
Net change in fund balance, GAAP basis			1,719,159		(1,014,386)
Fund Balance, Beginning			35,263,016		36,277,402
Fund Balance, Ending			$ 36,982,175		$ 35,263,016

See notes to required supplementary information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Budgetary Comparison Information - Major Special Revenue Fund - Care Center Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 37,992,392	$ 37,992,392	$ 34,303,561	$ (3,688,831)	$ 33,042,708
Charges for services	4,557,555	4,557,555	2,747,572	(1,809,983)	2,933,003
Investment income	568,057	568,057	937,363	369,306	786,660
Miscellaneous	19,000	19,000	4,131	(14,869)	23,130
Total revenues	43,137,004	43,137,004	37,992,627	(5,144,377)	36,785,501
Expenditures					
Public health:					
Personnel services:					
Salaries	19,665,796	19,831,936	19,145,980	685,956	17,610,311
Benefits	5,926,912	6,650,162	6,528,097	122,065	6,025,674
Total personnel services	25,592,708	26,482,098	25,674,077	808,021	23,635,985
Commodities:					
Equipment	212,384	232,018	207,492	24,526	123,252
Other commodities	4,673,052	4,696,704	3,585,983	1,110,721	3,711,863
Total commodities	4,885,436	4,928,722	3,793,475	1,135,247	3,835,115
Contractual services:					
Professional services	2,664,395	2,494,074	1,611,502	882,572	1,769,082
Utilities	1,005,838	1,008,998	951,374	57,624	831,086
Repairs and maintenance	358,081	348,970	91,020	257,950	119,258
Rentals	315,517	247,117	120,271	126,846	39,099
Travel expenditure	1,983	1,983	240	1,743	218
Training and education	94,366	94,896	72,440	22,456	79,161
Other contractual services	8,658,127	7,942,617	3,584,216	4,358,401	3,161,278
Total contractual services	13,098,307	12,138,655	6,431,063	5,707,592	5,999,182
Total public health	43,576,451	43,549,475	35,898,615	7,650,860	33,470,282
Debt service:					
Principal	-	-	54,862	(54,862)	176,585
Interest	-	-	9,266	(9,266)	30,928
Total debt service	-	-	64,128	(64,128)	207,513
Capital outlay	3,378,315	3,405,291	1,783,345	1,621,946	1,357,453
Total expenditures	46,954,766	46,954,766	37,746,088	9,208,678	35,035,248
Excess (deficiency) of revenues over expenditures	(3,817,762)	(3,817,762)	246,539	4,064,301	1,750,253
Other Financing Sources					
Transfers in	3,018,957	3,018,957	3,018,957	-	4,799,470
Lease issuance	-	-	29,633		-
Sale of capital assets	-	-	-	-	3,257
Total other financing sources	3,018,957	3,018,957	3,048,590	-	4,802,727
Net change in fund balance	$ (798,805)	$ (798,805)	3,295,129	$ 4,093,934	6,552,980
Fund Balance, Beginning			27,798,690		21,245,710
Fund Balance, Ending			$ 31,093,819		$ 27,798,690

See notes to required supplementary information

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Budgetary Comparison Information - Major Special Revenue Fund - American Rescue Plan Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

B-13

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 55,805,226	$ 55,805,226	$ 52,714,246	$ (3,090,980)	$ 32,401,857
Investment income	2,466,565	2,466,565	4,225,077	1,758,512	4,762,887
Total revenues	58,271,791	58,271,791	56,939,323	(1,332,468)	37,164,744
Expenditures					
General government:					
Public services:					
Personnel services:					
Salaries	1,946,220	1,943,720	1,136,219	807,501	1,515,953
Benefits	434,435	437,085	282,321	154,764	377,293
Total personnel services	2,380,655	2,380,805	1,418,540	962,265	1,893,246
Commodities:					
Equipment	51,804	391,804	100,809	290,995	100,855
Other commodities	116,281	383,781	174,113	209,668	113,079
Total commodities	168,085	775,585	274,922	500,663	213,934
Contractual services:					
Professional services	2,718,114	2,703,114	871,069	1,832,045	1,353,118
Utilities	420	835,420	801,599	33,821	6,301
Repairs and maintenance	-	75,000	40,774	34,226	11,940
Rentals	785	785	288	497	4,064
Travel expenditure	1,200	3,700	1,175	2,525	154
Training and education	5,150	7,650	1,190	6,460	489
Other contractual services	18,222,943	13,447,793	11,450,423	1,997,370	11,290,506
Total contractual services	20,948,612	17,073,462	13,166,518	3,906,944	12,666,572
Total public services	23,497,352	20,229,852	14,859,980	5,369,872	14,773,752
Debt service:					
Principal	-	-	422,007	(422,007)	214,905
Interest	-	-	34,120	(34,120)	64,662
Total debt service	-	-	456,127	(456,127)	279,567
Capital outlay	22,464,244	24,731,744	24,375,890	355,854	15,591,609
Total expenditures	45,961,596	44,961,596	39,691,997	5,269,599	30,644,928
Excess (deficiency) of revenues over expenditures	12,310,195	13,310,195	17,247,326	3,937,131	6,519,816
Other Financing Uses					
Subscription issuance	-	-	-	-	435,296
Transfers out	(12,310,195)	(13,810,195)	(13,740,950)	69,245	(3,198,161)
Total other financing sources	(12,310,195)	(13,810,195)	(13,740,950)	69,245	(2,762,865)
Net change in fund balance	$ -	$ (500,000)	3,506,376	$ 4,006,376	3,756,951
Fund Balance, Beginning (Deficit)			3,147,445		(609,506)
Fund Balance, Ending			$ 6,653,821		$ 3,147,445

See notes to required supplementary information

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. Budget amounts are as originally adopted by the County Board. All annual appropriations lapse at fiscal year end.

Prior to November 30, County management submits to the County Board a proposed operating budget for the fiscal year commencing December 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Prior to November 30, the budget is legally enacted through passage of an ordinance. Formal budgetary integration is employed as a management control device during the year of all governmental funds, except those without a budget as identified below.

The County is authorized to change budgeted amounts within any fund; however, revision must be approved by two-thirds of the members of the County Board. No revisions can be made increasing the budget unless funding is available for the purpose of the revision. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the appropriation level. The appropriated budget is prepared by fund, function and department. County management is authorized to transfer budget amounts between objects within an appropriation; however, the County Board must approve any budget transfers between appropriations, departments or funds.

Budgets were approved for all governmental funds except for the Environmental Related Public Works Project Fund, Illinois Department of Public Health Fund and Financial Crimes Forfeitures Fund.

Additionally, the Health Department budget does not include noncash support in the form of vaccines.

Budget Reconciliations

	Revenues	Expenditures
Health Department Fund Budgetary Basis	$ 53,991,076	$ 66,161,071
To adjust revenues for vaccines	730,116	-
To adjust expenditures for vaccines	-	625,777
Health Department Fund GAAP Basis	$ 54,721,192	$ 66,786,848

SUPPLEMENTARY INFORMATION

DuPage County, Illinois

General Fund

The General Fund is the County's main operating fund and primary funding source for various County functions. It was established to account for general undesignated revenue streams such as sales tax; income tax; a portion of the property tax levy; and certain fees, fines, charges, and reimbursements. These revenues do not have specific purposes as to their use.

The General Fund was also established to fund the following functions: public safety and criminal justice; community and human services; and general government functions such as the recording of real estate, collecting taxes, assessing property taxes, and supporting various agencies.

DuPage County, Illinois

Detailed Schedule of Revenues - Budget and Actual -
General Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes:					
Property taxes	$ 26,137,700	$ 26,137,700	$ 26,126,743	$ (10,957)	$ 20,885,897
Retailers occupation tax	8,857,990	8,857,990	9,703,148	845,158	9,881,246
County-wide sales tax	57,570,000	57,987,000	58,395,472	408,472	58,501,614
RTA sales tax	66,594,988	66,594,988	69,883,534	3,288,546	67,901,342
Other tax	7,811,000	7,811,000	8,373,849	562,849	8,444,044
Total taxes	166,971,678	167,388,678	172,482,746	5,094,068	165,614,143
Fees, licenses and permits:					
Liquor licenses	160,000	160,000	156,105	(3,895)	184,800
Cable franchise license	1,300,000	1,300,000	1,119,979	(180,021)	1,235,738
Charitable games license	1,000	1,000	121	(879)	-
Total fees, licenses and permits	1,461,000	1,461,000	1,276,205	(184,795)	1,420,538
Intergovernmental revenue:					
State income tax	14,000,000	14,000,000	16,291,888	2,291,888	15,322,838
Personal property replacement taxes	8,000,000	8,000,000	5,101,101	(2,898,899)	8,691,118
Other state reimbursement	7,069,691	7,069,691	6,509,021	(560,670)	6,323,655
Other federal reimbursement	269,030	269,030	173,193	(95,837)	677,075
Other governmental agency reimbursement	1,622,311	1,622,311	1,619,514	(2,797)	1,635,590
Total intergovernmental	30,961,032	30,961,032	29,694,717	(1,266,315)	32,650,276
Charges for services:					
Clerk of the Circuit Court	11,195,300	11,195,300	12,915,864	1,720,564	12,792,377
Family Center	153,900	153,900	131,721	(22,179)	140,601
Circuit Court probation	103,000	103,000	79,155	(23,845)	86,810
DUI evaluation program	802,500	802,500	651,499	(151,001)	586,270
Public Defender	-	-	2,420	2,420	1,310
State's Attorney Children's Center	50,000	50,000	35,107	(14,893)	50,174
State's Attorney	64,000	64,000	36,245	(27,755)	58,391
Jail	230,500	230,500	191,547	(38,953)	232,290
Sheriff's Merit Commission	4,500	4,500	8,065	3,565	3,750
Sheriff	744,500	744,500	630,676	(113,824)	734,755
County Treasurer	4,500	4,500	-	(4,500)	-
Recorder of Deeds	2,280,500	2,280,500	2,131,277	(149,223)	2,197,438
County Clerk	727,500	727,500	536,038	(191,462)	511,056
Finance	-	-	39,404	39,404	87,974
Information technology	55,000	55,000	89,000	34,000	93,487
Facilities management	8,580	8,580	8,580	-	48,580
Total charges for services	16,424,280	16,424,280	17,486,598	1,062,318	17,625,263
Fines and forfeitures:					
State's Attorney	350,000	350,000	293,000	(57,000)	331,847
Sheriff	80,000	80,000	215,846	135,846	234,375
County Clerk	11,000	11,000	15,904	4,904	25,140
Clerk of the Circuit Court	250,000	250,000	573,875	323,875	1,406,337
County Treasurer	4,007,000	4,007,000	6,597,864	2,590,864	6,038,984
Total fines and forfeitures	4,698,000	4,698,000	7,696,489	2,998,489	8,036,683
Investment income	2,775,429	2,775,429	5,180,194	2,404,765	3,927,145
Miscellaneous	7,046,433	7,046,433	7,931,783	885,350	6,981,629
Total revenues	$ 230,337,852	$ 230,754,852	$ 241,748,732	$ 10,993,880	$ 236,255,677

DuPage County, Illinois

Schedule of Expenditures - Final Budget and Actual - By Department -
General Fund
Year Ended November 30, 2024

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	Personnel Services		Commodities		Contractual Services		Debt Service		Capital Outlay		Total		Variance From Budget Positive (Negative)
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Expenditures													
General government:													
County Board	$ 2,612,809	$ 2,441,796	$ 36,424	$ 29,932	$ 1,152,855	$ 995,512	$ -	$ -	$ -	$ -	$ 3,802,088	$ 3,467,240	$ 334,848
Liquor Control Commission	-	-	-	-	2,500	367	-	-	-	-	2,500	367	2,133
Ethics Commission	2,594	1,319	-	-	15,000	4,625	-	-	-	-	17,594	5,944	11,650
Facilities Management	8,065,167	7,871,333	1,297,233	945,826	6,028,930	5,263,128	-	232,895	-	-	15,391,330	14,313,182	1,078,148
Grounds	644,283	635,521	312,815	161,391	60,300	44,865	-	-	-	-	1,017,398	841,777	175,621
Information Technology	5,732,470	5,586,112	362,185	133,072	3,910,603	1,911,150	-	1,557,482	-	-	10,005,258	9,187,816	817,442
DUJIS-PRMS	646,217	646,214	2,130	352	16,908	3,707	-	-	-	-	665,255	650,273	14,982
Human Resources	1,876,654	1,524,399	17,067	15,878	423,070	103,383	-	121,015	-	-	2,316,791	1,764,675	552,116
Campus Security	414,735	410,676	48,811	35,007	1,514,859	1,363,625	-	-	-	-	1,978,405	1,809,308	169,097
Credit Union	287,493	272,790	-	-	-	-	-	-	-	-	287,493	272,790	14,703
General Finance	2,692,681	2,453,712	75,899	5,285	609,012	378,395	-	110,864	-	-	3,377,592	2,948,256	429,336
General Fund, Capital	-	-	-	-	-	-	-	-	3,381,269	8,550,568	3,381,269	8,550,568	(5,169,299)
General Fund Special Accounts	4,644,474	-	-	-	891,462	-	-	-	-	-	5,535,936	-	5,535,936
General Fund Insurance	1,078,822	1,205	-	-	657,000	493,856	-	-	-	-	1,735,822	495,061	1,240,761
Supervisor of Assessments	1,726,089	1,725,666	19,733	19,481	650,719	543,058	-	-	-	-	2,396,541	2,288,205	108,336
Board of Tax Review	217,022	211,209	1,000	863	7,700	3,782	-	-	-	-	225,722	215,854	9,868
Housing Solutions	139,870	-	-	-	2,210,130	-	-	-	-	-	2,350,000	-	2,350,000
County Auditor	960,288	905,514	4,500	2,622	76,848	55,616	-	-	-	-	1,041,636	963,752	77,884
County Clerk	1,767,991	1,590,501	27,435	26,486	88,915	66,565	-	9,912	-	-	1,884,341	1,693,464	190,877
County Clerk - Elections	2,682,557	2,877,191	826,215	756,131	5,672,885	5,292,084	-	-	-	-	9,181,657	8,925,406	256,251
Recorder of Deeds	1,135,902	1,135,846	6,479	6,369	398,513	388,076	-	9,995	-	-	1,540,894	1,540,286	608
Sheriff's Merit Commission	47,272	46,030	1,000	897	120,700	76,278	-	-	-	-	168,972	123,205	45,767
County Treasurer	2,274,660	2,191,876	14,900	14,058	393,127	310,210	-	-	-	-	2,682,687	2,516,144	166,543
Total general government	39,650,050	32,528,910	3,053,826	2,153,650	24,902,036	17,298,282	-	2,042,163	3,381,269	8,550,568	70,987,181	62,573,573	8,413,608
Public safety:													
Office of Emergency Management	1,076,334	961,396	21,193	17,072	57,513	36,287	-	-	-	-	1,155,040	1,014,755	140,285
County Coroner	2,147,026	2,128,703	8,500	7,011	445,525	433,166	-	-	-	-	2,601,051	2,568,880	32,171
Sheriff	5,049,690	5,027,196	2,245,892	1,645,292	2,859,085	1,906,237	-	1,507,228	-	-	10,154,667	10,085,953	68,714
Radio Dispatch	-	-	-	-	3,312,477	2,813,448	-	-	-	-	3,312,477	2,813,448	499,029
Crisis Intervention Training	-	-	-	-	88,042	85,295	-	-	-	-	88,042	85,295	2,747
Crime Laboratory	1,776,258	1,759,621	167,408	79,692	164,061	114,635	-	-	-	-	2,107,727	1,953,948	153,779
Court Security	9,993,983	9,761,349	15,045	7,542	30,400	10,951	-	-	-	-	10,039,428	9,779,842	259,586
Jail	37,402,687	36,408,192	2,126,403	1,853,436	2,290,734	1,978,003	-	96,880	-	-	41,819,824	40,336,511	1,483,313
Law Enforcement Bureau	19,029,044	18,502,265	141,911	102,428	488,749	405,059	-	-	-	-	19,659,704	19,009,752	649,952
Total public safety	76,475,022	74,548,722	4,726,352	3,712,473	9,736,586	7,783,081	-	1,604,108	-	-	90,937,960	87,648,384	3,289,576
Public services:													
Family Center	581,586	581,583	1,030	1,029	22,595	22,592	-	-	-	-	605,211	605,204	7
Human Services	1,510,271	1,507,510	20,000	14,968	1,564,005	1,387,980	-	-	-	-	3,094,276	2,910,458	183,818
Total public services	2,091,857	2,089,093	21,030	15,997	1,586,600	1,410,572	-	-	-	-	3,699,487	3,515,662	183,825

DuPage County, Illinois

Schedule of Expenditures - Final Budget and Actual - By Department -
General Fund
Year Ended November 30, 2024

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	Personnel Services		Commodities		Contractual Services		Debt Service		Capital Outlay		Total		Variance From Budget Positive (Negative)
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Judicial:													
Circuit Court	$ 2,850,714	$ 2,821,198	$ 88,643	$ 79,523	$ 728,088	$ 695,732	$ -	$ -	$ -	$ -	$ 3,667,445	$ 3,596,453	$ 70,992
Jury Commission	303,013	292,008	49,440	43,435	317,323	260,128	-	-	-	-	669,776	595,571	74,205
Circuit Court Probation	14,568,730	14,533,313	37,783	30,439	438,900	93,651	-	233,041	-	-	15,045,413	14,890,444	154,969
DUI Evaluation Program	882,097	843,477	268	268	17,657	17,588	-	-	-	-	900,022	861,333	38,689
Public Defender	7,671,386	7,255,696	47,000	29,144	472,541	385,390	-	-	-	-	8,190,927	7,670,230	520,697
State's Attorney	18,264,847	18,258,822	131,300	123,592	919,404	507,227	-	404,039	-	-	19,315,551	19,293,680	21,871
SA, Children's Center	1,029,096	963,229	21,435	21,433	98,671	74,239	-	2,469	-	-	1,149,202	1,061,370	87,832
Clerk of the Circuit Court	11,046,250	11,026,109	79,040	54,489	520,000	402,643	-	49,158	-	-	11,645,290	11,532,399	112,891
Total judicial	56,616,133	55,993,852	454,909	382,323	3,512,584	2,436,598	-	688,707	-	-	60,583,626	59,501,480	1,082,146
Educational services:													
Regional Office of Education	1,078,529	1,077,463	62,131	62,127	295,010	294,009	-	-	-	-	1,435,670	1,433,599	2,071
Total educational services	1,078,529	1,077,463	62,131	62,127	295,010	294,009	-	-	-	-	1,435,670	1,433,599	2,071
Total expenditures	$ 175,911,591	$ 166,238,040	$ 8,318,248	$ 6,326,570	$ 40,032,816	$ 29,222,542	$ -	$ 4,334,978	$ 3,381,269	$ 8,550,568	$ 227,643,924	$ 214,672,698	$ 12,971,226

C-3

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
County Board					
Personnel services:					
Salaries	$ 2,129,115	$ 2,129,115	$ 1,958,104	$ 171,011	$ 1,889,669
Benefits	5,400	483,694	483,692	2	469,302
Total personnel services	2,134,515	2,612,809	2,441,796	171,013	2,358,971
Commodities:					
Equipment	565	1,565	1,091	474	782
Other commodities	31,559	34,859	28,841	6,018	20,175
Total commodities	32,124	36,424	29,932	6,492	20,957
Contractual services:					
Professional services	170,470	178,670	169,935	8,735	239,516
Rentals	3,208	1,608	-	1,608	-
Travel expenditure	65,361	51,060	15,486	35,574	10,054
Training and education	52,538	58,038	52,318	5,720	49,822
Matching funds	505,000	505,000	505,000	-	505,001
Other contractual services	362,178	358,479	252,773	105,706	2,217
Total contractual services	1,158,755	1,152,855	995,512	157,343	806,610
Total county board	3,325,394	3,802,088	3,467,240	334,848	3,186,538
Liquor Control Commission					
Contractual services:					
Professional services	2,500	2,500	367	2,133	359
Total contractual services	2,500	2,500	367	2,133	359
Total liquor control commission	2,500	2,500	367	2,133	359
Ethics Commission					
Personnel services:					
Salaries	2,500	2,500	1,225	1,275	1,225
Benefits	-	94	94	-	94
Total personnel services	2,500	2,594	1,319	1,275	1,319
Contractual services:					
Professional services	15,000	15,000	4,625	10,375	5,892
Total contractual services	15,000	15,000	4,625	10,375	5,892
Total ethics commission	17,500	17,594	5,944	11,650	7,211
Facilities Management					
Personnel services:					
Salaries	5,898,416	6,220,117	6,026,285	193,832	5,617,483
Benefits	-	1,845,050	1,845,048	2	1,689,260
Total personnel services	5,898,416	8,065,167	7,871,333	193,834	7,306,743

C-3

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Commodities:					
Equipment	$ 135,845	$ 219,392	$ 166,921	$ 52,471	$ 92,436
Other commodities	1,142,849	1,077,841	778,905	298,936	884,588
Total commodities	1,278,694	1,297,233	945,826	351,407	977,024
Contractual services:					
Professional services	157,250	249,950	172,192	77,758	109,809
Utilities	4,013,337	4,013,337	3,459,279	554,058	3,629,843
Repairs and maintenance	1,365,636	1,368,136	1,309,598	58,538	1,132,110
Rentals	405,950	20,000	7,363	12,637	102,429
Travel expenditure	2,112	2,112	600	1,512	1,002
Training and education	11,020	18,020	14,280	3,740	15,764
Matching funds	163,600	163,600	163,600	-	160,000
Other contractual services	182,659	193,775	136,216	57,559	197,034
Total contractual services	6,301,564	6,028,930	5,263,128	765,802	5,347,991
Debt service:					
Principal	-	-	205,051	(205,051)	171,674
Interest	-	-	27,844	(27,844)	70,640
Total debt service	-	-	232,895	(232,895)	242,314
Total facilities management	13,478,674	15,391,330	14,313,182	1,078,148	13,874,072
Grounds					
Personnel services:					
Salaries	491,825	494,066	486,106	7,960	479,231
Benefits	5,600	150,217	149,415	802	146,216
Total personnel services	497,425	644,283	635,521	8,762	625,447
Commodities:					
Equipment	20,000	77,978	29,810	48,168	9,443
Other commodities	252,837	234,837	131,581	103,256	227,094
Total commodities	272,837	312,815	161,391	151,424	236,537
Contractual services:					
Repairs and maintenance	3,000	35,000	24,992	10,008	79,123
Training and education	300	300	-	300	-
Other contractual services	25,000	25,000	19,873	5,127	17,940
Total contractual services	28,300	60,300	44,865	15,435	97,063
Total grounds	798,562	1,017,398	841,777	175,621	959,047
Information Technology					
Personnel services:					
Salaries	4,365,726	4,365,726	4,219,370	146,356	4,017,308
Benefits	-	1,366,744	1,366,742	2	1,215,036
Total personnel services	4,365,726	5,732,470	5,586,112	146,358	5,232,344

C-3

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Commodities:					
Equipment	$ 457,000	$ 351,632	$ 124,129	$ 227,503	$ 714,228
Other commodities	7,000	10,553	8,943	1,610	4,541
Total commodities	464,000	362,185	133,072	229,113	718,769
Contractual services:					
Professional services	402,963	357,584	245,050	112,534	314,206
Utilities	343,500	317,672	286,386	31,286	286,076
Repairs and maintenance	90,700	91,062	6,644	84,418	45,250
Rentals	112,000	111,200	11,298	99,902	111,172
Travel expenditure	11,000	11,000	4,535	6,465	1,338
Training and education	40,759	40,805	30,733	10,072	39,525
Other contractual services	2,591,873	2,981,280	1,326,504	1,654,776	1,406,130
Total contractual services	3,592,795	3,910,603	1,911,150	1,999,453	2,203,697
Debt service:					
Principal	-	-	1,334,564	(1,334,564)	37,089
Interest	-	-	222,918	(222,918)	6,355
Total debt service	-	-	1,557,482	(1,557,482)	43,444
Total information technology	8,422,521	10,005,258	9,187,816	817,442	8,198,254
DUJIS-PRMS					
Personnel services:					
Salaries	459,014	477,676	477,676	-	395,448
Benefits	-	168,541	168,538	3	137,480
Total personnel services	459,014	646,217	646,214	3	532,928
Commodities:					
Equipment	2,005	2,074	297	1,777	1,852
Other commodities	-	56	55	1	-
Total commodities	2,005	2,130	352	1,778	1,852
Contractual services:					
Travel expenditure	6,808	6,808	3,493	3,315	1,798
Training and education	10,100	10,100	214	9,886	6,584
Total contractual services	16,908	16,908	3,707	13,201	8,382
Total DUJIS-PRMS	477,927	665,255	650,273	14,982	543,162
Human Resources					
Personnel services:					
Salaries	1,492,197	1,492,197	1,159,054	333,143	1,260,505
Benefits	44,104	384,457	365,345	19,112	416,533
Total personnel services	1,536,301	1,876,654	1,524,399	352,255	1,677,038

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Commodities:					
Equipment	$ 2,999	$ 599	$ 16	$ 583	$ 1,438
Other commodities	11,368	16,468	15,862	606	10,467
Total commodities	14,367	17,067	15,878	1,189	11,905
Contractual services:					
Professional services	257,400	247,400	86,282	161,118	67,952
Rentals	12,752	9,752	-	9,752	-
Travel expenditure	400	400	-	400	-
Training and education	3,910	3,910	50	3,860	80
Other contractual services	154,308	161,608	17,051	144,557	79,034
Total contractual services	428,770	423,070	103,383	319,687	147,066
Debt service:					
Principal	-	-	98,096	(98,096)	35,952
Interest	-	-	22,919	(22,919)	13,179
Total debt service	-	-	121,015	(121,015)	49,131
Total human resources	1,979,438	2,316,791	1,764,675	552,116	1,885,140
Campus Security					
Personnel services:					
Salaries	332,080	332,080	328,025	4,055	317,594
Benefits	-	82,655	82,651	4	78,169
Total personnel services	332,080	414,735	410,676	4,059	395,763
Commodities:					
Equipment	4,970	4,970	2,613	2,357	95,521
Other commodities	44,301	43,841	32,394	11,447	30,980
Total commodities	49,271	48,811	35,007	13,804	126,501
Contractual services:					
Professional services	1,303,929	-	-	-	1,092,166
Utilities	400	400	282	118	-
Repairs and maintenance	69,968	144,967	109,050	35,917	36,458
Rentals	251	251	-	251	-
Travel expenditure	500	100	-	100	13
Training and education	450	-	-	-	-
Other contractual services	139,301	1,369,141	1,254,293	114,848	42,803
Total contractual services	1,514,799	1,514,859	1,363,625	151,234	1,171,440
Total campus security	1,896,150	1,978,405	1,809,308	169,097	1,693,704
Credit Union					
Personnel services:					
Salaries	221,269	221,269	206,568	14,701	215,862
Benefits	-	66,224	66,222	2	66,614
Total personnel services	221,269	287,493	272,790	14,703	282,476
Total credit union	221,269	287,493	272,790	14,703	282,476

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
General Finance					
Personnel services:					
Salaries	$ 2,155,219	$ 2,155,219	$ 1,916,251	$ 238,968	$ 1,838,011
Benefits	-	537,462	537,461	1	688,614
Total personnel services	2,155,219	2,692,681	2,453,712	238,969	2,526,625
Commodities:					
Equipment	25,000	2,696	2,348	348	25,488
Other commodities	50,099	73,203	2,937	70,266	(15,227)
Total commodities	75,099	75,899	5,285	70,614	10,261
Contractual services:					
Professional services	471,163	458,885	371,000	87,885	398,686
Utilities	-	-	-	-	4,422
Repairs and maintenance	5,500	5,500	1,314	4,186	51,969
Rentals	7,000	7,000	4,838	2,162	65,854
Travel expenditure	3,000	500	-	500	-
Training and education	10,480	10,480	5,112	5,368	4,410
Other contractual services	127,615	126,647	(3,869)	130,516	(46,470)
Total contractual services	624,758	609,012	378,395	230,617	478,871
Debt service:					
Principal	-	-	86,877	(86,877)	207,615
Interest	-	-	23,987	(23,987)	66,477
Total debt service	-	-	110,864	(110,864)	274,092
Total general finance	2,855,076	3,377,592	2,948,256	429,336	3,289,849
General Fund, Capital					
Capital outlay:					
Capital outlay	1,783,812	3,381,269	8,550,568	(5,169,299)	3,905,543
Total capital outlay	1,783,812	3,381,269	8,550,568	(5,169,299)	3,905,543
Total general fund, capital	1,783,812	3,381,269	8,550,568	(5,169,299)	3,905,543
General Fund Special Accounts					
Personnel services:					
Salaries	3,000,000	1,734,795	-	1,734,795	-
Benefits	34,661,021	2,909,679	-	2,909,679	-
Total personnel services	37,661,021	4,644,474	-	4,644,474	-

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Contractual services:					
Professional services	$ -	$ -	$ -	$ -	$ 155,167
Matching funds / contributions	-	-	-	-	(17,677)
Other contractual services	5,711,437	891,462	-	891,462	262,056
Total contractual services	5,711,437	891,462	-	891,462	399,546
Debt service:					
Principal	-	-	-	-	14,790
Interest	-	-	-	-	2,887
Total debt service	-	-	-	-	17,677
Total general fund special accounts	43,372,458	5,535,936	-	5,535,936	417,223
General Fund Insurance					
Personnel services:					
Benefits	15,568,538	1,078,822	1,205	1,077,617	1,200
Total personnel services	15,568,538	1,078,822	1,205	1,077,617	1,200
Contractual services:					
Professional services	225,000	225,000	200,000	25,000	191,194
Insurance	432,000	432,000	293,856	138,144	278,096
Total contractual services	657,000	657,000	493,856	163,144	469,290
Total general fund insurance	16,225,538	1,735,822	495,061	1,240,761	470,490
Supervisor of Assessments					
Personnel services:					
Salaries	1,137,404	1,179,693	1,179,270	423	994,160
Benefits	-	546,396	546,396	-	365,979
Total personnel services	1,137,404	1,726,089	1,725,666	423	1,360,139
Commodities:					
Equipment	10,000	10,000	9,925	75	962
Other commodities	5,733	9,733	9,556	177	3,499
Total commodities	15,733	19,733	19,481	252	4,461
Contractual services:					
Professional services	44,025	6,025	-	6,025	-
Repairs and maintenance	3,200	3,200	1,162	2,038	1,162
Rentals	7,419	1,119	-	1,119	-
Travel expenditure	1,700	1,700	870	830	1,333
Training and education	8,000	8,000	7,029	971	5,120
Other contractual services	632,175	630,675	533,997	96,678	66,103
Total contractual services	696,519	650,719	543,058	107,661	73,718
Total supervisor of assessments	1,849,656	2,396,541	2,288,205	108,336	1,438,318

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Board of Tax Review					
Personnel services:					
Salaries	$ 160,945	$ 166,429	$ 160,928	$ 5,501	$ 129,763
Benefits	-	50,593	50,281	312	81,987
Total personnel services	160,945	217,022	211,209	5,813	211,750
Commodities:					
Equipment	-	15	15	-	-
Other commodities	1,000	985	848	137	633
Total commodities	1,000	1,000	863	137	633
Contractual services:					
Travel expenditure	10,500	5,500	3,302	2,198	3,145
Training and education	2,200	2,200	480	1,720	500
Other contractual services	-	-	-	-	-
Total contractual services	12,700	7,700	3,782	3,918	3,645
Total board of tax review	174,645	225,722	215,854	9,868	216,028
Housing Solutions					
Personnel services:					
Salaries	100,000	100,000	-	100,000	-
Benefits	39,870	39,870	-	39,870	-
Total personnel services	139,870	139,870	-	139,870	-
Contractual services:					
Other contractual services	2,210,130	2,210,130	-	2,210,130	-
Total contractual services	2,210,130	2,210,130	-	2,210,130	-
Total housing solutions	2,350,000	2,350,000	-	2,350,000	-
County Auditor					
Personnel services:					
Salaries	661,364	661,364	606,594	54,770	533,089
Benefits	5,400	298,924	298,920	4	205,687
Total personnel services	666,764	960,288	905,514	54,774	738,776
Commodities:					
Equipment	3,500	3,000	1,267	1,733	867
Other commodities	1,000	1,500	1,355	145	923
Total commodities	4,500	4,500	2,622	1,878	1,790
Contractual services:					
Professional services	35,000	29,260	12,040	17,220	-
Rentals	1,664	214	-	214	-
Travel expenditure	1,150	1,150	682	468	1,108
Training and education	12,500	12,500	11,098	1,402	9,158
Other contractual services	27,534	33,724	31,796	1,928	2,481
Total contractual services	77,848	76,848	55,616	21,232	12,747
Total county auditor	749,112	1,041,636	963,752	77,884	753,313

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
County Clerk					
Personnel services:					
Salaries	$ 1,417,149	$ 1,417,149	$ 1,239,659	$ 177,490	$ 1,178,483
Benefits	5,400	350,842	350,842	-	406,289
Total personnel services	1,422,549	1,767,991	1,590,501	177,490	1,584,772
Commodities:					
Equipment	1,800	12,961	12,519	442	94
Other commodities	15,300	14,474	13,967	507	14,670
Total commodities	17,100	27,435	26,486	949	14,764
Contractual services:					
Repairs and maintenance	500	500	-	500	-
Travel expenditure	700	700	-	700	-
Training and education	1,400	1,400	950	450	950
Other contractual services	89,050	86,315	65,615	20,700	44,812
Total contractual services	91,650	88,915	66,565	22,350	45,762
Debt service:					
Principal	-	-	8,524	(8,524)	-
Interest	-	-	1,388	(1,388)	-
Total debt service	-	-	9,912	(9,912)	-
Total county clerk	1,531,299	1,884,341	1,693,464	190,877	1,645,298
County Clerk - Elections					
Personnel services:					
Salaries	2,053,802	2,078,710	2,228,909	(150,199)	1,881,392
Benefits	-	603,847	648,282	(44,435)	632,527
Total personnel services	2,053,802	2,682,557	2,877,191	(194,634)	2,513,919
Commodities:					
Equipment	115,000	113,812	45,499	68,313	16,167
Other commodities	507,000	712,403	710,632	1,771	38,188
Total commodities	622,000	826,215	756,131	70,084	54,355
Contractual services:					
Professional services	862,000	116,661	55,933	60,728	164,156
Utilities	118,000	147,743	126,538	21,205	38,806
Repairs and maintenance	30,000	93,400	93,335	65	24,080
Rentals	130,000	161,300	119,610	41,690	59,766
Travel expenditure	12,000	15,000	7,048	7,952	2,581
Training and education	7,000	7,000	2,230	4,770	1,580
Other contractual services	4,987,000	5,131,781	4,887,390	244,391	1,913,262
Total contractual services	6,146,000	5,672,885	5,292,084	380,801	2,204,231
Debt service:					
Principal	-	-	-	-	7,830
Interest	-	-	-	-	2,082
Total debt service	-	-	-	-	9,912
Total county clerk, elections	8,821,802	9,181,657	8,925,406	256,251	4,782,417

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Recorder of Deeds					
Personnel services:					
Salaries	$ 1,139,458	$ 793,788	$ 793,733	$ 55	$ 872,045
Benefits	5,400	342,114	342,113	1	371,128
Total personnel services	1,144,858	1,135,902	1,135,846	56	1,243,173
Commodities:					
Equipment	2,500	801	801	-	4,895
Other commodities	15,000	5,678	5,568	110	10,335
Total commodities	17,500	6,479	6,369	110	15,230
Contractual services:					
Professional services	10,000	375,004	375,004	-	9,760
Repairs and maintenance	5,000	9,700	689	9,011	4,688
Rentals	4,781	-	-	-	2,499
Travel expenditure	3,000	344	335	9	734
Training and education	2,700	2,450	2,450	-	950
Other contractual services	20,450	11,015	9,598	1,417	17,982
Total contractual services	45,931	398,513	388,076	10,437	36,613
Debt service:					
Principal	-	-	9,295	(9,295)	-
Interest	-	-	700	(700)	-
Total debt service	-	-	9,995	(9,995)	-
Total recorder of deeds	1,208,289	1,540,894	1,540,286	608	1,295,016
Sheriff's Merit Commission					
Personnel services:					
Salaries	44,000	44,000	42,759	1,241	26,405
Benefits	-	3,272	3,271	1	2,020
Total personnel services	44,000	47,272	46,030	1,242	28,425
Commodities:					
Equipment	-	60	57	3	-
Other commodities	1,000	940	840	100	711
Total commodities	1,000	1,000	897	103	711
Contractual services:					
Professional services	115,000	115,000	72,326	42,674	56,309
Other contractual services	5,700	5,700	3,952	1,748	4,792
Total contractual services	120,700	120,700	76,278	44,422	61,101
Total sheriff's merit commission	165,700	168,972	123,205	45,767	90,237
County Treasurer					
Personnel services:					
Salaries	1,628,437	1,628,437	1,545,654	82,783	1,615,829
Benefits	5,400	646,223	646,222	1	470,836
Total personnel services	1,633,837	2,274,660	2,191,876	82,784	2,086,665

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Commodities:					
Equipment	$ 2,400	$ 1,600	$ 1,272	$ 328	$ 891
Other commodities	11,000	13,300	12,786	514	14,237
Total commodities	13,400	14,900	14,058	842	15,128
Contractual services:					
Professional services	123,000	89,600	58,987	30,613	84,307
Repairs and maintenance	4,000	5,500	5,307	193	2,921
Rentals	977	-	-	-	-
Training and education	2,700	2,700	1,100	1,600	1,600
Other contractual services	264,750	295,327	244,816	50,511	236,706
Total contractual services	395,427	393,127	310,210	82,917	325,534
Total county treasurer	2,042,664	2,682,687	2,516,144	166,543	2,427,327
Office of Emergency Management					
Personnel services:					
Salaries	865,942	865,942	751,005	114,937	783,154
Benefits	-	210,392	210,391	1	239,932
Total personnel services	865,942	1,076,334	961,396	114,938	1,023,086
Commodities:					
Equipment	3,788	5,438	3,993	1,445	5,187
Other commodities	17,405	15,755	13,079	2,676	14,571
Total commodities	21,193	21,193	17,072	4,121	19,758
Contractual services:					
Professional services	15,250	11,110	6,169	4,941	8,085
Utilities	10,440	10,440	6,564	3,876	1,877
Repairs and maintenance	5,500	9,240	7,035	2,205	3,762
Rentals	5,861	1,261	-	1,261	-
Travel expenditure	4,000	4,000	1,679	2,321	1,647
Training and education	1,100	1,500	787	713	553
Other contractual services	17,362	19,962	14,053	5,909	11,933
Total contractual services	59,513	57,513	36,287	21,226	27,857
Total office of emergency management	946,648	1,155,040	1,014,755	140,285	1,070,701
County Coroner					
Personnel services:					
Salaries	1,464,228	1,670,260	1,651,939	18,321	1,492,581
Benefits	5,400	476,766	476,764	2	477,514
Total personnel services	1,469,628	2,147,026	2,128,703	18,323	1,970,095
Commodities:					
Equipment	-	2,800	2,737	63	-
Other commodities	8,500	5,700	4,274	1,426	72
Total commodities	8,500	8,500	7,011	1,489	72

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Contractual services:					
Professional services	$ 489,000	$ 438,000	$ 431,921	$ 6,079	$ 413,486
Repairs and maintenance	5,000	4,500	-	4,500	-
Rentals	1,928	528	-	528	-
Other contractual services	1,997	2,497	1,245	1,252	176
Total contractual services	497,925	445,525	433,166	12,359	413,662
Total country coroner	1,976,053	2,601,051	2,568,880	32,171	2,383,829
Sheriff					
Personnel services:					
Salaries	3,242,492	3,341,096	3,324,398	16,698	3,105,218
Benefits	9,000	1,708,594	1,702,798	5,796	1,384,384
Total personnel services	3,251,492	5,049,690	5,027,196	22,494	4,489,602
Commodities:					
Equipment	736,637	816,637	744,549	72,088	348,078
Other commodities	1,530,255	1,429,255	900,743	528,512	839,877
Total commodities	2,266,892	2,245,892	1,645,292	600,600	1,187,955
Contractual services:					
Professional services	643,542	478,850	325,258	153,592	203,721
Utilities	537,269	537,269	469,941	67,328	357,741
Repairs and maintenance	964,070	964,070	720,156	243,914	677,499
Rentals	349,596	-	-	-	-
Travel expenditure	38,900	38,900	5,661	33,239	962
Training and education	150,580	95,580	62,502	33,078	83,433
Other contractual services	1,211,416	744,416	322,719	421,697	405,890
Total contractual services	3,895,373	2,859,085	1,906,237	952,848	1,729,246
Debt service:					
Principal	-	-	1,065,731	(1,065,731)	-
Interest	-	-	441,497	(441,497)	-
Total debt service	-	-	1,507,228	(1,507,228)	-
Total sheriff	9,413,757	10,154,667	10,085,953	68,714	7,406,803
Radio Dispatch					
Contractual services:					
Professional services	863,816	3,102,201	2,603,173	499,028	987,374
Other contractual services	202,057	210,276	210,275	1	-
Total contractual services	1,065,873	3,312,477	2,813,448	499,029	987,374
Total radio dispatch	1,065,873	3,312,477	2,813,448	499,029	987,374
Crisis Intervention Training					
Commodities:					
Equipment	-	-	-	-	4,986
Total commodities	-	-	-	-	4,986

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Contractual services:					
Professional services	$ 148,542	$ 75,542	$ 74,842	$ 700	$ 73,192
Training and education	10,000	10,000	9,462	538	13,175
Other contractual services	2,500	2,500	991	1,509	756
Total contractual services	161,042	88,042	85,295	2,747	87,123
Total crisis intervention training	161,042	88,042	85,295	2,747	92,109
Crime Laboratory					
Personnel services:					
Salaries	1,294,203	1,388,748	1,372,114	16,634	1,202,084
Benefits	-	387,510	387,507	3	271,799
Total personnel services	1,294,203	1,776,258	1,759,621	16,637	1,473,883
Commodities:					
Equipment	9,500	10,600	8,372	2,228	16,061
Other commodities	158,258	156,808	71,320	85,488	49,847
Total commodities	167,758	167,408	79,692	87,716	65,908
Contractual services:					
Professional services	1,000	1,000	900	100	13,050
Utilities	3,500	4,675	4,675	-	-
Repairs and maintenance	121,815	117,975	77,889	40,086	106,413
Travel expenditure	7,026	4,691	3,630	1,061	4,194
Training and education	4,370	6,705	5,540	1,165	3,525
Other contractual services	26,000	29,015	22,001	7,014	13,520
Total contractual services	163,711	164,061	114,635	49,426	140,702
Total crime laboratory	1,625,672	2,107,727	1,953,948	153,779	1,680,493
Court Security					
Personnel services:					
Salaries	7,014,860	6,390,469	6,163,754	226,715	6,293,426
Benefits	13,000	3,603,514	3,597,595	5,919	3,635,644
Total personnel services	7,027,860	9,993,983	9,761,349	232,634	9,929,070
Commodities:					
Equipment	7,745	7,745	4,562	3,183	-
Other commodities	7,300	7,300	2,980	4,320	-
Total commodities	15,045	15,045	7,542	7,503	-
Contractual services:					
Professional services	7,500	7,500	-	7,500	-
Travel expenditure	7,000	7,000	2,945	4,055	210
Training and education	12,800	12,800	7,010	5,790	2,000
Other contractual services	3,100	3,100	996	2,104	1,011
Total contractual services	30,400	30,400	10,951	19,449	3,221
Total court security	7,073,305	10,039,428	9,779,842	259,586	9,932,291

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Jail					
Personnel services:					
Salaries	$ 25,343,746	$ 25,994,173	$ 25,001,182	$ 992,991	$ 25,053,087
Benefits	72,876	11,408,514	11,407,010	1,504	10,741,564
Total personnel services	25,416,622	37,402,687	36,408,192	994,495	35,794,651
Commodities:					
Equipment	29,046	93,046	92,675	371	18,226
Other commodities	1,993,357	2,033,357	1,760,761	272,596	1,849,375
Total commodities	2,022,403	2,126,403	1,853,436	272,967	1,867,601
Contractual services:					
Professional services	1,293,330	1,683,330	1,600,997	82,333	1,574,830
Utilities	15,000	15,000	4,548	10,452	4,788
Repairs and maintenance	12,798	12,798	3,275	9,523	2,011
Travel expenditure	80,085	81,085	76,127	4,958	84,053
Training and education	150,021	107,341	88,410	18,931	27,060
Other contractual services	472,500	391,180	204,646	186,534	188,494
Total contractual services	2,023,734	2,290,734	1,978,003	312,731	1,881,236
Debt service:					
Principal	-	-	84,717	(84,717)	441,675
Interest	-	-	12,163	(12,163)	3,325
Total debt service	-	-	96,880	(96,880)	445,000
Total jail	29,462,759	41,819,824	40,336,511	1,483,313	39,988,488
Law Enforcement Bureau					
Personnel services:					
Salaries	12,855,068	12,455,068	11,960,451	494,617	11,917,242
Benefits	93,000	6,573,976	6,541,814	32,162	6,905,525
Total personnel services	12,948,068	19,029,044	18,502,265	526,779	18,822,767
Commodities:					
Equipment	72,120	72,120	65,191	6,929	22,018
Other commodities	69,791	69,791	37,237	32,554	39,351
Total commodities	141,911	141,911	102,428	39,483	61,369
Contractual services:					
Professional services	314,430	284,430	265,973	18,457	143,734
Repairs and maintenance	20,780	20,780	4,355	16,425	4,476
Rentals	2,000	2,000	-	2,000	-
Travel expenditure	59,374	41,374	33,028	8,346	10,177
Training and education	108,130	93,130	69,432	23,698	61,826
Other contractual services	47,035	47,035	32,271	14,764	30,042
Total contractual services	551,749	488,749	405,059	83,690	250,255
Total law enforcement bureau	13,641,728	19,659,704	19,009,752	649,952	19,134,391

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Veterans Assistance Commission					
Personnel services:					
Salaries	$ -	$ -	$ -	$ -	$ 22,170
Benefits	-	-	-	-	4,818
Total personnel services	-	-	-	-	26,988
Contractual services:					
Other contractual services	-	-	-	-	14,047
Total contractual services	-	-	-	-	14,047
Total veterans assistance commission	-	-	-	-	41,035
Family Center					
Personnel services:					
Salaries	446,368	462,839	462,837	2	389,819
Benefits	-	118,747	118,746	1	85,716
Total personnel services	446,368	581,586	581,583	3	475,535
Commodities:					
Other commodities	1,000	1,030	1,029	1	879
Total commodities	1,000	1,030	1,029	1	879
Contractual services:					
Professional services	24,000	16,415	16,415	-	20,875
Repairs and maintenance	-	1,550	1,549	1	-
Travel expenditure	250	-	-	-	-
Training and education	3,620	4,059	4,058	1	2,818
Other contractual services	900	571	570	1	41
Total contractual services	28,770	22,595	22,592	3	23,734
Total family center	476,138	605,211	605,204	7	500,148
Human Services					
Personnel services:					
Salaries	1,075,602	1,075,399	1,072,638	2,761	991,118
Benefits	-	434,872	434,872	-	311,051
Total personnel services	1,075,602	1,510,271	1,507,510	2,761	1,302,169

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Commodities:					
Equipment	$ 5,000	$ 5,000	$ 685	$ 4,315	$ 19,558
Other commodities	12,000	15,000	14,283	717	11,553
Total commodities	17,000	20,000	14,968	5,032	31,111
Contractual services:					
Professional services	149,000	143,900	126,756	17,144	129,504
Utilities	24,000	24,000	13,026	10,974	17,118
Rentals	13,702	2,702	126	2,576	2
Travel expenditure	7,500	7,240	4,548	2,692	5,078
Training and education	2,300	2,300	1,584	716	994
Matching funds	600,000	588,300	588,300	-	450,000
Other contractual services	702,861	795,563	653,640	141,923	610,705
Total contractual services	1,499,363	1,564,005	1,387,980	176,025	1,213,401
Total human services	2,591,965	3,094,276	2,910,458	183,818	2,546,681
Circuit Court					
Personnel services:					
Salaries	2,202,319	2,164,319	2,134,807	29,512	1,912,642
Benefits	-	686,395	686,391	4	647,129
Total personnel services	2,202,319	2,850,714	2,821,198	29,516	2,559,771
Commodities:					
Equipment	16,400	10,513	8,671	1,842	35,924
Other commodities	78,130	78,130	70,852	7,278	73,577
Total commodities	94,530	88,643	79,523	9,120	109,501
Contractual services:					
Professional services	443,000	477,814	448,953	28,861	368,920
Repairs and maintenance	-	1,990	1,990	-	-
Rentals	20,000	480	-	480	-
Travel expenditure	1,800	1,800	1,216	584	132
Training and education	1,225	2,720	2,694	26	789
Other contractual services	214,184	243,284	240,879	2,405	208,302
Total contractual services	680,209	728,088	695,732	32,356	578,143
Debt service:					
Principal	-	-	-	-	659
Interest	-	-	-	-	425
Total debt service	-	-	-	-	1,084
Total circuit court	2,977,058	3,667,445	3,596,453	70,992	3,248,499

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Jury Commission					
Personnel services:					
Salaries	$ 244,346	$ 239,346	$ 228,345	$ 11,001	$ 238,708
Benefits	-	63,667	63,663	4	54,278
Total personnel services	244,346	303,013	292,008	11,005	292,986
Commodities:					
Equipment	1,000	1,000	400	600	898
Other commodities	48,440	48,440	43,035	5,405	42,255
Total commodities	49,440	49,440	43,435	6,005	43,153
Contractual services:					
Professional services	1,200	1,400	1,390	10	1,414
Rentals	10,383	7,193	-	7,193	-
Travel expenditure	380	380	212	168	-
Training and education	200	200	-	200	-
Other contractual services	306,852	308,150	258,526	49,624	240,944
Total contractual services	319,015	317,323	260,128	57,195	242,358
Total jury commission	612,801	669,776	595,571	74,205	578,497
Circuit Court Probation					
Personnel services:					
Salaries	10,890,172	10,937,714	10,902,551	35,163	10,377,292
Benefits	-	3,631,016	3,630,762	254	3,172,930
Total personnel services	10,890,172	14,568,730	14,533,313	35,417	13,550,222
Commodities:					
Equipment	6,750	6,750	5,720	1,030	13,041
Other commodities	33,233	31,033	24,719	6,314	22,895
Total commodities	39,983	37,783	30,439	7,344	35,936
Contractual services:					
Professional services	88,600	73,694	23,135	50,559	15,148
Utilities	10,700	11,173	11,172	1	6,699
Repairs and maintenance	6,600	7,200	7,161	39	3,633
Rentals	318,113	318,113	39,326	278,787	146,791
Travel expenditure	4,000	4,000	12	3,988	167
Training and education	2,000	2,704	2,309	395	1,725
Other contractual services	15,412	22,016	10,536	11,480	5,353
Total contractual services	445,425	438,900	93,651	345,249	179,516
Debt service:					
Principal	-	-	200,415	(200,415)	-
Interest	-	-	32,626	(32,626)	-
Total debt service	-	-	233,041	(233,041)	-
Total circuit court probation	11,375,580	15,045,413	14,890,444	154,969	13,765,674

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
DUI Evaluation Program					
Personnel services:					
Salaries	$ 662,606	$ 665,802	$ 627,183	$ 38,619	$ 583,085
Benefits	-	216,295	216,294	1	222,250
Total personnel services	662,606	882,097	843,477	38,620	805,335
Commodities:					
Other commodities	500	268	268	-	257
Total commodities	500	268	268	-	257
Contractual services:					
Professional services	7,500	12,115	12,114	1	10,711
Travel expenditure	700	1,124	1,124	-	-
Training and education	3,250	3,983	3,982	1	808
Other contractual services	-	435	368	67	-
Total contractual services	11,450	17,657	17,588	69	11,519
Total DUI evaluation program	674,556	900,022	861,333	38,689	817,111
Public Defender					
Personnel services:					
Salaries	6,101,368	6,085,743	5,670,056	415,687	4,760,689
Benefits	5,400	1,585,643	1,585,640	3	1,309,806
Total personnel services	6,106,768	7,671,386	7,255,696	415,690	6,070,495
Commodities:					
Equipment	10,000	10,505	946	9,559	2,541
Other commodities	37,000	36,495	28,198	8,297	24,020
Total commodities	47,000	47,000	29,144	17,856	26,561
Contractual services:					
Professional services	120,500	115,500	104,130	11,370	100,162
Repairs and maintenance	2,000	2,000	643	1,357	393
Rentals	9,531	4,331	-	4,331	-
Travel expenditure	5,700	5,700	3,265	2,435	1,923
Training and education	27,500	27,500	23,090	4,410	18,784
Other contractual services	272,510	317,510	254,262	63,248	181,635
Total contractual services	437,741	472,541	385,390	87,151	302,897
Total public defender	6,591,509	8,190,927	7,670,230	520,697	6,399,953
State's Attorney					
Personnel services:					
Salaries	13,707,952	13,877,180	13,871,159	6,021	11,951,012
Benefits	5,400	4,387,667	4,387,663	4	3,870,400
Total personnel services	13,713,352	18,264,847	18,258,822	6,025	15,821,412

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Commodities:					
Equipment	$ 14,000	$ 16,000	$ 14,191	$ 1,809	$ 12,543
Other commodities	116,300	115,300	109,401	5,899	122,872
Total commodities	130,300	131,300	123,592	7,708	135,415
Contractual services:					
Professional services	470,500	460,850	331,389	129,461	372,202
Utilities	22,400	17,400	16,640	760	16,155
Repairs and maintenance	12,120	19,920	13,777	6,143	16,543
Rentals	34,569	1,969	695	1,274	636
Travel expenditure	50,000	49,419	27,009	22,410	26,872
Training and education	57,000	54,000	50,443	3,557	50,898
Other contractual services	330,981	315,846	67,274	248,572	59,664
Total contractual services	977,570	919,404	507,227	412,177	542,970
Debt service:					
Principal	-	-	283,683	(283,683)	146,208
Interest	-	-	120,356	(120,356)	78,081
Total debt service	-	-	404,039	(404,039)	224,289
Total state's attorney	14,821,222	19,315,551	19,293,680	21,871	16,724,086
SA, Children's Center					
Personnel services:					
Salaries	661,023	655,323	589,457	65,866	639,454
Benefits	-	373,773	373,772	1	421,030
Total personnel services	661,023	1,029,096	963,229	65,867	1,060,484
Commodities:					
Equipment	3,000	1,867	1,866	1	4,524
Other commodities	22,900	19,568	19,567	1	17,398
Total commodities	25,900	21,435	21,433	2	21,922
Contractual services:					
Professional services	12,159	2,587	2,587	-	23,249
Utilities	7,600	6,900	6,279	621	6,106
Repairs and maintenance	8,000	10,000	7,353	2,647	8,378
Rentals	1,202	-	-	-	-
Travel expenditure	6,200	5,000	2,949	2,051	6,414
Training and education	12,800	10,702	9,039	1,663	7,170
Matching funds	25,780	25,780	25,780	-	25,780
Other contractual services	24,534	37,702	20,252	17,450	15,344
Total contractual services	98,275	98,671	74,239	24,432	92,441
Debt service:					
Principal	-	-	1,778	(1,778)	20,201
Interest	-	-	691	(691)	2,264
Total debt service	-	-	2,469	(2,469)	22,465
Total SA, children's center	785,198	1,149,202	1,061,370	87,832	1,197,312

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2023 Actual
Clerk of the Circuit Court					
Personnel services:					
Salaries	$ 8,000,723	$ 8,007,614	$ 7,987,476	$ 20,138	$ 7,990,302
Benefits	5,400	3,038,636	3,038,633	3	2,902,749
Total personnel services	8,006,123	11,046,250	11,026,109	20,141	10,893,051
Commodities:					
Equipment	5,000	5,000	681	4,319	1,657
Other commodities	74,040	74,040	53,808	20,232	52,471
Total commodities	79,040	79,040	54,489	24,551	54,128
Contractual services:					
Professional services	7,600	7,600	7,404	196	7,404
Repairs and maintenance	11,600	11,600	5,707	5,893	5,431
Rentals	81,000	9,150	942	8,208	854
Travel expenditure	2,550	2,550	1,478	1,072	1,512
Other contractual services	480,500	489,100	387,112	101,988	360,753
Total contractual services	583,250	520,000	402,643	117,357	375,954
Debt service:					
Principal	-	-	36,541	(36,541)	31,696
Interest	-	-	12,617	(12,617)	8,426
Total debt service	-	-	49,158	(49,158)	40,122
Total clerk of the circuit court	8,668,413	11,645,290	11,532,399	112,891	11,363,255
Regional Office of Education					
Personnel services:					
Salaries	831,466	850,132	850,130	2	822,172
Benefits	7,015	228,397	227,333	1,064	218,361
Total personnel services	838,481	1,078,529	1,077,463	1,066	1,040,533
Commodities:					
Equipment	30,593	6,540	6,538	2	13,830
Other commodities	66,945	55,591	55,589	2	90,275
Total commodities	97,538	62,131	62,127	4	104,105
Contractual services:					
Professional services	234,630	214,948	214,948	-	188,963
Utilities	-	36,151	36,149	2	9,115
Repairs and maintenance	4,000	190	190	-	175
Travel expenditure	13,000	4,197	4,195	2	6,132
Training and education	6,103	9,279	9,277	2	9,658
Other contractual services	8,914	30,245	29,250	995	26,961
Total contractual services	266,647	295,010	294,009	1,001	241,004
Total regional office of education	1,202,666	1,435,670	1,433,599	2,071	1,385,642
Total expenditures	$ 229,893,929	$ 227,643,924	$ 214,672,698	$ 12,971,226	$ 192,605,394

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and investments	$ 273,526,575	$ 7,016,985	$ 72,156,535	$ 352,700,095
Receivables:				
Taxes	37,876,966	4,256,115	-	42,133,081
State shared revenue receivable	4,190,932	-	-	4,190,932
Interest	2,786,312	16,293	270,652	3,073,257
Accounts, net of allowance for doubtful accounts	812,733	-	90,386	903,119
Loans	10,850,246	-	-	10,850,246
Other	8,684	-	592,510	601,194
Due from federal, state and other governmental units	25,717,845	-	750,000	26,467,845
Due from other funds	308,113	82,830	-	390,943
Due from other	44,315	-	-	44,315
Inventory	1,025,487	-	-	1,025,487
Prepaid items	969,644	-	74,712	1,044,356
Restricted cash and investments	2,635,760	-	-	2,635,760
Total assets	$ 360,753,612	$ 11,372,223	$ 73,934,795	$ 446,060,630
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	$ 9,858,398	$ -	$ 3,014,740	$ 12,873,138
Accrued payroll	702,604	-	-	702,604
Retainage payable	937,202	-	281,109	1,218,311
Claims payable	11,234,086	-	-	11,234,086
Unearned revenue	11,388,680	-	-	11,388,680
Compensated absences	308,025	-	-	308,025
Due to federal, state and other governmental units	5,451,610	-	-	5,451,610
Due to other	1,457	550	-	2,007
Due to ETSB	775	-	-	775
Due to other funds	3,763,553	-	60,217	3,823,770
Other liabilities	2,802,477	-	-	2,802,477
Total liabilities	46,448,867	550	3,356,066	49,805,483
Deferred Inflows of Resources				
Property taxes levied for a future period	27,880,725	4,215,571	-	32,096,296
Unavailable other taxes	3,333,114	-	-	3,333,114
Unavailable intergovernmental revenue	21,429,553	-	750,000	22,179,553
Unavailable accounts receivable	694,650	-	-	694,650
Total deferred inflows of resources	53,338,042	4,215,571	750,000	58,303,613
Fund Balances (Deficits)				
Nonspendable	1,995,131	-	74,712	2,069,843
Restricted	209,412,074	7,156,102	6,687,823	223,255,999
Committed	50,644,690	-	63,066,194	113,710,884
Unassigned	(1,085,192)	-	-	(1,085,192)
Total fund balances	260,966,703	7,156,102	69,828,729	337,951,534
Total liabilities, deferred inflows of resources and fund balances	$ 360,753,612	$ 11,372,223	$ 73,934,795	$ 446,060,630

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended November 30, 2024

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Funds
Revenues				
Taxes:				
Property taxes	$ 27,008,063	$ 4,317,359	$ -	$ 31,325,422
Other tax	37,949,552	-	-	37,949,552
Fees, licenses and permits	5,014,840	-	-	5,014,840
Charges for services	14,716,124	-	-	14,716,124
Intergovernmental revenue	69,097,437	689,118	71,736	69,858,291
Fines and forfeitures	231,822	-	-	231,822
Investment income	10,722,493	280,342	2,863,498	13,866,333
Miscellaneous	7,242,284	4,979	642,511	7,889,774
Total revenues	171,982,615	5,291,798	3,577,745	180,852,158
Expenditures				
Current:				
General government	21,294,399	-	137,697	21,432,096
Public safety	2,659,469	-	1,690,853	4,350,322
Public health	5,080,687	-	-	5,080,687
Highways, streets and bridges	34,907,276	-	5,919	34,913,195
Public services	38,591,320	-	-	38,591,320
Judicial	7,785,955	-	-	7,785,955
Conservation and recreation	7,229,449	-	-	7,229,449
Public works	-	290,068	-	290,068
Debt service:				
Principal	702,045	9,750,000	921,452	11,373,497
Interest	125,596	4,291,291	144,584	4,561,471
Fiscal agent fees	-	2,850	-	2,850
Capital outlay	25,972,959	-	10,315,243	36,288,202
Total expenditures	144,349,155	14,334,209	13,215,748	171,899,112
Excess (deficiency) of revenues over expenditures	27,633,460	(9,042,411)	(9,638,003)	8,953,046
Other Financing Sources (Uses)				
Transfers in	23,883,366	7,995,000	12,380,000	44,258,366
Transfers out	(15,757,427)	-	-	(15,757,427)
Subscription issuance	87,999	-	-	87,999
Sale of capital assets	144,254	-	148,416	292,670
Total other financing sources (uses)	8,358,192	7,995,000	12,528,416	28,881,608
Net change in fund balances	35,991,652	(1,047,411)	2,890,413	37,834,654
Fund Balances, Beginning, as Previously Reported	229,833,979	8,203,513	66,938,316	304,975,808
Accounting changes (see note disclosure)	(4,858,928)	-	-	(4,858,928)
Fund Balances, Beginning, as Adjusted	224,975,051	8,203,513	66,938,316	300,116,880
Fund Balances, Ending	$ 260,966,703	$ 7,156,102	$ 69,828,729	$ 337,951,534

DuPage County, Illinois

Nonmajor Governmental Funds

Special Revenue Funds (Budgeted Funds Only)

U.S. Treasury Fund - This fund was established to account for federal grant monies received and expended from the Department of Treasury to provide emergency rental assistance to support households at risk of eviction and homelessness due to the COVID-19 pandemic.

Department of Housing and Urban Development Fund - This fund was established to account for federal grant monies received and expended from the Department of Housing and Urban Development (HUD). Programs operated under this fund include the various HUD Block Grant Programs, the Single Family Rehab Program, housing assistance grants, and grants for the development of a Homeless Management Information System database.

Health Department - Illinois Municipal Retirement (IMRF) - This fund was established to account for restricted revenues used for payment of the Health Department's contribution to the Illinois Municipal Retirement Fund.

Health Department - Federal Insurance Contributions Act (FICA) - This fund was established to account for payments required by law under the Federal Insurance Contributions Act that are made to the Federal Government for the Social Security and Medicare programs.

Illinois Municipal Retirement (IMRF) - This fund was established to account for restricted revenues used for payment of the County's contribution to the Illinois Municipal Retirement Fund.

Social Security - This fund was established to account for payments required by law under the Federal Insurance Contributions Act that are made to the Federal Government for the Social Security and Medicare programs.

Tort Liability Insurance - This fund was established to account for property tax revenues and General Fund subsidies restricted for payment of worker's compensation and liability insurance related expenses.

Stormwater Management - This fund was established to account for property tax revenues, stormwater permit fee revenues, and General Fund subsidies, all of which are restricted for payment of expenses incurred for the development and implementation of stormwater drainage programs. The legislative-approved levies protect County residents from major flooding problems.

Court Document Storage - This fund was established to account for court document storage fees assessed for court document imaging and technology-related expenses incurred to maintain a high degree of accuracy, timeliness, and completeness of court electronic records, and all e-records maintained by the clerk.

Crime Laboratory - This fund was established by Illinois State Statute to account for criminal laboratory analysis fees levied by the court and charged to offenders. The fees are collected by the Clerk of the Circuit Court and remitted to the Crime Lab. This fund was also established to account for expenses incurred to process lab reports and for general operating expenses of the Sheriff's Crime Lab.

County Clerk Document Storage - This fund was established to account for special fees charged for certified copies of vital records and to account for expenses incurred for equipment, material, and necessary items for implementation and maintenance of the County Clerk's document storage system.

Arrestee's Medical Cost - This fund was established to account for fees assessed on criminal cases for which there was a guilty verdict and reimbursements made to the County Sheriff's Department for medical costs incurred for inmates housed in the County Jail.

Children's Waiting Room - This fund was established pursuant to Ordinance OJU-001-98 to account for filing fees collected on civil cases. The fees are used to provide a healthy, safe, and well-supervised environment for children of citizens who are taking care of business in the County Courthouse.

DuPage County, Illinois

Nonmajor Governmental Funds

Special Revenue Funds (Budgeted Funds Only)

Stormwater Variance - This fund was established to account for fees assessed with a fee-in-lieu of required site runoff volume under the DuPage County County-wide Stormwater and Flood Plain Ordinance and expenses incurred to enhance existing site runoff storage facilities, construct off-site facilities, and their related components; provide maintenance of Stormwater facilities, or undertake other development that provides a watershed benefit.

Recorder Geographic Information Systems (G.I.S.) - This fund was established to account for additional fees charged on a per recorded document basis and costs incurred to maintain the technology and resources required for G.I.S. development and maintenance.

Geographic Information Systems (G.I.S.) - This fund was established to account for service fees assessed for assistance provided to County departments and agencies in the studying of existing business processes and the re-engineering of workflows to improve and enhance public services via integration of spatial technologies. This fund was also established to account for equipment and personnel expenses incurred to implement and maintain the Geographic Information System.

Sheriff's Basic Correctional Officers Academy - This fund was established, in accordance with the Illinois Police Training Act, to account for reimbursements from the University of Illinois, on behalf of the Police Training Institute and State of Illinois, for expenses incurred to professionally train correctional officers. The Academy is an affiliate of the University of Illinois Police Training Institute, a partner of the Illinois Law Enforcement Training and Standards Board.

Building, Zoning, and Planning - This fund was established to account for revenues and expenses related to the regulating and monitoring of new construction, and remodeling of existing structures in unincorporated DuPage County. Revenues are earned via building permits, building inspections, and enforcement of adopted building codes and ordinances. This fund was also established to account for revenues earned and expenses incurred for disposing of waste responsibly, increasing recycling rates, improving sustainability efforts, and overseeing enforcement of environmental laws.

Neutral Site Custody Exchange - This fund was established to account for special fees collected by the Clerk of the Circuit Court and expenses incurred for operating a facility that provides neutral and transitional exchange services that allow children to transition with less stress.

Sheriff's Police Vehicle - This fund was established by Illinois State Statute to account for court-levied fines imposed on offenders of certain criminal offenses. The fines are collected by the Clerk of the Circuit Court and remitted to the Sheriff Police Vehicle Fund. This fund was also established to account for purchase and maintenance expenses of sheriff police vehicles.

Office of Homeland Security and Emergency Management (OHSEM) Community Education and Volunteer Outreach Program - This fund was established to account for fees received and expenses incurred for OHSEM's annual Advanced Severe Weather Seminar and quarterly meetings of DuPage County Emergency Management Coordinators.

DuPage Care Center Foundation Funded Projects - This fund was established to account for funds received and spent for capital asset construction or improvement projects at the DuPage Care Center.

Coroner's Fee - This fund was established to account for fees collected by, or on behalf of, the Coroner's Office to be used for purchases and maintenance of electronic and forensic identification equipment, for purchases of related supplies, and for general operating expenses of the Coroner's Office.

DuPage County, Illinois

Nonmajor Governmental Funds

Special Revenue Funds (Budgeted Funds Only)

Circuit Court Clerk Operations and Administration - This fund was established to account for court supervision fees allocated to the Circuit Court Clerk to be used for general operating expenses of the Circuit Court Clerk Office.

Juvenile Transportation - This fund was established to account for property tax revenues and state salary reimbursements to fund costs incurred to provide 24/7 intake screening to determine if delinquent minors need to be securely detained, to provide detained minors transportation to court, and to act as an advocate for residents who are detained under the authority of our jurisdiction.

Public Defender Records Automation - This fund was established to account for additional funds to be used for hardware, software, and research and development costs related to automated record keeping.

Drug Court and Mental Illness Court Alternative Program (MICAP) - This fund was established to account for state salary reimbursements and fees imposed on defendants who have been convicted, or granted supervision, in a criminal case. This fund was also established to account for expenses incurred to provide judicial monitoring and secure professional services for substance abuse and mental health needs.

Local Gasoline Tax - This fund was established to account for revenue received for the County's local gasoline tax, highway permit fees, and construction cost reimbursements. This fund was also established to account for expenses incurred for general operations of the department; road, bridge, and trail construction, repair, safety; and engineering and land acquisition needs related to capital improvements.

Motor Fuel Tax - This fund was established to account for revenue received for local distribution of the State motor fuel tax and construction cost reimbursements. This fund was also established to account for expenses incurred for road and bridge construction, repair, and safety; and engineering and land acquisition needs related to capital improvements.

Animal Care and Control - This fund was established to account for various fees assessed to promote harmonious relationships among humans and animals and to account for expenses incurred to operate and maintain the animal shelter and provide medical, cleaning, and other professional services to the animals.

Law Library - This fund was established to account for filing fees and copier usage fees received and expenses incurred to provide legal information services to all licensed attorneys, judges, and other public officers of the County, as well as to all members of the public, in accordance with Illinois State Statute.

Probation and Court Services - This fund was established to account for court-imposed fees on offenders who are on probation and expenses incurred to assist the court in achieving increased public safety and offender rehabilitation, provide complete and accurate reports to the court, and enforce court-ordered conditions.

Tax Sale Automation - This fund was established to account for a special fee assessed on purchases of property being sold due to delinquent taxes and costs incurred related solely to the automation of property tax collections and/or delinquent property tax sales.

Recorder Document Storage - This fund was established to account for assessed recording fees and a portion of the expenses incurred to operate and maintain the public land records system.

Court Automation - This fund was established to account for special court fees assessed and expenses incurred to support and maintain the computer hardware and software used by the Clerk, Court, and other justice agencies.

DuPage County, Illinois

Nonmajor Governmental Funds

Special Revenue Funds (Budgeted Funds Only)

Wetland Mitigation Banks - This fund was established to account for application fees received for permitted wetland impacts and expenses incurred to accommodate the mitigation of designated wetland property supplanted by development under the DuPage County Countywide Stormwater and Floodplain Ordinance.

Danada Wetland Mitigation Bank/Dunham Wetland Mitigation Bank/Oak Meadows Wetland Mitigation Bank - These funds were established to account for the costs of construction and maintenance of these new wetlands to offset development per the Stormwater Ordinance and federal 'no net loss' goals, as needed.

Township Project Reimbursement - This fund was established to account for costs related to township road projects managed by the County. Townships enter into intergovernmental agreements giving the County the authority to oversee and complete a project. The townships reimburse the County for all project costs incurred.

Century Hill Light Service Area - This fund was established to account for property tax revenues received and expenses incurred to maintain, repair, and replace existing streetlights within the Century Hill Light Service Area.

Child Support Maintenance - This fund was established to account funds received and disbursed related to administering the collection and distribution of maintenance and child support payments.

Federal Drug S.A. 1417 - This fund was established to account for the receipt and disbursement of funds distributed in federally prosecuted drug cases by the U.S. Treasury.

State Fund S.A. 1418 - This fund was established to account for the receipt and disbursement of funds distributed in investigation and prosecution of drug cases by the State of Illinois.

Federal Drug 1417 Justice - This fund is used to account for the receipt and disbursement of funds distributed in federally prosecuted drug cases by the U.S. Department of Justice.

Money Laundering Forfeitures - This fund was established to account for revenues resulting from fines and fees related to money laundering and expenditures for nonbudgeted operational needs of the State's Attorney's Office.

State's Attorney Records Automation - This fund was established to account for administrative fees received and expenses incurred to purchase, set up, and maintain an automated record keeping and document management system. These costs include the related hardware, software, and research and development.

Circuit Court Clerk Electronic Citation - This fund was established to account for e-citation fees received for traffic citations issued and expenses incurred for equipment needs and support for the development of necessary application modifications, as well as technical and end-users.

Water Quality BMP in Lieu - This fund was established to account for assessed fees-in-lieu of providing post construction best management practices under the DuPage County Countywide Stormwater and Floodplain Ordinance. This fund was also established to account for expenses incurred for the design, construction, and maintenance of water quality or runoff volume reduction improvements.

DuPage County, Illinois

Nonmajor Governmental Funds

Special Revenue Funds (Budgeted Funds Only)

U.S. Department of Energy - This fund was established to account for funds received directly from the Federal Government and spent on Weatherization Assistance for Low-Income Persons Program Grants, which focus on improving home energy efficiency for low-income families through the most cost-effective measures possible.

U. S. Department of Health and Human Services - This fund was established to account for funds received directly from the Federal Government or passed through the State of Illinois and spent on Donated Funds Initiative Grants, which provide funding to aid in the prevention of neglect, abuse, or exploitation of children and adults; Title IV-D Program Grants, which provide funding to aid in identifying and locating absent parents in order to obtain financial support for their children; Children's Advocacy Center Grants, which provide funding for investigation and providing services to victims of child sexual and severe physical abuse; Expedited Child Support Program Grants, which provide funding to assist in locating absentee parents, establishing paternity, and enforcing support obligations; Low Income Home Energy Assistance Program Grants, which help income-eligible families pay heating bills and restore gas service in the event of shut-off; Aging Case Coordination Unit Grants, which provide various services to senior citizens and their caregivers aimed at maintaining independence, protection of health and safety, and ensuring access to qualifying services; Access & Visitation Grants, which provide funding to support and facilitate access and visitation by noncustodial parents with their children; Weatherization Assistance for Low-Income Persons Program Grants, which focus on improving home energy efficiency for low-income families through the most cost-effective measures possible; Community Services Block Grants, which provide funding to carry out programs that have impacts on the causes and effects of poverty, specifically addressing education, employment, emergency services, health, housing, income management, linkages, nutrition, and self -sufficiency; Tobacco Enforcement Program Grants, which provide funding for compliance monitoring of tobacco retail establishments to assure that tobacco products are not sold to minors as defined by state law; and Illinois Public Health Emergency Preparedness Grants, which provide funding to support efforts to prepare, respond, and plan for potential public health emergencies.

U.S. Department of Homeland Security - This fund was established to account for funds received from the US Department of Homeland Security, awarded by FEMA for both the IEMA Hazard Mitigation Grant and Building Resilient Infrastructure and Communities (BRIC) grant program. The purpose of IEMA Hazard Mitigation Grant is to develop a hazard mitigation plan to reduce the risk of loss of life and property, human suffering, economic disruption, and disaster assistance costs resulting from natural disasters. The purpose of the BRIC grant is for expenses related to restoration and flood control improvements of St. Joseph's Creek in Lisle and Downers Grove.

U.S. Department of Justice - This fund was established to account for funds received directly from the Federal Government or passed through the State of Illinois and spent on DNA Backlog Reduction Program Grants, which provide funding to increase public forensic DNA and DNA database laboratory capacity to process more DNA samples; National Forensic Science Improvement Grants, which provide funding to improve the quality and timeliness of forensic science; Juvenile Accountability Block Grants, which provide operational funding to support the local Juvenile Justice Councils; Juvenile Justice Youth Serving Program Grants, which provide funding to support delinquency prevention, intervention efforts and juvenile justice system improvements; Victim of Crime Act-Child Advocacy Center Services Program Grants, which provide financial support of services aimed at helping crime victims through means other than punishment of the criminal; and Comprehensive Law Enforcement Response to Drugs Grants, which provide funding to aid in streamlining justice funding and grant administration in the areas of law enforcement, prosecution and court programs, prevention and education programs, and drug treatment and enforcement programs.

U.S. Department of Labor - This fund was established to account for funds received from the Federal Government passed through the State of Illinois and spent on Workforce Investment Act Program Grants and Workforce Innovation and Opportunity Act Program Grants, all of which provide quality employment and training services to assist eligible individuals in finding and qualifying for meaningful employment.

DuPage County, Illinois

Nonmajor Governmental Funds

Special Revenue Funds (Budgeted Funds Only)

U.S. Department of Transportation - This fund was established to account for funds received from the Federal Government passed through a local agency and spent on the Job Access and Reverse Commute Program Grants, which provide assistance in meeting the transportation needs of seniors and individuals with disabilities where public transportation services are unavailable, insufficient or inappropriate.

U.S. Election Assistance - This fund was established to account for funds received from the Federal Government and spent on election-related activities.

Environmental Protection Agency - This fund was established to account for U.S. EPA funds received and spent on Water Quality Management Planning and Nonpoint Source Implementation Grants which provide funding to determine the nature and extent of point and nonpoint source water pollution and to develop water quality management plans resulting in improved water quality in impaired waters.

Illinois Department of Commerce and Economic Opportunity - This fund was established to account for State of Illinois funds received and spent on Weatherization Assistance for Low-Income Persons Program Grants, which focus on improving home energy efficiency for low-income families through the most cost-effective measures possible, and Low Income Home Energy Assistance Program Grants, which help income-eligible families pay heating bills and restore gas service in the event of shut-off.

Attorney General-State of Illinois - This fund was established to account for State of Illinois funds received and spent on Violent Crimes Victims Assistance Program Grants, which provide victims access to programs that supply information, assistance, and advocacy and educate the public about victim services.

Illinois Department on Aging - This fund was established to account for State of Illinois funds received and spent on Aging Case Coordination Unit Grants, which provide various services to senior citizens and their caregivers aimed at maintaining independence, protection of health and safety, and ensuring access to qualifying services.

Illinois Law Enforcement Training Standards Board - This fund was established to account for State of Illinois funds received and spent on Illinois Law Enforcement Training Standards Board grants, which provide financial assistance in supporting the hiring and retaining of law enforcement officers.

Illinois Violence Prevention Authority - This fund was established to account for State of Illinois funds received and spent on Illinois Family Violence Coordinating Council Grants, which establish a forum to share and discuss information in order to promote a coordinated response to family violence in the community by engaging in prevention, education, and the coordination of intervention and services for victims and perpetrators of child abuse, domestic violence, and elder abuse.

Illinois State Agencies-Miscellaneous - This fund was established to account for State of Illinois funds received and spent on various miscellaneous grants including Abandoned Residential Property Municipality Relief Program Grants, which provide funding for securing, maintaining, demolishing, or rehabilitating abandoned homes, and Adult Redeploy Illinois Program Grants, which provide funding to expand evidence-based alternatives to incarceration for nonviolent offenders.

Illinois Department of Human Services - This fund was established to account for State of Illinois funds received and spent on Supportive Housing Program Grants and Homeless Prevention Program Grants, all of which provide funds for the delivery of case management, supportive services, and rental, mortgage, or security deposit assistance to low-income persons who are at risk of homelessness, homeless or previously homeless.

DuPage County, Illinois

Nonmajor Governmental Funds

Special Revenue Funds (Budgeted Funds Only)

Family Self Sufficiency - This fund was established to account for program income earned from the PY97 HUD Family Self-Sufficiency Program Grant and spent on Family Self-Sufficiency Program activities which enable eligible families to increase earned income and financial literacy, reduce or eliminate the need for welfare assistance, and make progress toward economic independence and self-sufficiency.

Care Center Foundation - This fund was established to account for local funds received from the DuPage Care Center Foundation and spent on DuPage Care Center Foundation Grants, which focus on quality-of-life programming for residents of the DuPage Care Center.

DuPage Animal Friends - This fund was established to account for local funds received from DuPage Animal Friends and spent on DuPage Animal Friends Program Grants, which provide funding for lifesaving supplies, medical care, capital projects and program funding that fall beyond the scope of the DuPage County Animal Services General Fund budget.

Resource Innovations - This fund was established to account for local funds received from Resource Innovations and spent on Nicor Gas Energy Saver Kits Project Grants, which provide funding to distribute Nicor Gas energy saver kits to Nicor Gas clients.

Stormwater Capital Reserve - This fund accounts for reserve funds that are to be used, if needed, for major capital improvements at the stormwater facilities.

National Opioid Settlement Fund - This fund accounts for all monies generated from settlement of all claims against the manufacturers of prescription opiates. Illinois counties are required to track and report on a quarterly basis funds spent to support opiate remediation. DuPage County is subject to the Illinois Opioid Abatement Agreement which provides a list of approved abatement programs. The listed opioid remediation uses include a wide range of intervention, treatment, education, and recovery services.

Local Law Drug Enforcement - This fund accounts for fines assessed by the Courts on adjudicated drug cases. The restricted fines are to be used by the Sheriff for drug enforcement purposes, excluding salaries.

Sheriff Commissary - This fund accounts for purchases and sales of personal products sold to the inmates and the fees and expenditures related to various services provided to inmates. The Fund's net earnings must be used on expenditures that benefit the welfare of the inmates.

Federal Law Enforcement Treasury - This fund accounts for funds received from the U.S. Department of Treasury in exchange for County assistance with federal drug cases. The restricted funds must be used to support enforcement of drug laws.

Drug Traffic Prevention State - This fund accounts for funds received from the State of Illinois in exchange for County assistance with State drug cases. The restricted funds must be used to support enforcement of drug laws.

Sheriff Investigative - This fund accounts for sales proceeds of seized property related to a nondrug case. The restricted proceeds must be used to support Sheriff investigations.

Sheriff Sex Offender - This fund accounts for annual statutory registration fees required to be paid by registered convicted sex offenders who reside within the County. The restricted fees must be used to promote laws against sex crimes.

Violent Offender Against Youth - This fund accounts for registration fees required to be paid by offenders of violent crimes (excluding sex crimes) against youth. The restricted fees must be used for programs that focus on preventing murder and violent crimes against youth.

DuPage County, Illinois

Nonmajor Governmental Funds

Special Revenue Funds (Budgeted Funds Only)

Federal Law Enforcement Justice - This fund accounts for funds received from the U.S. Department of Justice in exchange for County assistance with nondrug federal cases. The restricted funds must be used solely for law enforcement.

Sale in Error Interest - This fund was established to provide a mechanism to pay accrued interest charges payable on tax sales made in error. An annual tax sales fee finances this fund.

Emergency Deployment - This fund was established to account for expenditures related to deployment of emergency management personnel for various events requiring the DuPage County Office of Homeland Security and Emergency Management's services. These expenditures are reimbursed by various revenue sources which may include, but are not limited to, state, federal, and local funding.

Miscellaneous Local Grants - This fund was established to account for funds received from local agencies in DuPage County and spent on various miscellaneous grants such as Giving DuPage, the Giving DuPage program at the County, and Hope Focus which supports the Probation department in their efforts to address the opioid epidemic.

Veteran's Assistance Commission - This fund was established to account for program income earned from the Veterans Assistance Commission and spent on support service activities which enable eligible veterans and their families to reduce unexpected financial hardship and make progress toward economic independence and self-sufficiency.

DuPage County, Illinois
Combining Balance Sheet -
Special Revenue Funds - Nonmajor Governmental Funds
November 30, 2024

	U.S. Treasury Fund	Department of Housing and Urban Development Fund	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Insurance Fund	Stormwater Management Fund
Assets								
Cash and investments	$ 12,428,633	$ -	$ 6,088,674	$ 4,369,838	$ 9,252,569	$ 1,594,642	$ 19,064,058	$ 33,994,542
Receivables:								
Taxes	-	-	3,083,602	2,866,189	5,196,920	3,531,329	3,027,037	9,484,112
State shared revenue receivable	-	-	-	-	35,360	-	-	-
Interest	-	1,220,662	-	-	68,758	15,637	124,467	200,432
Accounts, net of allowance for doubtful accounts	-	-	30,997	22,471	-	-	-	-
Loans	-	10,850,246	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	20,251,885	5,898	-	-	-	-	-
Due from other funds	-	-	-	-	-	51,494	32,842	148,238
Due from other	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Prepaid items	99,000	-	-	-	-	-	-	77,745
Restricted cash and investments	-	-	-	-	-	-	-	1,736,443
Total assets	$ 12,527,633	$ 32,322,793	$ 9,209,171	$ 7,258,498	$ 14,553,607	$ 5,193,102	$ 22,248,404	$ 45,641,512
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)								
Liabilities								
Accounts payable	$ 1,849	$ 395,351	$ -	$ -	$ -	$ -	$ 226,472	$ 497,852
Accrued payroll	6,883	20,374	52,973	48,831	-	-	4,445	60,051
Retainage payable	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	11,234,086	-
Unearned revenue	11,254,627	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	126,699
Due to federal, state and other governmental units	-	30,008	-	-	-	-	-	222,729
Due to other funds	-	695,676	-	-	-	-	-	-
Due to other	-	-	-	-	-	-	-	-
Due to ETSB	-	-	-	-	-	-	-	-
Other liabilities	2,549	6,504	-	-	8,624	(78,680)	1,662	1,770,820
Total liabilities	11,265,908	1,147,913	52,973	48,831	8,624	(78,680)	11,466,665	2,678,151
Deferred Inflows of Resources								
Property taxes levied for a future period	-	-	3,060,374	2,845,917	5,151,000	3,500,000	3,000,000	9,400,000
Unavailable other taxes	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	19,276,369	-	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	19,276,369	3,060,374	2,845,917	5,151,000	3,500,000	3,000,000	9,400,000
Fund Balances (Deficits)								
Nonspendable	99,000	-	-	-	-	-	-	77,745
Restricted	1,162,725	11,898,511	6,095,824	4,363,750	9,393,983	1,771,782	-	-
Committed	-	-	-	-	-	-	7,781,739	33,485,616
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficits)	1,261,725	11,898,511	6,095,824	4,363,750	9,393,983	1,771,782	7,781,739	33,563,361
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 12,527,633	$ 32,322,793	$ 9,209,171	$ 7,258,498	$ 14,553,607	$ 5,193,102	$ 22,248,404	$ 45,641,512

DuPage County, Illinois

Combining Balance Sheet -
Special Revenue Funds - Nonmajor Governmental Funds
November 30, 2024

	Court Document Storage Fund	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund	Children's Waiting Room Fund	Stormwater Variance Fund	Recorder Geographic Information Systems Fund	Geographic Information Systems Fund
Assets								
Cash and investments	$ 2,621,484	$ 132,007	$ 658,944	$ 425,450	$ 3,635	$ 458,003	$ 1,063,743	$ 1,686,961
Receivables:								
Taxes	-	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-
Interest	16,610	852	4,283	2,756	-	2,977	6,855	10,903
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-	-	167	3,322
Due from other funds	-	-	516	-	-	4,155	-	-
Due from other	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	76,732
Restricted cash and investments	-	-	-	-	-	-	-	-
Total assets	$ 2,638,094	$ 132,859	$ 663,743	$ 428,206	$ 3,635	$ 465,135	$ 1,070,765	$ 1,777,918
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)								
Liabilities								
Accounts payable	$ -	$ -	$ 10,327	$ -	$ 3,623	$ -	$ -	$ 5,247
Accrued payroll	-	-	1,606	-	-	-	1,528	23,779
Retainage payable	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	5,497
Due to federal, state and other governmental units	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Due to other	-	-	-	-	-	-	-	-
Due to ETSB	-	-	-	-	-	-	-	-
Other liabilities	-	-	217	3,413	-	-	411	6,028
Total liabilities	-	-	12,150	3,413	3,623	-	1,939	40,551
Deferred Inflows of Resources								
Property taxes levied for a future period	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	76,732
Restricted	2,638,094	132,859	651,593	424,793	12	-	1,068,826	1,660,635
Committed	-	-	-	-	-	465,135	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficits)	2,638,094	132,859	651,593	424,793	12	465,135	1,068,826	1,737,367
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 2,638,094	$ 132,859	$ 663,743	$ 428,206	$ 3,635	$ 465,135	$ 1,070,765	$ 1,777,918

DuPage County, Illinois
Combining Balance Sheet -
Special Revenue Funds - Nonmajor Governmental Funds
November 30, 2024

	Sheriff's Basic Correctional Officers Academy Fund	Building, Zoning and Planning Fund	Neutral Site Custody Exchange Fund	Sheriff's Police Vehicle Fund	OHSEM Community Education and Volunteer Outreach Program Fund	DuPage Care Center Foundation Funded Projects Fund	Coroner's Fee Fund	Circuit Court Clerk Operations and Administration Fund
Assets								
Cash and investments	$ 375,068	$ 7,301,328	$ 222,518	$ -	$ 11,507	$ 25,822	$ 641,464	$ 3,499,508
Receivables:								
Taxes	-	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-
Interest	2,493	47,694	1,423	-	75	168	5,488	1,613
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Due from other	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Prepaid items	-	87,327	-	-	-	-	-	-
Restricted cash and investments	-	410,550	-	-	-	-	-	-
Total assets	$ 377,561	$ 7,846,899	$ 223,941	$ -	$ 11,582	$ 25,990	$ 646,952	$ 3,501,121
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)								
Liabilities								
Accounts payable	$ 53,525	$ 35,762	$ 3,227	$ -	$ -	$ -	$ 6,663	$ -
Accrued payroll	440	40,057	4,255	-	-	-	-	-
Retainage payable	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Compensated absences	-	48,917	-	-	-	-	-	-
Due to federal, state and other governmental units	-	25,946	-	-	-	-	27	-
Due to other funds	-	43,771	-	7,184	-	-	-	452
Due to other	-	-	-	-	-	-	-	-
Due to ETSB	-	-	-	-	-	-	-	-
Other liabilities	166	426,597	848	-	-	-	-	958
Total liabilities	54,131	621,050	8,330	7,184	-	-	6,690	1,410
Deferred Inflows of Resources								
Property taxes levied for a future period	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
Fund Balances (Deficits)								
Nonspendable	-	87,327	-	-	-	-	-	-
Restricted	323,430	6,338,022	215,611	-	11,582	25,990	640,262	3,499,711
Committed	-	800,500	-	-	-	-	-	-
Unassigned	-	-	-	(7,184)	-	-	-	-
Total fund balances (deficits)	323,430	7,225,849	215,611	(7,184)	11,582	25,990	640,262	3,499,711
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 377,561	$ 7,846,899	$ 223,941	$ -	$ 11,582	$ 25,990	$ 646,952	$ 3,501,121

DuPage County, Illinois

Combining Balance Sheet -
Special Revenue Funds - Nonmajor Governmental Funds
November 30, 2024

	Juvenile Transportation Fund	PD Records Automation Fund	Drug Court and MICAP Fund	Local Gasoline Tax Fund	Motor Fuel Tax Fund	Animal Care and Control Fund	Law Library Fund	Probation and Court Services Fund
Assets								
Cash and investments	$ 3,803,032	$ 30,379	$ -	$ 53,724,316	$ 65,020,236	$ 6,807,192	$ 183,936	$ 4,382,922
Receivables:								
Taxes	912,386	-	-	9,756,010	-	-	-	-
State shared revenue receivable	-	-	-	-	4,155,572	-	-	-
Interest	25,021	-	-	346,793	407,957	45,285	1,145	47,136
Accounts, net of allowance for doubtful accounts	-	-	-	752,785	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	6,112	-	-
Due from federal, state and other governmental units	117,961	-	-	142,627	676,616	-	-	-
Due from other funds	-	-	-	70,416	-	-	-	-
Due from other	-	-	-	-	-	-	-	-
Inventory	-	-	-	1,025,487	-	-	-	-
Prepaid items	-	-	-	81,458	-	-	-	1,860
Restricted cash and investments	-	-	-	488,767	-	-	-	-
Total assets	$ 4,858,400	$ 30,379	$ -	$ 66,388,659	$ 70,260,381	$ 6,858,589	$ 185,081	$ 4,431,918
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)								
Liabilities								
Accounts payable	$ 5,577	$ -	$ -	$ 4,971,407	$ 398,051	$ 1,761,708	$ 1,949	$ 67,827
Accrued payroll	8,642	-	-	187,687	-	28,587	3,972	-
Retainage payable	-	-	-	-	196,061	741,141	-	-
Claims payable	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Compensated absences	6,603	-	-	58,064	-	5,877	-	-
Due to federal, state and other governmental units	22,830	-	-	209,855	4,801,823	2,733	-	2,345
Due to other funds	-	-	-	16,665	-	-	-	34,666
Due to other	-	-	-	-	-	-	-	-
Due to ETSB	282	-	-	-	-	-	-	493
Other liabilities	3,401	-	-	570,591	-	8,371	799	-
Total liabilities	47,335	-	-	6,014,269	5,395,935	2,548,417	6,720	105,331
Deferred Inflows of Resources								
Property taxes levied for a future period	904,234	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	3,333,114	-	-	-	-
Unavailable intergovernmental revenue	59,314	-	-	119,774	676,616	-	-	-
Unavailable accounts receivable	-	-	-	694,650	-	-	-	-
Total deferred inflows of resources	963,548	-	-	4,147,538	676,616	-	-	-
Fund Balances (Deficits)								
Nonspendable	-	-	-	1,106,945	-	-	-	1,860
Restricted	3,847,517	30,379	-	53,047,907	64,187,830	4,310,172	178,361	4,324,727
Committed	-	-	-	2,072,000	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficits)	3,847,517	30,379	-	56,226,852	64,187,830	4,310,172	178,361	4,326,587
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 4,858,400	$ 30,379	$ -	$ 66,388,659	$ 70,260,381	$ 6,858,589	$ 185,081	$ 4,431,918

	Tax Sale Automation Fund	Recorder Document Storage Fund	Court Automation Fund	Environmental Related Public Works Projects Fund	Wetland Mitigation Banks Fund	Danada Wetland Mitigation Bank Fund	Dunham Wetland Mitigation Bank Fund	Oak Meadows Wetland Mitigation Bank Fund
Assets								
Cash and investments	$ 898,949	$ 3,460,410	$ 717,786	$ 1,726	$ 9,026,418	$ 10	$ 144,223	$ 36
Receivables:								
Taxes	-	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-
Interest	5,835	24,451	4,863	-	58,584	-	937	-
Accounts, net of allowance for doubtful accounts	-	6,480	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	1,663	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Due from other	44,315	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-	-	-	-
Total assets	$ 949,099	$ 3,493,004	$ 722,649	$ 1,726	$ 9,085,002	$ 10	$ 145,160	$ 36
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)								
Liabilities								
Accounts payable	$ 377	$ 54,507	$ 97,015	$ -	$ -	$ -	$ -	$ -
Accrued payroll	-	4,068	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Compensated absences	-	19,352	-	-	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	4,155	-	-	-
Due to other	-	-	-	-	-	-	-	-
Due to ETSB	-	-	-	-	-	-	-	-
Other liabilities	-	1,725	-	-	-	-	-	-
Total liabilities	377	79,652	97,015	-	4,155	-	-	-
Deferred Inflows of Resources								
Property taxes levied for a future period	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	948,722	3,413,352	625,634	1,726	9,080,847	10	145,160	36
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficits)	948,722	3,413,352	625,634	1,726	9,080,847	10	145,160	36
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 949,099	$ 3,493,004	$ 722,649	$ 1,726	$ 9,085,002	$ 10	$ 145,160	$ 36

	Township Project Reimbursement Fund	Century Hill Light Service Area Fund	Child Support Maintenance Fund	Federal Drug S.A. 1417 Fund	State Fund S.A.1418 Fund	Financial Crimes Forfeitures	Federal Drug 1417 Justice Fund	Money Laundering Forfeitures Fund
Assets								
Cash and investments	$ 75,653	$ 140,020	$ 115,945	$ 114,574	$ 369,612	$ 209,222	$ 161,292	$ 110,274
Receivables:								
Taxes	-	19,381	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-
Interest	-	927	-	-	-	1,360	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-	-	-	-
Due from other funds	-	-	452	-	-	-	-	-
Due from other	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-	-	-	-
Total assets	$ 75,653	$ 160,328	$ 116,397	$ 114,574	$ 369,612	$ 210,582	$ 161,292	$ 110,274
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)								
Liabilities								
Accounts payable	$ 56,341	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Due to other	1,457	-	-	-	-	-	-	-
Due to ETSB	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Total liabilities	57,798	-	-	-	-	-	-	-
Deferred Inflows of Resources								
Property taxes levied for a future period	-	19,200	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	19,200	-	-	-	-	-	-
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	17,855	141,128	116,397	114,574	369,612	210,582	161,292	110,274
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficits)	17,855	141,128	116,397	114,574	369,612	210,582	161,292	110,274
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 75,653	$ 160,328	$ 116,397	$ 114,574	$ 369,612	$ 210,582	$ 161,292	$ 110,274

DuPage County, Illinois

Combining Balance Sheet -
Special Revenue Funds - Nonmajor Governmental Funds
November 30, 2024

	State's Attorney Records Automation Fund	Circuit Court Clerk Electronic Citation Fund	Water Quality BMP In Lieu Fund	U.S. Department of Energy Fund	U.S. Department of Health and Human Services Fund	U.S. Department of Homeland Security Fund	U.S. Department of Justice Fund	U.S. Department of Labor Fund
Assets								
Cash and investments	$ 68,685	$ 882,229	$ 1,598,788	$ -	$ -	$ -	$ -	$ -
Receivables:								
Taxes	-	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-
Interest	445	5,597	10,347	-	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	291,482	1,445,890	74,605	131,408	1,308,697
Due from other funds	-	-	-	-	-	-	-	-
Due from other	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	348	3,479	-	-	-
Restricted cash and investments	-	-	-	-	-	-	-	-
				-				
Total assets	$ 69,130	$ 887,826	$ 1,609,135	$ 291,830	$ 1,449,369	$ 74,605	$ 131,408	$ 1,308,697
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)								
Liabilities								
Accounts payable	$ -	$ -	$ -	$ 2,714	$ 591,801	$ -	$ 4,879	$ 460,070
Accrued payroll	-	-	-	5,286	51,875	-	4,861	32,501
Retainage payable	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	49,390	-	5,858	-
Compensated absences	-	-	-	-	-	-	-	7,792
Due to federal, state and other governmental units	-	-	-	18	51,347	-	-	73,275
Due to other funds	-	-	-	276,282	481,071	91,105	8	680,260
Due to other	-	-	-	-	-	-	-	-
Due to ETSB	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	2,800	15,504	-	61	11,507
Total liabilities	-	-	-	287,100	1,240,988	91,105	15,667	1,265,405
Deferred Inflows of Resources								
Property taxes levied for a future period	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	225,786	70,539	-	92,586	204,379
Unavailable accounts receivable	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	225,786	70,539	-	92,586	204,379
Fund Balances (Deficits)								
Nonspendable	-	-	-	348	3,479	-	-	-
Restricted	69,130	887,826	-	-	134,363	-	23,155	-
Committed	-	-	1,609,135	-	-	-	-	-
Unassigned	-	-	-	(221,404)	-	(16,500)	-	(161,087)
Total fund balances (deficits)	69,130	887,826	1,609,135	(221,056)	137,842	(16,500)	23,155	(161,087)
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 69,130	$ 887,826	$ 1,609,135	$ 291,830	$ 1,449,369	$ 74,605	$ 131,408	$ 1,308,697

DuPage County, Illinois
Combining Balance Sheet -
Special Revenue Funds - Nonmajor Governmental Funds
November 30, 2024

	U.S. Department of Transportation Fund	U.S. Election Assistance Fund	Environmental Protection Agency Fund	Illinois Department of Commerce and Economic Opportunity Fund	Attorney General - State of Illinois Fund	Illinois Department on Aging Fund	Illinois Department of Public Health Fund	Illinois Law Enforcement Training and Standards Board Grants Fund
Assets								
Cash and investments	$ -	$ -	$ -	$ -	$ -	$ 3,480,416	$ 25,843	$ 43,715
Receivables:								
Taxes	-	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	450,200	6,787	86,051	407,474	6,618	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Due from other	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-	-	-	-
Total assets	$ 450,200	$ 6,787	$ 86,051	$ 407,474	$ 6,618	$ 3,480,416	$ 25,843	$ 43,715
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)								
Liabilities								
Accounts payable	$ 34,069	$ -	$ 21,175	$ 18,244	$ -	$ 7,378	$ -	$ -
Accrued payroll	1,899	-	1,331	-	737	90,878	-	-
Retainage payable	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	13,735	43,715
Compensated absences	-	-	-	-	-	25,251	-	-
Due to federal, state and other governmental units	-	-	-	-	-	1,253	-	-
Due to other funds	414,232	6,787	63,184	291,925	5,881	-	-	-
Due to other	-	-	-	-	-	-	-	-
Due to ETSB	-	-	-	-	-	-	-	-
Other liabilities	-	-	361	1,625	-	31,070	-	-
Total liabilities	450,200	6,787	86,051	311,794	6,618	155,830	13,735	43,715
Deferred Inflows of Resources								
Property taxes levied for a future period	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	446,066	6,787	66,349	38,742	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-
Total deferred inflows of resources	446,066	6,787	66,349	38,742	-	-	-	-
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	56,938	-	3,324,586	12,108	-
Committed	-	-	-	-	-	-	-	-
Unassigned	(446,066)	(6,787)	(66,349)	-	-	-	-	-
Total fund balances (deficits)	(446,066)	(6,787)	(66,349)	56,938	-	3,324,586	12,108	-
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 450,200	$ 6,787	$ 86,051	$ 407,474	$ 6,618	$ 3,480,416	$ 25,843	$ 43,715

DuPage County, Illinois
Combining Balance Sheet -
Special Revenue Funds - Nonmajor Governmental Funds
November 30, 2024

	Illinois Violence Prevention Authority Fund	Illinois State Agencies - Miscellaneous Fund	Illinois Department of Human Services Fund	Family Self Sufficiency Fund	Care Center Foundation Fund	DuPage Animal Friends Fund	Resource Innovations Fund	Stormwater Capital Reserve Fund
Assets								
Cash and investments	$ -	$ -	$ -	$ 29,441	$ 6,408	$ 241,682	$ 116,186	$ 4,294,939
Receivables:								
Taxes	-	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-
Interest	-	-	-	1,798	-	-	-	27,917
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	7,770	228,865	71,798	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Due from other	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Prepaid items	-	1,845	1,150	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-	-	-	-
Total assets	$ 7,770	$ 230,710	$ 72,948	$ 31,239	$ 6,408	$ 241,682	$ 116,186	$ 4,322,856
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)								
Liabilities								
Accounts payable	$ 1,050	$ 9,930	$ 5,241	$ -	$ 3,951	$ 1,950	$ -	$ -
Accrued payroll	-	5,000	3,361	-	751	325	-	-
Retainage payable	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-
Unearned revenue	-	11,548	-	-	1,490	2,883	-	-
Compensated absences	-	-	-	-	-	-	-	-
Due to federal, state and other governmental units	-	7,095	-	-	-	-	14	-
Due to other funds	6,960	205,899	63,291	-	-	-	-	-
Due to other	-	-	-	-	-	-	-	-
Due to ETSB	-	-	-	-	-	-	-	-
Other liabilities	-	1,581	1,046	-	157	25	-	-
Total liabilities	8,010	241,053	72,939	-	6,349	5,183	14	-
Deferred Inflows of Resources								
Property taxes levied for a future period	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	7,770	116,737	21,678	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-
Total deferred inflows of resources	7,770	116,737	21,678	-	-	-	-	-
Fund Balances (Deficits)								
Nonspendable	-	1,845	1,150	-	-	-	-	-
Restricted	-	-	-	31,239	59	236,499	116,172	-
Committed	-	-	-	-	-	-	-	4,322,856
Unassigned	(8,010)	(128,925)	(22,819)	-	-	-	-	-
Total fund balances (deficits)	(8,010)	(127,080)	(21,669)	31,239	59	236,499	116,172	4,322,856
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 7,770	$ 230,710	$ 72,948	$ 31,239	$ 6,408	$ 241,682	$ 116,186	$ 4,322,856

	National Opioid Settlement Fund	Local Law Drug Enforcement Fund	Sheriff Commissary Fund	Federal Law Enforcement Treasury Fund	Drug Traffic Prevention State Fund	Sheriff Investigative Fund	Sheriff Sex Offender Fund	Violent Offender Against Youth Fund
Assets								
Cash and investments	$ 4,895,156	$ 48,798	$ 735,150	$ 564,726	$ 44,549	$ 180,455	$ 7,928	$ 645
Receivables:								
Taxes	-	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-
Interest	31,819	-	-	-	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Due from other	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Prepaid items	-	-	538,700	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-	-	-	-
Total assets	$ 4,926,975	$ 48,798	$ 1,273,850	$ 564,726	$ 44,549	$ 180,455	$ 7,928	$ 645
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)								
Liabilities								
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-	-	-	-	-
Due to other funds	298,802	-	-	-	-	-	-	-
Due to other	-	-	-	-	-	-	-	-
Due to ETSB	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Total liabilities	298,802	-	-	-	-	-	-	-
Deferred Inflows of Resources								
Property taxes levied for a future period	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
Fund Balances (Deficits)								
Nonspendable	-	-	538,700	-	-	-	-	-
Restricted	4,628,173	48,798	735,150	564,726	44,549	180,455	7,928	645
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficits)	4,628,173	48,798	1,273,850	564,726	44,549	180,455	7,928	645
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 4,926,975	$ 48,798	$ 1,273,850	$ 564,726	$ 44,549	$ 180,455	$ 7,928	$ 645

	Federal Law Enforcement Justice Fund	Sale in Error Interest Fund	Miscellaneous Local Grants Fund	Veteran's Assistance Fund	Total Nonmajor Special Revenue Funds
Assets					
Cash and investments	$ 418	$ 603,119	$ 5,673	$ 233,065	$ 273,526,575
Receivables:					
Taxes	-	-	-	-	37,876,966
State shared revenue receivable	-	-	-	-	4,190,932
Interest	-	3,949	-	-	2,786,312
Accounts, net of allowance for doubtful accounts	-	-	-	-	812,733
Loans	-	-	-	-	10,850,246
Other	-	-	-	2,572	8,684
Due from federal, state and other governmental units	-	-	61	-	25,717,845
Due from other funds	-	-	-	-	308,113
Due from other	-	-	-	-	44,315
Inventory	-	-	-	-	1,025,487
Prepaid items	-	-	-	-	969,644
Restricted cash and investments	-	-	-	-	2,635,760
Total assets	$ 418	$ 607,068	$ 5,734	$ 235,637	$ 360,753,612
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)					
Liabilities					
Accounts payable	$ -	$ -	$ 300	$ 40,989	$ 9,858,398
Accrued payroll	-	-	-	5,621	702,604
Retainage payable	-	-	-	-	937,202
Claims payable	-	-	-	-	11,234,086
Unearned revenue	-	-	5,434	-	11,388,680
Compensated absences	-	-	-	3,973	308,025
Due to federal, state and other governmental units	-	-	-	312	5,451,610
Due to other funds	-	-	-	75,297	3,763,553
Due to other	-	-	-	-	1,457
Due to ETSB	-	-	-	-	775
Other liabilities	-	-	-	1,736	2,802,477
Total liabilities	-	-	5,734	127,928	46,448,867
Deferred Inflows of Resources					
Property taxes levied for a future period	-	-	-	-	27,880,725
Unavailable other taxes	-	-	-	-	3,333,114
Unavailable intergovernmental revenue	-	-	61	-	21,429,553
Unavailable accounts receivable	-	-	-	-	694,650
Total deferred inflows of resources	-	-	61	-	53,338,042
Fund Balances (Deficits)					
Nonspendable	-	-	-	-	1,995,131
Restricted	418	607,068	-	-	209,412,074
Committed	-	-	-	107,709	50,644,690
Unassigned	-	-	(61)	-	(1,085,192)
Total fund balances (deficits)	418	607,068	(61)	107,709	260,966,703
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 418	$ 607,068	$ 5,734	$ 235,637	$ 360,753,612

DuPage County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Special Revenue Funds - Nonmajor Governmental Funds
Year Ended November 30, 2024

	U.S. Treasury Fund	Department of Housing and Urban Development Fund	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Insurance Fund	Stormwater Management Fund	Court Document Storage Fund
Revenues									
Taxes:									
Property taxes	$ -	$ -	$ 2,646,211	$ 2,308,932	$ 5,148,751	$ 3,511,661	$ 3,030,597	$ 9,428,542	$ -
Other tax	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	604,361	-
Charges for services	-	-	-	-	-	-	-	4,678	1,587,284
Intergovernmental revenue	645,302	8,536,793	127,677	-	765,465	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	638,697	-	256,119	188,472	532,081	129,108	418,409	1,317,211	100,602
Miscellaneous	-	317,906	-	-	-	-	-	165,995	-
Total revenues	1,283,999	8,854,699	3,030,007	2,497,404	6,446,297	3,640,769	3,449,006	11,520,787	1,687,886
Expenditures									
Current:									
General government	-	-	-	-	-	-	15,061,426	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public health	-	-	2,626,128	2,454,559	-	-	-	-	-
Highways, streets and bridges	-	-	-	-	-	-	-	-	-
Public services	541,304	7,844,606	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	1,092,845
Conservation and recreation	-	-	-	-	-	-	-	7,143,398	-
Debt service:									
Principal	-	-	-	-	-	-	-	75,821	-
Interest	-	-	-	-	-	-	-	11,909	-
Capital outlay	104,000	1,540	-	-	-	-	-	402,280	-
Total expenditures	645,304	7,846,146	2,626,128	2,454,559	-	-	15,061,426	7,633,408	1,092,845
Excess (deficiency) of revenues over expenditures	638,695	1,008,553	403,879	42,845	6,446,297	3,640,769	(11,612,420)	3,887,379	595,041
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	11,000,000	5,100,000	-
Transfers out	-	-	-	-	(7,502,100)	(4,160,070)	-	(2,139,225)	-
Subscription issuance	-	-	-	-	-	-	-	8,572	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(7,502,100)	(4,160,070)	11,000,000	2,969,347	-
Net change in fund balances	638,695	1,008,553	403,879	42,845	(1,055,803)	(519,301)	(612,420)	6,856,726	595,041
Fund Balances (Deficits), Beginning, as Previously Reported	623,030	10,889,958	5,691,945	4,320,905	10,449,786	2,291,083	8,394,159	26,706,635	2,043,053
Accounting changes (see note disclosure)	-	-	-	-	-	-	-	-	-
Fund Balances (Deficits), Beginning, as Adjusted	623,030	10,889,958	5,691,945	4,320,905	10,449,786	2,291,083	8,394,159	26,706,635	2,043,053
Fund Balances (Deficits), Ending	$ 1,261,725	$ 11,898,511	$ 6,095,824	$ 4,363,750	$ 9,393,983	$ 1,771,782	$ 7,781,739	$ 33,563,361	$ 2,638,094

DuPage County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Special Revenue Funds - Nonmajor Governmental Funds
Year Ended November 30, 2024

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	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund	Children's Waiting Room Fund	Stormwater Variance Fund	Recorder Geographic Information Systems Fund	Geographic Information Systems Fund	Sheriff's Basic Correctional Officers Academy Fund	Building, Zoning and Planning Fund
Revenues									
Taxes:									
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other tax	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	-	3,571,139
Charges for services	24,014	78,944	41,227	1,199	7,213	78,117	1,563,393	-	568,409
Intergovernmental revenue	-	-	-	-	-	-	-	29,280	92,607
Fines and forfeitures	-	-	-	-	-	-	-	-	217,162
Investment income	5,945	29,379	18,212	139	20,589	48,131	87,459	14,909	303,688
Miscellaneous	-	-	-	-	-	-	-	373,333	8,451
Total revenues	29,959	108,323	59,439	1,338	27,802	126,248	1,650,852	417,522	4,761,456
Expenditures									
Current:									
General government	-	76,853	-	-	-	101,092	2,125,617	-	-
Public safety	23,810	-	-	-	-	-	-	321,999	-
Public health	-	-	-	-	-	-	-	-	-
Highways, streets and bridges	-	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-	3,945,895
Judicial	-	-	-	3,623	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	3,378	-	100,895
Interest	-	-	-	-	-	-	842	-	15,349
Capital outlay	-	-	-	-	-	-	12,433	-	51,759
Total expenditures	23,810	76,853	-	3,623	-	101,092	2,142,270	321,999	4,113,898
Excess (deficiency) of revenues over expenditures	6,149	31,470	59,439	(2,285)	27,802	25,156	(491,418)	95,523	647,558
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	333,000
Transfers out	-	-	-	-	-	-	-	-	-
Subscription issuance	-	-	-	-	-	-	11,650	-	17,142
Sale of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	11,650	-	350,142
Net change in fund balances	6,149	31,470	59,439	(2,285)	27,802	25,156	(479,768)	95,523	997,700
Fund Balances (Deficits), Beginning, as Previously Reported	126,710	620,123	365,354	2,297	437,333	1,043,670	2,217,135	227,907	6,228,149
Accounting changes (see note disclosure)	-	-	-	-	-	-	-	-	-
Fund Balances (Deficits), Beginning, as Adjusted	126,710	620,123	365,354	2,297	437,333	1,043,670	2,217,135	227,907	6,228,149
Fund Balances (Deficits), Ending	$ 132,859	$ 651,593	$ 424,793	$ 12	$ 465,135	$ 1,068,826	$ 1,737,367	$ 323,430	$ 7,225,849

DuPage County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Special Revenue Funds - Nonmajor Governmental Funds
Year Ended November 30, 2024

	Neutral Site Custody Exchange Fund	Sheriff's Police Vehicle Fund	OHSEM Community Education and Volunteer Outreach Program Fund	DuPage Care Center Foundation Funded Projects Fund	Coroner's Fee Fund	Circuit Court Clerk Operations and Administrations Fund	Juvenile Transportation Fund	PD Records Automation Fund
Revenues								
Taxes:								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ 913,990	$ -
Other tax	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	-
Charges for services	228,197	-	-	-	476,186	1,279,956	-	6,218
Intergovernmental revenue	-	-	-	-	-	-	333,753	-
Fines and forfeitures	-	(171)	-	-	-	-	-	-
Investment income	10,683	-	520	1,166	28,230	11,205	161,772	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	238,880	(171)	520	1,166	504,416	1,291,161	1,409,515	6,218
Expenditures								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	49,903	-	-	-
Public health	-	-	-	-	-	-	-	-
Highways, streets and bridges	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-
Judicial	258,533	-	-	-	-	514,761	991,395	-
Conservation and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	1,307	-	-	-	24,000	-	318	-
Total expenditures	259,840	-	-	-	73,903	514,761	991,713	-
Excess (deficiency) of revenues over expenditures	(20,960)	(171)	520	1,166	430,513	776,400	417,802	6,218
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(247,377)	-	-	-
Subscription issuance	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(247,377)	-	-	-
Net change in fund balances	(20,960)	(171)	520	1,166	183,136	776,400	417,802	6,218
Fund Balances (Deficits), Beginning, as Previously Reported	236,571	(7,013)	11,062	24,824	457,126	2,723,311	3,429,715	24,161
Accounting changes (see note disclosure)	-	-	-	-	-	-	-	-
Fund Balances (Deficits), Beginning, as Adjusted	236,571	(7,013)	11,062	24,824	457,126	2,723,311	3,429,715	24,161
Fund Balances (Deficits), Ending	$ 215,611	$ (7,184)	$ 11,582	$ 25,990	$ 640,262	$ 3,499,711	$ 3,847,517	$ 30,379

DuPage County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Special Revenue Funds - Nonmajor Governmental Funds
Year Ended November 30, 2024

	Drug Court and MICAP Fund	Local Gasoline Tax Fund	Motor Fuel Tax Fund	Animal Care and Control Fund	Law Library Fund	Probation and Court Services Fund	Tax Sale Automation Fund	Recorder Document Storage Fund	Court Automation Fund
Revenues									
Taxes:									
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other tax	-	37,949,552	-	-	-	-	-	-	-
Fees, licenses and permits	-	839,340	-	-	-	-	-	-	-
Charges for services	1,268	1,349,884	-	2,644,153	508,876	579,190	44,315	877,702	1,597,090
Intergovernmental revenue	-	891,555	27,505,844	-	-	2,288	-	-	-
Fines and forfeitures	-	-	-	13,448	-	-	-	-	-
Investment income	2,697	1,985,338	2,795,161	252,746	7,253	207,840	39,724	166,708	32,907
Miscellaneous	-	80,689	-	34,635	-	-	32,247	-	-
Total revenues	3,965	43,096,358	30,301,005	2,944,982	516,129	789,318	116,286	1,044,410	1,629,997
Expenditures									
Current:									
General government	-	-	-	2,673,030	-	-	14,932	971,939	-
Public safety	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-
Highways, streets and bridges	-	21,486,070	13,354,705	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-	-
Judicial	103,547	-	-	-	473,661	712,979	-	-	1,113,411
Conservation and recreation	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	30,524	-	-	-	-	-	-	192,255
Interest	-	4,611	-	-	-	-	-	-	43,499
Capital outlay	-	6,744,078	8,139,193	5,810,502	1,959	3,130	-	154,589	-
Total expenditures	103,547	28,265,283	21,493,898	8,483,532	475,620	716,109	14,932	1,126,528	1,349,165
Excess (deficiency) of revenues over expenditures	(99,582)	14,831,075	8,807,107	(5,538,550)	40,509	73,209	101,354	(82,118)	280,832
Other Financing Sources (Uses)									
Transfers in	-	72,000	-	4,500,000	-	-	-	-	-
Transfers out	-	(750,000)	-	-	-	(175,262)	-	-	-
Subscription issuance	-	8,572	-	-	-	-	-	-	-
Sale of capital assets	-	144,254	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(525,174)	-	4,500,000	-	(175,262)	-	-	-
Net change in fund balances	(99,582)	14,305,901	8,807,107	(1,038,550)	40,509	(102,053)	101,354	(82,118)	280,832
Fund Balances (Deficits), Beginning, as Previously Reported	99,582	41,920,951	55,380,723	5,348,722	137,852	4,428,640	847,368	3,495,470	344,802
Accounting changes (see note disclosure)	-	-	-	-	-	-	-	-	-
Fund Balances (Deficits), Beginning, as Adjusted	99,582	41,920,951	55,380,723	5,348,722	137,852	4,428,640	847,368	3,495,470	344,802
Fund Balances (Deficits), Ending	$ -	$ 56,226,852	$ 64,187,830	$ 4,310,172	$ 178,361	$ 4,326,587	$ 948,722	$ 3,413,352	$ 625,634

	Environment Related Public Works Project Fund	Wetland Mitigation Banks Fund	Danada Wetland Mitigation Banks Fund	Dunham Wetland Mitigation Banks Fund	Oak Meadows Wetland Mitigation Banks Fund	Township Project Reimbursement Fund	Century Hill Light Service Area Fund	Child Support Maintenance Fund
Revenues								
Taxes:								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,379	$ -
Other tax	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	-
Charges for services	-	349,286	-	-	-	-	-	146,147
Intergovernmental revenue	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment income	-	398,168	-	6,513	-	-	6,038	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	-	747,454	-	6,513	-	-	25,417	146,147
Expenditures								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Highways, streets and bridges	-	-	-	-	-	57,797	8,704	-
Public services	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	194,121
Conservation and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	57,797	8,704	194,121
Excess (deficiency) of revenues over expenditures	-	747,454	-	6,513	-	(57,797)	16,713	(47,974)
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Subscription issuance	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	-	747,454	-	6,513	-	(57,797)	16,713	(47,974)
Fund Balances (Deficits), Beginning, as Previously Reported	1,726	8,333,393	10	138,647	36	75,652	124,415	164,371
Accounting changes (see note disclosure)	-	-	-	-	-	-	-	-
Fund Balances (Deficits), Beginning, as Adjusted	1,726	8,333,393	10	138,647	36	75,652	124,415	164,371
Fund Balances (Deficits), Ending	$ 1,726	$ 9,080,847	$ 10	$ 145,160	$ 36	$ 17,855	$ 141,128	$ 116,397

DuPage County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Special Revenue Funds - Nonmajor Governmental Funds
Year Ended November 30, 2024

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	Federal Drug S.A. 1417 Fund	State Fund S.A. 1418 Fund	Financial Crimes Forfeitures	Federal Drug 1417 Justice Fund	Money Laundering Forfeitures Fund	State's Attorney Records Automation Fund	Circuit Court Clerk Electronic Citation Fund	Water Quality BMP in Lieu Fund	U.S. Department of Energy Fund
Revenues									
Taxes:									
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other tax	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	-	-
Charges for services	9,586	45,262	-	-	-	8,319	471,231	133,450	-
Intergovernmental revenue	-	-	205,680	-	-	-	-	-	904,658
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	-	4,902	-	-	2,899	33,235	67,918	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	9,586	45,262	210,582	-	-	11,218	504,466	201,368	904,658
Expenditures									
Current:									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-
Highways, streets and bridges	-	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-	878,381
Judicial	7,922	8,473	-	5,601	4,890	-	300,000	-	-
Conservation and recreation	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	124,197	-	-
Interest	-	-	-	-	-	-	7,053	-	-
Capital outlay	-	-	-	-	-	-	-	-	97,658
Total expenditures	7,922	8,473	-	5,601	4,890	-	431,250	-	976,039
Excess (deficiency) of revenues over expenditures	1,664	36,789	210,582	(5,601)	(4,890)	11,218	73,216	201,368	(71,381)
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Subscription issuance	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net change in fund balances	1,664	36,789	210,582	(5,601)	(4,890)	11,218	73,216	201,368	(71,381)
Fund Balances (Deficits), Beginning, as Previously Reported	112,910	332,823	-	166,893	115,164	57,912	814,610	1,407,767	(149,675)
Accounting changes (see note disclosure)	-	-	-	-	-	-	-	-	-
Fund Balances (Deficits), Beginning, as Adjusted	112,910	332,823	-	166,893	115,164	57,912	814,610	1,407,767	(149,675)
Fund Balances (Deficits), Ending	$ 114,574	$ 369,612	$ 210,582	$ 161,292	$ 110,274	$ 69,130	$ 887,826	$ 1,609,135	$ (221,056)

DuPage County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Special Revenue Funds - Nonmajor Governmental Funds
Year Ended November 30, 2024

	U.S. Department of Health and Human Services Fund	U.S. Department of Homeland Security Fund	U.S. Department of Justice Fund	U.S. Department of Labor Fund	U.S. Department of Transportation Fund	U.S. Election Assistance Fund	Environmental Protection Agency Fund	Illinois Department of Commerce and Economic Opportunity Fund
Revenues								
Taxes:								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other tax	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Intergovernmental revenue	8,459,313	74,605	803,490	5,744,328	202,221	608,036	19,702	4,688,854
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous	77,281	-	20,000	124,558	-	-	-	5,690
Total revenues	8,536,594	74,605	823,490	5,868,886	202,221	608,036	19,702	4,694,544
Expenditures								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	424,304	-	19,748	-	-	-
Public health	-	-	-	-	-	-	-	-
Highways, streets and bridges	-	-	-	-	-	-	-	-
Public services	7,152,073	-	-	5,290,852	367,806	6,787	-	4,670,774
Judicial	1,176,231	-	343,929	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-	86,051	-
Debt service:								
Principal	7,373	-	-	161,834	-	-	-	819
Interest	702	-	-	41,081	-	-	-	78
Capital outlay	25,526	-	48,810	133,128	-	608,036	-	2,887
Total expenditures	8,361,905	-	817,043	5,626,895	387,554	614,823	86,051	4,674,558
Excess (deficiency) of revenues over expenditures	174,689	74,605	6,447	241,991	(185,333)	(6,787)	(66,349)	19,986
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Subscription issuance	23,602	-	-	-	-	-	-	2,622
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	23,602	-	-	-	-	-	-	2,622
Net change in fund balances	198,291	74,605	6,447	241,991	(185,333)	(6,787)	(66,349)	22,608
Fund Balances (Deficits), Beginning, as Previously Reported	(60,449)	(91,105)	16,708	(403,078)	(260,733)	-	-	34,330
Accounting changes (see note disclosure)	-	-	-	-	-	-	-	-
Fund Balances (Deficits), Beginning, as Adjusted	(60,449)	(91,105)	16,708	(403,078)	(260,733)	-	-	34,330
Fund Balances (Deficits), Ending	$ 137,842	$ (16,500)	$ 23,155	$ (161,087)	$ (446,066)	$ (6,787)	$ (66,349)	$ 56,938

DuPage County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Special Revenue Funds - Nonmajor Governmental Funds
Year Ended November 30, 2024

	Attorney General - State of Illinois Fund	Illinois Department on Aging Fund	Illinois Department of Public Health Fund	Illinois Law Enforcement Training and Standards Board Grants Fund	Illinois Violence Prevention Authority Fund	Illinois State Agencies - Miscellaneous Fund	Illinois Department of Human Services Fund
Revenues							
Taxes:							
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other tax	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental revenue	43,574	6,246,226	12,079	6,285	42,212	909,817	793,585
Fines and forfeitures	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Miscellaneous	-	588,625	-	-	-	-	-
Total revenues	43,574	6,834,851	12,079	6,285	42,212	909,817	793,585
Expenditures							
Current:							
General government	-	-	-	-	-	157,951	-
Public safety	-	-	-	6,285	-	-	-
Public health	-	-	-	-	-	-	-
Highways, streets and bridges	-	-	-	-	-	-	-
Public services	-	6,033,099	-	-	-	-	755,486
Judicial	37,486	-	-	-	42,662	396,855	-
Conservation and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	3,212	-	-	-	-	-
Interest	-	306	-	-	-	-	-
Capital outlay	-	13,790	-	-	-	346,906	-
Total expenditures	37,486	6,050,407	-	6,285	42,662	901,712	755,486
Excess (deficiency) of revenues over expenditures	6,088	784,444	12,079	-	(450)	8,105	38,099
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Subscription issuance	-	10,281	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Total other financing sources (uses)	-	10,281	-	-	-	-	-
Net change in fund balances	6,088	794,725	12,079	-	(450)	8,105	38,099
Fund Balances (Deficits), Beginning, as Previously Reported	(6,088)	2,529,861	29	-	(7,560)	(135,185)	(59,768)
Accounting changes (see note disclosure)	-	-	-	-	-	-	-
Fund Balances (Deficits), Beginning, as Adjusted	(6,088)	2,529,861	29	-	(7,560)	(135,185)	(59,768)
Fund Balances (Deficits), Ending	$ -	$ 3,324,586	$ 12,108	$ -	$ (8,010)	$ (127,080)	$ (21,669)

DuPage County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Special Revenue Funds - Nonmajor Governmental Funds
Year Ended November 30, 2024

	Family Self Sufficiency Fund	Care Center Foundation Fund	DuPage Animal Friends Fund	Resource Innovations Fund	Stormwater Capital Reserve Fund	National Opioid Settlement Fund	Local Law Drug Enforcement Fund	Sheriff Commissary Fund
Revenues								
Taxes:								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other tax	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	1,383	-
Investment income	1,437	-	86,213	-	117,791	155,337	-	-
Miscellaneous	-	89,106	78,001	423,849	-	2,909,113	-	1,526,377
Total revenues	1,437	89,106	164,214	423,849	117,791	3,064,450	1,383	1,526,377
Expenditures								
Current:								
General government	-	-	79,611	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	1,576,665
Public health	-	-	-	-	-	-	-	-
Highways, streets and bridges	-	-	-	-	-	-	-	-
Public services	1,364	89,104	-	295,404	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	1,737	-	-	-	-
Interest	-	-	-	166	-	-	-	-
Capital outlay	-	-	3,086,471	6,053	-	-	-	-
Total expenditures	1,364	89,104	3,166,082	303,360	-	-	-	1,576,665
Excess (deficiency) of revenues over expenditures	73	2	(3,001,868)	120,489	117,791	3,064,450	1,383	(50,288)
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	2,139,225	-	-	-
Transfers out	-	-	-	-	-	(679,280)	-	-
Subscription issuance	-	-	-	5,558	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	5,558	2,139,225	(679,280)	-	-
Net change in fund balances	73	2	(3,001,868)	126,047	2,257,016	2,385,170	1,383	(50,288)
Fund Balances (Deficits), Beginning, as Previously Reported	31,166	57	3,238,367	(9,875)	2,065,840	2,243,003	47,415	1,324,138
Accounting changes (see note disclosure)	-	-	-	-	-	-	-	-
Fund Balances (Deficits), Beginning, as Adjusted	31,166	57	3,238,367	(9,875)	2,065,840	2,243,003	47,415	1,324,138
Fund Balances (Deficits), Ending	$ 31,239	$ 59	$ 236,499	$ 116,172	$ 4,322,856	$ 4,628,173	$ 48,798	$ 1,273,850

	Federal Law Enforcement Treasury Fund	Drug Traffic Prevention State Fund	Sheriff Investigative Fund	Sheriff Sex Offender Fund	Violent Offender Against Youth Fund	Federal Law Enforcement Justice Fund	Sale in Error Interest Fund	Miscellaneous Local Grants Fund
Revenues								
Taxes:								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other tax	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	-
Charges for services	-	-	-	5,300	30	-	-	-
Intergovernmental revenue	392,496	1,997	-	-	-	-	-	7,715
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	26,736	-
Miscellaneous	-	-	167,098	-	-	-	216,300	3,030
Total revenues	392,496	1,997	167,098	5,300	30	-	243,036	10,745
Expenditures								
Current:								
General government	-	-	-	-	-	-	31,948	-
Public safety	209,799	3,595	15,087	8,274	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Highways, streets and bridges	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	7,776
Judicial	-	-	-	-	-	-	-	3,030
Conservation and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	139,913	-	12,500	-	-	-	-	-
Total expenditures	349,712	3,595	27,587	8,274	-	-	31,948	10,806
Excess (deficiency) of revenues over expenditures	42,784	(1,598)	139,511	(2,974)	30	-	211,088	(61)
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(104,113)	-
Subscription issuance	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(104,113)	-
Net change in fund balances	42,784	(1,598)	139,511	(2,974)	30	-	106,975	(61)
Fund Balances (Deficits), Beginning, as Previously Reported	521,942	46,147	40,944	10,902	615	418	500,093	-
Accounting changes (see note disclosure)	-	-	-	-	-	-	-	-
Fund Balances (Deficits), Beginning, as Adjusted	521,942	46,147	40,944	10,902	615	418	500,093	-
Fund Balances (Deficits), Ending	$ 564,726	$ 44,549	$ 180,455	$ 7,928	$ 645	$ 418	$ 607,068	$ (61)

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Special Revenue Funds - Nonmajor Governmental Funds
Year Ended November 30, 2024

	(Previous Year Nonmajor Fund) Housing Solutions Program Fund	Veteran's Assistance Fund	Total Nonmajor Special Revenue Funds
Revenues			
Taxes:			
Property taxes	$ -	$ -	$ 27,008,063
Other tax	-	-	37,949,552
Fees, licenses and permits	-	-	5,014,840
Charges for services	-	-	14,716,124
Intergovernmental revenue	-	-	69,097,437
Fines and forfeitures	-	-	231,822
Investment income	-	2,206	10,722,493
Miscellaneous	-	-	7,242,284
Total revenues	-	2,206	171,982,615
Expenditures			
Current:			
General government	-	-	21,294,399
Public safety	-	-	2,659,469
Public health	-	-	5,080,687
Highways, streets and bridges	-	-	34,907,276
Public services	-	710,609	38,591,320
Judicial	-	-	7,785,955
Conservation and recreation	-	-	7,229,449
Debt service:			
Principal	-	-	702,045
Interest	-	-	125,596
Capital outlay	-	193	25,972,959
Total expenditures	-	710,802	144,349,155
Excess (deficiency) of revenues over expenditures	-	(708,596)	27,633,460
Other Financing Sources (Uses)			
Transfers in	-	739,141	23,883,366
Transfers out	-	-	(15,757,427)
Subscription issuance	-	-	87,999
Sale of capital assets	-	-	144,254
Total other financing sources (uses)	-	739,141	8,358,192
Net change in fund balances	-	30,545	35,991,652
Fund Balances (Deficits), Beginning, as Previously Reported	4,858,928	77,164	229,833,979
Accounting changes (see note disclosure)	(4,858,928)	-	(4,858,928)
Fund Balances (Deficits), Beginning, as Adjusted	-	77,164	224,975,051
Fund Balances (Deficits), Ending	$ -	$ 107,709	$ 260,966,703

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
U.S. Treasury Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-3

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 5,520,100	$ 5,520,100	$ 645,302	$ (4,874,798)	$ 1,170,655
Investment income	-	-	638,697	638,697	579,947
Total revenues	5,520,100	5,520,100	1,283,999	(4,236,101)	1,750,602
Expenditures					
Public services:					
Personnel services:					
Salaries	502,700	502,702	325,638	177,064	756,241
Benefits	215,500	215,500	107,822	107,678	79,530
Total personnel services	718,200	718,202	433,460	284,742	835,771
Commodities:					
Equipment	3,500	3,510	2,710	800	205,491
Other commodities	-	100	46	54	23,084
Total commodities	3,500	3,610	2,756	854	228,575
Contractual services:					
Professional services	24,400	70,000	54,600	15,400	27,600
Utilities	-	550	493	57	-
Other contractual services	4,774,000	4,619,740	49,995	4,569,745	(40,175)
Total contractual services	4,798,400	4,690,290	105,088	4,585,202	(12,575)
Total public services	5,520,100	5,412,102	541,304	4,870,798	1,051,771
Capital outlay	-	108,000	104,000	4,000	119,084
Total expenditures	5,520,100	5,520,102	645,304	4,874,798	1,170,855
Net change in fund balance	$ -	$ (2)	638,695	$ 638,697	579,747
Fund Balance, Beginning			623,030		43,283
Fund Balance, Ending			$ 1,261,725		$ 623,030

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Department of Housing and Urban Development Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-4

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 23,352,325	$ 29,873,542	$ 8,536,793	$ (21,336,749)	$ 7,353,198
Miscellaneous	131,150	1,158,492	317,906	(840,586)	974,435
Total revenues	23,483,475	31,032,034	8,854,699	(22,177,335)	8,327,633
Expenditures					
Public services:					
Personnel services:					
Salaries	1,183,748	2,145,805	1,142,225	1,003,580	1,193,965
Benefits	519,303	851,695	350,832	500,863	349,813
Total personnel services	1,703,051	2,997,500	1,493,057	1,504,443	1,543,778
Commodities:					
Equipment	7,808	16,230	1,657	14,573	1,498
Other commodities	10,545	13,945	813	13,132	1,620
Total commodities	18,353	30,175	2,470	27,705	3,118
Contractual services:					
Professional services	128,103	325,021	86,309	238,712	78,714
Insurance	100	596	-	596	-
Utilities	5,041	12,841	5,342	7,499	6,369
Repairs and maintenance	500	2,000	69	1,931	535
Rentals	2,377	9,877	-	9,877	3,783
Travel expenditure	35,733	80,305	27,336	52,969	21,746
Training and education	14,932	51,911	18,313	33,598	16,865
Other contractual services	21,575,285	27,516,408	6,211,710	21,304,698	6,476,212
Total contractual services	21,762,071	27,998,959	6,349,079	21,649,880	6,604,224
Total public services	23,483,475	31,026,634	7,844,606	23,182,028	8,151,120
Capital outlay	-	5,400	1,540	3,860	-
Total expenditures	23,483,475	31,032,034	7,846,146	23,185,888	8,151,120
Net change in fund balance	$ -	$ -	1,008,553	$ 1,008,553	176,513
Fund Balance, Beginning			10,889,958		10,713,445
Fund Balance, Ending			$ 11,898,511		$ 10,889,958

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Health Department IMRF Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-5

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes	$ 2,640,020	$ 2,640,020	$ 2,646,211	$ 6,191	$ 2,430,787
Intergovernmental revenue	100,000	100,000	127,677	27,677	217,533
Investment income	75,000	75,000	256,119	181,119	207,641
Total revenues	2,815,020	2,815,020	3,030,007	214,987	2,855,961
Expenditures					
Public health:					
Salaries	2,815,020	2,815,020	2,626,128	188,892	2,416,789
Total public health	2,815,020	2,815,020	2,626,128	188,892	2,416,789
Total expenditures	2,815,020	2,815,020	2,626,128	188,892	2,416,789
Excess (deficiency) of revenues over expenditures	-	-	403,879	403,879	439,172
Other Financing Sources (Uses)					
Anticipated grants sources	350,000	350,000	-	(350,000)	-
Anticipated grants uses	(350,000)	(350,000)	-	350,000	-
Net change in fund balance	$ -	$ -	403,879	$ 403,879	439,172
Fund Balance, Beginning			5,691,945		5,252,773
Fund Balance, Ending			$ 6,095,824		$ 5,691,945

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Health Department FICA Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-6

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes	$ 2,300,034	$ 2,300,034	$ 2,308,932	$ 8,898	$ 2,657,070
Investment income	75,000	75,000	188,472	113,472	151,988
Total revenues	2,375,034	2,375,034	2,497,404	122,370	2,809,058
Expenditures					
Public health:					
Salaries	2,725,034	2,725,034	2,454,559	270,475	2,361,143
Total public health	2,725,034	2,725,034	2,454,559	270,475	2,361,143
Total expenditures	2,725,034	2,725,034	2,454,559	270,475	2,361,143
Excess (deficiency) of revenues over expenditures	(350,000)	(350,000)	42,845	392,845	447,915
Other Financing Sources (Uses)					
Anticipated grants sources	350,000	350,000	-	(350,000)	-
Anticipated grants uses	(350,000)	(350,000)	-	350,000	-
Net change in fund balance	$ (350,000)	$ (350,000)	42,845	$ 392,845	447,915
Fund Balance, Beginning			4,320,905		3,872,990
Fund Balance, Ending			$ 4,363,750		$ 4,320,905

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Illinois Municipal Retirement Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-7

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes	$ 5,107,500	$ 5,107,500	$ 5,148,751	$ 41,251	$ 5,132,250
Intergovernmental revenue	1,200,000	1,200,000	765,465	(434,535)	1,304,178
Investment income	397,976	397,976	532,081	134,105	394,131
Total revenues	6,705,476	6,705,476	6,446,297	(259,179)	6,830,559
Expenditures					
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	6,705,476	6,705,476	6,446,297	(259,179)	6,830,559
Other Financing Uses					
Transfers out	(7,502,100)	(7,502,100)	(7,502,100)	-	(6,300,000)
Total other financing uses	(7,502,100)	(7,502,100)	(7,502,100)	-	(6,300,000)
Net change in fund balance	$ (796,624)	$ (796,624)	(1,055,803)	$ (259,179)	530,559
Fund Balance, Beginning			10,449,786		9,919,227
Fund Balance, Ending			$ 9,393,983		$ 10,449,786

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Social Security Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-8

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes	$ 3,505,000	$ 3,505,000	$ 3,511,661	$ 6,661	$ 3,528,446
Investment income	105,703	105,703	129,108	23,405	82,667
Total revenues	3,610,703	3,610,703	3,640,769	30,066	3,611,113
Expenditures					
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	3,610,703	3,610,703	3,640,769	30,066	3,611,113
Other Financing Uses					
Transfers out	(4,160,070)	(4,160,070)	(4,160,070)	-	(3,500,000)
Total other financing uses	(4,160,070)	(4,160,070)	(4,160,070)	-	(3,500,000)
Net change in fund balance	$ (549,367)	$ (549,367)	(519,301)	$ 30,066	111,113
Fund Balance, Beginning			2,291,083		2,179,970
Fund Balance, Ending			$ 1,771,782		$ 2,291,083

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Tort Liability Insurance Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-9

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes	$ 3,004,000	$ 3,004,000	$ 3,030,597	$ 26,597	$ 3,024,441
Investment income	117,268	117,268	418,409	301,141	164,296
Total revenues	3,121,268	3,121,268	3,449,006	327,738	3,188,737
Expenditures					
General government:					
Personnel services:					
Salaries	399,371	394,702	351,307	43,395	397,468
Benefits	131,488	136,207	115,778	20,429	110,370
Total personnel services	530,859	530,909	467,085	63,824	507,838
Commodities:					
Other commodities	1,100	1,100	669	431	1,278
Total commodities	1,100	1,100	669	431	1,278
Contractual services:					
Professional services	610,000	615,000	340,484	274,516	196,277
Insurance	4,998,949	5,018,949	14,233,542	(9,214,593)	2,113,762
Travel expenditure	3,000	3,000	-	3,000	-
Training and education	27,000	27,000	16,360	10,640	21,550
Other contractual services	254,830	229,780	3,286	226,494	3,283
Total contractual services	5,893,779	5,893,729	14,593,672	(8,699,943)	2,334,872
Total general government	6,425,738	6,425,738	15,061,426	(8,635,688)	2,843,988
Total expenditures	6,425,738	6,425,738	15,061,426	(8,635,688)	2,843,988
Excess (deficiency) of revenues over expenditures	(3,304,470)	(3,304,470)	(11,612,420)	(8,307,950)	344,749
Other Financing Sources					
Transfers in	1,000,000	11,000,000	11,000,000	-	3,100,000
Total other financing sources	1,000,000	11,000,000	11,000,000	-	3,100,000
Net change in fund balance	$ (2,304,470)	$ 7,695,530	(612,420)	$ (8,307,950)	3,444,749
Fund Balance, Beginning			8,394,159		4,949,410
Fund Balance, Ending			$ 7,781,739		$ 8,394,159

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Stormwater Management Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-10

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes	$ 9,405,000	$ 9,405,000	$ 9,428,542	$ 23,542	$ 9,439,733
Fees, licenses and permits	550,000	550,000	604,361	54,361	500,289
Charges for services	-	-	4,678	4,678	1,781
Investment income	775,407	775,407	1,317,211	541,804	919,682
Miscellaneous	340,200	340,200	165,995	(174,205)	66,524
Total revenues	11,070,607	11,070,607	11,520,787	450,180	10,928,009
Expenditures					
Conservation and recreation:					
Personnel services:					
Salaries	3,186,962	3,117,383	3,057,415	59,968	2,881,133
Benefits	968,077	1,038,156	958,239	79,917	832,733
Total personnel services	4,155,039	4,155,539	4,015,654	139,885	3,713,866
Commodities:					
Equipment	37,500	47,100	40,344	6,756	25,704
Other commodities	159,500	151,900	94,513	57,387	123,728
Total commodities	197,000	199,000	134,857	64,143	149,432
Contractual services:					
Professional services	1,702,000	1,657,942	1,420,426	237,516	1,248,971
Insurance	9,000	15,200	14,757	443	19,511
Utilities	315,000	243,000	177,108	65,892	183,049
Repairs and maintenance	335,500	303,500	159,484	144,016	228,297
Rentals	27,500	24,250	2,230	22,020	9,574
Travel expenditure	9,300	9,300	4,242	5,058	1,310
Matching Funds	-	1,550	1,500	50	-
Training and education	68,894	68,894	54,822	14,072	59,528
Other contractual services	1,386,715	1,525,023	1,158,318	366,705	611,679
Total contractual services	3,853,909	3,848,659	2,992,887	855,772	2,361,919
Total conservation and recreation	8,205,948	8,203,198	7,143,398	1,059,800	6,225,217
Debt service:					
Principal	-	-	75,821	(75,821)	191,348
Interest	-	-	11,909	(11,909)	51,766
Total debt service	-	-	87,730	(87,730)	243,114

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Stormwater Management Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-10

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Capital outlay	$ 3,696,250	$ 3,699,000	$ 402,280	$ 3,296,720	$ 1,432,998
Total expenditures	11,902,198	11,902,198	7,633,408	4,268,790	7,901,329
Excess (deficiency) of revenues over expenditures	(831,591)	(831,591)	3,887,379	4,718,970	3,026,680
Other Financing Sources (Uses)					
Transfers in	2,600,000	5,100,000	5,100,000	-	4,184,000
Transfers out	(2,139,225)	(2,139,225)	(2,139,225)	-	(1,904,303)
Subscription issuance	-	-	8,572	8,572	-
Total other financing sources (uses)	460,775	2,960,775	2,969,347	8,572	2,279,697
Net change in fund balance	$ (370,816)	$ 2,129,184	6,856,726	$ 4,727,542	5,306,377
Fund Balance, Beginning			26,706,635		21,400,258
Fund Balance, Ending			$ 33,563,361		$ 26,706,635

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Court Document Storage Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-11

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 1,440,000	$ 1,440,000	$ 1,587,284	$ 147,284	$ 1,582,067
Investment income	46,886	46,886	100,602	53,716	60,997
Total revenues	1,486,886	1,486,886	1,687,886	201,000	1,643,064
Expenditures					
Judicial:					
Commodities:					
Equipment	300,000	300,000	-	300,000	99,702
Other commodities	25,000	25,000	15,372	9,628	12,931
Total commodities	325,000	325,000	15,372	309,628	112,633
Contractual services:					
Professional services	1,500,000	1,500,000	1,000,000	500,000	882,598
Utilities	72,000	72,000	59,092	12,908	59,837
Repairs and maintenance	18,175	18,175	4,558	13,617	14,852
Other contractual services	38,600	38,600	13,823	24,777	5,756
Total contractual services	1,628,775	1,628,775	1,077,473	551,302	963,043
Total judicial	1,953,775	1,953,775	1,092,845	860,930	1,075,676
Total expenditures	1,953,775	1,953,775	1,092,845	860,930	1,075,676
Net change in fund balance	$ (466,889)	$ (466,889)	595,041	$ 1,061,930	567,388
Fund Balance, Beginning			2,043,053		1,475,665
Fund Balance, Ending			$ 2,638,094		$ 2,043,053

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Crime Laboratory Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-12

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 50,000	$ 50,000	$ 24,014	$ (25,986)	$ 36,322
Investment income	3,521	3,521	5,945	2,424	3,988
Total revenues	53,521	53,521	29,959	(23,562)	40,310
Expenditures					
Public safety:					
Commodities:					
Equipment	37,000	37,000	9,185	27,815	-
Other commodities	8,000	8,000	625	7,375	-
Total commodities	45,000	45,000	9,810	35,190	-
Contractual services:					
Repairs and maintenance	8,000	8,000	-	8,000	-
Other contractual services	35,000	35,000	14,000	21,000	-
Total contractual services	43,000	43,000	14,000	29,000	-
Total public safety	88,000	88,000	23,810	64,190	-
Total expenditures	88,000	88,000	23,810	64,190	-
Net change in fund balance	$ (34,479)	$ (34,479)	6,149	$ 40,628	40,310
Fund Balance, Beginning			126,710		86,400
Fund Balance, Ending			$ 132,859		$ 126,710

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
County Clerk Document Storage Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-13

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 81,000	$ 81,000	$ 78,944	$ (2,056)	$ 76,752
Investment income	19,178	19,178	29,379	10,201	22,951
Total revenues	100,178	100,178	108,323	8,145	99,703
Expenditures					
General government:					
Personnel services:					
Salaries	30,000	30,000	36,308	(6,308)	27,267
Benefits	2,295	2,295	3,848	(1,553)	2,086
Total personnel services	32,295	32,295	40,156	(7,861)	29,353
Commodities:					
Equipment	-	2,740	2,740	-	-
Other commodities	16,000	16,000	12,288	3,712	15,784
Total commodities	16,000	18,740	15,028	3,712	15,784
Contractual services:					
Professional services	40,000	36,600	-	36,600	-
Repairs and maintenance	5,000	2,260	1,269	991	2,761
Other contractual services	17,000	20,400	20,400	-	17,999
Total contractual services	62,000	59,260	21,669	37,591	20,760
Total general government	110,295	110,295	76,853	33,442	65,897
Total expenditures	110,295	110,295	76,853	33,442	65,897
Net change in fund balance	$ (10,117)	$ (10,117)	31,470	$ 41,587	33,806
Fund Balance, Beginning			620,123		586,317
Fund Balance, Ending			$ 651,593		$ 620,123

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Arrestee's Medical Cost Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-14

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 52,000	$ 52,000	$ 41,227	$ (10,773)	$ 54,621
Investment income	10,586	10,586	18,212	7,626	12,490
Total revenues	62,586	62,586	59,439	(3,147)	67,111
Expenditures					
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	62,586	62,586	59,439	(3,147)	67,111
Other Financing Uses					
Transfers out	(350,000)	(350,000)	-	350,000	-
Total other financing uses	(350,000)	(350,000)	-	350,000	-
Net change in fund balance	$ (287,414)	$ (287,414)	59,439	$ 346,853	67,111
Fund Balance, Beginning			365,354		298,243
Fund Balance, Ending			$ 424,793		$ 365,354

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Children's Waiting Room Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-15

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ -	$ -	$ 1,199	$ 1,199	$ 108
Investment income	-	-	139	139	1,547
Total revenues	-	-	1,338	1,338	1,655
Expenditures					
Judicial:					
Contractual services:					
Other contractual services	-	3,623	3,623	-	45,056
Total contractual services	-	3,623	3,623	-	45,056
Total judicial	-	3,623	3,623	-	45,056
Total expenditures	-	3,623	3,623	-	45,056
Net change in fund balance	$ -	$ (3,623)	(2,285)	$ 1,338	(43,401)
Fund Balance, Beginning			2,297		45,698
Fund Balance, Ending			$ 12		$ 2,297

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Stormwater Variance Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-16

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 12,000	$ 12,000	$ 7,213	$ (4,787)	$ 5,006
Investment income	13,430	13,430	20,589	7,159	16,194
Total revenues	25,430	25,430	27,802	2,372	21,200
Expenditures					
Conservation and recreation:					
Contractual services:					
Other contractual services	150,000	150,000	-	150,000	-
Total contractual services	150,000	150,000	-	150,000	-
Total conservation and recreation	150,000	150,000	-	150,000	-
Total expenditures	150,000	150,000	-	150,000	-
Net change in fund balance	$ (124,570)	$ (124,570)	27,802	$ 152,372	21,200
Fund Balance, Beginning			437,333		416,133
Fund Balance, Ending			$ 465,135		$ 437,333

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Recorder Geographic Information Systems Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 85,000	$ 85,000	$ 78,117	$ (6,883)	$ 80,018
Investment income	32,286	32,286	48,131	15,845	39,152
Total revenues	117,286	117,286	126,248	8,962	119,170
Expenditures					
General government:					
Personnel services:					
Salaries	90,050	90,050	78,527	11,523	76,574
Benefits	14,562	23,112	20,245	2,867	14,577
Total personnel services	104,612	113,162	98,772	14,390	91,151
Commodities:					
Equipment	17,000	17,000	-	17,000	-
Total commodities	17,000	17,000	-	17,000	-
Contractual services:					
Professional services	100,000	91,500	-	91,500	-
Repairs and maintenance	9,000	9,000	-	9,000	-
Rentals	5,000	5,000	-	5,000	-
Other contractual services	31,200	31,150	2,320	28,830	5,110
Total contractual services	145,200	136,650	2,320	134,330	5,110
Total general government	266,812	266,812	101,092	165,720	96,261
Total expenditures	266,812	266,812	101,092	165,720	96,261
Excess (deficiency) of revenues over expenditures	(149,526)	(149,526)	25,156	174,682	22,909
Net change in fund balance	$ (149,526)	$ (149,526)	25,156	$ 174,682	22,909
Fund Balance, Beginning			1,043,670		1,020,761
Fund Balance, Ending			$ 1,068,826		$ 1,043,670

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Geographic Information Systems Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 2,500,000	$ 2,500,000	$ 1,563,393	$ (936,607)	$ 1,623,674
Investment income	72,247	72,247	87,459	15,212	91,595
Total revenues	2,572,247	2,572,247	1,650,852	(921,395)	1,715,269
Expenditures					
General government:					
Personnel services:					
Salaries	1,437,647	1,438,860	1,152,762	286,098	1,202,042
Benefits	429,369	435,191	373,825	61,366	342,012
Total personnel services	1,867,016	1,874,051	1,526,587	347,464	1,544,054
Commodities:					
Equipment	5,000	11,000	305	10,695	86
Other commodities	-	5,500	2,451	3,049	4,571
Total commodities	5,000	16,500	2,756	13,744	4,657
Contractual services:					
Professional services	263,375	267,698	243,697	24,001	266,784
Utilities	12,000	12,000	4,187	7,813	3,996
Repairs and maintenance	3,000	3,000	799	2,201	475
Rentals	-	-	-	-	893
Travel expenditure	10,400	10,400	8,654	1,746	-
Training and education	10,100	10,180	1,430	8,750	3,254
Other contractual services	515,838	491,300	337,507	153,793	292,743
Total contractual services	814,713	794,578	596,274	198,304	568,145
Total general government	2,686,729	2,685,129	2,125,617	559,512	2,116,856
Capital outlay	-	1,600	12,433	(10,833)	-
Debt Service					
Principal	-	-	3,378	1,746	-
Interest	-	-	842	8,750	-
Total debt service	-	-	4,220	10,496	-
Total expenditures	2,686,729	2,686,729	2,142,270	559,175	2,116,856
Excess (deficiency) of revenues over expenditures	(114,482)	(114,482)	(491,418)	(376,936)	(401,587)
Other Financing Sources					
Subscription issuance	-	-	11,650	11,650	-
Total other financing sources	-	-	11,650	11,650	-
Net change in fund balance	$ (114,482)	$ (114,482)	(479,768)	$ (365,286)	(401,587)
Fund Balance, Beginning			2,217,135		2,618,722
Fund Balance, Ending			$ 1,737,367		$ 2,217,135

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Sheriff's Basic Correctional Officers Academy Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-19

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ -	$ -	$ 29,280	$ 29,280	$ 104,595
Investment income	9,700	9,700	14,909	5,209	10,195
Miscellaneous	550,000	550,000	373,333	(176,667)	172,186
Total revenues	559,700	559,700	417,522	(142,178)	286,976
Expenditures					
Public safety:					
Personnel services:					
Salaries	41,302	41,302	40,789	513	29,006
Benefits	19,375	19,375	16,967	2,408	11,284
Total personnel services	60,677	60,677	57,756	2,921	40,290
Commodities:					
Equipment	13,000	13,000	-	13,000	-
Other commodities	5,350	5,350	117	5,233	1,376
Total commodities	18,350	18,350	117	18,233	1,376
Contractual services:					
Professional services	30,000	30,000	16,460	13,540	19,314
Travel expenditure	4,360	4,360	195	4,165	-
Training and education	112,050	112,050	18,196	93,854	11,666
Other contractual services	325,000	325,000	229,275	95,725	190,702
Total contractual services	471,410	471,410	264,126	207,284	221,682
Total public safety	550,437	550,437	321,999	228,438	263,348
Total expenditures	550,437	550,437	321,999	228,438	263,348
Net change in fund balance	$ 9,263	$ 9,263	95,523	$ 86,260	23,628
Fund Balance, Beginning			227,907		204,279
Fund Balance, Ending			$ 323,430		$ 227,907

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Building, Zoning, and Planning Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-20

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Fees, licenses and permits	$ 2,999,000	$ 2,999,000	$ 3,571,139	$ 572,139	$ 1,956,076
Charges for services	540,000	540,000	568,409	28,409	592,004
Intergovernmental revenue	92,000	92,000	92,607	607	70,509
Fines and forfeitures	210,000	210,000	217,162	7,162	226,794
Investment income	267,540	267,540	303,688	36,148	304,210
Miscellaneous	10,000	10,000	8,451	(1,549)	28,448
Total revenues	4,118,540	4,118,540	4,761,456	642,916	3,178,041
Expenditures					
Public services:					
Personnel services:					
Salaries	2,158,336	2,126,336	2,088,957	37,379	2,027,417
Benefits	771,211	868,361	836,097	32,264	709,262
Total personnel services	2,929,547	2,994,697	2,925,054	69,643	2,736,679
Commodities:					
Equipment	36,500	9,500	2,531	6,969	1,536
Other commodities	45,500	42,619	25,245	17,374	63,140
Total commodities	82,000	52,119	27,776	24,343	64,676
Contractual services:					
Professional services	382,752	386,333	224,366	161,967	337,329
Insurance	100,000	62,835	1,481	61,354	165
Utilities	13,920	13,520	7,328	6,192	7,757
Repairs and maintenance	18,000	19,000	18,352	648	18,596
Rentals	9,000	5,700	-	5,700	6,359
Travel expenditure	2,800	6,200	4,429	1,771	2,913
Training and education	8,600	10,900	10,215	685	7,285
Matching funds	102,500	102,500	101,500	1,000	101,000
Other contractual services	1,100,695	1,091,710	625,394	466,316	597,012
Total contractual services	1,738,267	1,698,698	993,065	705,633	1,078,416
Total public services	4,749,814	4,745,514	3,945,895	799,619	3,879,771
Capital outlay	-	35,000	51,759	(16,759)	101,463
Debt service:					
Principal	-	-	100,895	(100,895)	-
Interest	-	-	15,349	(15,349)	-
Total debt service	-	-	116,244	(116,244)	-
Total expenditures	4,749,814	4,780,514	4,113,898	666,616	3,981,234
Excess (deficiency) of revenues over expenditures	(631,274)	(661,974)	647,558	1,309,532	(803,193)
Other Financing Sources					
Transfers in	333,000	333,000	333,000	-	467,500
Transfers out	-	-	-	-	(2,500,000)
Subscription issuance	-	-	17,142	17,142	-
Total other financing sources	333,000	333,000	350,142	17,142	(2,032,500)
Net change in fund balance	$ (298,274)	$ (328,974)	997,700	$ 1,326,674	(2,835,693)
Fund Balance, Beginning			6,228,149		9,063,842
Fund Balance, Ending			$ 7,225,849		$ 6,228,149

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Neutral Site Custody Exchange Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-21

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 200,075	$ 200,075	$ 228,197	$ 28,122	$ 202,227
Investment income	10,481	10,481	10,683	202	10,424
Total revenues	210,556	210,556	238,880	28,324	212,651
Expenditures					
Judicial:					
Personnel services:					
Salaries	209,025	210,225	207,851	2,374	195,186
Benefits	33,416	38,466	37,330	1,136	31,505
Total personnel services	242,441	248,691	245,181	3,510	226,691
Commodities:					
Equipment	8,000	3,500	110	3,390	6,398
Other commodities	4,350	4,850	3,220	1,630	2,308
Total commodities	12,350	8,350	3,330	5,020	8,706
Contractual services:					
Professional services	2,000	2,000	1,344	656	-
Rentals	1,200	170	-	170	41,096
Travel expenditure	560	3,360	3,151	209	-
Training and education	2,500	2,500	1,970	530	1,188
Other contractual services	12,467	6,447	3,557	2,890	3,504
Total contractual services	18,727	14,477	10,022	4,455	45,788
Total judicial	273,518	271,518	258,533	12,985	281,185
Capital outlay	-	2,000	1,307	693	-
Total expenditures	273,518	273,518	259,840	13,678	281,185
Net change in fund balance	$ (62,962)	$ (62,962)	(20,960)	$ 42,002	(68,534)
Fund Balance, Beginning			236,571		305,105
Fund Balance, Ending			$ 215,611		$ 236,571

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Sheriff's Police Vehicle Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-22

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Fines and forfeitures	$ 1,000	$ 1,000	$ (171)	$ (1,171)	$ 306
Total revenues	1,000	1,000	(171)	(1,171)	306
Expenditures					
Total expenditures	-	-	-	-	-
Net change in fund balance	$ 1,000	$ 1,000	(171)	$ (1,171)	306
Fund Balance (Deficit), Beginning			(7,013)		(7,319)
Fund Balance (Deficit), Ending			$ (7,184)		$ (7,013)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
OHSEM Community Education and Volunteer Outreach Program Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-23

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 18,000	$ 18,000	$ -	$ (18,000)	$ -
Investment income	371	371	520	149	412
Total revenues	18,371	18,371	520	(17,851)	412
Expenditures					
Public safety:					
Commodities:					
Equipment	1,000	1,000	-	1,000	-
Other commodities	2,000	2,000	-	2,000	-
Total commodities	3,000	3,000	-	3,000	-
Contractual services:					
Professional services	4,000	4,000	-	4,000	-
Other contractual services	19,000	19,000	-	19,000	-
Total contractual services	23,000	23,000	-	23,000	-
Total public safety	26,000	26,000	-	26,000	-
Total expenditures	26,000	26,000	-	26,000	-
Net change in fund balance	$ (7,629)	$ (7,629)	520	$ 8,149	412
Fund Balance, Beginning			11,062		10,650
Fund Balance, Ending			$ 11,582		$ 11,062

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
DuPage Care Center Foundation Funded Projects Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-24

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ 764	$ 764	$ 1,166	$ 402	$ 923
Miscellaneous	1,000,000	1,000,000	-	(1,000,000)	-
Total revenues	1,000,764	1,000,764	1,166	(999,598)	923
Expenditures					
Capital outlay	1,000,000	1,000,000	-	1,000,000	-
Total expenditures	1,000,000	1,000,000	-	1,000,000	-
Excess (deficiency) of revenues over expenditures	764	764	1,166	402	923
Other Financing Sources (Uses)					
Sale of capital assets	-	-	-	-	57
Net change in fund balance	$ 764	$ 764	1,166	$ 402	980
Fund Balance, Beginning			24,824		23,844
Fund Balance, Ending			$ 25,990		$ 24,824

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Coroner's Fee Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-25

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 670,000	$ 670,000	$ 476,186	$ (193,814)	$ 223,945
Investment income	19,364	19,364	28,230	8,866	22,815
Miscellaneous	250	250	-	(250)	-
Total revenues	689,614	689,614	504,416	(185,198)	246,760
Expenditures					
Public safety:					
Personnel services:					
Salaries	7,500	47,500	-	47,500	-
Benefits	600	15,583	-	15,583	-
Total personnel services	8,100	63,083	-	63,083	-
Commodities:					
Equipment	11,000	12,900	4,418	8,482	11,723
Other commodities	92,200	90,300	23,597	66,703	44,021
Total commodities	103,200	103,200	28,015	75,185	55,744
Contractual services:					
Professional services	-	-	-	-	68
Utilities	2,300	2,300	1,298	1,002	1,360
Repairs and maintenance	17,000	17,000	8,638	8,362	11,001
Rentals	1,500	1,500	600	900	720
Travel expenditure	6,500	7,000	2,750	4,250	2,008
Training and education	28,700	28,200	7,320	20,880	6,775
Other contractual services	10,340	10,340	1,282	9,058	987
Total contractual services	66,340	66,340	21,888	44,452	22,919
Total public safety	177,640	232,623	49,903	182,720	78,663
Capital outlay	247,360	24,000	24,000	-	247,360
Total expenditures	425,000	256,623	73,903	182,720	326,023
Excess (deficiency) of revenues over expenditures	264,614	432,991	430,513	(2,478)	(79,263)
Other Financing Sources (Uses)					
Transfers out	(55,000)	(247,377)	(247,377)	-	(55,000)
Total other financing sources (uses)	(55,000)	(247,377)	(247,377)	-	(55,000)
Net change in fund balance	$ 209,614	$ 185,614	183,136	$ (2,478)	(134,263)
Fund Balance, Beginning			457,126		591,389
Fund Balance, Ending			$ 640,262		$ 457,126

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Circuit Court Clerk Operations and Administration Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-26

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 1,186,000	$ 1,186,000	$ 1,279,956	$ 93,956	$ 1,277,170
Investment income	7,352	7,352	11,205	3,853	8,878
Total revenues	1,193,352	1,193,352	1,291,161	97,809	1,286,048
Expenditures					
Judicial:					
Commodities:					
Equipment	345,000	345,000	94,500	250,500	69,109
Other commodities	37,000	37,000	6,406	30,594	6,133
Total commodities	382,000	382,000	100,906	281,094	75,242
Contractual services:					
Professional services	639,416	639,416	114,655	524,761	331,721
Utilities	87,000	87,000	52,808	34,192	32,802
Repairs and maintenance	188,450	188,450	125,326	63,124	14,954
Travel expenditure	26,000	26,000	11,567	14,433	9,806
Training and education	25,000	25,000	10,012	14,988	7,665
Other contractual services	312,638	312,638	99,487	213,151	165,706
Total contractual services	1,278,504	1,278,504	413,855	864,649	562,654
Total judicial	1,660,504	1,660,504	514,761	1,145,743	637,896
Total expenditures	1,660,504	1,660,504	514,761	1,145,743	637,896
Net change in fund balance	$ (467,152)	$ (467,152)	776,400	$ 1,243,552	648,152
Fund Balance, Beginning			2,723,311		2,075,159
Fund Balance, Ending			$ 3,499,711		$ 2,723,311

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Juvenile Transportation Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-27

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes	$ 904,234	$ 904,234	$ 913,990	$ 9,756	$ 916,509
Charges for services	1,500	1,500	-	(1,500)	1,237
Intergovernmental revenue	350,000	350,000	333,753	(16,247)	351,990
Investment income	95,732	95,732	161,772	66,040	122,006
Total revenues	1,351,466	1,351,466	1,409,515	58,049	1,391,742
Expenditures					
Judicial:					
Personnel services:					
Salaries	514,041	511,041	406,438	104,603	388,159
Benefits	192,011	195,011	157,594	37,417	157,252
Total personnel services	706,052	706,052	564,032	142,020	545,411
Commodities:					
Equipment	7,175	5,055	5,054	1	7,291
Other commodities	8,650	10,770	8,768	2,002	7,694
Total commodities	15,825	15,825	13,822	2,003	14,985
Contractual services:					
Professional services	1,100,950	1,100,350	372,484	727,866	677,009
Utilities	3,800	3,800	3,371	429	2,442
Repairs and maintenance	3,250	2,850	1,939	911	1,333
Rentals	350	150	-	150	225
Travel expenditure	1,300	2,450	2,229	221	-
Training and education	1,300	4,300	2,885	1,415	549
Other contractual services	35,575	31,975	30,633	1,342	29,166
Total contractual services	1,146,525	1,145,875	413,541	732,334	710,724
Total judicial	1,868,402	1,867,752	991,395	876,357	1,271,120
Capital outlay:					
Capital outlay	-	650	318	332	-
Total capital outlay	-	650	318	332	-
Total expenditures	1,868,402	1,868,402	991,713	876,689	1,271,120
Net change in fund balance	$ (516,936)	$ (516,936)	417,802	$ 934,738	120,622
Fund Balance, Beginning			3,429,715		3,309,093
Fund Balance, Ending			$ 3,847,517		$ 3,429,715

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
PD Records Automation Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-28

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 8,000	$ 8,000	$ 6,218	$ (1,782)	$ 7,852
Total revenues	8,000	8,000	6,218	(1,782)	7,852
Expenditures					
Judicial:					
Commodities:					
Equipment	100	100	-	100	-
Total commodities	100	100	-	100	-
Total judicial	100	100	-	100	-
Total expenditures	100	100	-	100	-
Net change in fund balance	$ 7,900	$ 7,900	6,218	$ (1,682)	7,852
Fund Balance, Beginning			24,161		16,309
Fund Balance, Ending			$ 30,379		$ 24,161

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 2,000	$ 2,000	$ 1,268	$ (732)	$ 5,244
Intergovernmental revenue	-	-	-	-	235,087
Investment income	3,778	3,778	2,697	(1,081)	4,831
Total revenues	5,778	5,778	3,965	(1,813)	245,162
Expenditures					
Judicial:					
Personnel services:					
Salaries	-	29,880	29,880	-	238,348
Benefits	-	-	-	-	86,776
Total personnel services	-	29,880	29,880	-	325,124
Commodities:					
Other commodities	-	-	-	-	126
Total commodities	-	-	-	-	126
Contractual services:					
Professional services	-	-	-	-	1,204
Other contractual services	68,000	73,667	73,667	-	65,197
Total contractual services	68,000	73,667	73,667	-	66,401
Total judicial	68,000	103,547	103,547	-	391,651
Total expenditures	68,000	103,547	103,547	-	391,651
Net change in fund balance	$ (62,222)	$ (97,769)	(99,582)	$ (1,813)	(146,489)
Fund Balance, Beginning			99,582		246,071
Fund Balance, Ending			$ -		$ 99,582

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Local Gasoline Tax Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes	$ 38,905,970	$ 38,905,970	$ 37,949,552	$ (956,418)	$ 37,087,850
Fees, licenses and permits	774,500	774,500	839,340	64,840	810,372
Charges for services	1,146,500	1,146,500	1,349,884	203,384	1,419,534
Intergovernmental revenue	543,368	543,368	891,555	348,187	484,007
Investment income	980,237	980,237	1,985,338	1,005,101	1,078,883
Miscellaneous	215,000	215,000	80,689	(134,311)	237,847
Total revenues	42,565,575	42,565,575	43,096,358	530,783	41,118,493
Expenditures					
Highway, streets and bridges:					
Personnel services:					
Salaries	9,890,376	9,893,226	8,884,401	1,008,825	8,468,459
Benefits	3,092,248	3,130,348	2,627,727	502,621	2,516,316
Total personnel services	12,982,624	13,023,574	11,512,128	1,511,446	10,984,775
Commodities:					
Equipment	208,500	251,000	166,975	84,025	137,668
Other commodities	5,710,600	5,608,100	3,674,061	1,934,039	3,830,137
Total commodities	5,919,100	5,859,100	3,841,036	2,018,064	3,967,805
Contractual services:					
Professional services	963,124	953,124	372,356	580,768	303,215
Insurance	248,000	248,000	23,254	224,746	21,108
Utilities	436,000	466,000	407,888	58,112	364,314
Repairs and maintenance	7,569,678	7,580,406	3,356,624	4,223,782	5,906,063
Rentals	27,000	19,200	11,038	8,162	16,778
Travel expenditure	18,000	18,000	12,977	5,023	8,432
Training and education	47,000	47,000	30,224	16,776	30,518
Matching funds / contributions	80,000	80,000	75,627	4,373	72,718
Other contractual services	3,692,947	3,434,369	1,842,918	1,591,451	1,278,900
Total contractual services	13,081,749	12,846,099	6,132,906	6,713,193	8,002,046
Total highway, streets and bridges	31,983,473	31,728,773	21,486,070	10,242,703	22,954,626
Debt service:					
Principal	-	-	30,524	(30,524)	4,723
Interest	-	-	4,611	(4,611)	1,117
Total debt service	-	-	35,135	(35,135)	5,840
Capital outlay	32,290,223	32,544,923	6,744,078	25,800,845	5,679,600
Total expenditures	64,273,696	64,273,696	28,265,283	36,008,413	28,640,066
Excess (deficiency) of revenues over expenditures	(21,708,121)	(21,708,121)	14,831,075	36,539,196	12,478,427

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Local Gasoline Tax Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-30

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Other Financing Sources (Uses)					
Transfers in	$ -	$ 72,000	$ 72,000	$ -	$ 2,000,000
Transfers out	(750,000)	(750,000)	(750,000)	-	(750,000)
Subscription issuance	-	-	8,572	8,572	-
Sale of capital assets	75,000	75,000	144,254	69,254	135,736
Total other financing sources (uses)	(675,000)	(603,000)	(525,174)	77,826	1,385,736
Net change in fund balance	$ (22,383,121)	$ (22,311,121)	14,305,901	$ 36,617,022	13,864,163
Fund Balance, Beginning			41,920,951		28,056,788
Fund Balance, Ending			$ 56,226,852		$ 41,920,951

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Motor Fuel Tax Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-31

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 24,157,443	$ 24,157,443	$ 27,505,844	$ 3,348,401	$ 26,011,524
Investment income	1,787,220	1,787,220	2,795,161	1,007,941	2,041,758
Miscellaneous	-	-	-	-	150,642
Total revenues	25,944,663	25,944,663	30,301,005	4,356,342	28,203,924
Expenditures					
Highway, streets and bridges:					
Contractual services:					
Professional services	907,823	2,267,823	1,232,756	1,035,067	1,026,445
Repairs and maintenance	5,600,000	12,650,000	12,121,949	528,051	12,567,725
Total contractual services	6,507,823	14,917,823	13,354,705	1,563,118	13,594,170
Total highway, streets and bridges	6,507,823	14,917,823	13,354,705	1,563,118	13,594,170
Capital outlay	29,429,234	21,019,234	8,139,193	12,880,041	9,956,503
Total expenditures	35,937,057	35,937,057	21,493,898	14,443,159	23,550,673
Net change in fund balance	$ (9,992,394)	$ (9,992,394)	8,807,107	$ 18,799,501	4,653,251
Fund Balance, Beginning			55,380,723		50,727,472
Fund Balance, Ending			$ 64,187,830		$ 55,380,723

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Animal Care and Control Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-32

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 2,572,000	$ 2,772,000	$ 2,644,153	$ (127,847)	$ 2,806,428
Fines and forfeitures	12,000	12,000	13,448	1,448	15,301
Investment income	150,073	150,073	252,746	102,673	182,088
Miscellaneous	1,015,500	1,015,500	34,635	(980,865)	16,734
Total revenues	3,749,573	3,949,573	2,944,982	(1,004,591)	3,020,551
Expenditures					
General government:					
Personnel services:					
Salaries	1,594,304	1,771,304	1,555,118	216,186	1,484,954
Benefits	476,315	519,415	435,343	84,072	432,236
Total personnel services	2,070,619	2,290,719	1,990,461	300,258	1,917,190
Commodities:					
Equipment	3,000	30,378	3,395	26,983	3,325
Other commodities	208,500	237,864	215,428	22,436	217,572
Total commodities	211,500	268,242	218,823	49,419	220,897
Contractual services:					
Professional services	114,300	155,510	152,657	2,853	118,172
Insurance	3,000	4,190	2,005	2,185	1,286
Utilities	51,250	41,350	37,869	3,481	36,317
Repairs and maintenance	14,700	15,400	13,844	1,556	12,405
Rentals	4,000	500	127	373	3,331
Travel expenditure	1,500	4,320	3,862	458	1,752
Training and education	5,906	5,906	5,363	543	3,642
Other contractual services	249,660	256,864	248,019	8,845	225,839
Total contractual services	444,316	484,040	463,746	20,294	402,744
Total general government	2,726,435	3,043,001	2,673,030	369,971	2,540,831
Capital outlay	3,600,940	8,136,374	5,810,502	2,325,872	71,249
Total expenditures	6,327,375	11,179,375	8,483,532	2,695,843	2,612,080
Excess (deficiency) of revenues over expenditures	(2,577,802)	(7,229,802)	(5,538,550)	1,691,252	408,471
Other Financing Sources					
Transfers in	-	4,500,000	4,500,000	-	500,000
Total other financing sources	-	4,500,000	4,500,000	-	500,000
Net change in fund balance	$ (2,577,802)	$ (2,729,802)	(1,038,550)	$ 1,691,252	908,471
Fund Balance, Beginning			5,348,722		4,440,251
Fund Balance, Ending			$ 4,310,172		$ 5,348,722

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Law Library Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

E-33

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 475,000	$ 475,000	$ 508,876	$ 33,876	$ 472,159
Investment income	4,201	4,201	7,253	3,052	4,945
Total revenues	479,201	479,201	516,129	36,928	477,104
Expenditures					
Judicial:					
Personnel services:					
Salaries	202,532	206,232	203,251	2,981	188,717
Benefits	34,056	39,856	39,162	694	33,706
Total personnel services	236,588	246,088	242,413	3,675	222,423
Commodities:					
Equipment	1,100	800	-	800	395
Other commodities	229,000	224,600	224,458	142	224,703
Total commodities	230,100	225,400	224,458	942	225,098
Contractual services:					
Professional services	2,500	2,500	2,205	295	2,205
Rentals	2,260	2,100	-	2,100	1,886
Training and education	2,000	2,000	1,484	516	865
Other contractual services	10,425	3,485	3,101	384	3,389
Total contractual services	17,185	10,085	6,790	3,295	8,345
Capital outlay:					
Capital outlay	-	2,300	1,959	341	-
Total capital outlay					
Total judicial	483,873	483,873	475,620	8,253	455,866
Total expenditures	483,873	483,873	475,620	8,253	455,866
Net change in fund balance	$ (4,672)	$ (4,672)	40,509	$ 45,181	21,238
Fund Balance, Beginning			137,852		116,614
Fund Balance, Ending			$ 178,361		$ 137,852

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Probation and Court Services Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 1,000	$ 1,000	$ 2,288	$ 1,288	$ 885
Charges for services	969,500	969,500	579,190	(390,310)	683,529
Investment income	204,698	204,698	207,840	3,142	167,078
Miscellaneous	1,250	1,250	-	(1,250)	6,402
Total revenues	1,176,448	1,176,448	789,318	(387,130)	857,894
Expenditures					
Judicial:					
Commodities:					
Equipment	52,554	46,554	22,962	23,592	37,116
Other commodities	147,030	150,230	108,384	41,846	90,009
Total commodities	199,584	196,784	131,346	65,438	127,125
Contractual services:					
Professional services	200,000	192,924	116,650	76,274	91,404
Utilities	64,100	64,100	63,675	425	69,569
Repairs and maintenance	17,000	13,500	10,451	3,049	5,707
Rentals	25,000	25,000	17,250	7,750	17,667
Travel expenditure	27,000	27,000	10,185	16,815	13,900
Training and education	36,000	36,000	23,901	12,099	19,105
Matching funds	20,000	20,000	20,000	-	-
Other contractual services	721,031	728,407	319,521	408,886	431,473
Total contractual services	1,110,131	1,106,931	581,633	525,298	648,825
Total judicial	1,309,715	1,303,715	712,979	590,736	775,950
Capital outlay	250,000	256,000	3,130	252,870	-
Total expenditures	1,559,715	1,559,715	716,109	843,606	775,950
Excess (deficiency) of revenues over expenditures	(383,267)	(383,267)	73,209	456,476	81,944
Other Financing Uses					
Transfers out	-	(203,068)	(175,262)	27,806	-
Total other financing uses	-	(203,068)	(175,262)	27,806	-
Net change in fund balance	$ (383,267)	$ (586,335)	(102,053)	$ 484,282	81,944
Fund Balance, Beginning			4,428,640		4,346,696
Fund Balance, Ending			$ 4,326,587		$ 4,428,640

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Tax Sale Automation Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 21,000	$ 21,000	$ 44,315	$ 23,315	$ 19,740
Investment income	25,503	25,503	39,724	14,221	30,673
Miscellaneous	36,100	36,100	32,247	(3,853)	29,315
Total revenues	82,603	82,603	116,286	33,683	79,728
Expenditures					
General government:					
Personnel services:					
Salaries	15,450	15,450	-	15,450	-
Benefits	2,452	2,452	-	2,452	-
Total personnel services	17,902	17,902	-	17,902	-
Commodities:					
Equipment	16,000	16,000	-	16,000	17,335
Other commodities	500	500	-	500	-
Total commodities	16,500	16,500	-	16,500	17,335
Contractual services:					
Professional services	20,500	20,500	14,932	5,568	4,871
Repairs and maintenance	500	500	-	500	-
Training and education	2,000	2,000	-	2,000	-
Other contractual services	21,600	21,600	-	21,600	-
Total contractual services	44,600	44,600	14,932	29,668	4,871
Total general government	79,002	79,002	14,932	64,070	22,206
Total expenditures	79,002	79,002	14,932	64,070	22,206
Net change in fund balance	$ 3,601	$ 3,601	101,354	$ 97,753	57,522
Fund Balance, Beginning			847,368		789,846
Fund Balance, Ending			$ 948,722		$ 847,368

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Recorder Document Storage Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 957,000	$ 957,000	$ 877,702	$ (79,298)	$ 897,406
Investment income	105,791	105,791	166,708	60,917	127,017
Total revenues	1,062,791	1,062,791	1,044,410	(18,381)	1,024,423
Expenditures					
General government:					
Personnel services:					
Salaries	416,127	369,443	361,882	7,561	395,537
Benefits	139,747	182,056	172,378	9,678	129,016
Total personnel services	555,874	551,499	534,260	17,239	524,553
Commodities:					
Equipment	45,000	2,000	1,047	953	5,596
Other commodities	5,000	-	-	-	-
Total commodities	50,000	2,000	1,047	953	5,596
Contractual services:					
Professional services	250,000	352,867	329,361	23,506	17,095
Repairs and maintenance	20,000	1,700	1,700	-	-
Rentals	15,000	5,000	3,332	1,668	(2,499)
Travel expenditure	2,000	2,000	-	2,000	-
Training and education	2,000	10,970	10,470	500	-
Other contractual services	287,850	101,128	91,769	9,359	173,962
Total contractual services	576,850	473,665	436,632	37,033	188,558
Total general government	1,182,724	1,027,164	971,939	55,225	718,707
Debt service:					
Principal	-	-	-	-	8,596
Interest	-	-	-	-	1,399
Total debt service	-	-	-	-	9,995
Total expenditures	1,182,724	1,182,724	1,126,528	56,196	728,702
Net change in fund balance	$ (119,933)	$ (119,933)	(82,118)	$ 37,815	295,721
Fund Balance, Beginning			3,495,470		3,199,749
Fund Balance, Ending			$ 3,413,352		$ 3,495,470

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Court Automation Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 1,440,000	$ 1,440,000	$ 1,597,090	$ 157,090	$ 1,577,654
Investment income	27,305	27,305	32,907	5,602	24,832
Total revenues	1,467,305	1,467,305	1,629,997	162,692	1,602,486
Expenditures					
Judicial:					
Contractual services:					
Professional services	1,252,302	1,252,302	989,640	262,662	1,217,510
Utilities	29,391	29,391	23,756	5,635	28,507
Other contractual services	110,000	110,000	100,015	9,985	94,818
Total contractual services	1,391,693	1,391,693	1,113,411	278,282	1,340,835
Total judicial	1,391,693	1,391,693	1,113,411	278,282	1,340,835
Debt service:					
Principal	-	-	192,255	(192,255)	232,071
Interest	-	-	43,499	(43,499)	53,575
Total debt service	-	-	235,754	(235,754)	285,646
Total expenditures	1,391,693	1,391,693	1,349,165	42,528	1,626,481
Net change in fund balance	$ 75,612	$ 75,612	280,832	$ 205,220	(23,995)
Fund Balance, Beginning			344,802		368,797
Fund Balance, Ending			$ 625,634		$ 344,802

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Wetland Mitigation Banks Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 200,000	$ 200,000	$ 349,286	$ 149,286	$ 462,655
Investment income	250,103	250,103	398,168	148,065	300,102
Total revenues	450,103	450,103	747,454	297,351	762,757
Expenditures					
Conservation and recreation:					
Contractual services:					
Professional services	50,000	50,000	-	50,000	-
Total contractual services	50,000	50,000	-	50,000	-
Total conservation and recreation	50,000	50,000	-	50,000	-
Total expenditures	50,000	50,000	-	50,000	-
Net change in fund balance	$ 400,103	$ 400,103	747,454	$ 347,351	762,757
Fund Balance, Beginning			8,333,393		7,570,636
Fund Balance, Ending			$ 9,080,847		$ 8,333,393

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Danada Wetland Mitigation Bank Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ 6,685	$ 6,685	$ -	$ (6,685)	$ 10,812
Total revenues	6,685	6,685	-	(6,685)	10,812
Expenditures					
Capital outlay	-	-	-	-	446,748
Total expenditures	-	-	-	-	446,748
Net change in fund balance	$ 6,685	$ 6,685	-	$ (6,685)	(435,936)
Fund Balance, Beginning			10		435,946
Fund Balance, Ending			$ 10		$ 10

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Dunham Wetland Mitigation Bank Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ 4,274	$ 4,274	$ 6,513	$ 2,239	$ 5,160
Total revenues	4,274	4,274	6,513	2,239	5,160
Expenditures					
Conservation and recreation:					
Contractual services:					
Other contractual services	75,000	75,000	-	75,000	-
Total contractual services	75,000	75,000	-	75,000	-
Total conservation and recreation	75,000	75,000	-	75,000	-
Total expenditures	75,000	75,000	-	75,000	-
Net change in fund balance	$ (70,726)	$ (70,726)	6,513	$ 77,239	5,160
Fund Balance, Beginning			138,647		133,487
Fund Balance, Ending			$ 145,160		$ 138,647

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Oak Meadows Wetland Mitigation Bank Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ 2	$ 2	$ -	$ (2)	$ 2
Total revenues	2	2	-	(2)	2
Expenditures					
Total expenditures	-	-	-	-	-
Net change in fund balance	$ 2	$ 2	-	$ (2)	2
Fund Balance, Beginning			36		34
Fund Balance, Ending			$ 36		$ 36

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Township Project Reimbursement Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 2,250,000	$ 2,250,000	$ -	$ (2,250,000)	$ 547,776
Total revenues	2,250,000	2,250,000	-	(2,250,000)	547,776
Expenditures					
Highway, streets and bridges:					
Contractual services:					
Other contractual services	2,250,000	2,250,000	57,797	2,192,203	588,537
Total contractual services	2,250,000	2,250,000	57,797	2,192,203	588,537
Total highway, streets and bridges	2,250,000	2,250,000	57,797	2,192,203	588,537
Total expenditures	2,250,000	2,250,000	57,797	2,192,203	588,537
Net change in fund balance	$ -	$ -	(57,797)	$ (57,797)	(40,761)
Fund Balance, Beginning			75,652		116,413
Fund Balance, Ending			$ 17,855		$ 75,652

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Century Hill Light Service Area Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes	$ 19,200	$ 19,200	$ 19,379	$ 179	$ 19,153
Investment income	4,054	4,054	6,038	1,984	4,569
Total revenues	23,254	23,254	25,417	2,163	23,722
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Utilities	4,000	4,000	708	3,292	911
Repairs and maintenance	74,544	74,544	7,996	66,548	13,311
Other contractual services	58,202	58,202	-	58,202	-
Total contractual services	136,746	136,746	8,704	128,042	14,222
Total highways, streets and bridges	136,746	136,746	8,704	128,042	14,222
Total expenditures	136,746	136,746	8,704	128,042	14,222
Net change in fund balance	$ (113,492)	$ (113,492)	16,713	$ 130,205	9,500
Fund Balance, Beginning			124,415		114,915
Fund Balance, Ending			$ 141,128		$ 124,415

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Child Support Maintenance Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 139,000	$ 139,000	$ 146,147	$ 7,147	$ 142,442
Total revenues	139,000	139,000	146,147	7,147	142,442
Expenditures					
Judicial:					
Contractual services:					
Professional services	200,000	200,000	192,431	7,569	252,949
Other contractual services	2,000	2,000	1,690	310	1,550
Total contractual services	202,000	202,000	194,121	7,879	254,499
Total judicial	202,000	202,000	194,121	7,879	254,499
Total expenditures	202,000	202,000	194,121	7,879	254,499
Net change in fund balance	$ (63,000)	$ (63,000)	(47,974)	$ 15,026	(112,057)
Fund Balance, Beginning			164,371		276,428
Fund Balance, Ending			$ 116,397		$ 164,371

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Federal Drug S.A. 1417 Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 100	$ 100	$ 9,586	$ 9,486	$ -
Total revenues	100	100	9,586	9,486	-
Expenditures					
Judicial:					
Commodities:					
Equipment	13,000	13,000	1,497	11,503	5,715
Other commodities	5,000	5,000	794	4,206	3,368
Total commodities	18,000	18,000	2,291	15,709	9,083
Contractual services:					
Professional services	38,000	38,000	5,631	32,369	7,425
Travel expenditure	7,000	7,000	-	7,000	-
Training and education	5,000	5,000	-	5,000	3,347
Total contractual services	50,000	50,000	5,631	44,369	10,772
Total judicial	68,000	68,000	7,922	60,078	19,855
Total expenditures	68,000	68,000	7,922	60,078	19,855
Net change in fund balance	$ (67,900)	$ (67,900)	1,664	$ 69,564	(19,855)
Fund Balance, Beginning			112,910		132,765
Fund Balance, Ending			$ 114,574		$ 112,910

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
State Fund S.A. 1418 Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 70,000	$ 70,000	$ 45,262	$ (24,738)	$ 67,589
Total revenues	70,000	70,000	45,262	(24,738)	67,589
Expenditures					
Judicial:					
Commodities:					
Other commodities	50,000	50,000	1,496	48,504	120
Equipment	82,000	82,000	731	81,269	-
Total commodities	132,000	132,000	2,227	129,773	120
Contractual services:					
Insurance	83,000	83,000	-	83,000	-
Repairs and maintenance	10,000	10,000	1,784	8,216	2,458
Travel expenditure	22,000	22,000	-	22,000	2,767
Matching Fund	10,000	10,000	4,462	5,538	1,500
Total contractual services	125,000	125,000	6,246	118,754	6,725
Total judicial	257,000	257,000	8,473	248,527	6,845
Total expenditures	257,000	257,000	8,473	248,527	6,845
Net change in fund balance	$ (187,000)	$ (187,000)	36,789	$ 223,789	60,744
Fund Balance, Beginning			332,823		272,079
Fund Balance, Ending			$ 369,612		$ 332,823

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Federal Drug 1417 Justice Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 100	$ 100	$ -	$ (100)	$ -
Total revenues	100	100	-	(100)	-
Expenditures					
Judicial					
Commodities:					
Equipment	10,000	10,000	5,601	4,399	1,820
Other commodities	20,000	20,000	-	20,000	-
Total commodities	30,000	30,000	5,601	24,399	1,820
Professional services	60,000	60,000	-	60,000	-
Travel Expenditure	12,000	12,000	-	12,000	-
Training and education	4,000	4,000	-	4,000	-
Total contractual services	76,000	76,000	-	76,000	-
Total judicial	106,000	106,000	5,601	100,399	1,820
Total expenditures	106,000	106,000	5,601	100,399	1,820
Net change in fund balance	$ (105,900)	$ (105,900)	(5,601)	$ 100,299	(1,820)
Fund Balance, Beginning			166,893		168,713
Fund Balance, Ending			$ 161,292		$ 166,893

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Money Laundering Forfeitures Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Fines and forfeitures	$ 500	$ 500	$ -	$ (500)	$ 2,086
Total revenues	500	500	-	(500)	2,086
Expenditures					
Commodities:					
Equipment	9,000	9,000	-	9,000	-
Other commodities	7,000	7,000	-	7,000	1,608
Total commodities	16,000	16,000	-	16,000	1,608
Contractual services:					
Professional services	42,500	42,500	-	42,500	880
Repairs and maintenance	5,000	5,000	4,890	110	-
Travel expenditure	5,500	5,500	-	5,500	-
Total contractual services	53,000	53,000	4,890	48,110	880
Total judicial	69,000	69,000	4,890	64,110	2,488
Total expenditures	69,000	69,000	4,890	64,110	2,488
Net change in fund balance	$ (68,500)	$ (68,500)	(4,890)	$ 63,610	(402)
Fund Balance, Beginning			115,164		115,566
Fund Balance, Ending			$ 110,274		$ 115,164

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
State's Attorney Records Automation Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 12,000	$ 12,000	$ 8,319	$ (3,681)	$ 11,749
Investment income	1,630	1,630	2,899	1,269	1,902
Total revenues	13,630	13,630	11,218	(2,412)	13,651
Expenditures					
Judicial:					
Commodities:					
Equipment	5,000	5,000	-	5,000	-
Other commodities	5,000	5,000	-	5,000	-
Total commodities	10,000	10,000	-	10,000	-
Contractual services:					
Other contractual services	14,700	14,700	-	14,700	-
Total contractual services	14,700	14,700	-	14,700	-
Total judicial	24,700	24,700	-	24,700	-
Total expenditures	24,700	24,700	-	24,700	-
Net change in fund balance	$ (11,070)	$ (11,070)	11,218	$ 22,288	13,651
Fund Balance, Beginning			57,912		44,261
Fund Balance, Ending			$ 69,130		$ 57,912

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Circuit Court Clerk Electronic Citation Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 438,000	$ 438,000	$ 471,231	$ 33,231	$ 465,955
Investment income	24,209	24,209	33,235	9,026	29,399
Total revenues	462,209	462,209	504,466	42,257	495,354
Expenditures					
Judicial:					
Contractual services:					
Professional services	706,876	706,876	300,000	406,876	300,000
Total contractual services	706,876	706,876	300,000	406,876	300,000
Total judicial	706,876	706,876	300,000	406,876	300,000
Debt service:					
Principal	-	-	124,197	(124,197)	197,332
Interest	-	-	7,053	(7,053)	65,168
Total debt service	-	-	131,250	(131,250)	262,500
Capital outlay	-	-	-	-	1,067,578
Total expenditures	706,876	706,876	431,250	275,626	1,630,078
Excess (deficiency) of revenues over expenditures	(244,667)	(244,667)	73,216	317,883	(1,134,724)
Other Financing Sources (Uses)					
Subscription issuance	-	-	-	-	1,067,578
Total other financing sources (uses)	-	-	-	-	1,067,578
Net change in fund balance	$ (244,667)	$ (244,667)	73,216	$ 317,883	(67,146)
Fund Balance, Beginning			814,610		881,756
Fund Balance, Ending			$ 887,826		$ 814,610

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Water Quality BMP in Lieu Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 35,000	$ 35,000	$ 133,450	$ 98,450	$ 232,197
Investment income	38,463	38,463	67,918	29,455	46,354
Total revenues	73,463	73,463	201,368	127,905	278,551
Expenditures					
Conservation and recreation:					
Contractual services:					
Other contractual services	185,000	185,000	-	185,000	-
Total contractual services	185,000	185,000	-	185,000	-
Total conservation and recreatior	185,000	185,000	-	185,000	-
Total expenditures	185,000	185,000	-	185,000	-
Net change in fund balance	$ (111,537)	$ (111,537)	201,368	$ 312,905	278,551
Fund Balance, Beginning			1,407,767		1,129,216
Fund Balance, Ending			$ 1,609,135		$ 1,407,767

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
U.S. Department of Energy Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 1,566,116	$ 3,659,134	$ 904,658	$ (2,754,476)	$ 473,315
Expenditures					
Public services:					
Personnel services:					
Salaries	466,153	825,930	293,575	532,355	134,948
Benefits	137,268	257,123	84,397	172,726	35,818
Total personnel services	603,421	1,083,053	377,972	705,081	170,766
Commodities:					
Equipment	49,000	74,045	5	74,040	2,601
Other commodities	11,300	23,450	1,912	21,538	1,178
Total commodities	60,300	97,495	1,917	95,578	3,779
Contractual services:					
Professional services	787,895	1,929,300	438,139	1,491,161	361,024
Insurance	4,500	6,197	4,500	1,697	886
Utilities	2,000	3,387	1,021	2,366	526
Repairs and maintenance	5,500	9,157	951	8,206	1,252
Travel expenditure	53,900	57,978	20,499	37,479	13,715
Training and education	42,400	45,125	5,565	39,560	5,886
Other contractual services	6,200	83,924	27,817	56,107	269
Total contractual services	902,395	2,135,068	498,492	1,636,576	383,558
Total public services	1,566,116	3,315,616	878,381	2,437,235	558,103
Capital Outlay					
Capital outlay	-	342,518	97,658	244,860	-
Total capital outlay	-	342,518	97,658	244,860	-
Total expenditures	1,566,116	3,658,134	976,039	2,682,095	558,103
Net change in fund balance	$ -	$ 1,000	(71,381)	$ (72,381)	(84,788)
Fund Balance (Deficit), Beginning			(149,675)		(64,887)
Fund Balance (Deficit), Ending			$ (221,056)		$ (149,675)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
U.S. Department of Health and Human Services Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 8,968,183	$ 13,255,740	$ 8,459,313	$ (4,796,427)	$ 12,456,663
Miscellaneous	-	25,780	77,281	51,501	43,230
Total revenues	8,968,183	13,281,520	8,536,594	(4,744,926)	12,499,893
Expenditures					
Public services:					
Personnel services:					
Salaries	1,534,889	2,920,094	1,682,849	1,237,245	1,933,230
Benefits	505,480	1,033,398	595,577	437,821	571,498
Total personnel services	2,040,369	3,953,492	2,278,426	1,675,066	2,504,728
Commodities:					
Equipment	68,975	77,651	39,961	37,690	39,839
Other commodities	40,505	55,467	9,868	45,599	22,185
Total commodities	109,480	133,118	49,829	83,289	62,024
Contractual services:					
Professional services	667,062	1,349,947	560,346	789,601	803,171
Insurance	-	2,475	30	2,445	1,427
Utilities	2,280	6,612	4,630	1,982	4,285
Repairs and maintenance	-	1,916	-	1,916	461
Rentals	863	623	(126)	749	1,435
Travel expenditure	20,626	66,359	24,332	42,027	28,446
Training and education	38,074	61,749	18,404	43,345	24,204
Other contractual services	4,591,210	5,725,569	4,216,202	1,509,367	5,691,744
Total contractual services	5,320,115	7,215,250	4,823,818	2,391,432	6,555,173
Total public services	7,469,964	11,301,860	7,152,073	4,149,787	9,121,925
Judicial:					
Personnel services:					
Salaries	1,097,930	1,604,584	980,091	624,493	825,928
Benefits	334,459	319,568	192,429	127,139	193,358
Total personnel services	1,432,389	1,924,152	1,172,520	751,632	1,019,286
Commodities:					
Other commodities	3,668	2,432	852	1,580	4,158
Equipment	-	-	-	-	28,826
Total commodities	3,668	2,432	852	1,580	32,984

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
U.S. Department of Health and Human Services Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Contractual services:					
Professional services	$ 43,158	$ 21,416	$ 278	$ 21,138	$ 926
Travel expenditure	4,000	2,000	-	2,000	1,771
Training and education	7,804	5,157	1,380	3,777	5,685
Other contractual services	-	1,202	1,201	1	199
Total contractual services	54,962	29,775	2,859	26,916	8,581
Total judicial	1,491,019	1,956,359	1,176,231	780,128	1,060,851
Capital outlay	7,200	23,301	25,526	(2,225)	85,124
Total capital outlay	7,200	23,301	25,526	(2,225)	85,124
Debt service:					
Principal	-	-	7,373	(7,373)	-
Interest	-	-	702	(702)	-
Total debt service	-	-	8,075	(8,075)	-
Total expenditures	8,968,183	13,281,520	8,361,905	4,919,615	10,267,900
Excess (deficiency) of revenues over expenditures	-	-	174,689	174,689	2,231,993
Other Financing Sources					
Subscription issuance	-	-	23,602	23,602	-
Total other financing sources	-	-	23,602	23,602	-
Net change in fund balance	$ -	$ -	198,291	$ 198,291	2,231,993
Fund Balance (Deficit), Beginning			(60,449)		(2,292,442)
Fund Balance (Deficit), Ending			$ 137,842		$ (60,449)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
U.S. Department of Homeland Security Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 923,750	$ 923,750	$ 74,605	$ (849,145)	$ -
Miscellaneous	322,613	322,613	-	(322,613)	-
Total revenues	1,246,363	1,246,363	74,605	(1,171,758)	-
Expenditures					
Public safety:					
Personnel services:					
Salaries	38,860	38,860	-	38,860	690
Benefits	15,194	15,194	-	15,194	168
Total personnel services	54,054	54,054	-	54,054	858
Contractual services:					
Professional services	4,200	4,200	-	4,200	73,747
Other contractual services	1,188,109	1,188,109	-	1,188,109	-
Total contractual services	1,192,309	1,192,309	-	1,192,309	73,747
Total public safety	1,246,363	1,246,363	-	1,246,363	74,605
Total expenditures	1,246,363	1,246,363	-	1,246,363	74,605
Net change in fund balance	$ -	$ -	74,605	$ 74,605	(74,605)
Fund Balance (Deficit), Beginning			(91,105)		(16,500)
Fund Balance (Deficit), Ending			$ (16,500)		$ (91,105)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
U.S. Department of Justice Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 1,508,068	$ 2,095,800	$ 803,490	$ (1,292,310)	$ 960,420
Miscellaneous	32,625	32,625	20,000	(12,625)	-
Total revenues	1,540,693	2,128,425	823,490	(1,304,935)	960,420
Expenditures					
Public safety:					
Personnel services:					
Salaries	158,057	168,587	80,202	88,385	82,814
Benefits	28,690	30,511	12,487	18,024	12,282
Total personnel services	186,747	199,098	92,689	106,409	95,096
Commodities:					
Equipment	52,848	109,982	80,571	29,411	6,750
Other commodities	283,924	335,063	160,894	174,169	233,286
Total commodities	336,772	445,045	241,465	203,580	240,036
Contractual services:					
Professional services	200	32,200	1,780	30,420	29,865
Repairs and maintenance	61,000	61,000	50,940	10,060	9,279
Travel expenditure	18,578	30,393	4,810	25,583	8,035
Training and education	7,745	21,855	8,220	13,635	8,020
Other contractual services	29,300	86,966	24,400	62,566	29,786
Total contractual services	116,823	232,414	90,150	142,264	84,985
Total public safety	640,342	876,557	424,304	452,253	420,117
Judicial:					
Personnel services:					
Salaries	195,458	300,698	220,540	80,158	223,149
Total personnel services	195,458	300,698	220,540	80,158	223,149
Commodities:					
Equipment	3,612	3,612	-	3,612	1,914
Other commodities	15,000	15,000	255	14,745	1,383
Total commodities	18,612	18,612	255	18,357	3,297
Contractual services:					
Professional services	425,000	444,105	51,162	392,943	23,655
Rentals	35,500	35,500	12,500	23,000	12,000
Travel expenditure	19,800	30,112	20,453	9,659	13,276
Training and education	3,400	20,183	17,025	3,158	5,555
Other contractual services	45,100	66,550	21,994	44,556	614
Total contractual services	528,800	596,450	123,134	473,316	55,100
Total judicial	742,870	915,760	343,929	571,831	281,546

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
U.S. Department of Justice Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Capital outlay	$ 157,481	$ 336,108	$ 48,810	$ 287,298	$ 86,135
Total expenditures	1,540,693	2,128,425	817,043	1,311,382	787,798
Net change in fund balance	$ -	$ -	6,447	$ 6,447	172,622
Fund Balance (Deficit), Beginning			16,708		(155,914)
Fund Balance, Ending			$ 23,155		$ 16,708

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
U.S. Department of Labor Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 5,766,911	$ 11,174,986	$ 5,744,328	$ (5,430,658)	$ 5,947,706
Miscellaneous	150,000	300,000	124,558	(175,442)	95,347
Total revenues	5,916,911	11,474,986	5,868,886	(5,606,100)	6,043,053
Expenditures					
Public services:					
Personnel services:					
Salaries	2,016,418	3,766,469	1,651,543	2,114,926	1,738,527
Benefits	660,617	1,254,860	552,638	702,222	559,618
Total personnel services	2,677,035	5,021,329	2,204,181	2,817,148	2,298,145
Commodities:					
Equipment	8,847	14,063	3,181	10,882	28,697
Other commodities	7,383	14,480	3,787	10,693	5,578
Total commodities	16,230	28,543	6,968	21,575	34,275
Contractual services:					
Professional services	47,409	52,907	18,168	34,739	40,665
Insurance	975	4,225	1,004	3,221	1,035
Utilities	35,591	73,501	34,566	38,935	36,623
Repairs and maintenance	747	1,247	81	1,166	213
Rentals	399,991	855	-	855	73,203
Travel expenditure	7,800	8,820	2,150	6,670	4,529
Training and education	21,237	19,887	4,353	15,534	4,384
Other contractual services	2,709,896	5,540,736	3,019,381	2,521,355	3,726,236
Total contractual services	3,223,646	5,702,178	3,079,703	2,622,475	3,886,888
Total public services	5,916,911	10,752,050	5,290,852	5,461,198	6,219,308
Debt service:					
Principal	-	-	161,834	(161,834)	130,347
Interest	-	-	41,081	(41,081)	50,691
Total debt service	-	-	202,915	(202,915)	181,038
Capital outlay	-	722,936	133,128	589,808	-
Total expenditures	5,916,911	11,474,986	5,626,895	5,848,091	6,400,346
Net change in fund balance	$ -	$ -	241,991	$ 241,991	(357,293)
Fund Balance (Deficit), Beginning			(403,078)		(45,785)
Fund Balance (Deficit), Ending			$ (161,087)		$ (403,078)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
U.S. Department of Transportation Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 222,027	$ 829,113	$ 202,221	$ (626,892)	$ 249,239
Expenditures					
Public safety:					
Personnel services:					
Salaries	39,027	39,027	19,748	19,279	22,402
Total personnel services	39,027	39,027	19,748	19,279	22,402
Total public safety	39,027	39,027	19,748	19,279	22,402
Public services:					
Contractual services:					
Other contractual services	183,000	790,086	367,806	422,280	437,879
Total contractual services	183,000	790,086	367,806	422,280	437,879
Total public services	183,000	790,086	367,806	422,280	437,879
Total expenditures	222,027	829,113	387,554	441,559	460,281
Net change in fund balance	$ -	$ -	(185,333)	$ (185,333)	(211,042)
Fund Balance (Deficit), Beginning			(260,733)		(49,691)
Fund Balance (Deficit), Ending			$ (446,066)		$ (260,733)

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
U.S. Election Assistance Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 654,661	$ 1,329,897	$ 608,036	$ (721,861)	$ 451,258
Expenditures					
Public services:					
Contractual services:					
Professional services	-	3,145	3,144	1	-
Other contractual services	-	672,091	3,643	668,448	-
Total contractual services	-	675,236	6,787	668,449	-
Total public services	-	675,236	6,787	668,449	-
Capital outlay	654,661	654,661	608,036	46,625	451,258
Total expenditures	654,661	1,329,897	614,823	715,074	451,258
Net change in fund balance	$ -	$ -	(6,787)	$ (6,787)	-
Fund Balance, Beginning			-		-
Fund Balance (Deficit), Ending			$ (6,787)		$ -

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Environmental Protection Agency Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 547,398	$ 756,336	$ 19,702	$ (736,634)	$ -
Expenditures					
Conservation and recreation:					
Personnel services:					
Salaries	-	27,084	20,058	7,026	-
Benefits	-	8,516	6,334	2,182	-
Total personnel services	-	35,600	26,392	9,208	-
Contractual services:					
Professional services	90,000	90,000	59,659	30,341	-
Other contractual services	83,338	83,338	-	83,338	-
Total contractual services	173,338	173,338	59,659	113,679	-
Total conservation and recreation	173,338	208,938	86,051	122,887	-
Capital outlay	547,398	547,398	-	547,398	-
Total expenditures	547,398	756,336	86,051	670,285	-
Net change in fund balance	$ -	$ -	(66,349)	$ (66,349)	-
Fund Balance, Beginning			-		-
Fund Balance (Deficit), Ending			$ (66,349)		$ -

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Illinois Department of Commerce and Economic Opportunity Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 5,467,635	$ 10,200,812	$ 4,688,854	$ (5,511,958)	$ 2,501,938
Miscellaneous	-	-	5,690	5,690	-
Total revenues	5,467,635	10,200,812	4,694,544	(5,506,268)	2,501,938
Expenditures					
Public services:					
Personnel services:					
Salaries	691,292	1,333,947	593,574	740,373	203,580
Benefits	186,828	363,058	158,644	204,414	49,145
Total benefits	878,120	1,697,005	752,218	944,787	252,725
Commodities:					
Equipment	20,456	27,418	16,416	11,002	330
Other commodities	9,929	93,336	4,671	88,665	869
Total commodities	30,385	120,754	21,087	99,667	1,199
Contractual services:					
Professional services	305,300	620,356	239,296	381,060	266,268
Insurance	-	1,068	-	1,068	542
Utilities	857	29,026	896	28,130	654
Repairs and maintenance	-	862	-	862	198
Rentals	1,071	21,271	-	21,271	-
Travel expenditure	8,488	11,550	6,377	5,173	-
Training and education	3,666	10,947	4,040	6,907	375
Other contractual services	4,239,748	7,685,820	3,646,860	4,038,960	1,790,492
Total contractual services	4,559,130	8,380,900	3,897,469	4,483,431	2,058,529
Total public services	5,467,635	10,198,659	4,670,774	5,527,885	2,312,453
Capital outlay	-	2,153	2,887	(734)	212,476
Debt service:					
Principal	-	-	819	(819)	-
Interest	-	-	78	(78)	-
Total debt service	-	-	897	(897)	-
Total expenditures	5,467,635	10,200,812	4,674,558	5,526,254	2,524,929
Excess (deficiency) of revenues over expenditures	-	-	19,986	19,986	(22,991)
Other Financing Sources (Uses)					
Subscription issuance	-	-	2,622	2,622	-
Total other financing sources (uses)	-	-	2,622	2,622	-
Net change in fund balance	$ -	$ -	22,608	$ 22,608	(22,991)
Fund Balance, Beginning			34,330		57,321
Fund Balance, Ending			$ 56,938		$ 34,330

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Attorney General - State of Illinois Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 24,665	$ 62,990	$ 43,574	$ (19,416)	$ 37,159
Expenditures					
Judicial:					
Personnel services:					
Salaries	24,665	62,990	37,486	25,504	34,296
Total personnel services	24,665	62,990	37,486	25,504	34,296
Commodities:					
Equipment	-	-	-	-	3,665
Other commodities	-	-	-	-	5,286
Total commodities	-	-	-	-	8,951
Total judicial	24,665	62,990	37,486	25,504	43,247
Total expenditures	24,665	62,990	37,486	25,504	43,247
Net change in fund balance	$ -	$ -	6,088	$ 6,088	(6,088)
Fund Balance (Deficit), Beginning			(6,088)		-
Fund Balance (Deficit), Ending			$ -		$ (6,088)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Illinois Department on Aging Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 4,319,483	$ 10,441,426	$ 6,246,226	$ (4,195,200)	$ 6,178,841
Miscellaneous	470,000	1,075,000	588,625	(486,375)	455,272
Total revenues	4,789,483	11,516,426	6,834,851	(4,681,575)	6,634,113
Expenditures					
Public services:					
Personnel services:					
Salaries	3,301,997	7,858,473	4,266,617	3,591,856	4,089,664
Benefits	1,161,303	2,727,013	1,369,628	1,357,385	1,291,665
Total benefits	4,463,300	10,585,486	5,636,245	4,949,241	5,381,329
Commodities:					
Equipment	10,000	24,200	632	23,568	123
Other commodities	5,900	11,000	2,485	8,515	2,887
Total commodities	15,900	35,200	3,117	32,083	3,010
Contractual services:					
Professional services	69,000	156,338	22,793	133,545	15,252
Insurance	500	940	316	624	316
Utilities	55,400	107,100	41,255	65,845	40,301
Repairs and maintenance	500	1,000	419	581	270
Travel expenditure	57,500	118,601	44,439	74,162	48,157
Training and education	4,700	12,640	3,094	9,546	4,070
Other contractual services	122,683	481,771	281,421	200,350	268,527
Total contractual services	310,283	878,390	393,737	484,653	376,893
Total public services	4,789,483	11,499,076	6,033,099	5,465,977	5,761,232
Capital outlay	-	17,350	13,790	3,560	-
Total capital outlay	-	17,350	13,790	3,560	-
Debt service:					
Principal	-	-	3,212	(3,212)	-
Interest	-	-	306	(306)	-
Total debt service	-	-	3,518	(3,518)	-
Total expenditures	4,789,483	11,516,426	6,050,407	5,466,019	5,761,232
Excess (deficiency) of revenues over expenditures	-	-	784,444	784,444	872,881
Other Financing Sources					
Subscription issuance	-	-	10,281	10,281	-
Total other financing sources	-	-	10,281	10,281	-
Net change in fund balance	$ -	$ -	794,725	$ 794,725	872,881
Fund Balance, Beginning			2,529,861		1,656,980
Fund Balance, Ending			$ 3,324,586		$ 2,529,861

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Illinois Law Enforcement Training and Standards Board Grants Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ -	$ 50,001	$ 6,285	$ (43,716)	$ -
Total revenues	-	50,001	6,285	(43,716)	-
Expenditures					
Public safety:					
Personnel services:					
Salaries	-	25,841	-	25,841	-
Commodities:					
Equipment	-	750	-	750	-
Other commodities	-	5,000	4,035	965	-
Total commodities	-	5,750	4,035	1,715	-
Contractual services:					
Professional services	-	7,000	-	7,000	-
Training and education	-	5,000	-	5,000	-
Other contractual services	-	6,410	2,250	-	-
Total contractual services	-	18,410	2,250	12,000	-
Total public safety	-	50,001	6,285	39,556	-
Total expenditures	-	50,001	6,285	39,556	-
Net change in fund balance	$ -	$ -	-	$ -	-
Fund Balance, Beginning			-		-
Fund Balance, Ending			$ -		$ -

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Illinois Violence Prevention Authority Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 26,481	$ 75,481	$ 42,212	$ (33,269)	$ 42,470
Expenditures					
Judicial:					
Commodities:					
Equipment	-	-	-	-	1,274
Other commodities	61	122	-	122	-
Total commodities	61	122	-	122	1,274
Contractual services:					
Professional services	24,620	68,876	37,990	30,886	40,140
Other contractual services	1,241	5,321	4,243	1,078	2,046
Travel expenditure	559	1,162	429	733	-
Total contractual services	26,420	75,359	42,662	32,697	42,186
Total judicial	26,481	75,481	42,662	32,819	43,460
Total expenditures	26,481	75,481	42,662	32,819	43,460
Net change in fund balance	$ -	$ -	(450)	$ (450)	(990)
Fund Balance (Deficit), Beginning			(7,560)		(6,570)
Fund Balance (Deficit), Ending			$ (8,010)		$ (7,560)

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Illinois State Agencies - Miscellaneous Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 450,349	$ 1,242,229	$ 909,817	$ (332,412)	$ 1,054,546
Expenditures					
General government:					
Commodities:					
Equipment	-	-	-	-	313,991
Other commodities	-	-	-	-	1,327
Total commodities	-	-	-	-	315,318
Contractual services:					
Utilities	-	-	-	-	55,175
Other contractual services	94,502	273,194	157,951	115,243	146,706
Total contractual services	94,502	273,194	157,951	115,243	201,881
Total general government	94,502	273,194	157,951	115,243	517,199
Judicial:					
Personnel services:					
Salaries	181,500	443,900	260,635	183,265	240,443
Benefits	64,600	151,778	80,941	70,837	71,203
Total personnel services	246,100	595,678	341,576	254,102	311,646
Commodities:					
Equipment	10	16,210	10,751	5,459	17,866
Other commodities	15,200	14,975	7,351	7,624	4,180
Total commodities	15,210	31,185	18,102	13,083	22,046
Contractual services:					
Professional services	51,200	96,930	17,214	79,716	25,470
Utilities	2,100	4,700	2,391	2,309	2,367
Repairs and maintenance	120	120	-	120	-
Travel expenditure	7,107	17,639	6,221	11,418	4,788
Training and education	2,480	5,411	2,826	2,585	1,823
Other contractual services	26,530	49,158	8,525	40,633	4,840
Total contractual services	89,537	173,958	37,177	136,781	39,288
Total judicial	350,847	800,821	396,855	403,966	372,980
Capital outlay	5,000	520,521	346,906	173,615	113,810
Total capital outlay	5,000	520,521	346,906	173,615	113,810
Total expenditures	450,349	1,594,536	901,712	692,824	1,003,989
Net change in fund balance	$ -	$ (352,307)	8,105	$ 360,412	50,557
Fund Balance (Deficit), Beginning			(135,185)		(185,742)
Fund Balance (Deficit), Ending			$ (127,080)		$ (135,185)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Illinois Department of Human Services Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 374,500	$ 1,290,449	$ 793,585	$ (496,864)	$ 481,468
Total revenues	374,500	1,290,449	793,585	(496,864)	481,468
Expenditures					
Public services:					
Personnel services:					
Salaries	77,200	280,168	174,572	105,596	124,069
Benefits	28,800	91,063	51,479	39,584	42,411
Total personnel services	106,000	371,231	226,051	145,180	166,480
Commodities:					
Other commodities	-	15,499	13,999	1,500	-
Total commodities	-	15,499	13,999	1,500	-
Contractual services:					
Professional services	-	3,208	2,630	578	-
Utilities	-	26,176	13,088	13,088	-
Travel expenditure	-	3,000	-	3,000	-
Training and education	-	2,500	-	2,500	-
Other contractual services	268,500	868,835	499,718	369,117	305,066
Total contractual services	268,500	903,719	515,436	388,283	305,066
Total public services	374,500	1,290,449	755,486	534,963	471,546
Total expenditures	374,500	1,290,449	755,486	534,963	471,546
Net change in fund balance	$ -	$ -	38,099	$ 38,099	9,922
Fund Balance (Deficit), Beginning			(59,768)		(69,690)
Fund Balance (Deficit), Ending			$ (21,669)		$ (59,768)

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Family Self Sufficiency Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ -	$ -	$ 1,437	$ 1,437	$ 1,187
Expenditures					
Public services:					
Personnel services:					
Salaries	-	941	941	-	1,090
Benefits	-	424	423	1	468
Total personnel services	-	1,365	1,364	1	1,558
Total public services	-	1,365	1,364	1	1,558
Total expenditures	-	1,365	1,364	1	1,558
Net change in fund balance	$ -	$ (1,365)	73	$ 1,438	(371)
Fund Balance, Beginning			31,166		31,537
Fund Balance, Ending			$ 31,239		$ 31,166

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Care Center Foundation Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Miscellaneous	$ 33,730	$ 156,632	$ 89,106	$ (67,526)	$ 78,776
Expenditures					
Public services:					
Personnel services:					
Salaries	17,286	40,797	31,742	9,055	22,488
Benefits	3,652	10,269	7,340	2,929	6,364
Total personnel services	20,938	51,066	39,082	11,984	28,852
Contractual services:					
Professional services	12,792	105,566	50,022	55,544	49,926
Total contractual services	12,792	105,566	50,022	55,544	49,926
Total public services	33,730	156,632	89,104	67,528	78,778
Total expenditures	33,730	156,632	89,104	67,528	78,778
Net change in fund balance	$ -	$ -	2	$ 2	(2)
Fund Balance, Beginning			57		59
Fund Balance, Ending			$ 59		$ 57

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Dupage Animal Friends Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ -	$ 144,710	$ 86,213	$ (58,497)	$ 178,388
Miscellaneous	4,385,808	4,445,808	78,001	(4,367,807)	71,681
Total revenues	4,385,808	4,590,518	164,214	(4,426,304)	250,069
Expenditures					
General government:					
Personnel services:					
Salaries	8,820	18,110	12,274	5,836	11,072
Benefits	733	1,443	939	504	847
Total personnel services	9,553	19,553	13,213	6,340	11,919
Commodities:					
Other commodities	174	406	279	127	357
Total commodities	174	406	279	127	357
Contractual services:					
Professional services	19,555	71,951	66,119	5,832	59,376
Travel expenditure	6	6	-	6	1,229
Training and education	5	5	-	5	250
Total contractual services	19,566	71,962	66,119	5,843	60,855
Total general government	29,293	91,921	79,611	12,310	73,131
Capital outlay	4,356,515	4,498,597	3,086,471	1,412,126	1,970,186
Total expenditures	4,385,808	4,590,518	3,166,082	1,424,436	2,043,317
Net change in fund balance	$ -	$ -	(3,001,868)	$ (3,001,868)	(1,793,248)
Fund Balance, Beginning			3,238,367		5,031,615
Fund Balance, Ending			$ 236,499		$ 3,238,367

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Resource Innovations Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Miscellaneous	$ 827,038	$ 1,803,706	$ 423,849	$ (1,379,857)	$ 322,203
Total revenues	827,038	1,803,706	423,849	(1,379,857)	322,203
Expenditures					
Public services:					
Personnel services:					
Salaries	227,900	397,298	-	397,298	63,632
Benefits	77,000	129,138	-	129,138	17,265
Total personnel services	304,900	526,436	-	526,436	80,897
Commodities:					
Equipment	11,000	14,333	3,344	10,989	306
Other commodities	7,050	14,578	1,214	13,364	2,109
Total commodities	18,050	28,911	4,558	24,353	2,415
Contractual services:					
Professional services	490,000	1,156,385	288,774	867,611	244,965
Insurance	2,000	3,660	121	3,539	1,428
Utilities	2,500	3,700	1,629	2,071	1,665
Repairs and maintenance	2,500	6,387	100	6,287	309
Rentals	438	808	-	808	-
Travel expenditure	2,600	3,334	13	3,321	-
Training and education	1,500	2,445	-	2,445	150
Other contractual services	2,550	6,579	209	6,370	249
Total contractual services	504,088	1,183,298	290,846	892,452	248,766
Total public services	827,038	1,738,645	295,404	1,443,241	332,078
Capital outlay	-	65,061	6,053	59,008	-
Total capital outlay	-	65,061	6,053	59,008	-
Total expenditures	827,038	1,803,706	301,457	1,502,249	332,078
Debt service:					
Principal	-	-	1,737	(1,737)	-
Interest	-	-	166		
Total debt service	-	-	1,903	(1,737)	-
Excess (deficiency) of revenues over expenditures	-	-	120,489	120,489	(9,875)
Other Financing Sources (Uses)					
Subscription issuance	-	-	5,558	5,558	-
Total other financing sources (uses)	-	-	5,558	5,558	-
Net change in fund balance	$ -	$ -	126,047	$ 126,047	(9,875)
Fund Balance (Deficit), Beginning			(9,875)		-
Fund Balance (Deficit), Ending			$ 116,172		$ (9,875)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Stormwater Capital Reserve Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ 4,477	$ 4,477	$ 117,791	$ 113,314	$ 21,697
Total revenues	4,477	4,477	117,791	113,314	21,697
Expenditures					
Capital outlay	2,139,225	2,139,225	-	2,139,225	-
Total capital outlay	2,139,225	2,139,225	-	2,139,225	-
Total expenditures	2,139,225	2,139,225	-	2,139,225	-
Excess (deficiency) of revenues over expenditures	(2,134,748)	(2,134,748)	117,791	2,252,539	21,697
Other Financing Sources (Uses)					
Transfers in	2,139,225	2,139,225	2,139,225	-	1,904,303
Total other financing sources (uses)	2,139,225	2,139,225	2,139,225	-	1,904,303
Net change in fund balance	$ 4,477	$ 4,477	2,257,016	$ 2,252,539	1,926,000
Fund Balance, Beginning			2,065,840		139,840
Fund Balance, Ending			$ 4,322,856		$ 2,065,840

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
National Opioid Settlement Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ 58,703	$ 58,703	$ 155,337	$ 96,634	$ 56,774
Miscellaneous	401,917	401,917	2,909,113	2,507,196	1,559,195
Total revenues	460,620	460,620	3,064,450	2,603,830	1,615,969
Expenditures					
Contractual services:					
Other contractual services	850,000	-	-	-	-
Total contractual services	850,000	-	-	-	-
Total public services	850,000	-	-	-	-
Total expenditures	850,000	-	-	-	-
Excess (deficiency) of revenues over expenditures	(389,380)	460,620	3,064,450	2,603,830	1,615,969
Other Financing Sources (Uses)					
Transfers out	-	(850,000)	(679,280)	170,720	-
Total other financing sources (uses)	-	(850,000)	(679,280)	170,720	-
Net change in fund balance	$ (389,380)	$ (389,380)	2,385,170	$ 2,774,550	1,615,969
Fund Balance, Beginning			2,243,003		627,034
Fund Balance, Ending			$ 4,628,173		$ 2,243,003

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Local Law Drug Enforcement Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Fines and forfeitures	$ 2,000	$ 2,000	$ 1,383	$ (617)	$ 1,275
Expenditures					
Total expenditures	-	-	-	-	-
Net change in fund balance	$ 2,000	$ 2,000	1,383	$ (617)	1,275
Fund Balance, Beginning			47,415		46,140
Fund Balance, Ending			$ 48,798		$ 47,415

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Sheriff Commissary Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Miscellaneous	$ 1,750,000	$ 1,750,000	$ 1,526,377	$ (223,623)	$ 1,436,311
Expenditures					
Public safety:					
Personnel services:					
Salaries	50,000	50,000	42,228	7,772	33,692
Benefits	3,825	3,825	-	3,825	-
Total personnel services	53,825	53,825	42,228	11,597	33,692
Commodities:					
Equipment	100,000	100,000	49,392	50,608	110,681
Other commodities	250,000	250,000	96,303	153,697	141,677
Total commodities	350,000	350,000	145,695	204,305	252,358
Contractual services:					
Professional services	1,120,000	1,120,000	670,015	449,985	665,062
Utilities	1,000,000	1,000,000	694,854	305,146	648,794
Travel expenditure	75,000	75,000	13,485	61,515	6,554
Other contractual services	162,000	162,000	3,460	158,540	4,491
Rentals	5,000	5,000	392	4,608	520
Training and education	20,000	20,000	6,536	13,464	4,973
Total contractual services	2,382,000	2,382,000	1,388,742	993,258	1,330,394
Total public safety	2,785,825	2,785,825	1,576,665	1,209,160	1,616,444
Capital outlay	100,000	100,000	-	100,000	-
Total capital outlay	100,000	100,000	-	100,000	-
Total expenditures	2,885,825	2,885,825	1,576,665	1,309,160	1,616,444
Net change in fund balance	$ (1,135,825)	$ (1,135,825)	(50,288)	$ 1,085,537	(180,133)
Fund Balance, Beginning			1,324,138		1,504,271
Fund Balance, Ending			$ 1,273,850		$ 1,324,138

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Federal Law Enforcement Treasury Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 600,000	$ 600,000	$ 392,496	$ (207,504)	$ 104,924
Expenditures					
Public safety:					
Commodities:					
Equipment	200,000	150,000	100,550	49,450	40,791
Other commodities	75,000	125,000	77,480	47,520	12,016
Total commodities	275,000	275,000	178,030	96,970	52,807
Contractual services:					
Professional services	75,000	75,000	-	75,000	46,328
Utilities	10,000	10,000	5,969	4,031	-
Training and education	110,000	110,000	8,913	101,087	22,073
Other contractual services	52,000	52,000	16,887	35,113	473
Total contractual services	247,000	247,000	31,769	215,231	68,874
Total public services	522,000	522,000	209,799	312,201	121,681
Capital outlay	250,000	250,000	139,913	110,087	99,907
Total capital outlay	250,000	250,000	139,913	110,087	99,907
Total expenditures	772,000	772,000	349,712	422,288	221,588
Net change in fund balance	$ (172,000)	$ (172,000)	42,784	$ 214,784	(116,664)
Fund Balance, Beginning			521,942		638,606
Fund Balance, Ending			$ 564,726		$ 521,942

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Drug Traffic Prevention State Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 25,000	$ 25,000	$ 1,997	$ (23,003)	$ 8,268
Expenditures					
Public safety:					
Commodities:					
Equipment	15,000	15,000	-	15,000	-
Other commodities	10,000	10,000	500	9,500	2,897
Total commodities	25,000	25,000	500	24,500	2,897
Contractual services:					
Professional services	10,000	10,000	-	10,000	-
Training and education	7,000	7,000	3,095	3,905	600
Travel expenditure	7,500	7,500	-	7,500	1,371
Other contractual services	2,000	2,000	-	2,000	-
Total contractual services	26,500	26,500	3,095	23,405	1,971
Total public safety	51,500	51,500	3,595	47,905	4,868
Capital outlay	20,000	20,000	-	20,000	-
Total capital outlay	20,000	20,000	-	20,000	-
Total expenditures	71,500	71,500	3,595	67,905	4,868
Net change in fund balance	$ (46,500)	$ (46,500)	(1,598)	$ 44,902	3,400
Fund Balance, Beginning			46,147		42,747
Fund Balance, Ending			$ 44,549		$ 46,147

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Sheriff Investigative Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Miscellaneous	$ 15,000	$ 15,000	$ 167,098	$ 152,098	$ 12,656
Expenditures					
Public safety:					
Commodities:					
Equipment	8,000	5,900	1,270	4,630	500
Other commodities	9,000	11,100	9,656	1,444	7,275
Total commodities	17,000	17,000	10,926	6,074	7,775
Contractual services:					
Professional services	7,000	7,000	1,000	6,000	5,695
Travel expenditure	2,000	2,000	869	1,131	547
Training and education	3,000	3,000	1,800	1,200	134
Other contractual services	2,000	2,000	492	1,508	800
Total contractual services	14,000	14,000	4,161	9,839	7,176
Total public safety	31,000	31,000	15,087	15,913	14,951
Capital outlay	20,000	20,000	12,500	7,500	9,682
Total expenditures	51,000	51,000	27,587	23,413	24,633
Net change in fund balance	$ (36,000)	$ (36,000)	139,511	$ 175,511	(11,977)
Fund Balance, Beginning			40,944		52,921
Fund Balance, Ending			$ 180,455		$ 40,944

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Sheriff Sex Offender Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 7,500	$ 7,500	$ 5,300	$ (2,200)	$ 4,505
Expenditures					
Public safety:					
Commodities:					
Equipment	2,000	2,000	-	2,000	-
Other commodities	2,000	2,000	-	2,000	-
Total commodities	4,000	4,000	-	4,000	-
Contractual services:					
Travel expenditure	3,000	3,000	2,292	708	1,609
Training and education	2,000	3,300	3,249	51	-
Other contractual services	5,000	3,700	2,733	967	2,909
Total contractual services	10,000	10,000	8,274	1,726	4,518
Total public safety	14,000	14,000	8,274	5,726	4,518
Total expenditures	14,000	14,000	8,274	5,726	4,518
Net change in fund balance	$ (6,500)	$ (6,500)	(2,974)	$ 3,526	(13)
Fund Balance, Beginning			10,902		10,915
Fund Balance, Ending			$ 7,928		$ 10,902

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Violent Offender Against Youth Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ 500	$ 500	$ 30	$ (470)	$ 30
Expenditures					
Public safety:					
Commodities:					
Other commodities	500	500	-	500	-
Total commodities	500	500	-	500	-
Contractual services:					
Training and education	500	500	-	500	-
Total contractual services	500	500	-	500	-
Total public services	1,000	1,000	-	1,000	-
Total expenditures	1,000	1,000	-	1,000	-
Net change in fund balance	$ (500)	$ (500)	30	$ 530	30
Fund Balance, Beginning			615		585
Fund Balance, Ending			$ 645		$ 615

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Federal Law Enforcement Justice Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 100	$ 100	$ -	$ (100)	$ -
Expenditures					
Public safety:					
Commodities:					
Other commodities	418	418	-	418	-
Total public services	418	418	-	418	-
Total expenditures	418	418	-	418	-
Net change in fund balance	$ (318)	$ (318)	-	$ 318	-
Fund Balance, Beginning			418		418
Fund Balance, Ending			$ 418		$ 418

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Sale in Error Interest Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ -	$ -	$ -	$ -	$ 1,260
Investment income	5,000	5,000	26,736	21,736	23,223
Miscellaneous	110,000	110,000	216,300	106,300	-
Total revenues	115,000	115,000	243,036	128,036	24,483
Expenditures					
General government:					
Contractual services:					
Other contractual services	5,000	35,000	31,948	3,052	-
Total general government	5,000	35,000	31,948	3,052	-
Total expenditures	5,000	35,000	31,948	3,052	-
Excess (deficiency) of revenues over expenditures	110,000	80,000	211,088	131,088	24,483
Other Financing Sources (Uses)					
Transfers out	(110,000)	(104,114)	(104,113)	1	(125,047)
Total other financing sources (uses)	(110,000)	(104,114)	(104,113)	1	(125,047)
Net change in fund balance	$ -	$ (24,114)	106,975	$ 131,089	(100,564)
Fund Balance, Beginning			500,093		600,657
Fund Balance, Ending			$ 607,068		$ 500,093

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Emergency Deployment Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 14,521	$ 14,521	$ -	$ (14,521)	$ -
Expenditures					
Public safety:					
Personnel services:					
Salaries	11,300	11,300	-	11,300	-
Benefits	1,187	1,187	-	1,187	-
Total personnel services	12,487	12,487	-	12,487	-
Commodities:					
Other commodities	1,034	1,034	-	1,034	-
Contractual services:					
Travel expenditure	1,000	1,000	-	1,000	-
Total public safety	14,521	14,521	-	14,521	-
Total expenditures	14,521	14,521	-	14,521	-
Net change in fund balance	$ -	$ -	-	$ -	-
Fund Balance, Beginning			-		-
Fund Balance, Ending			$ -		$ -

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Miscellaneous Local Grants Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ -	$ 38,000	$ 7,715	$ (30,285)	$ -
Miscellaneous	11,330	11,330	3,030	(8,300)	6,136
Total revenues	11,330	49,330	10,745	(38,585)	6,136
Expenditures					
Judicial:					
Commodities:					
Other commodities	500	500	-	500	-
Contractual services:					
Professional services	10,830	10,830	3,030	7,800	6,136
Total judicial	11,330	11,330	3,030	8,300	6,136
Public services:					
Personnel services:					
Salaries	-	29,000	5,958	23,042	(118)
Benefits	-	9,000	1,818	7,182	(57)
Total personnel services	-	38,000	7,776	30,224	(175)
Total public services	-	38,000	7,776	30,224	(175)
Total expenditures	11,330	49,330	10,806	38,524	5,961
Net change in fund balance	$ -	$ -	(61)	$ (61)	175
Fund Balance (Deficit), Beginning			-		(175)
Fund Balance (Deficit), Ending			$ (61)		$ -

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Veteran's Assistance Commission Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ -	$ -	$ 2,206	$ 2,206	$ -
Miscellaneous	-	-	-	-	5,127
Total revenues	-	-	2,206	2,206	5,127
Expenditures					
Public services:					
Personnel services:					
Salaries	326,786	287,727	280,267	7,460	265,499
Benefits	68,589	94,374	87,306	7,068	69,897
Total personnel services	395,375	382,101	367,573	14,528	335,396
Commodities:					
Equipment	-	1,307	1,305	2	50
Other commodities	5,700	5,608	3,076	2,532	4,035
Total commodities	5,700	6,915	4,381	2,534	4,085
Contractual services:					
Professional services	27,780	27,387	27,131	256	-
Insurance	3,509	4,401	3,806	595	2,471
Utilities	600	1,050	612	438	534
Rentals	710	710	44	666	656
Travel expenditure	3,600	2,151	2,149	2	2,914
Training and education	1,110	1,800	1,800	-	1,355
Other contractual services	300,757	311,876	303,113	8,763	262,596
Total contractual services	338,066	349,375	338,655	10,720	270,526
Total public services	739,141	738,391	710,609	27,782	610,007
Capital outlay	-	750	193	557	-
Total expenditures	739,141	739,141	710,802	28,339	610,007
Excess (deficiency) of revenues over expenditures	(739,141)	(739,141)	(708,596)	30,545	(604,880)
Other Financing Sources					
Transfers in	739,141	739,141	739,141	-	682,044
Total other financing sources	739,141	739,141	739,141	-	682,044
Net change in fund balance	$ -	$ -	30,545	$ 30,545	77,164
Fund Balance, Beginning			77,164		-
Fund Balance, Ending			$ 107,709		$ 77,164

DuPage County, Illinois

Nonmajor Governmental Funds

Debt Service Funds (Budgeted Funds Only)

Special Assessment Debt - Water/Sewer System Projects - This fund was established to account for pledged property tax revenue and the payment of principal, interest, fiscal agent fees, and other costs on the Special Service Area (SSA) Bonds for which the County is obligated in some manner. The bonds were issued to finance various water/sewer system projects within local tax districts. The local property taxes, while limited to property within the SSA, are unlimited as to rate and amount and are in addition to any other taxes levied against property within the SSA.

2010 A&B Taxable General Obligation Bonds (Alternate Revenue Source - Recovery Zone Economic Development Bonds and Build America Bonds-Direct Payment) - This fund was established to account for pledged sales tax revenue and payment of principal, interest, and fiscal agent fees on the Taxable General Obligation Bonds. The bonds were issued to finance a portion of the acquisition, construction, and installation costs of various improvement projects throughout the County.

2015B General Obligation Refunding Bonds - Drainage Project (Alternate Revenue Source) - This fund was established to account for pledged sales tax revenue and payment of principal, interest, and fiscal agent fees on the General Obligation Refunding Bonds. The bonds were issued to do a current refunding of the outstanding General Obligation (Alternate Revenue Source - Drainage Project) Refunding Bonds, Series 2005.

2016 General Obligation Refunding Bonds - Courthouse Project (Limited Tax) - This fund was established to account for pledged property tax revenue and payment of principal and interest on the General Obligation Refunding Bonds. The bonds were issued to do a current refunding of the outstanding Limited Tax General Obligation Refunding Bonds (Courthouse Project), Series 2006.

2017 General Obligation Debt Certificates - This fund was established to account for lease payments and various cost reimbursements from DuPage Public Safety Communications (DU-COMM) and payment of principal and interest on the General Obligation Debt Certificates. The bonds were issued to finance a portion of the construction and equipment costs of the new 9-1-1 facility.

2009 General Obligation Bonds - Special Service Area #34 Project (Limited Tax Certificates of Indebtedness - Hobson Valley) - This fund was established to account for pledged local property tax revenue and payment of principal, interest, and fiscal agent fees on the General Obligation Bonds. The bonds were issued to finance the construction, operation, and installation of a water supply system in Hobson Valley-Special Service Area #34. (Budget accounted for in - Special Assessment Debt - Water/Sewer System Projects).

DuPage County, Illinois

Combining Balance Sheet -
Debt Service Funds - Nonmajor Governmental Funds
November 30, 2024

	Special Assessment Debt - Water/Sewer System Projects Fund	1993 General Obligation Refunding Bonds - Jail Project Fund	1993 General Obligation Refunding Bonds - Stormwater Project Fund	2010 A&B Taxable General Obligation Bonds Fund	2015B General Obligation Refunding Bonds - Drainage Project Fund	2016 General Obligation Refunding Bonds - Courthouse Project Fund	2017 General Obligation Debt Certificates Fund	2009 General Obligation Bonds - Special Service Area #34 Project Fund	Total Nonmajor Debt Service Funds
Assets									
Cash and investments	$ 413,980	$ 28,123	$ 10,287	$ 86,446	$ 1,729,696	$ 4,585,766	$ 4	$ 162,683	$ 7,016,985
Receivables									
Taxes	423,415	-	-	-	-	3,689,960	-	142,740	4,256,115
Interest	3,187	183	67	562	11,243	-	-	1,051	16,293
Due from other funds	82,830	-	-	-	-	-	-	-	82,830
Total assets	$ 923,412	$ 28,306	$ 10,354	$ 87,008	$ 1,740,939	$ 8,275,726	$ 4	$ 306,474	$ 11,372,223
Liabilities, Deferred Inflows of Resources and Fund Balances									
Liabilities									
Due to other	$ 550	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 550
Total liabilities	550	-	-	-	-	-	-	-	550
Deferred Inflows of Resources									
Property taxes levied for a future period	420,413	-	-	-	-	3,652,418	-	142,740	4,215,571
Total deferred inflows of resources	420,413	-	-	-	-	3,652,418	-	142,740	4,215,571
Fund Balances									
Restricted	502,449	28,306	10,354	87,008	1,740,939	4,623,308	4	163,734	7,156,102
Total fund balances	502,449	28,306	10,354	87,008	1,740,939	4,623,308	4	163,734	7,156,102
Total liabilities, deferred inflows of resources and fund balances	$ 923,412	$ 28,306	$ 10,354	$ 87,008	$ 1,740,939	$ 8,275,726	$ 4	$ 306,474	$ 11,372,223

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Debt Service Funds - Nonmajor Governmental Funds
Year Ended November 30, 2024

	Special Assessment Debt - Water/Sewer System Projects Fund	1993 General Obligation Refunding Bonds - Jail Project Fund	1993 General Obligation Refunding Bonds - Stormwater Project Fund	2010 A&B Taxable General Obligation Bonds Fund	2015B General Obligation Refunding Bonds - Drainage Project Fund	2016 General Obligation Refunding Bonds - Courthouse Project Fund	2017 General Obligation Debt Certificates Fund	2009 General Obligation Bonds - Special Service Area #34 Project Fund	Total Nonmajor Debt Service Funds
Revenues									
Taxes:									
Property taxes	$ 419,892	$ -	$ -	$ -	$ -	$ 3,752,176	$ -	$ 145,291	$ 4,317,359
Intergovernmental revenue	-	-	-	-	-	-	689,118	-	689,118
Investment income	21,452	1,270	466	16,489	115,072	120,650	-	4,943	280,342
Miscellaneous	4,979	-	-	-	-	-	-	-	4,979
Total revenues	446,323	1,270	466	16,489	115,072	3,872,826	689,118	150,234	5,291,798
Expenditures									
Current:									
Public works	290,068	-	-	-	-	-	-	-	290,068
Debt service:									
Principal	100,000	-	-	4,880,000	1,405,000	2,685,000	570,000	110,000	9,750,000
Interest	39,188	-	-	3,114,810	55,387	930,875	119,118	31,913	4,291,291
Fiscal agent fees	550	-	-	1,200	550	-	-	550	2,850
Total expenditures	429,806	-	-	7,996,010	1,460,937	3,615,875	689,118	142,463	14,334,209
Excess (deficiency) of revenues over expenditures	16,517	1,270	466	(7,979,521)	(1,345,865)	256,951	-	7,771	(9,042,411)
Other Financing Sources (Uses)									
Transfers in	-	-	-	7,995,000	-	-	-	-	7,995,000
Total other financing sources (uses)	-	-	-	7,995,000	-	-	-	-	7,995,000
Net change in fund balances	16,517	1,270	466	15,479	(1,345,865)	256,951	-	7,771	(1,047,411)
Fund Balances, Beginning	485,932	27,036	9,888	71,529	3,086,804	4,366,357	4	155,963	8,203,513
Fund Balances, Ending	$ 502,449	$ 28,306	$ 10,354	$ 87,008	$ 1,740,939	$ 4,623,308	$ 4	$ 163,734	$ 7,156,102

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Special Assessment Debt - Water/Sewer System Projects Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes	$ 422,500	$ 422,500	$ 419,892	$ (2,608)	$ 423,982
Investment income	14,136	14,136	21,452	7,316	18,574
Miscellaneous	-	-	4,979	4,979	2,205
Total revenues	436,636	436,636	446,323	9,687	444,761
Expenditures					
Public works:					
Contractual services:					
Other contractual services	286,000	291,245	290,068	1,177	284,824
Total public works	286,000	291,245	290,068	1,177	284,824
Debt service:					
Principal	100,000	100,000	100,000	-	95,000
Interest	40,000	40,000	39,188	812	42,649
Fiscal agent fees	650	650	550	100	550
Total debt service	140,650	140,650	139,738	912	138,199
Total expenditures	426,650	431,895	429,806	2,089	423,023
Net change in fund balance	$ 9,986	$ 4,741	16,517	$ 11,776	21,738
Fund Balance, Beginning			485,932		464,194
Fund Balance, Ending			$ 502,449		$ 485,932

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
1993 General Obligation Refunding Bonds - Jail Project Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ 834	$ 834	$ 1,270	$ 436	$ 1,006
Total revenues	834	834	1,270	436	1,006
Expenditures					
Total expenditures	-	-	-	-	-
Net change in fund balance	$ 834	$ 834	1,270	$ 436	1,006
Fund Balance, Beginning			27,036		26,030
Fund Balance, Ending			$ 28,306		$ 27,036

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
1993 General Obligation Refunding Bonds - Stormwater Project Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ 305	$ 305	$ 466	$ 161	$ 367
Total revenues	305	305	466	161	367
Expenditures					
Total expenditures	-	-	-	-	-
Net change in fund balance	$ 305	$ 305	466	$ 161	367
Fund Balance, Beginning			9,888		9,521
Fund Balance, Ending			$ 10,354		$ 9,888

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
2010 A&B Taxable General Obligation Bonds Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ 27,378	$ 27,378	$ 16,489	$ (10,889)	$ 26,958
Total revenues	27,378	27,378	16,489	(10,889)	26,958
Expenditures					
Debt service:					
Principal	4,880,000	4,880,000	4,880,000	-	4,670,000
Interest	3,114,820	3,114,820	3,114,810	10	3,323,651
Fiscal agent fees	1,500	1,500	1,200	300	1,100
Total debt service	7,996,320	7,996,320	7,996,010	310	7,994,751
Total expenditures	7,996,320	7,996,320	7,996,010	310	7,994,751
Excess (deficiency) of revenues over expenditures	(7,968,942)	(7,968,942)	(7,979,521)	(10,579)	(7,967,793)
Other Financing Sources					
Transfers in	7,995,000	7,995,000	7,995,000	-	7,993,651
Total other financing sources	7,995,000	7,995,000	7,995,000	-	7,993,651
Net change in fund balance	$ 26,058	$ 26,058	15,479	$ (10,579)	25,858
Fund Balance, Beginning			71,529		45,671
Fund Balance, Ending			$ 87,008		$ 71,529

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
2015B General Obligation Refunding Bonds - Drainage Project Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ 117,433	$ 117,433	$ 115,072	$ (2,361)	$ 147,550
Expenditures					
Debt service:					
Principal	1,405,000	1,405,000	1,405,000	-	1,385,000
Interest	55,390	55,390	55,387	3	82,256
Fiscal agent fees	750	750	550	200	550
Total debt service	1,461,140	1,461,140	1,460,937	203	1,467,806
Total expenditures	1,461,140	1,461,140	1,460,937	203	1,467,806
Net change in fund balance	$ (1,343,707)	$ (1,343,707)	(1,345,865)	$ (2,158)	(1,320,256)
Fund Balance, Beginning			3,086,804		4,407,060
Fund Balance, Ending			$ 1,740,939		$ 3,086,804

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
2016 General Obligation Refunding Bonds - Courthouse Project Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes	$ 3,683,000	$ 3,683,000	$ 3,752,176	$ 69,176	$ 3,757,550
Investment income	3,000	3,000	120,650	117,650	122,162
Total revenues	3,686,000	3,686,000	3,872,826	186,826	3,879,712
Expenditures					
Debt service:					
Principal	2,685,000	2,685,000	2,685,000	-	2,555,000
Interest	930,880	930,880	930,875	5	1,061,875
Fiscal agent fees	3,000	3,000	-	3,000	-
Total debt service	3,618,880	3,618,880	3,615,875	3,005	3,616,875
Total expenditures	3,618,880	3,618,880	3,615,875	3,005	3,616,875
Net change in fund balance	$ 67,120	$ 67,120	256,951	$ 189,831	262,837
Fund Balance, Beginning			4,366,357		4,103,520
Fund Balance, Ending			$ 4,623,308		$ 4,366,357

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
2017 General Obligation Debt Certificates Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 689,120	$ 689,120	$ 689,118	$ (2)	$ 688,891
Expenditures					
Debt service:					
Principal	570,000	570,000	570,000	-	555,000
Interest	119,120	119,220	119,118	102	133,891
Total debt service	689,120	689,220	689,118	102	688,891
Total expenditures	689,120	689,220	689,118	102	688,891
Net change in fund balance	$ 1	$ (99)	-	$ 99	-
Fund Balance, Beginning			4		4
Fund Balance, Ending			$ 4		$ 4

DuPage County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
2009 General Obligation Bonds - Special Service Area #34 Project Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Taxes	$ 142,000	$ 142,000	$ 145,291	$ 3,291	$ 145,229
Investment income	2,344	2,344	4,943	2,599	3,437
Total revenues	144,344	144,344	150,234	5,890	148,666
Expenditures					
Debt service:					
Principal	110,000	110,000	110,000	-	110,000
Interest	31,915	31,915	31,913	2	36,588
Fiscal agent fees	750	750	550	200	550
Total debt service	142,665	142,665	142,463	202	147,138
Total expenditures	142,665	142,665	142,463	202	147,138
Net change in fund balance	$ 1,679	$ 1,679	7,771	$ 6,092	1,528
Fund Balance, Beginning			155,963		154,435
Fund Balance, Ending			$ 163,734		$ 155,963

DuPage County, Illinois

Nonmajor Governmental Funds

Capital Projects Funds (Budgeted Funds Only)

2011 General Obligation Refunding Bonds - Drainage Project Fund - This fund was established to account for 2011 General Obligation Refunding Bond - Drainage Project funding from initial debt obligations.

Highway Impact Fees Administration - This fund was established to account for County-assessed highway fees received and expenditures made for administrative costs of construction and maintenance of highways, sidewalks, and paths.

Highway Impact Fee Service Areas 1 through 9 - These funds were established to account for County assessed highway fees received and expenditures made for improvements and/or expansion of the transportation infrastructure within the service areas.

County Infrastructure - This fund was established to account for subsidies received from the General Fund, as determined by the County Board, and expenses incurred on County Infrastructure projects for Transportation, Drainage Construction, Facilities Management, Information Technology, and/or Security.

Special Service Area #35 Lakes of Royce Renaissance Fund - This fund was established to account for Special Service Area #35 - Lakes of Royce Renaissance available funding from initial debt obligations.

Special Service Area#38 Nelson Highview Fund - This fund was established to account for Special Service Area #38 - Nelson Highview available funding from initial debt obligations.

Health Department Infrastructure - This fund was established to account for the funding and costs incurred on capital projects. The Board of Health determines the capital projects needed to preserve, build, or improve the Health Department's infrastructure.

DuPage County, Illinois

Combining Balance Sheet -
Capital Projects Funds - Nonmajor Governmental Funds
November 30, 2024

	2011 General Obligation Refunding Bonds - Drainage Project Fund	Highway Impact Fees Administration Fund	Highway Impact Fee Service Area 1 Fund	Highway Impact Fee Service Area 2 Fund	Highway Impact Fee Service Area 3 Fund	Highway Impact Fee Service Area 4 Fund	Highway Impact Fee Service Area 5 Fund	Highway Impact Fee Service Area 6 Fund	Highway Impact Fee Service Area 7 Fund	Highway Impact Fee Service Area 8 Fund
Assets										
Cash and investments	$ 38,992	$ 119,766	$ 413,180	$ 1,302,298	$ 900,918	$ 1,288,509	$ 337,462	$ 526,681	$ 644,888	$ 414,244
Receivables:										
Interest	253	775	2,686	8,465	5,856	7,985	2,194	3,423	4,253	2,693
Other	-	-	-	-	-	-	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-
Total assets	$ 39,245	$ 120,541	$ 415,866	$ 1,310,763	$ 906,774	$ 1,296,494	$ 339,656	$ 530,104	$ 649,141	$ 416,937
Liabilities, Deferred Inflows of Resources and Fund Balances										
Liabilities										
Accounts payable	$ -	$ 1,473	$ 5,732	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Retainage payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	60,000	-	-	-	-
Total liabilities	-	1,473	5,732	-	-	60,000	-	-	-	-
Deferred Inflows of Resources										
Unavailable intergovernmental revenue	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-	-
Fund Balances										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	39,245	119,068	410,134	1,310,763	906,774	1,236,494	339,656	530,104	649,141	416,937
Committed	-	-	-	-	-	-	-	-	-	-
Total fund balances	39,245	119,068	410,134	1,310,763	906,774	1,236,494	339,656	530,104	649,141	416,937
Total liabilities and fund balances	$ 39,245	$ 120,541	$ 415,866	$ 1,310,763	$ 906,774	$ 1,296,494	$ 339,656	$ 530,104	$ 649,141	$ 416,937

	Highway Impact Fee Service Area 9 Fund	County Infrastructure Fund	Special Service Area #35 Lakes of Royce Renaissance Fund	Special Service Area #38 Nelson Highview Fund	Health Department Infrastructure Fund	Total Nonmajor Capital Projects Funds
Assets						
Cash and investments	$ 531,495	$ 47,108,084	$ 190,277	$ 3,023	$ 18,336,718	$ 72,156,535
Receivables:						
Interest	3,455	227,357	1,237	20	-	270,652
Other	-	592,510	-	-	-	592,510
Accounts, net of allowance for doubtful accounts	-	-	-	-	90,386	90,386
Due from federal, state and other governmental units	-	750,000	-	-	-	750,000
Prepaid items	-	74,712	-	-	-	74,712
Total assets	$ 534,950	$ 48,752,663	$ 191,514	$ 3,043	$ 18,427,104	$ 73,934,795
Liabilities, Deferred Inflows of Resources and Fund Balances						
Liabilities						
Accounts payable	$ -	$ 3,007,535	$ -	$ -	$ -	$ 3,014,740
Retainage payable	-	281,109	-	-	-	281,109
Due to other funds	-	217	-	-	-	60,217
Total liabilities	-	3,288,861	-	-	-	3,356,066
Deferred Inflows of Resources						
Unavailable intergovernmental revenue	-	750,000	-	-	-	750,000
Total deferred inflows of resources	-	750,000	-	-	-	750,000
Fund Balances						
Nonspendable	-	74,712	-	-	-	74,712
Restricted	534,950	-	191,514	3,043	-	6,687,823
Committed	-	44,639,090	-	-	18,427,104	63,066,194
Total fund balances	534,950	44,713,802	191,514	3,043	18,427,104	69,828,729
Total liabilities and fund balances	$ 534,950	$ 48,752,663	$ 191,514	$ 3,043	$ 18,427,104	$ 73,934,795

DuPage County, Illinois

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances -
Capital Projects Funds - Nonmajor Governmental Funds
Year Ended November 30, 2024

	2011 General Obligation Refunding Bonds - Drainage Project Fund	Highway Impact Fees Administration Fund	Highway Impact Fee Service Area 1 Fund	Highway Impact Fee Service Area 2 Fund	Highway Impact Fee Service Area 3 Fund	Highway Impact Fee Service Area 4 Fund	Highway Impact Fee Service Area 5 Fund	Highway Impact Fee Service Area 6 Fund	Highway Impact Fee Service Area 7 Fund	Highway Impact Fee Service Area 8 Fund
Revenues										
Intergovernmental revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Investment income	1,760	5,504	22,045	58,814	40,687	57,823	15,241	23,786	29,929	18,708
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total revenues	1,760	5,504	22,045	58,814	40,687	57,823	15,241	23,786	29,929	18,708
Expenditures										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Highways, streets and bridges	-	5,919	-	-	-	-	-	-	-	-
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	92,415	-	-	60,000	-	-	18,691	-
Total expenditures	-	5,919	92,415	-	-	60,000	-	-	18,691	-
Excess (deficiency) of revenues over expenditures	1,760	(415)	(70,370)	58,814	40,687	(2,177)	15,241	23,786	11,238	18,708
Other Financing Sources (Uses)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	1,760	(415)	(70,370)	58,814	40,687	(2,177)	15,241	23,786	11,238	18,708
Fund Balances, Beginning	37,485	119,483	480,504	1,251,949	866,087	1,238,671	324,415	506,318	637,903	398,229
Fund Balances, Ending	$ 39,245	$ 119,068	$ 410,134	$ 1,310,763	$ 906,774	$ 1,236,494	$ 339,656	$ 530,104	$ 649,141	$ 416,937

	Highway Impact Fee Service Area 9 Fund	County Infrastructure Fund	Special Service Area #35 Lakes of Royce Renaissance Fund	Special Service Area #38 Nelson Highview Fund	Health Department Infrastructure Fund	Total Nonmajor Capital Projects Funds
Revenues						
Intergovernmental revenue	$ -	$ 71,736	$ -	$ -	$ -	$ 71,736
Investment income	24,003	1,743,145	8,593	137	813,323	2,863,498
Miscellaneous	-	642,511	-	-	-	642,511
Total revenues	24,003	2,457,392	8,593	137	813,323	3,577,745
Expenditures						
Current:						
General government	-	137,697	-	-	-	137,697
Public safety	-	1,690,853	-	-	-	1,690,853
Highways, streets and bridges	-	-	-	-	-	5,919
Debt service:						
Principal	-	921,452	-	-	-	921,452
Interest	-	144,584	-	-	-	144,584
Capital outlay	-	10,144,137	-	-	-	10,315,243
Total expenditures	-	13,038,723	-	-	-	13,215,748
Excess (deficiency) of revenues over expenditures	24,003	(10,581,331)	8,593	137	813,323	(9,638,003)
Other Financing Sources (Uses)						
Transfers in	-	12,380,000	-	-	-	12,380,000
Sale of capital assets	-	148,416	-	-	-	148,416
Total other financing sources (uses)	-	12,528,416	-	-	-	12,528,416
Net change in fund balances	24,003	1,947,085	8,593	137	813,323	2,890,413
Fund Balances, Beginning	510,947	42,766,717	182,921	2,906	17,613,781	66,938,316
Fund Balances, Ending	$ 534,950	$ 44,713,802	$ 191,514	$ 3,043	$ 18,427,104	$ 69,828,729

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
2011 General Obligation Refunding Bonds - Drainage Project Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ 1,156	$ 1,156	$ 1,760	$ 604	$ 1,396
Total revenues	1,156	1,156	1,760	604	1,396
Expenditures					
Total expenditures	-	-	-	-	-
Net change in fund balance	$ 1,156	$ 1,156	1,760	$ 604	1,396
Fund Balance, Beginning			37,485		36,089
Fund Balance, Ending			$ 39,245		$ 37,485

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Highway Impact Fees Administration Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ -	$ -	$ -	$ -	$ 13,232
Investment income	3,743	3,743	5,504	1,761	4,377
Total revenues	3,743	3,743	5,504	1,761	17,609
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Professional services	30,000	30,000	-	30,000	-
Other contractual services	11,250	11,250	5,919	5,331	5,969
Total contractual services	41,250	41,250	5,919	35,331	5,969
Total highways, streets and bridges	41,250	41,250	5,919	35,331	5,969
Total expenditures	41,250	41,250	5,919	35,331	5,969
Net change in fund balance	$ (37,507)	$ (37,507)	(415)	$ 37,092	11,640
Fund Balance, Beginning			119,483		107,843
Fund Balance, Ending			$ 119,068		$ 119,483

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Highway Impact Fee Service Area 1 Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ -	$ -	$ -	$ -	$ 7,906
Investment income	14,810	14,810	22,045	7,235	17,783
Total revenues	14,810	14,810	22,045	7,235	25,689
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	10,000	10,000	-	10,000	-
Total highway, streets and bridges	10,000	10,000	-	10,000	-
Capital outlay	150,000	150,000	92,415	57,585	-
Total expenditures	160,000	160,000	92,415	67,585	-
Net change in fund balance	$ (145,190)	$ (145,190)	(70,370)	$ 74,820	25,689
Fund Balance, Beginning			480,504		454,815
Fund Balance, Ending			$ 410,134		$ 480,504

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Highway Impact Fee Service Area 2 Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ -	$ -	$ -	$ -	$ 26,026
Investment income	38,588	38,588	58,814	20,226	46,298
Total revenues	38,588	38,588	58,814	20,226	72,324
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	10,000	10,000	-	10,000	1,129
Total highways, streets and bridges	10,000	10,000	-	10,000	1,129
Capital outlay	164,000	164,000	-	164,000	-
Total expenditures	174,000	174,000	-	174,000	1,129
Net change in fund balance	$ (135,412)	$ (135,412)	58,814	$ 194,226	71,195
Fund Balance, Beginning			1,251,949		1,180,754
Fund Balance, Ending			$ 1,310,763		$ 1,251,949

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Highway Impact Fee Service Area 3 Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ -	$ -	$ -	$ -	$ 8,168
Investment income	26,695	26,695	40,687	13,992	32,126
Total revenues	26,695	26,695	40,687	13,992	40,294
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	10,000	10,000	-	10,000	-
Total highways, streets and bridges	10,000	10,000	-	10,000	-
Capital outlay	89,000	89,000	-	89,000	-
Total expenditures	99,000	99,000	-	99,000	-
Net change in fund balance	$ (72,305)	$ (72,305)	40,687	$ 112,992	40,294
Fund Balance, Beginning			866,087		825,793
Fund Balance, Ending			$ 906,774		$ 866,087

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Highway Impact Fee Service Area 4 Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ -	$ -	$ -	$ -	$ 12,942
Investment income	43,994	43,994	57,823	13,829	52,589
Total revenues	43,994	43,994	57,823	13,829	65,531
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	10,000	10,000	-	10,000	188,325
Total highways, streets and bridges	10,000	10,000	-	10,000	188,325
Capital outlay	-	200,000	60,000	140,000	-
Total expenditures	10,000	210,000	60,000	150,000	188,325
Net change in fund balance	$ 33,994	$ (166,006)	(2,177)	$ 163,829	(122,794)
Fund Balance, Beginning			1,238,671		1,361,465
Fund Balance, Ending			$ 1,236,494		$ 1,238,671

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Highway Impact Fee Service Area 5 Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ -	$ -	$ -	$ -	$ 38,001
Investment income	9,999	9,999	15,241	5,242	11,872
Total revenues	9,999	9,999	15,241	5,242	49,873
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	10,000	10,000	-	10,000	-
Total highways, streets and bridges	10,000	10,000	-	10,000	-
Capital outlay	39,000	39,000	-	39,000	22,101
Total expenditures	49,000	49,000	-	49,000	22,101
Net change in fund balance	$ (39,001)	$ (39,001)	15,241	$ 54,242	27,772
Fund Balance, Beginning			324,415		296,643
Fund Balance, Ending			$ 339,656		$ 324,415

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Highway Impact Fee Service Area 6 Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ -	$ -	$ -	$ -	$ 136
Investment income	15,606	15,606	23,786	8,180	18,842
Total revenues	15,606	15,606	23,786	8,180	18,978
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	10,000	10,000	-	10,000	-
Total highways, streets and bridges	10,000	10,000	-	10,000	-
Capital outlay	151,000	151,000	-	151,000	-
Total expenditures	161,000	161,000	-	161,000	-
Net change in fund balance	$ (145,394)	$ (145,394)	23,786	$ 169,180	18,978
Fund Balance, Beginning			506,318		487,340
Fund Balance, Ending			$ 530,104		$ 506,318

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Highway Impact Fee Service Area 7 Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ -	$ -	$ -	$ -	$ 103,571
Investment income	19,662	19,662	29,929	10,267	22,268
Total revenues	19,662	19,662	29,929	10,267	125,839
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	10,000	10,000	-	10,000	-
Total highways, streets and bridges	10,000	10,000	-	10,000	-
Capital outlay	219,000	219,000	18,691	200,309	-
Total expenditures	229,000	229,000	18,691	210,309	-
Net change in fund balance	$ (209,338)	$ (209,338)	11,238	$ 220,576	125,839
Fund Balance, Beginning			637,903		512,064
Fund Balance, Ending			$ 649,141		$ 637,903

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Highway Impact Fee Service Area 8 Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ -	$ -	$ -	$ -	$ 10,555
Investment income	12,207	12,207	18,708	6,501	14,649
Total revenues	12,207	12,207	18,708	6,501	25,204
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	10,000	10,000	-	10,000	-
Total highways, streets and bridges	10,000	10,000	-	10,000	-
Capital outlay	364,858	364,858	-	364,858	-
Total expenditures	374,858	374,858	-	374,858	-
Net change in fund balance	$ (362,651)	$ (362,651)	18,708	$ 381,359	25,204
Fund Balance, Beginning			398,229		373,025
Fund Balance, Ending			$ 416,937		$ 398,229

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Highway Impact Fee Service Area 9 Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for services	$ -	$ -	$ -	$ -	$ 44,100
Investment income	15,749	15,749	24,003	8,254	18,432
Total revenues	15,749	15,749	24,003	8,254	62,532
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	10,000	10,000	-	10,000	1,312
Total highways, streets and bridges	10,000	10,000	-	10,000	1,312
Capital outlay	370,000	370,000	-	370,000	-
Total expenditures	380,000	380,000	-	380,000	1,312
Net change in fund balance	$ (364,251)	$ (364,251)	24,003	$ 388,254	61,220
Fund Balance, Beginning			510,947		449,727
Fund Balance, Ending			$ 534,950		$ 510,947

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
County Infrastructure Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental revenue	$ 750,000	$ 750,000	$ 71,736	$ (678,264)	$ -
Investment income	1,356,741	1,356,741	1,743,145	386,404	1,529,965
Miscellaneous	-	-	642,511	642,511	-
Total revenues	2,106,741	2,106,741	2,457,392	350,651	1,529,965
Expenditures					
General government:					
Contractual services:					
Professional services	912,500	851,965	-	851,965	93,425
Training and education	10,000	10,000	4,123	5,877	-
Other contractual services	8,468,770	7,309,142	133,574	7,175,568	327,534
Total contractual services	9,391,270	8,171,107	137,697	8,033,410	420,959
Total general government	9,391,270	8,171,107	137,697	8,033,410	420,959
Public safety:					
Commodities:					
Equipment	784,898	784,898	784,898	-	-
Total contractual services	784,898	784,898	784,898	-	-
Contractual services:					
Professional services	689,191	689,191	689,190	1	-
Other contractual services	216,765	216,765	216,765	-	-
Total contractual services	905,956	905,956	905,955	1	-
Total public safety	1,690,854	1,690,854	1,690,853	1	-
Debt service:					
Principal	-	-	921,452	(921,452)	767,679
Interest	-	-	144,584	(144,584)	314,926
Total debt service	-	-	1,066,036	(1,066,036)	1,082,605
Capital outlay	12,648,004	20,496,913	10,144,137	10,352,776	25,023,309
Total expenditures	23,730,128	30,358,874	13,038,723	17,320,151	26,526,873
Excess (deficiency) of revenues over expenditures	(21,623,387)	(28,252,133)	(10,581,331)	17,670,802	(24,996,908)
Other Financing Sources (Uses)					
Transfers in	35,000	12,380,000	12,380,000	-	15,409,791
Subscription issuance	-	-	-	-	2,976,197
Sale of capital assets	-	-	148,416	148,416	22,382
Total other financing sources (uses)	35,000	12,380,000	12,528,416	148,416	18,408,370
Net change in fund balance	$ (21,588,387)	$ (15,872,133)	1,947,085	$ 17,819,218	(6,588,538)
Fund Balance, Beginning			42,766,717		49,355,255
Fund Balance, Ending			$ 44,713,802		$ 42,766,717

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Special Service Area #35 Lakes of Royce Renaissance Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ 5,638	$ 5,638	$ 8,593	$ 2,955	$ 6,807
Total revenues	5,638	5,638	8,593	2,955	6,807
Expenditures					
Total expenditures	-	-	-	-	-
Net change in fund balance	$ 5,638	$ 5,638	8,593	$ 2,955	6,807
Fund Balance, Beginning			182,921		176,114
Fund Balance, Ending			$ 191,514		$ 182,921

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Special Service Area #38 Nelson Highview Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ 90	$ 90	$ 137	$ 47	$ 107
Total revenues	90	90	137	47	107
Expenditures					
Total expenditures	-	-	-	-	-
Net change in fund balance	$ 90	$ 90	137	$ 47	107
Fund Balance, Beginning			2,906		2,799
Fund Balance, Ending			$ 3,043		$ 2,906

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Health Department Infrastructure Fund
Year Ended November 30, 2024
With Comparative Actual Amounts for the Year Ended November 30, 2023

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	2024				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2023 Actual
Revenues					
Investment income	$ -	$ -	$ 813,323	$ 813,323	$ 556,017
Total revenues	-	-	813,323	813,323	556,017
Expenditures					
Capital outlay	10,000,000	10,000,000	-	10,000,000	-
Total expenditures	10,000,000	10,000,000	-	10,000,000	-
Excess (deficiency) of revenues over expenditures	(10,000,000)	(10,000,000)	813,323	10,813,323	556,017
Other Financing Sources					
Transfers in	-	-	-	-	6,625,149
Net change in fund balance	$ (10,000,000)	$ (10,000,000)	813,323	$ 10,813,323	7,181,166
Fund Balance, Beginning			17,613,781		10,432,615
Fund Balance, Ending			$ 18,427,104		$ 17,613,781

DuPage County, Illinois

Custodial Funds

County Collector

General - This fund was established to account for the collection and distribution of real estate taxes for the various taxing bodies within the County.

Bankruptcy Escrow - This fund was established to account for monies set aside for payment of taxes due from parties that have filed for bankruptcy.

County Treasurer

Escrow - This fund was established to account for monies placed in escrow, via court order, in probate cases when an heir is unknown or cannot be found.

Township Projects - This fund was established to account for receipt and disbursement of township Motor Fuel Tax monies.

Condemnation - This fund was established to hold monies, via court order, which represents compensation due to the property owner for pending resolution of condemnation proceedings.

Clerk of the Circuit Court

Clerk of the Circuit Court - This fund was established to account for the receipt and disbursement of fees collected in criminal traffic cases; the collection and subsequent refund, or forfeit, of bonds posted with the Court; and **the** civil fees collected and expended separate from criminal fees.

County Sheriff

Chancery Sales - This fund was established to account for transactions relating to the Sheriff's Office sale of foreclosed properties.

Inmate Special - This fund was established to account for the total of all transactions in accounts held for each inmate.

Arson Task Force - This fund was established to account for receipts and expenditures of monies by the Arson Task Force developed by municipalities to mutually assist in arson-related matters.

Federal Drug Traffic Seizure - This fund was established to account for collection and disbursement of legally seized funds. The funds are used for narcotic investigations, drug prevention, drug education and training as directed by Federal statutes.

Chancery Surplus - This fund was established to account for funds from sales of homes that have been foreclosed. The funds may be distributed to the property owner, or to a party with a lien on the property.

Inmate Sedentary - This fund was established as a holding account for the personal funds of an inactive inmate that are to be picked up by the inmate. An inmate's personal funds are held when an inmate is released after bookkeeping hours.

DuPage County, Illinois

Custodial Funds

Other Custodial Funds

County Clerk - This fund was established to account for transactions relating to the redemption of delinquent tax sale payments.

County Probation Department - This fund was established to account for transactions relating to amounts paid by offenders to their victims, as a condition of probation.

Care Center - Residents' - This fund was established to account for resident assets that are in the custody of the Center. These assets are to be used for the residents' personal expenditures.

Special Service Area #32-Riviera Court/Special Service Area #33-Judith Court - These funds were established to account for all resources received and used for a water supply system to be constructed and installed within the special service areas.

Special Service Area #26-Bruce Lake/Special Service Area #25-Westlands/Special Service Area #19-Glen Ellyn Woods - These funds were established to account for local property taxes, and payment of principal, interest, and agent fees on the 2013 Special Service Area Refunding Bonds. The bonds were issued to finance the construction and installation of a sanitary sewer system within the special service areas, and to pay the bond issuance costs.

Special Service Area #38-Nelson Highview - This fund was established to account for local property taxes, and payment of principal, interest, and agent fees on the 2012 Special Service Area Bonds. The bonds were issued to finance the construction and installation of a sanitary sewer system within the special service area; fund a debt service reserve; and to pay the issuance costs.

Anti-Crime Contribution Committee - This fund is used to account for receipt of fees collected in criminal cases, and disbursed to approved, and established, local anti-crime programs.

Rep Payee - This fund is used to account for and report the activity of the Rep Payee Account program facilitated by the Health Department.

DuPage County, Illinois

Combining Statement of Fiduciary Net Position -
Custodial Funds
November 30, 2024

	Collector General Fund	Bankruptcy Escrow Fund	Treasurer Escrow Fund	Township Projects Fund	Condemnation Fund	Clerk of the Circuit Court Fund	Chancery Sales Fund	Inmate Special Fund	Arson Task Force Fund	Federal Drug Traffic Seizure Fund
Assets										
Cash and investments	$ 39,512,379	$ 12,917	$ 1,423,750	$ 4,800,537	$ 781,454	$ 7,944,217	$ 2,472,200	$ 149,511	$ 3,908	$ 1
Receivables:										
Taxes	312,856,936	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	17,568	-	-	-	-
Other	-	-	-	-	-	23,051	-	-	-	-
Due from federal, state and other governmental units	-	-	-	263,159	-	-	-	-	-	-
Due from other	-	-	-	1,457	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-	-
Total assets	$ 352,369,315	$ 12,917	$ 1,423,750	$ 5,065,153	$ 781,454	$ 7,984,836	$ 2,472,200	$ 149,511	$ 3,908	$ 1
Liabilities and Net Position										
Liabilities										
Accounts payable	$ -	$ -	$ -	$ 33,455	$ -	$ -	$ -	$ -	$ -	$ -
Due to federal, state and other governmental units	343,524,515	-	-	-	-	-	-	-	-	-
Other liabilities	8,844,800	12,917	-	-	-	-	-	-	-	-
Total liabilities	352,369,315	12,917	-	33,455	-	-	-	-	-	-
Net Position										
Restricted for bond escrow	-	-	-	-	-	7,984,836	-	-	-	-
Restricted for public safety	-	-	1,423,750	-	781,454	-	2,472,200	-	3,908	1
Restricted for public services	-	-	-	-	-	-	-	-	-	-
Restricted for highways, streets and bridges	-	-	-	5,031,698	-	-	-	-	-	-
Restricted for judicial	-	-	-	-	-	-	-	-	-	-
Restricted for client activity	-	-	-	-	-	-	-	149,511	-	-
Restricted for debt service	-	-	-	-	-	-	-	-	-	-
Total net position	-	-	1,423,750	5,031,698	781,454	7,984,836	2,472,200	149,511	3,908	1
Total liabilities and net position	$ 352,369,315	$ 12,917	$ 1,423,750	$ 5,065,153	$ 781,454	$ 7,984,836	$ 2,472,200	$ 149,511	$ 3,908	$ 1

DuPage County, Illinois

Combining Statement of Fiduciary Net Position -
Custodial Funds
November 30, 2024

	Chancery Surplus Fund	Inmate Sedentary Fund	Money Laundering Seizure Fund	County Clerk Fund	County Probation Department Fund	Care Center Residents' Fund	Special Service Area #32, Riviera Court Fund	Special Service Area #33, Judith Court Fund	Special Service Area #26, Bruce Lake Fund	Special Service Area #25, Westlands Fund	Special Service Area Glen Ellyn Woods Fund
Assets											
Cash and investments	$ 2,423,722	$ 29,190	$ 2,181	$ 1,099,687	$ 56,268	$ 422,347	$ 23,838	$ 27,464	$ 42,669	$ 32,517	$ 42,129
Receivables:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-	-	-	-	-	-	-
Due from other	-	-	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-	-	-
Total assets	$ 2,423,722	$ 29,190	$ 2,181	$ 1,099,687	$ 56,268	$ 422,347	$ 23,838	$ 27,464	$ 42,669	$ 32,517	$ 42,129
Liabilities and Net Position											
Liabilities											
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to federal, state and other governmental units	-	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	(3,247)	-	-	-	-
Total liabilities	-	-	-	-	-	-	(3,247)	-	-	-	-
Net Position											
Restricted for bond escrow	-	-	-	-	-	-	-	-	-	-	-
Restricted for public safety	2,423,722	-	2,181	-	-	-	-	-	-	-	-
Restricted for public services	-	-	-	1,099,687	-	-	-	-	-	-	-
Restricted for highways, streets and bridges	-	-	-	-	-	-	-	-	-	-	-
Restricted for judicial	-	-	-	-	56,268	-	-	-	-	-	-
Restricted for client activity	-	29,190	-	-	-	422,347	-	-	-	-	-
Restricted for debt service	-	-	-	-	-	-	27,085	27,464	42,669	32,517	42,129
Total net position	2,423,722	29,190	2,181	1,099,687	56,268	422,347	27,085	27,464	42,669	32,517	42,129
Total liabilities and net position	$ 2,423,722	$ 29,190	$ 2,181	$ 1,099,687	$ 56,268	$ 422,347	$ 23,838	$ 27,464	$ 42,669	$ 32,517	$ 42,129

	Special Service Area #38, Nelson Highway Fund	Anti-Crime Contribution Committee Fund	Rep Payee Fund	Total Custodial Funds
Assets				
Cash and investments	$ 120,220	$ 779,851	$ 91,072	$ 62,294,029
Receivables:				
Taxes	-	-	-	312,856,936
Interest	-	-	-	17,568
Other	-	-	-	23,051
Due from federal, state and other governmental units	-	-	-	263,159
Due from other	550	-	-	2,007
Restricted cash	117,914	-	-	117,914
Total assets	$ 238,684	$ 779,851	$ 91,072	$ 375,574,664
Liabilities and Net Position				
Liabilities				
Accounts payable	$ -	$ -	$ -	$ 33,455
Due to federal, state and other governmental units	-	-	-	343,524,515
Other liabilities	3,247	-	-	8,857,717
Total liabilities	3,247	-	-	352,415,687
Net Position				
Restricted for bond escrow	-	-	-	7,984,836
Restricted for public safety	-	779,851	-	7,887,067
Restricted for public services	-	-	-	1,099,687
Restricted for highways, streets and bridges	-	-	-	5,031,698
Restricted for judicial	-	-	-	56,268
Restricted for client activity	-	-	91,072	692,120
Restricted for debt service	235,437	-	-	407,301
Total net position	235,437	779,851	91,072	23,158,977
Total liabilities and net position	$ 238,684	$ 779,851	$ 91,072	$ 375,574,664

DuPage County, Illinois

Combining Statement of Changes in Fiduciary Net Position -
Custodial Funds
Year Ended November 30, 2024

	Collector General Fund	Bankruptcy Escrow Fund	Treasurer Escrow Fund	Township Projects Fund	Condemnation Fund	Clerk of the Circuit Court Fund	Chancery Sales Fund	Inmate Special Fund	Arson Task Force Fund	Federal Drug Traffic Seizure Fund
Additions										
Property tax and related item collections	$ 3,347,001,997	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental revenue	-	-	-	943,494	8,897,639	-	-	-	-	997
Charges for services	-	-	-	-	-	-	-	-	-	-
Clerk of the Circuit Court deposits	-	-	-	-	-	13,307,274	-	-	-	-
Collections for estate	-	-	379,623	-	-	-	24,623,832	-	-	-
Fund participant deposits	-	-	-	-	-	-	-	3,050,270	-	-
Investment income	-	-	72,892	235,977	45,363	-	-	-	-	-
Client contributions	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	1,000	-
Total additions	3,347,001,997	-	452,515	1,179,471	8,943,002	13,307,274	24,623,832	3,050,270	1,000	997
Deductions										
Property taxes and related items distributed to other governments	3,347,001,997	-	-	-	-	-	-	-	-	-
Funds released, estate settlements	-	-	296,302	-	-	-	25,910,640	-	-	-
Infrastructure repairs and maintenance	-	-	-	442,790	-	-	-	-	-	-
Condemnations	-	-	-	-	9,431,689	-	-	-	-	-
Court collections to other governmental units and agencies	-	-	-	-	-	18,920,067	-	-	-	-
Reimbursement to or on behalf of fund participants	-	-	-	-	-	-	-	3,009,377	-	-
Client distributions	-	-	-	-	-	-	-	-	-	-
Other deductions	-	-	-	-	-	-	-	-	540	2,482
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-	-	-
Total deductions	3,347,001,997	-	296,302	442,790	9,431,689	18,920,067	25,910,640	3,009,377	540	2,482
Change in net position	-	-	156,213	736,681	(488,687)	(5,612,793)	(1,286,808)	40,893	460	(1,485)
Net Position, Beginning	-	-	1,267,537	4,295,017	1,270,141	13,597,629	3,759,008	108,618	3,448	1,486
Net Position, Ending	$ -	$ -	$ 1,423,750	$ 5,031,698	$ 781,454	$ 7,984,836	$ 2,472,200	$ 149,511	$ 3,908	$ 1

DuPage County, Illinois

Combining Statement of Changes in Fiduciary Net Position -
Custodial Funds
Year Ended November 30, 2024

	Chancery Surplus Fund	Inmate Sedentary Fund	Money Laundering Seizure Fund	County Clerk Fund	County Probation Department Fund	Care Center Residents' Fund	Special Service Area #32, Riviera Court Fund	Special Service Area #33, Judith Court Fund	Special Service Area #26, Bruce Lake Fund	Special Service Area #25, Westlands Fund	Special Service Area Glen Ellyn Woods Fund
Additions											
Property tax and related item collections	$ -	$ -	$ -	$ 20,983,690	$ -	$ -	$ 22,896	$ 26,699	$ -	$ -	$ -
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Clerk of the Circuit Court deposits	-	-	-	-	-	-	-	-	-	-	-
Collections for estate	3,090,665	-	-	-	-	-	-	-	-	-	-
Fund participant deposits	-	26,627	-	-	-	3,138,590	-	-	-	-	-
Investment income	-	-	-	9,269	-	-	1,260	1,466	2,230	1,700	2,202
Client contributions	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	2,181	-	-	-	-	-	-	-	-
Total additions	3,090,665	26,627	2,181	20,992,959	-	3,138,590	24,156	28,165	2,230	1,700	2,202
Deductions											
Property taxes and related items distributed to other governments	-	-	-	-	-	-	23,544	27,461	-	-	-
Funds released, estate settlements	3,289,760	-	-	20,980,912	-	-	-	-	-	-	-
Infrastructure repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Condemnations	-	-	-	-	-	-	-	-	-	-	-
Court collections to other governmental units and agencies	-	-	-	-	-	-	-	-	-	-	-
Reimbursement to or on behalf of fund participants	-	33,877	-	-	-	3,112,006	-	-	-	-	-
Client distributions	-	-	-	-	-	-	-	-	-	-	-
Other deductions	-	-	-	-	-	-	-	-	-	-	-
Debt service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-	-	-	-
Total deductions	3,289,760	33,877	-	20,980,912	-	3,112,006	23,544	27,461	-	-	-
Change in net position	(199,095)	(7,250)	2,181	12,047	-	26,584	612	704	2,230	1,700	2,202
Net Position, Beginning	2,622,817	36,440	-	1,087,640	56,268	395,763	26,473	26,760	40,439	30,817	39,927
Net Position, Ending	$ 2,423,722	$ 29,190	$ 2,181	$ 1,099,687	$ 56,268	$ 422,347	$ 27,085	$ 27,464	$ 42,669	$ 32,517	$ 42,129

Combining Statement of Changes in Fiduciary Net Position -
Custodial Funds
Year Ended November 30, 2024

	Special Service Area #38, Nelson Highway Fund	Anti-Crime Contribution Committee Fund	Rep Payee Fund	Total Custodial Funds
Additions				
Property tax and related item collections	$ 118,905	$ -	$ -	$ 3,368,154,187
Intergovernmental revenue	-	-	-	9,842,130
Charges for services	-	241,607	-	241,607
Clerk of the Circuit Court deposits	-	-	-	13,307,274
Collections for estate	-	-	-	28,094,120
Fund participant deposits	-	-	-	6,215,487
Investment income	2,769	-	-	375,128
Client contributions	-	-	826,855	826,855
Miscellaneous	-	-	-	3,181
Total additions	121,674	241,607	826,855	3,427,059,969
Deductions				
Property taxes and related items distributed to other governments	-	-	-	3,347,053,002
Funds released, estate settlements	-	-	-	50,477,614
Infrastructure repairs and maintenance	-	-	-	442,790
Condemnations	-	-	-	9,431,689
Court collections to other governmental units and agencies	-	-	-	18,920,067
Reimbursement to or on behalf of fund participants	-	-	-	6,155,260
Client distributions	-	-	805,612	805,612
Other deductions	-	136,065	-	139,087
Debt service:				
Principal	85,000	-	-	85,000
Interest	27,748	-	-	27,748
Fiscal agent fees	550	-	-	550
Total deductions	113,298	136,065	805,612	3,433,538,419
Change in net position	8,376	105,542	21,243	(6,478,450)
Net Position, Beginning	227,061	674,309	69,829	29,637,427
Net Position, Ending	$ 235,437	$ 779,851	$ 91,072	$ 23,158,977

DUPAGE COUNTY, ILLINOIS

STATISTICAL SECTION
Table of Contents
November 30, 2024

The information in this section is not covered by the Independent Auditors' Report, but is presented as supplemental data for the benefit of the readers of the annual comprehensive financial report. The objectives of statistical section information are to provide financial statement users with additional historical perspective, context and detail to assist in using the information in the financial statements, notes to financial statements, and required supplementary information to better understand and assess DuPage County's overall financial health.

Contents Page

Financial Trends 247

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity 252

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity 262

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information 267

These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place.

Operating Information 270

These schedules contain information about the County's service and resources to help the reader understand how the County's financial information relates to the services the Government provides and the activities it performs.

Required Information for Continuing Disclosure Undertaking 274

These schedules contain information required for the Continuing Disclosure Undertaking related to the Water and Sewerage Revenue Bonds.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

DUPAGE COUNTY, ILLINOIS

Net Position by Component
Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018**	2017	2016	2015*
Governmental Activities										
Net investment in capital assets	$ 743,847,620	$ 709,285,253	$ 680,587,566	$ 666,951,275	$ 638,064,512	$ 619,465,983	$ 625,742,940	$ 623,679,077	$ 594,352,186	$ 580,627,647
Restricted	249,715,101	219,419,310	278,797,661	171,132,386	138,821,158	119,107,806	121,522,721	125,852,706	119,486,253	117,600,829
Unrestricted (deficit)	235,149,013	182,552,399	82,206,672	67,237,444	(1,128,385)	(17,426,703)	(32,145,346)	(16,040,312)	5,785,430	13,330,169
Subtotal Governmental Activities Net Assets	1,228,711,734	1,111,256,962	1,041,591,899	905,321,105	775,757,285	721,147,086	715,120,315	733,491,471	719,623,869	711,558,645
Business-Type Activities										
Net investment in capital assets	97,910,195	90,368,643	89,621,351	86,450,854	84,070,846	82,703,972	82,089,431	75,994,928	75,094,490	75,103,186
Restricted	3,117,565	3,826,464	7,013,861	5,021,684	5,248,649	5,485,069	5,724,817	7,731,597	7,940,808	8,154,946
Unrestricted	26,360,613	22,114,205	16,012,660	14,750,130	10,063,184	7,993,387	6,980,923	7,389,534	7,689,370	7,739,008
Subtotal Business-Type Activities Net Assets	127,388,373	116,309,312	112,647,872	106,222,668	99,382,679	96,182,428	94,795,171	91,116,059	90,724,668	90,997,140
Primary Government										
Net investment in capital assets	841,757,815	799,653,896	770,208,917	753,402,129	722,135,358	702,169,955	707,832,371	699,674,005	669,446,676	655,730,833
Restricted	252,832,666	223,245,774	285,811,522	176,154,070	144,069,807	124,592,875	127,247,538	133,584,303	127,427,061	125,755,775
Unrestricted (deficit)	261,509,626	204,666,604	98,219,332	81,987,574	8,934,799	(9,433,316)	(25,164,423)	(8,650,778)	13,474,800	21,069,177
Total Primary Government Net Position	$ 1,356,100,107	$ 1,227,566,274	$ 1,154,239,771	$ 1,011,543,773	$ 875,139,964	$ 817,329,514	$ 809,915,486	$ 824,607,530	$ 810,348,537	$ 802,555,785

Notes:
*Beginning in 2015, the County implemented GASB 68 which resulted in the inclusion of a net pension liability.
**Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a total OPEB liability.

DUPAGE COUNTY, ILLINOIS

Changes In Net Position
Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019
Expenses						
Governmental Activities:						
General Government	$ 121,994,919	$ 79,369,781	$ 94,703,813	$ 80,076,987	$ 155,105,901	$ 64,073,128
Health and Public Safety	165,018,137	199,878,925	143,629,596	178,575,832	171,495,220	160,370,723
Highways, Streets and Bridges	60,997,883	63,036,486	52,317,089	50,718,903	49,599,473	43,969,886
Public Services	41,419,991	44,171,625	56,444,090	62,807,278	34,458,021	37,170,672
Judicial	65,939,817	69,911,502	49,677,177	48,681,317	48,049,084	58,961,818
Public Works	2,058,323	285,626	304,175	7,865,135	382,447	451,399
Educational Services	1,301,647	1,479,055	1,028,674	441,798	1,129,381	1,041,669
Conservation and Recreation	456,928	9,092,296	8,764,142	1,143,538	7,681,654	8,272,144
Interest and Fiscal Charges	3,632,510	3,968,843	4,340,631	4,765,063	5,525,376	6,259,364
Total Governmental Activities Expenses	462,820,155	471,194,139	411,209,387	435,075,851	473,426,557	380,570,803
Business-Type Activities:						
Water and Sewerage System	27,698,302	28,846,401	25,289,315	26,464,101	27,050,571	26,116,352
Total Business-Type Activities Expenses	27,698,302	28,846,401	25,289,315	26,464,101	27,050,571	26,116,352
Total Primary Government Expenses	$ 490,518,457	$ 500,040,540	$ 436,498,702	$ 461,539,952	$ 500,477,128	$ 406,687,155
Program Revenues						
Governmental Activities:						
Charges for Services						
General Government	$ 20,095,660	$ 17,476,321	$ 19,034,927	$ 22,934,710	$ 19,492,087	$ 17,021,655
Health and Public Safety	26,259,291	25,092,308	25,012,527	35,220,077	20,708,658	23,844,994
Highways, Streets and Bridges	2,269,363	2,188,677	3,027,995	2,613,047	2,543,619	3,105,201
Public Services	4,488,431	2,915,475	3,042,684	3,000,575	3,391,541	3,674,946
Judicial	21,056,988	21,812,584	21,051,176	21,317,379	20,595,169	26,966,776
Public Works	-	-	-	-	-	-
Conservation and Recreation	1,098,988	1,201,928	1,106,482	1,055,499	1,631,603	989,208
Operating Grants and Contributions:						
General Government	926,962	1,182,971	1,143,932	873,127	2,724,295	784,131
Health and Public Safety	54,979,845	52,376,941	28,840,086	58,757,487	39,746,663	39,118,790
Highways, Streets and Bridges	26,707,921	26,286,087	46,664,376	24,583,433	24,955,287	18,964,433
Public Services	33,620,063	40,343,408	51,612,764	64,175,227	27,672,647	27,338,232
Judicial	8,463,248	8,292,066	6,688,337	7,233,848	7,155,422	4,572,971
Public Works		-	-	-	-	-
Conservation and Recreation	86,051	-	64,429	58,776	144,717	124,213
Capital Grants and Contributions	5,082,546	3,220,307	-	17,377,456	13,000,502	1,133,335
Total Governmental Activities Program Revenues	205,135,357	202,389,073	207,289,715	259,200,641	183,762,210	167,638,885
Business-Type Activities:						
Charges for Services	30,603,165	30,149,911	29,225,262	28,663,946	27,900,331	25,691,708
Capital Grants and Contributions	6,615,939	787,188	2,062,640	628,600	1,372,048	1,531,200
Total Business-Type Activities Program Revenues	37,219,104	30,937,099	31,287,902	29,292,546	29,272,379	27,222,908
Total Primary Government Program Revenues	$ 242,354,461	$ 233,326,172	$ 238,577,617	$ 288,493,187	$ 213,034,589	$ 194,861,793
Net (Expense)/Revenue:[4]						
Governmental Activities	$(257,684,798)	$ (268,805,066)	$ (203,919,672)	$ (175,875,210)	$ (289,664,347)	$ (212,931,918)
Business-Type Activities	9,520,802	2,090,698	5,998,587	2,828,445	2,221,808	1,106,556
Total Primary Government Net Expense	(248,163,996)	(266,714,368)	(197,921,085)	(173,046,765)	(287,442,539)	(211,825,362)
General Revenues and Other Changes in Net Position						
Governmental Activities:						
Property taxes	71,451,169	66,106,485	70,542,525	69,683,177	69,273,329	67,377,438
Taxes - sales and other	207,454,651	207,424,052	208,130,662	171,891,966	133,138,906	142,498,654
Coronavirus Relief Fund	52,714,246	32,401,857	41,087,705	51,874,676	134,892,945	
Investment income	26,653,216	21,588,889	741,342	386,972	2,589,759	4,212,177
Gain (Loss) on disposal of assets	306,554	-	-	-	-	(2,840,357)
Miscellaneous	16,978,849	11,993,626	19,808,037	13,804,724	5,183,659	7,710,777
Transfers in/(out)	(419,115)	(818,693)	(345,892)	(2,904,820)	(804,052)	-
Subtotal Governmental Activities	375,139,570	338,696,216	339,964,379	304,736,695	344,274,546	218,958,689
Business-Type Activities:						
Investment income	978,370	675,843	64,444	52,848	129,186	280,701
Gain on disposal of assets	(55,526)	76,206	16,281	1,053,876	45,204	-
Transfers	635,415	818,693	345,892	-	804,052	-
Special item - transfer of operations	-	-	-	2,904,820	-	-
Subtotal Business-Type Activities	1,558,259	1,570,742	426,617	4,011,544	978,442	280,701
Total Primary Government General Revenues and Other Changes in Net Position	$ 376,697,829	$ 340,266,958	$ 340,390,996	$ 308,748,239	$ 345,252,988	$ 219,239,390
Changes in Net Position						
Governmental Activities	$ 117,454,772	$ 69,891,150	$ 136,044,707	$ 128,861,485	$ 54,610,199	$ 6,026,771
Business-Type Activities	11,079,061	3,661,440	6,425,204	6,839,989	3,200,250	1,387,257
Total Primary Government	$ 128,533,833	$ 73,552,590	$ 142,469,911	$ 135,701,474	$ 57,810,449	$ 7,414,028

Notes:

1. Beginning in 2018, the County implemented GASB 75 which resulted in the recording of a OPEB expense.

2. Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a pension expense.

DUPAGE COUNTY, ILLINOIS

Changes In Net Position
Last Ten Fiscal Years

	(as restated) 2018[1]	2017	2016	2015[2]
Expenses				
Governmental Activities:				
General Government	$ 65,136,199	$ 72,457,109	$ 69,515,257	$ 64,009,439
Health and Public Safety	162,563,454	168,246,386	157,198,054	145,973,738
Highways, Streets and Bridges	48,639,059	50,970,785	45,636,779	42,625,944
Public Services	39,840,862	37,112,958	32,343,865	38,542,615
Judicial	61,246,845	63,119,074	61,538,468	61,438,339
Public Works	3,486,789	2,082,048	6,935,623	7,481,712
Educational Services	807,472	1,126,335	1,273,138	1,035,230
Conservation and Recreation	7,640,105	5,501,460	1,220,514	5,787,926
Interest and Fiscal Charges	7,062,622	7,574,289	9,537,523	12,325,584
Total Governmental Activities Expenses	396,423,407	408,190,444	385,199,221	379,220,527
Business-Type Activities:				
Water and Sewerage System	26,245,541	26,408,255	25,290,262	24,400,761
Total Business-Type Activities Expenses	26,245,541	26,408,255	25,290,262	24,400,761
Total Primary Government Expenses	$ 422,668,948	$ 434,598,699	$ 410,489,483	$ 403,621,288
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government	$ 15,376,746	$ 15,722,622	$ 17,172,528	$ 17,510,272
Health and Public Safety	31,120,217	28,242,924	25,248,385	28,318,854
Highways, Streets and Bridges	2,467,092	2,991,190	2,992,488	3,501,875
Public Services	3,291,655	4,115,241	2,558,397	2,846,896
Judicial	25,973,772	25,627,307	26,127,558	28,052,921
Public Works	-	-	1,348,894	-
Conservation and Recreation	627,292	1,414,473	-	1,211,621
Operating Grants and Contributions:				
General Government	453,953	144,072	582,275	439,546
Health and Public Safety	34,616,322	42,674,764	39,515,492	35,079,305
Highways, Streets and Bridges	15,816,803	16,877,757	16,187,098	16,421,951
Public Services	29,224,228	27,073,272	26,224,733	28,767,670
Judicial	6,234,236	6,540,713	5,477,820	5,361,280
Public Works	-	-	85,114	-
Conservation and Recreation	286,913	174,336	-	54,715
Capital Grants and Contributions	1,089,219	37,098,953	16,950,047	12,124,014
Total Governmental Activities Program Revenues	166,578,448	208,697,624	180,470,829	179,690,920
Business-Type Activities:				
Charges for Services	25,454,707	25,418,267	23,947,678	22,802,761
Capital Grants and Contributions	2,976,733	1,327,725	987,953	1,574,921
Total Business-Type Activities Program Revenues	28,431,440	26,745,992	24,935,631	24,377,682
Total Primary Government Program Revenues	$ 195,009,888	$ 235,443,616	$ 205,406,460	$ 204,068,602
Net (Expense)/Revenue:[4]				
Governmental Activities	$ (229,844,959)	$ (199,492,820)	$ (204,728,392)	$ (199,529,607)
Business-Type Activities	2,185,899	337,737	(354,631)	(23,079)
Total Primary Government Net Expense	(227,659,060)	(199,155,083)	(205,083,023)	(199,552,686)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes	68,056,926	68,034,809	67,947,256	67,895,485
Taxes - sales and other	139,921,507	137,106,751	135,486,281	134,561,329
Coronavirus Relief Fund				
Investment income	2,163,481	840,378	593,379	451,373
Gain (Loss) on disposal of assets	533,133	49,694	269,607	9,425
Miscellaneous	10,132,524	7,146,790	8,497,093	6,654,555
Transfers in/(out)	-	-	-	-
Subtotal Governmental Activities	220,807,571	213,178,422	212,793,616	209,572,167
Business-Type Activities:				
Investment income	65,417	53,654	56,517	66,913
Gain on disposal of assets	-	-	25,642	4,293
Transfers	-	-	-	-
Special item - transfer of operations	1,745,740	-	-	-
Subtotal Business-Type Activities	1,811,157	53,654	82,159	71,206
Total Primary Government General Revenues and Other Changes in Net Position	$ 222,618,728	$ 213,232,076	$ 212,875,775	$ 209,643,373
Changes in Net Position				
Governmental Activities	$ (9,037,388)	$ 13,685,602	$ 8,065,224	$ 10,042,560
Business-Type Activities	3,997,056	391,391	(272,472)	48,127
Total Primary Government	$ (5,040,332)	$ 14,076,993	$ 7,792,752	$ 10,090,687

Notes:

1. Beginning in 2018, the County implemented GASB 75 which resulted in the recording of a OPEB expense.

2. Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a pension expense.

DUPAGE COUNTY, ILLINOIS

Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Fund										
Restricted	$ 9,300,486	$ 3,404,706	$ 3,122,394	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Nonspendable	1,067,183	1,326,899	274,253	1,678,801	2,226,990	41,305	-	319,524	450,065	287,842
Committed	16,166,478	10,800,000	-	-	-	-	-	-	-	-
Unassigned	98,766,035	102,808,163	99,904,224	97,267,363	95,998,160	80,038,724	72,052,023	66,639,147	70,172,570	69,634,222
Subtotal General Fund	$ 125,300,182	$ 118,339,768	$ 103,300,871	$ 98,946,164	$ 98,225,150	$ 80,080,029	$ 72,052,023	$ 66,958,671	$ 70,622,635	$ 69,922,064
All Other Governmental Funds										
Nonspendable	3,156,681	2,436,194	2,455,281	1,748,330	3,728,879	2,089,871	1,205,881	1,772,347	2,302,575	1,464,234
Restricted	226,474,561	205,363,971	178,297,752	145,609,381	131,688,033	106,764,719	103,320,616	108,327,625	106,663,564	110,206,029
Committed	177,751,313	162,012,137	146,967,230	92,689,141	55,846,816	44,450,175	43,759,848	37,699,217	30,294,564	27,941,995
Assigned	6,383,986	2,563,186	-	-	-	-	-	-	-	-
Unassigned (deficit)	(1,085,192)	(1,190,529)	(3,831,731)	275,298	(1,791,805)	(2,712,817)	(6,483,961)	(4,512,863)	(2,039,289)	(5,918,132)
Total All Other Governmental Funds	$ 412,681,349	$ 368,621,773	$ 323,888,532	$ 240,322,150	$ 189,471,923	$ 150,591,948	$ 141,802,384	$ 143,286,326	$ 137,221,414	$ 133,694,126
Total Governmental Funds	$ 537,981,531	$ 486,961,541	$ 427,189,403	$ 339,268,314	$ 287,697,073	$ 230,671,977	$ 213,854,407	$ 210,244,997	$ 207,844,049	$ 203,616,190

DUPAGE COUNTY, ILLINOIS

Changes In Fund Balances - Governmental Funds
Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Revenues										
Property taxes	$ 71,451,169	$ 66,106,485	$ 70,542,525	$ 69,683,177	$ 69,273,329	$ 67,377,438	$ 68,056,926	$ 68,034,809	$ 67,947,256	$ 67,895,485
Sales and other taxes	184,305,555	181,816,096	179,331,187	149,033,170	120,119,809	128,159,251	127,517,330	124,759,485	122,395,319	120,465,287
Fees, licenses and permits	6,291,045	4,687,275	4,870,942	4,526,042	5,161,782	5,396,083	4,747,740	5,444,588	4,030,834	4,722,330
Intergovernmental	203,752,516	183,589,134	213,550,118	230,600,782	267,392,457	106,094,162	105,289,132	103,301,477	102,081,754	105,983,571
Charges for services	56,287,035	57,162,526	60,738,781	59,468,735	55,308,874	57,352,005	53,535,659	53,702,144	53,564,122	54,880,777
Fines and forfeitures	7,928,311	8,282,445	7,146,941	7,042,371	8,372,012	12,702,445	13,425,179	14,004,295	13,980,674	15,034,467
Investment income	25,796,545	21,074,629	691,729	345,313	2,476,286	4,038,928	2,114,948	829,091	590,382	450,376
Miscellaneous	16,441,856	13,348,870	18,232,401	12,684,321	5,084,314	7,798,806	9,828,066	6,890,793	8,327,777	6,935,027
Total revenues	572,254,032	536,067,460	555,104,624	533,383,911	533,188,863	388,919,118	384,514,980	376,966,682	372,918,118	376,367,320
Expenditures										
Current:										
General government	88,272,918	71,158,696	92,021,396	83,259,822	137,962,476	55,195,285	56,792,685	53,058,769	55,438,732	53,725,708
Health and Public safety	179,244,435	169,354,682	166,215,997	175,355,902	158,052,283	147,867,618	146,592,521	144,465,712	140,577,107	138,840,532
Highways, streets and bridges	34,913,195	37,348,290	28,945,425	29,111,005	26,225,693	24,127,416	25,644,816	23,168,626	22,327,551	19,830,012
Public services	42,106,982	42,075,218	59,930,798	62,327,924	33,604,425	36,595,500	37,859,193	33,410,841	28,993,709	32,701,778
Judicial	66,598,728	62,475,389	58,065,853	54,695,273	53,779,913	54,075,629	54,148,644	54,829,894	56,539,867	56,533,834
Conservation and recreation	7,229,449	6,225,217	6,465,412	6,136,781	5,875,614	5,987,728	5,161,476	5,101,709	5,414,619	6,069,329
Public works	290,068	284,824	283,830	302,108	309,824	307,664	1,445,316	754,442	906,323	794,436
Educational services	1,433,599	1,385,642	1,284,659	1,163,394	1,138,869	1,103,647	1,074,837	1,303,041	1,066,403	1,087,618
Debt service:										
Principal	16,417,585	13,199,791	14,022,964	24,300,000	23,960,000	23,240,000	22,730,859	22,001,148	73,410,299	86,204,149
Interest	5,729,282	5,645,478	5,326,697	5,701,967	6,501,157	7,270,027	8,020,572	8,600,612	9,923,420	13,015,436
Bond issuance costs	-	-	-	-	-	-	50,000	-	-	105,001
Fiscal agent fees	2,850	2,750	3,850	3,200	3,200	3,200	3,200	3,100	15,450	8,175
Capital outlay	88,557,652	73,445,795	35,047,761	40,004,704	28,136,857	16,634,120	29,917,230	31,917,534	27,589,472	40,281,637
Total expenditures	530,796,743	482,601,772	467,614,642	482,362,080	475,550,311	372,407,834	389,441,349	378,615,428	422,202,952	449,197,645
Revenues over (under) expenditures	41,457,289	53,465,688	87,489,982	51,021,831	57,638,552	16,511,284	(4,926,369)	(1,648,746)	(49,284,834)	(72,830,325)
Other Financing Sources (Uses)										
Issuance of general obligation bonds	-	-	-	-	-	-	7,500,000	-	53,708,576	67,775,000
Operating transfers in	73,251,060	65,025,423	84,626,262	91,284,839	119,180,653	73,877,723	68,263,547	84,719,545	60,579,637	95,872,967
Operating transfers out	(73,886,475)	(65,844,116)	(84,972,154)	(94,189,659)	(119,984,705)	(73,877,723)	(68,263,547)	(84,719,545)	(60,579,637)	(95,872,967)
Lease proceeds	5,892,030	378,171	715,100	-	-	-	-	-	-	-
Subscription proceeds	1,436,346	8,952,823	-	-	-	-	-	-	-	-
Sale of capital assets	306,554	233,448	61,899	219,213	190,596	306,286	1,035,779	49,694	270,307	9,425
Capital contributions	-	-	-	-	-	-	-	4,000,000	-	-
Total other financing sources (uses)	6,999,515	8,745,749	431,107	(2,685,607)	(613,456)	306,286	8,535,779	4,049,694	53,978,883	67,784,425
Net changes in fund balance	$ 48,456,804	$ 62,211,437	$ 87,921,089	$ 48,336,224	$ 57,025,096	$ 16,817,570	$ 3,609,410	$ 2,400,948	$ 4,694,049	$ (5,045,900)
Debt service as a percentage of noncapital expenditures	6.06%	5.60%	4.77%	7.37%	7.19%	8.88%	9.12%	9.42%	22.09%	26.23%
Debt service as a percentage of total expenditures	4.17%	3.91%	4.14%	6.22%	6.41%	8.19%	7.91%	8.08%	19.74%	22.11%
Capital expenditures as a percentage of total expenditures	16.68%	15.22%	7.50%	8.29%	5.92%	4.47%	7.68%	8.43%	6.53%	8.97%

Note: In 2015 and 2016, debt service expenditures as a percentage of noncapital expenditures and capital expenditures increased over prior years due to the County currently refunding two bond issues in each year respectively.

DUPAGE COUNTY, ILLINOIS

Assessed Value And Estimated Actual Value Of Taxable Property
Last Ten Levy Years

Year Property Assessed	Real Property					Railroad Property	Total Taxable Assessed Value	Estimated Actual Value (a)	Total Direct Tax Rate (b)
	Residential	Farms	Commercial	Industrial	Total Real Property				
2024	$ 40,008,254,729	$ 3,241,509	$ 7,981,377,688	$ 4,461,069,744	$ 52,453,943,670	$ 66,913,011	$ 52,520,856,681	$ 157,720,290,333	0.1490
2023	36,334,504,610	3,112,004	7,545,442,886	4,141,806,371	48,024,865,871	69,463,321	48,094,329,192	144,427,414,991	0.1468
2022	34,840,188,022	2,906,947	7,334,093,014	3,520,720,302	45,697,908,285	65,126,576	45,763,034,861	137,426,531,114	0.1667
2021	33,550,471,794	2,913,618	7,068,088,670	3,376,947,830	43,998,421,912	59,701,008	44,058,122,920	132,306,675,435	0.1485
2020	32,823,893,809	2,813,283	6,896,818,659	3,274,859,594	42,998,385,345	53,789,146	43,052,174,491	129,285,809,282	0.1600
2019	31,496,325,128	2,602,990	6,746,739,422	3,165,669,131	41,411,336,671	48,741,659	41,460,078,330	124,504,739,730	0.1673
2018	30,406,985,824	2,513,430	6,485,948,048	3,018,680,494	39,914,127,796	44,891,580	39,959,019,376	119,997,055,183	0.1749
2017	29,065,553,862	2,360,965	6,271,487,714	2,866,147,695	38,205,550,236	42,427,026	38,247,977,262	114,858,790,577	0.1848
2016	27,412,791,883	2,310,379	6,018,321,080	2,703,608,086	36,137,031,428	42,278,395	36,179,309,823	108,646,576,045	0.1971
2015	25,583,305,234	2,148,686	5,728,648,276	2,546,924,540	33,861,026,736	39,270,054	33,900,296,790	101,802,693,063	0.2057

(a) Property values are assessed at 33 1/3% of estimated actual value.

(b) Per $100 of equalized assessed valuation. 'The Total Direct Tax Rates are applicable to the Tax Levy Year.

Note 1: The County assesses property annually. Assessed value is net of tax exempt property.

Note 2: Taxes assessed and levied in the year indicated and collected in the subsequent year.

DUPAGE COUNTY, ILLINOIS

Property Tax Levies And Tax Rates as Extended - All Direct And Overlapping Governments

Last Ten Tax Levy Years

(Amounts Expressed in Thousands)

Levy Year	Fiscal Year	County	Cities and Villages	High Schools	Unit Districts	Grade Schools	Junior Colleges	Townships	Sanitary Districts	Park Districts
		Tax Levies (1)								
2023	2024	$ 72,677	$ 308,398	$ 572,023	$ 961,160	$ 881,459	$ 95,239	$ 59,051	$ 1,508	$ 168,782
2022	2023	67,191	300,553	543,136	917,869	836,352	92,528	52,623	1,434	161,082
2021	2022	71,755	295,175	516,530	873,310	785,504	93,324	50,076	1,364	157,669
2020	2021	69,271	291,724	510,060	852,405	764,696	94,426	48,379	1,304	154,295
2019	2020	68,616	289,583	495,758	833,121	748,588	91,371	48,228	1,258	151,917
2018	2019	67,635	277,951	473,610	812,274	731,843	96,252	48,067	1,222	148,370
2017	2018	66,896	271,290	460,307	790,352	711,161	96,260	47,406	1,238	143,981
2016	2017	66,859	263,678	450,014	766,365	691,644	98,205	45,604	1,200	140,703
2015	2016	66,817	260,346	444,503	756,782	680,696	97,694	43,959	1,181	138,801
2014	2015	66,862	257,071	437,031	737,325	670,822	98,924	43,358	1,162	135,620
		Tax Rates Per Hundred Dollars of Assessed Valuation (1)								
2023	2024	0.1490	0.6323	1.1727	1.9705	1.8071	0.1952	0.1211	0.0031	0.3460
2022	2023	0.1468	0.6568	1.1868	2.0057	1.8276	0.2022	0.1150	0.0031	0.3520
2021	2022	0.1667	0.6856	1.1998	2.0285	1.8245	0.2168	0.1163	0.0032	0.3662
2020	2021	0.1485	0.6776	1.1847	1.9799	1.7762	0.2193	0.1124	0.0030	0.3585
2019	2020	0.1600	0.6985	1.1957	2.0095	1.8056	0.2204	0.1163	0.0030	0.3664
2018	2019	0.1673	0.6956	1.1852	2.0328	1.8315	0.2409	0.1203	0.0031	0.3713
2017	2018	0.1749	0.7093	1.2035	2.0664	1.8593	0.2517	0.1239	0.0032	0.3764
2016	2017	0.1848	0.7288	1.2438	2.1182	1.9117	0.2714	0.1260	0.0033	0.3889
2015	2016	0.1971	0.7680	1.3112	2.2324	2.0079	0.2882	0.1297	0.0035	0.4094
2014	2015	0.2057	0.7909	1.3445	2.2684	2.0638	0.3043	0.1334	0.0036	0.4172

Direct Rates by Component

	2023	2022	2021	2020	2019	2018	2017	2016	2015
General	0.0540	0.0451	0.0574	0.0578	0.0592	0.0579	0.0605	0.0639	0.0671
Stormwater	0.0196	0.0206	0.0214	0.0219	0.0227	0.0236	0.0246	0.0260	0.0278
IMRF	0.0107	0.0112	0.0116	0.0120	0.0125	0.0195	0.0213	0.0222	0.0238
Tort Liability	0.0063	0.0066	0.0069	0.0070	0.0073	0.0076	0.0079	0.0083	0.0089
Social Security	0.0073	0.0077	0.0080	0.0082	0.0085	0.0141	0.0144	0.0152	0.0148
Youth Home	0.0019	0.0020	0.0021	0.0021	0.0022	0.0023	0.0024	0.0025	0.0037
Courthouse Bond Debt Service	0.0078	0.0082	0.0085	0.0087	0.0090	0.0093	0.0098	0.0103	0.0110
Health Department	0.0394	0.0411	0.0425	0.0432	0.0446	0.0330	0.0340	0.0364	0.0400
	0.1470	0.1425	0.1584	0.1609	0.1660	0.1673	0.1749	0.1848	0.1971

(1) Tax levy information obtained from DuPage County Clerk's office.

(2) Tax rates calculated are based on total County assessed valuation in year indicated, per $100 of Assessed Value.

(3) Component of Direct Rate presented for most recent years available.

DUPAGE COUNTY, ILLINOIS

Property Tax Levies And Tax Rates as Extended - All Direct And Overlapping Governments

Last Ten Tax Levy Years

(Amounts Expressed in Thousands)

Levy Year	Fiscal Year	Libraries	Forest Preserve	Fire Protection	Special Service Areas	Other Special Districts	Total Levy
2023	2024	$ 46,047	$ 51,749	$ 151,252	$ 7,186	$ 6,702	3,383,233
2022	2023	44,345	51,712	143,269	7,470	6,730	3,226,295
2021	2022	42,093	51,856	134,362	7,087	6,726	3,086,832
2020	2021	41,209	51,878	130,487	6,837	6,758	3,023,729
2019	2020	33,938	51,493	124,598	9,036	6,248	2,953,753
2018	2019	33,520	51,068	120,302	9,258	6,391	2,877,763
2017	2018	33,161	49,952	115,856	8,466	6,863	2,803,187
2016	2017	33,128	54,775	113,507	8,300	6,774	2,740,757
2015	2016	29,630	54,986	111,731	7,963	7,531	2,702,621
2014	2015	29,377	54,965	109,265	7,869	7,552	2,657,205
2023	2024	0.0944	0.1061	0.3101	0.0147	0.0137	6.9360
2022	2023	0.0969	0.1130	0.3131	0.0163	0.0147	7.0500
2021	2022	0.0978	0.1205	0.3121	0.0165	0.0156	7.1701
2020	2021	0.0957	0.1205	0.3031	0.0159	0.0159	7.0112
2019	2020	0.0819	0.1242	0.3005	0.0218	0.0151	7.1189
2018	2019	0.0839	0.1278	0.3011	0.0232	0.0160	7.2000
2017	2018	0.0867	0.1306	0.3029	0.0221	0.0179	7.3288
2016	2017	0.0916	0.1514	0.3137	0.0229	0.0187	7.5752
2015	2016	0.0874	0.1622	0.3296	0.0235	0.0222	7.9723
2014	2015	0.0904	0.1691	0.3362	0.0242	0.0232	8.1749

	2014
General	0.0700
Stormwater	0.0290
IMRF	0.0159
Tort Liability	0.0093
Social Security	0.0108
Youth Home	0.0039
Courthouse Bond Debt Service	0.0115
Health Department	0.0553
	0.2057

DUPAGE COUNTY, ILLINOIS

Principal Property Taxpayers
Current Year and Nine Years Ago
(Amounts Expressed in Thousands)

2024				2015			
Taxpayer	**Assessed Valuation**	**Rank**	**Percentage of Total Assessed Valuation**	**Taxpayer**	**Assessed Valuation**	**Rank**	**Percentage of Total Assessed Valuation**
Prologis	$ 357,456	1	0.68%	Hamilton Partners, Inc	$ 142,092	1	0.44%
Oakbrook Shopping Center	118,453	2	0.23%	BRE Properties	136,691	2	0.42%
5 Radnor Corporate Center	68,889	3	0.13%	Oakbrook Shopping Center	99,118	3	0.30%
Commonwealth Edison Co	51,643	4	0.10%	AMB Property Corp	91,949	4	0.28%
Northwestern Memorial	47,282	5	0.09%	Prologis, Inc.	57,945	5	0.18%
FPA6 Wheaton Center	43,943	6	0.08%	Friedkin Realty Group	50,127	6	0.15%
Duke Realty	43,943	7	0.08%	Ryan LLC	47,228	7	0.15%
Navistar Inc	40,786	8	0.08%	UBS Realty Investors LLC	43,813	8	0.13%
Three Galleria Tower	39,418	9	0.08%	Navistar, Inc.	38,360	9	0.12%
BPRE	38,440	10	0.07%	York Town Center	34,366	10	0.11%

Note 1: The assessed valuation is an approximation based on the records maintained by DuPage County. Since most large taxpayers have numerous parcels of real property, it is possible to miss some valuations as well as some of the largest taxpayers.

Note 2: The total assessed value used for the year listed above (current fiscal collection year) can be found by obtaining the previous year's (levy year) total assessed value in the "Assessed Value and Estimated Actual Value of Taxable Property" schedule, I-5.

Source: DuPage County Assessment Files

DUPAGE COUNTY, ILLINOIS

Property Tax Levies and Collections
Last Ten Tax Years

Tax Levy Year	Collected in County Fiscal Year	County Tax Levy Amount	County Tax Levy as Extended	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years (1)	Total Collections to Date	
				Amount	Percentage		Amount	Percentage
2023	2024	$ 70,587,681	$ 70,701,919	$ 70,456,982	99.7%	$ 240,727	$ 70,697,709	100.0%
2022	2023	65,139,291	65,251,276	65,157,477	99.9%	8,109	65,165,586	99.9%
2021	2022	69,641,895	69,761,145	69,710,477	99.9%	4,729	69,715,206	99.9%
2020	2021	68,995,810	69,116,643	69,164,963	100.1%	11,387	69,176,350	100.1%
2019	2020	68,509,860	68,781,860	66,488,356	96.7%	9,162	66,497,517	96.7%
2018	2019	66,588,842	66,855,662	66,874,897	100.0%	4,543	66,879,440	100.0%
2017	2018	66,707,261	66,974,081	66,831,752	99.8%	45,297	66,877,049	99.9%
2016	2017	66,704,741	66,972,706	66,758,493	99.7%	15,546	66,774,039	99.7%
2015	2016	66,757,510	67,024,376	66,738,376	99.6%	19,993	66,758,369	99.6%
2014	2015	66,575,510	66,842,361	65,756,342	98.4%	5,809	65,762,151	98.4%

Note 1: This schedule does not include property taxes levied and collected within the Special Service Areas.

Note 2: Tax collections are shown net of any Court-ordered abatements.

Note 3: Tax extension amounts include any amounts added to the levy by the County Clerk to cover the loss and cost of collecting the tax in the case of bonded indebtedness, and for amounts levied for pension fund purposes. The tax extension is also based on the state-certified equalization factor to the appropriate assessed values, and a subtraction of any homestead exemptions.

(1) Taxes are levied and then collected in the subsequent year (these collections are current). Collections that occur after one year subsequent to the Tax Levy year are deemed "Non-current" and are displayed in this column.

DUPAGE COUNTY, ILLINOIS

DuPage County Sales Tax Revenues
Last Ten Fiscal Year

Fiscal Year	(CT) Unincorporated 1 Cent	(CST) Incorporated 1/4 Cent	RTA Sales Tax (1)	Total Sales Tax Revenues
2024	$ 9,703,149	$ 58,395,472	$ 69,883,534	$ 137,982,154
2023	9,881,246	58,501,614	67,901,342	136,284,202
2022	9,487,281	57,701,998	66,837,296	134,026,575
2021	8,537,922	49,795,985	59,298,819	117,632,726
2020	7,804,656	41,548,006	49,736,661	99,089,323
2019	7,366,433	44,471,794	51,928,290	103,766,517
2018	7,104,864	44,170,686	51,214,442	102,489,992
2017	7,031,352	42,680,305	50,633,465	100,345,122
2016	6,364,747	42,175,519	49,750,467	98,290,733
2015	6,093,243	41,882,551	49,380,959	97,356,753

Note 1 Sales taxes in this schedule are shown on a modified accrual basis and are shown in the annual financial report on the General Fund Schedule of Revenues (C-1). A portion of sales taxes are recorded as revenue directly in the 2005, 2011, and 2015B G.O. Alternate Revenue Source Drainage Project debt service funds, along with the 2011 Drainage Bond Project Fund. The Unincorporated (CT) sales tax component includes local use tax revenue.

Note 2 CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

Note 3 CT - Amounts above include sales tax as it is presented on the General Fund Schedule of Revenues in the "Retailers Occupation Tax" revenue line.

Note 4 CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

DUPAGE COUNTY, ILLINOIS

Sales Tax Collections by Category
Last Ten Calendar Years

Category	2024 County Sales Tax (CT)	2024 Countywide Sales Tax (CST)	2024 RTA Sales Tax (RTA)	2024 Total	2023 County Sales Tax (CT)	2023 Countywide Sales Tax (CST)	2023 RTA Sales Tax (RTA)	2023 Total	2022 County Sales Tax (CT)	2022 Countywide Sales Tax (CST)	2022 RTA Sales Tax (RTA)	2022 Total
General Merchandise	$ 745,410	$ 3,200,282	$ 13,023,555	$ 16,969,247	$ 727,605	$ 2,838,716	$ 11,586,873	$ 15,153,193	$ 691,129	$ 2,834,354	$ 11,279,183	$ 14,804,666
Food	87,475	2,510,131	21,043,095	23,640,701	87,776	2,520,593	19,844,039	22,452,408	90,952	2,582,852	19,727,565	22,401,369
Drinking and Eating Places	364,906	6,869,659	20,852,671	28,087,236	341,759	6,667,751	20,248,451	27,257,961	306,275	6,207,532	18,945,777	25,459,584
Apparel	84,463	2,124,873	6,386,627	8,595,963	64,071	2,038,942	6,126,925	8,229,938	53,941	1,978,081	5,943,251	7,975,273
Furniture, Household, and Radio	66,098	3,275,719	9,850,667	13,192,484	76,766	3,042,416	9,149,804	12,268,985	61,296	3,201,806	9,621,755	12,884,857
Lumber, Building, and Hardware	254,286	2,738,822	8,250,613	11,243,720	293,828	2,841,996	8,559,078	11,694,902	238,162	3,185,751	9,583,323	13,007,236
Automotive and Filling Stations	1,172,148	14,480,057	45,647,593	61,299,798	1,202,268	16,001,035	49,422,093	66,625,396	1,284,496	15,714,766	47,984,911	64,984,173
Drugs and Miscellaneous Retail	2,051,610	11,644,611	48,761,116	62,457,338	1,796,290	9,901,912	40,645,567	52,343,769	1,448,858	9,436,853	38,529,846	49,415,557
Agriculture and All Others	1,420,056	10,057,242	34,103,041	45,580,339	1,423,401	10,608,810	35,040,776	47,072,987	1,440,999	10,715,335	34,674,773	46,831,107
Manufacturers	94,834	2,040,903	6,175,508	8,311,244	134,880	2,065,518	6,233,451	8,433,849	95,146	2,155,886	6,451,904	8,702,936
Total	$ 6,341,285	$ 58,942,299	$ 214,094,486	$ 279,378,071	$ 6,148,644	$ 58,527,689	$206,857,057	$ 271,533,390	$ 5,711,254	$ 58,013,216	$ 202,742,288	$ 266,466,758

Note 1 CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections). County Sales Tax (CT) amounts do not include the local use portion.

Note 2 CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

Note 3 RTA - PA95-078 became law increasing sales tax to the county by .25 cents per dollar assessed on sales and services in DuPage County. Initial tax revenues began to be received in mid-year 2008 and reflect a partial annual total of RTA sales tax revenue. Amounts reported equal the portion of the RTA sales taxes retained by the County.

Note 4 The County's share of sales taxes shown above are net of administration fees applied by the State.

Note 5 On June 1, 2016, DuPage County eliminated the 0.25% tax for the DuPage Water Commission.

Source Information obtained from the Standard Industrial Classification Code Reporting (County Totals), Illinois Department of Revenue

DUPAGE COUNTY, ILLINOIS

Sales Tax Collections by Category
Last Ten Calendar Years

Category	2021 County Sales Tax (CT)	2021 Countywide Sales Tax (CST)	2021 RTA Sales Tax (RTA)	2021 Total	2020 County Sales Tax (CT)	2020 Countywide Sales Tax (CST)	2020 RTA Sales Tax (RTA)	2020 Total	2019 County Sales Tax (CT)	2019 Countywide Sales Tax (CST)	2019 RTA Sales Tax (RTA)	2019 Total
General Merchandise	$ 661,222	$ 2,721,234	$ 3,381,891	$ 6,764,347	$ 664,564	$ 2,296,153	$ 3,202,230	$ 6,162,947	$ 682,671	$ 2,685,979	$ 3,549,244	$ 6,917,894
Food	77,884	2,278,616	5,624,683	7,981,183	70,160	1,917,458	5,912,306	7,899,924	69,948	2,040,552	5,452,275	7,562,775
Drinking and Eating Places	258,053	5,408,500	5,158,445	10,824,998	167,030	4,171,016	4,209,389	8,547,435	263,638	5,531,589	5,444,309	11,239,536
Apparel	40,468	1,817,728	1,714,708	3,572,904	16,102	1,057,348	1,055,082	2,128,532	18,469	1,701,996	1,667,919	3,388,384
Furniture, Household, and Radio	36,614	3,188,087	3,009,098	6,233,799	28,947	2,804,248	2,797,437	5,630,632	33,515	3,045,084	2,988,151	6,066,750
Lumber, Building, and Hardware	235,723	3,099,563	2,927,983	6,263,269	204,308	2,854,361	2,852,269	5,910,938	179,823	2,411,171	2,368,132	4,959,126
Automotive and Filling Stations	995,743	15,373,777	14,705,412	31,074,932	943,310	12,205,844	12,474,866	25,624,020	1,055,913	13,159,407	13,193,091	27,408,412
Drugs and Miscellaneous Retail	1,265,639	9,041,349	12,030,169	22,337,157	541,023	4,870,718	7,590,779	13,002,520	607,291	4,916,158	7,487,865	13,011,314
Agriculture and All Others	1,287,313	9,025,168	9,139,670	19,452,151	1,029,775	7,411,177	8,110,966	16,551,919	1,213,281	7,912,322	8,489,836	17,615,439
Manufacturers	81,515	1,707,559	1,606,759	3,395,833	53,801	1,540,664	1,531,337	3,125,802	53,013	1,318,238	1,287,468	2,658,718
Total	$ 4,940,174	$ 53,661,581	$ 59,298,818	$ 117,900,573	$ 3,719,022	$ 41,128,986	$ 49,736,661	$ 94,584,669	$ 4,177,561	$ 44,722,497	$ 51,928,290	$ 100,828,348

DUPAGE COUNTY, ILLINOIS

Sales Tax Collections by Category
Last Ten Calendar Years

Category	2018 County Sales Tax (CT)	2018 Countywide Sales Tax (CST)	2018 RTA Sales Tax (RTA)	2018 Total	2017 County Sales Tax (CT)	2017 Countywide Sales Tax (CST)	2017 RTA Sales Tax (RTA)	2017 Total	2016 County Sales Tax (CT)	2016 Countywide Sales Tax (CST)	2016 RTA Sales Tax (RTA)	2016 Total
General Merchandise	$ 666,218	$ 2,886,001	$ 3,686,393	$ 7,238,612	$ 647,443	$ 2,969,541	$ 3,803,293	$ 7,420,277	$ 618,438	$ 3,080,572	$ 3,949,645	$ 7,648,655
Food	73,127	2,069,622	5,334,597	7,477,346	85,681	1,964,954	5,274,449	7,325,083	89,308	1,858,751	5,047,388	6,995,447
Drinking and Eating Places	268,432	5,275,422	5,182,425	10,726,279	322,017	5,105,960	5,125,632	10,553,609	327,923	5,019,314	5,036,079	10,383,316
Apparel	51,660	1,777,806	1,729,814	3,559,280	24,088	1,806,227	1,793,902	3,624,217	15,942	1,840,645	1,826,348	3,682,936
Furniture, Household, and Radio	42,555	3,049,337	2,971,876	6,063,768	58,989	3,129,974	3,120,194	6,309,156	40,152	3,278,378	3,253,803	6,572,333
Lumber, Building, and Hardware	191,936	2,233,259	2,177,919	4,603,114	211,512	2,264,674	2,254,894	4,731,080	235,538	2,162,813	2,151,920	4,550,270
Automotive and Filling Stations	1,229,473	12,757,457	12,692,390	26,679,320	1,069,981	12,066,633	12,269,894	25,406,508	1,118,899	11,853,985	12,022,814	24,995,698
Drugs and Miscellaneous Retail	301,070	4,538,279	6,848,905	11,688,254	907,482	4,728,092	7,235,173	12,870,747	583,444	4,697,126	7,235,293	12,515,862
Agriculture and All Others	1,146,962	8,165,106	8,576,688	17,888,756	962,921	7,704,384	8,368,138	17,035,443	981,740	7,663,353	8,067,355	16,712,449
Manufacturers	57,779	1,479,591	1,419,773	2,957,143	146,085	1,381,722	1,375,212	2,903,020	119,307	1,224,004	1,224,338	2,567,649
Total	$ 4,029,212	$ 44,231,880	$ 50,620,780	$ 98,881,872	$ 4,436,199	$ 43,122,162	$ 50,620,779	$ 98,179,140	$ 4,130,693	$ 42,678,941	$ 49,814,982	$ 96,624,615

DUPAGE COUNTY, ILLINOIS

Sales Tax Collections by Category
Last Ten Calendar Years

	2015			
Category	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	$ 590,103	$ 3,324,807	$ 4,432,692	$ 8,347,602
Food	117,432	1,686,256	4,778,639	6,582,327
Drinking and Eating Places	311,513	4,742,659	4,783,479	9,837,650
Apparel	16,529	1,819,148	1,816,299	3,651,977
Furniture, Household, and Radio	39,344	2,918,362	2,919,872	5,877,578
Lumber, Building, and Hardware	162,211	2,058,834	2,061,456	4,282,501
Automotive and Filling Stations	1,005,397	11,956,430	12,183,883	25,145,710
Drugs and Miscellaneous Retail	564,648	4,454,728	6,865,962	11,885,338
Agriculture and All Others	1,066,501	7,781,910	8,299,771	17,148,182
Manufacturers	109,767	960,730	966,954	2,037,452
Total	$ 3,983,446	$ 41,703,864	$ 49,109,006	$ 94,796,316

DUPAGE COUNTY, ILLINOIS

Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	Population (1)	Obligation Bonded Debt Outstanding (2)	Unamortized Bond Premium	Resources Available for Payment of Principal	Net General Obligation Bonded Debt Outstanding	Obligation Debt per Estimated Actual Value of Property (3)	Net General Obligation Debt Per Capita
2024	937,142	$ 77,390,000	$ 1,358,309	$ 5,459,063	$ 73,289,246	0.05%	78.21
2023	924,736	87,140,000	1,852,503	6,339,036	82,653,467	0.06%	89.38
2022	930,759	96,510,000	2,409,801	7,188,440	91,731,361	0.07%	98.56
2021	924,885	110,005,000	2,989,171	11,384,803	101,609,368	0.08%	109.86
2020	918,595	134,305,000	3,588,148	25,242,139	112,651,009	0.09%	122.63
2019	922,921	158,265,000	4,239,806	29,863,406	132,641,400	0.11%	143.72
2018	931,826	181,505,000	4,939,944	29,315,235	157,129,709	0.13%	168.63
2017	930,128	157,920,000	5,684,588	16,626,780	146,977,808	0.13%	158.02
2016	929,368	170,400,000	6,440,699	16,376,986	160,463,713	0.15%	172.66
2015	933,736	187,460,000	-	15,523,492	171,936,508	0.18%	184.14

(1) Population figures are obtained from the U.S. Census Bureau and are estimated as of every July 1, 2021.

(2) Included in Gross General Obligation Bonded Debt are the following: 1993 G.O. Refunding Bonds (Alternate Revenue Source - Jail Project); 1993 G.O. Refunding Bonds (Alternate Revenue Source - Stormwater Project); G.O. (Alternate Revenue Source - Stormwater Project) Series 2001; G.O. Refunding Bonds (Alternate Revenue Source Jail Project) Series 2002; G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2002; G.O. (Alternate Revenue Source - Drainage Project) Refunding Bonds Series 2005; Limited Tax G.O. Bonds (Courthouse Project), Series 2006; G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2006; G.O. Limited Tax Certificates of Indebtedness, Series 2009; G.O. (Alternate Revenue Source), Series 2010; G.O. (Alternate Revenue Source) Series 2011; G.O. Refunding Bonds (Alternate Revenue Source), Series 2015B.

For the year ending November 30, 2013, the G.O. (Alternate) Bonds Series 2001 (Drainage Project); the G.O. (Alternate Revenue Source - Stormwater Project) Series 2001; the G.O. Refunding Bonds (Alternate Revenue Source Jail Project Series 2002; and the G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2002 bonds have fully matured and are included above for prior years' reference. In June 2015, the G.O. (Alternate Revenue Source - Drainage Project) Refunding Bonds Series 2005 were refunded with the G.O. Refunding Bonds (Alternate Revenue Source), Series 2015B Bonds. In 2016, the Limited Tax G.O. Bonds (Courthouse Project), Series 2006 were fully refunded with the Limited Tax G.O. Refunding (Courthouse Project), Series 2016 Bonds; and the G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2006 bonds were fully refunded with the G.O. Refunding Bonds (Alternate Revenue Source - Stormwater Project), Series 2016 Bonds. Beginning in FY 2018, the Gross General Obligation Bonded Debt Outstanding includes SSA #35; 2017 G.O. Debt Certificates and 2015A Transportation Revenue Bonds.

(3) See Schedule I-5 for the Assessed and Estimated Actual Values.

DUPAGE COUNTY, ILLINOIS

Computation Of Direct And Overlapping Debt

November 30, 2024

Governmental Unit		Total Debt Outstanding (3)	Percentage Applicable to County (2)	Amount Applicable to County (1)
Direct Debt				
DuPage County		$ 91,729,975	100.00%	$ 91,729,975
Total Direct Debt		91,729,975		91,729,975
Overlapping Debt				
Forest Preserve		66,755,000	100.00%	66,755,000
Cities and villages	(1)	10,684,176,785	7.69%	821,703,098
Townships		-	100.00%	-
Parks	(1)	1,464,283,160	16.47%	241,185,402
Fire protection		27,990,000	100.00%	27,990,000
Library		44,500,000	38.36%	17,070,613
Special service		15,048,000	96.73%	14,555,269
Grade schools		519,251,000	97.37%	505,590,444
High schools		403,925,000	97.13%	392,334,024
Unit schools		422,540,158	75.58%	319,364,685
Community colleges	(1)	304,175,000	38.81%	118,062,523
Total Overlapping Debt		13,952,644,103		2,524,611,057
Total Direct Debt and Overlapping Debt		$ 14,044,374,078		$ 2,616,341,032

Note: Taxing districts are separate and distinct governmental entities where all, or a portion of the governmental entity lies within DuPage County.

(1) Includes the City of Chicago (O'Hare Airport) for which a minor portion overlaps into DuPage County. The Chicago Park District and Chicago City Colleges taxing boundaries are coterminous with the City of Chicago.

(2) Debt Percentage Applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion which is in DuPage County. Percentages have been rounded to the nearest hundredth.

(3) Represents direct debt for governmental activities, as reported by various governments. Overlapping governments without direct debt are not shown. Some data is an estimation and was compiled by a review of the bonded debt information filed with the DuPage County Clerk.

Source: Information obtained from the DuPage County Clerk's Office.

DUPAGE COUNTY, ILLINOIS

Legal Debt Margin Information
Last Ten Fiscal Years

Fiscal Year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Assessed value of property	$ 48,094,329,192	$ 45,763,034,861	$ 44,058,122,920	$ 43,052,174,791	$ 41,460,078,330	$ 39,959,019,376	$38,247,977,262	$36,179,309,823	$33,900,296,790	$32,504,572,590
Debt limit - 5.75% of assessed value	2,765,423,929	2,631,374,505	2,533,342,068	2,475,500,050	2,383,954,504	2,297,643,614	2,199,258,693	2,080,310,315	1,949,267,065	1,869,012,924
Debt applicable to limit:										
Limited Tax General Obligation Bonds	17,910,000	20,705,000	23,370,000	25,985,000	28,470,000	30,835,000	33,090,000	33,905,000	36,050,000	43,590,000
Total debt applicable to legal debt limit	17,910,000	20,705,000	23,370,000	25,985,000	28,470,000	30,835,000	33,090,000	33,905,000	36,050,000	43,590,000
Legal Debt Margin	$ 2,747,513,929	$ 2,610,669,505	$ 2,509,972,068	$ 2,449,515,050	$ 2,355,484,504	$ 2,266,808,614	$ 2,166,168,693	$ 2,046,405,315	$ 1,913,217,065	$ 1,825,422,924
Outstanding debt applicable to the debt limit as a percentage of the legal debt limit	0.65%	0.79%	0.92%	1.05%	1.19%	1.34%	1.50%	1.63%	1.85%	2.33%

Note 1: State statutes limit the County's outstanding general obligation debt to no more than 5.75 percent of the assessed value of property. Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements. The legal debt margin is the County's available borrowing authority under State finance statutes and is calculated by subtracting the total debt applicable to the legal debt limit from the debt limit.

Note 2: Only the Series 2016 Limited Tax General Obligation Bonds (Courthouse Annex) and Series 2009 General Obligation Bonds (SSA #34 Project) are funded by a tax levy, and therefore are subject to the legal debt margin. Prior to 2018, applicable debt did not include the 2009 General Obligation Bonds (SSA #34 Project).

DUPAGE COUNTY, ILLINOIS

Ratios Of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities							Business-type Activities					
Fiscal Year	General Obligation Bonds	Revenue Bonds	Special Service Areas	Unamortized Bond Premium	Leases	Subscriptions	Total Governmental Activities	Revenue Bonds	IEPA Construction Loans	Unamortized Bond Premium	Subscriptions	Total Business-type Activities	Total Outstanding Debt
2024	$ 77,390,000	$ -	$ -	$ 1,358,309	$ 5,537,875	$ 7,443,809	$ 91,729,993	$ -	$ 23,667,574	$ -	$ 320,818	$ 23,988,392	$ 115,718,385
2023	87,140,000	-	-	1,852,503	2,287,002	12,030,001	103,309,506	1,290,000	17,800,968	-	492,450	19,583,418	122,892,924
2022	96,510,000	-	-	2,409,801	-	-	98,919,801	2,550,000	10,627,910	-	-	13,177,910	112,097,711
2021	110,005,000	-	-	2,989,170	-	-	112,994,170	4,060,000	5,154,533	1,304	-	9,215,837	122,210,007
2020	134,305,000	-	-	3,588,149	-	-	137,893,149	5,530,000	3,407,726	16,953	-	8,954,679	146,847,828
2019	158,265,000	-	-	4,239,806	-	-	162,504,806	6,970,000	3,647,701	32,602	-	10,650,303	173,155,109
2018	181,505,000	-	-	4,939,944	-	-	186,444,944	8,385,000	3,884,705	48,250	-	12,317,955	198,762,899
2017	157,920,000	36,800,000	4,852,189	5,684,588	-	-	205,256,777	9,590,000	4,118,774	63,899	-	13,772,673	219,029,450
2016	170,400,000	45,805,000	5,368,337	6,440,699	-	-	228,014,036	10,830,000	4,349,944	79,548	-	15,259,492	243,273,528
2015	187,460,000	54,635,000	5,868,636	-	-	-	247,963,636	12,025,000	4,578,251	-	-	16,603,251	264,566,887

Note 1: Prior to 2018, the 2015A Transportation Revenue Refunding Bonds were classified on this schedule as revenue bonds in Governmental Activities. This bond is backed by the full faith and credit of the County, and, therefore, is properly classified as a general obligation bond. Amounts prior to 2018 have not been adjusted to reflect this change.

Note 2: In 2018, $3,287,189 of no-commitment special assessment debt was reclassified from long-term debt obligations to agency funds. The 2009 General Obligation Bonds (Special Service Area #34) is backed by the full faith and credit of the County, and, therefore, is properly classified as a general obligation bond. The amounts prior to 2018 have not been adjusted to reflect this change.

Source: Information on TPI and PCPI obtained from the Bureau of Economic Analysis - Regional Economic Accounts.

Ratios Of Outstanding Debt by Type (cont.)
Last Ten Fiscal Years

Fiscal Year	Total Personal Income (TPI) (In Thousands)	Total Personal Income Percentage [1]	Per Capita Personal Income (PCPI)	Total Per Capita Personal Income Percentage [3]	Estimated Property Value	Percentage of Actual Value of Taxable Property [2]
2024	(4)	(4)	(4)	(4)	$ 157,720,290,333	0.07%
2023	88,262,443	718.21%	95,811	0.08%	144,427,414,991	0.09%
2022	81,580,608	727.76%	88,588	0.08%	137,426,531,114	0.08%
2021	79,076,011	647.05%	85,498	0.07%	132,306,675,435	0.09%
2020	72,597,355	494.37%	79,901	0.05%	129,285,809,282	0.11%
2019	69,345,500	400.48%	76,075	0.04%	124,504,739,730	0.14%
2018	67,684,237	340.53%	72,889	0.04%	119,997,055,183	0.17%
2017	66,479,460	303.52%	69,323	0.03%	114,858,790,577	0.19%
2016	61,404,832	252.41%	66,072	0.03%	108,646,576,045	0.22%
2015	59,813,856	226.08%	64,059	0.02%	101,802,693,063	0.26%

(1) Percentage of Total Personal Income is the ratio of Total Personal Income to the Total Outstanding Debt.

(2) Percentage of Actual Value of Taxable Property is the ratio of Total Outstanding Debt to the Estimated Property Value.

(3) Percentage of Per Capita Personal Income is the ratio of Per Capital Personal Income to the Total Outstanding Debt.

(4) Information is not available at the time of completion of this report.

DUPAGE COUNTY, ILLINOIS

Pledged Revenue Coverage - Water and Sewerage System Revenue Fund
Water and Sewerage System Revenue Bonds
Last Ten Fiscal Years

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Principal Retirements	Interest Payments	Total Debt Service Payments	Coverage Ratio
2024	34,019,207	23,227,469	10,791,738	1,290,000	15,193	1,305,193	8.27
2023	32,431,635	23,982,072	8,449,563	1,260,000	45,655	1,305,655	6.47
2022	31,699,542	21,123,563	10,575,979	1,510,000	80,746	1,590,746	6.65
2021	29,361,043	22,398,362	6,962,681	1,470,000	120,693	1,590,693	4.38
2020	30,205,618	22,868,749	7,336,869	1,440,000	158,282	1,598,282	4.59
2019	27,503,609	21,682,966	5,820,643	1,415,000	194,645	1,609,645	3.62
2018	30,242,597	22,326,711	7,915,886	1,290,000	76,526	1,366,526	5.79
2017	26,799,646	22,161,166	4,654,129	1,240,000	423,879	1,663,879	2.80
2016	25,033,439	21,341,781	3,691,658	1,195,000	471,338	1,666,338	2.22
2015	24,460,241	20,613,805	3,846,436	1,150,000	514,825	1,664,825	2.31

(1) In accordance with the 2018 refunding bond ordinance, gross revenues include all revenues available for debt service payments. Gross revenues include connection charges and capital contributions. In 2018, gross revenues also included special item - transfer of operations revenue.

(2) Operating expenses exclude depreciation, and amortization of bond discount and issuance costs, and fiscal agent fees.

(3) Coverage ratio is calculated by dividing net revenue available for debt service by the sum of interest payments and principal retirements.

DUPAGE COUNTY, ILLINOIS

Demographic And Economic Statistics
Last Ten Fiscal Years

Year	Population (1)	Total Personal Income (in thousands) (TPI) (2, 3)	Per Capita Personal Income (2) (PCPI) (2, 4)	Per Capita Income (2)	County Unemployment Rate (5)
2024	937,142	N/A	N/A	N/A	4.3%
2023	924,736	88,262,443	95,811	57,051	3.4%
2022	930,759	81,580,608	90,599	55,107	3.6%
2021	924,885	79,076,011	85,631	50,344	4.5%
2020	918,595	72,597,355	78,904	47,501	7.9%
2019	922,921	69,345,500	76,075	46,272	2.9%
2018	931,826	67,684,237	72,889	43,982	3.1%
2017	930,128	64,479,460	69,323	42,050	4.1%
2016	929,368	61,404,832	66,072	40,547	4.8%
2015	933,736	59,813,856	64,059	39,336	4.7%

(1) Population figures prior to 2023 are estimates obtained from the U.S. Census Bureau. The 2022 figure is per the Impact DuPage website as of April 10, 2024.

(2) Total Personal Income, and Per Capita Personal Income, and Per Capita Income (based on a four year average) information is obtained from the Bureau of Economic Analysis, U.S. Census Bureau, and Federal Reserve Bank. 2023 numbers are not available for the County as of April 17, 2024.

(3) Total Personal Income includes net earnings by place of residence; dividends, interest, and rent; and personal current transfer receipts received by the residents of DuPage.

(4) PCPI is calculated as the total personal income of the residents of an area divided by the population of the area. Per capita personal income is often used as an indicator of consumers' purchasing power and of the economic well-being of the residents of an area.

(5) Unemployment rate figures were obtained from the Illinois Department of Employment Security and are annual averages.

DUPAGE COUNTY, ILLINOIS

Principal Employers
Current Year and Nine Years Ago

	2024				2015		
Employer	**No. of Employees**	**Rank**	**Percentage of Total County Employment**		**No. of Employees**	**Rank**	**Percentage of Total County Employment**
Portillo's Inc.	8,512	1	1.36%	Edward Hospital & Health Svc	5,000	1	0.82%
BP America Inc.	5,000	2	0.80%	Jewel Osco	5,198	2	0.85%
Robertshaw Controls Company	5,000	3	0.80%	BP Chemical Co	5,300	3	0.87%
Continental Leasing Management, Inc	5,000	4	0.80%	College Of Du Page	4,855	4	0.79%
Schneider Electric Holdings, Inc.	4,619	5	0.74%	Program Productions	3,300	5	0.54%
Amita Alexian Brothers Foundation	4,041	6	0.65%	Abercrombie & Kent Inc	3,000	6	0.49%
Samuel Holdings, Inc.	3,579	7	0.57%	McDonald's Corp	3,000	7	0.49%
Compass Group USA Investments Inc.	3,533	8	0.57%	Argonne National Laboratory	2,900	8	0.47%
Graham Packaging Company Europe LLC	3,407	9	0.55%	Advocate Good Samaritan	2,530	9	0.41%
Footprint Acquisition LLC	3,200	10	0.51%	DuPage County	2,835	10	0.46%
	45,891				37,918		
Total number of jobs in DuPage County	623,724				612,522		

Note 1: Ten primary employers in DuPage County. It should be noted, however, that all employees of a company may not be employed in DuPage County.

Note 2: The total number of jobs in DuPage County is obtained from BLS.gov Quarterly Census of Employment and Wages. BLS.gov. https://www.bls.gov/cew/downloadable-data-files.htm. 05/16/2025

Source: Intersect Illinois

DUPAGE COUNTY, ILLINOIS

County Employment Statistics
Last Ten Fiscal Years

Function	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Conservation and Recreation	37	38	32	38	36	38	36	34	32	29
Educational Services	15	15	15	14	14	15	14	15	15	14
General Government	346	352	355	332	330	333	339	347	353	363
Highway, Streets and Bridges	107	101	102	93	98	106	105	105	97	98
Judicial	590	576	564	543	530	552	551	544	607	633
Health and Public Safety	1264	1276	1282	1214	1223	1262	1247	1313	1385	1396
Public Service	206	207	190	180	186	181	187	200	215	221
Public Works	78	80	78	83	84	83	82	83	81	86
Total	2,643	2,645	2,618	2,497	2,501	2,570	2,561	2,641	2,785	2,840

Note 1: Employee head counts are as of the fiscal year end.

Note 2: Prior to FY2017 head count information includes full and part-time employees. It does not include temporary employees or employees on disability. Two part-time employees are considered one FTE employee. Starting in FY2017 the headcount value represents full time employees only.

Note 3: FTE numbers are not the total approved County's budgeted head count at the beginning of the year. The budgeted value may be slightly greater than what is shown here.

Note 4: In FY2015 the function roll up for each department was re-assessed. FY2015 and beyond reflects changes made to department's functional group categorization.

DUPAGE COUNTY, ILLINOIS

Operating Indicators By Function

Last Ten Fiscal Years

FUNCTION/DEPARTMENT	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government										
Supervisor of Assessments:										
Real estate transfer declarations processed	12,840	13,639	18,225	22,231	16,468	16,561	18,134	18,620	17,849	16,874
Treasurer/Collector:										
Real estate parcels billed	321,773	321,666	322,223	322,079	321,614	321,324	322,468	326,002	325,761	325,378
Public Services										
Building and Zoning:										
Building permits issued	3,315	3,069	3,187	4,064	3,935	4,320	3,808	3,522	3,438	3,047
Inspections conducted	16,499	18,418	16,871	18,667	18,209	17,375	18,089	11,830	11,492	10,921
Human Services:										
Individual senior citizens served	28,261	27,223	25,235	29,224	28,691	21,600	19,582	18,353	20,365	20,733
Clients handled by the Information Referral Specialist	68,587	58,453	40,987	26,831	45,625	46,255	46,807	47,141	43,689	22,165
Family Self Sufficiency Program clients	152	159	209	231	260	285	257	238	366	333
Rides provided by paratransit	26,707	33,829	29,212	27,933	24,728	42,841	43,070	44,553	46,352	41,880
Telephone calls taken by DPCO customer service	92,312	96,801	99,122	37,644	61,509	75,645	79,465	78,223	82,534	87,875
Psychological Services Counseling clients served	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,004	1,511	1,595
Adult clients served at the Family Center	2,524	2,650	2,876	2,648	2,560	3,646	3,350	3,548	3,306	3,160
Conservation and Recreation										
Stormwater: [11]										
Acres of Land Maintained	548	691	691	349	691	691	685	414	N/A	N/A
Flood operations	2	6	3	3	3	5	6	6	N/A	N/A
Outfalls monitored	1,406	963	353	868	983	1,375	745	375	N/A	N/A
Spill/IDDE Response	31	42	30	45	33	15	15	8	N/A	N/A
Stormwater management permits reviewed [6]	296	285	254	228	226	213	330	181	166	173
Stormwater management permits issued [6]	131	112	113	116	138	119	124	88	80	79
Flood elevation requests	28	29	31	23	38	65	59	65	N/A	N/A
Highway, Streets and Bridges										
Transportation and Highways:										
Lane-miles maintained	970	971	970	968	967	965	965	971	972	972
New lane-miles	-	1	1	1	2	0.0	(6.0)	(0.7)	0.3	1.0
Highway permits processed	430	562	561	587	547	471	464	506	527	572
Number of bridges inspected	25	25	25	23	24	18	23	20	21	13
Miles of multi-purpose trail system maintained	96	96	96	96	96	96	94	94	94	94
Impact fee permits processed	-	145	390	379	295	354	400	436	470	502
Wireless (small cell) permits processed	-	-	10	17	11					
Judicial										
Circuit Court:										
Traffic cases	80,228	80,742	77,092	69,404	65,282	105,254	105,344	107,968	108,742	115,568
Cases other than traffic	41,955	38,291	35,267	33,048	30,132	40,499	41,497	43,404	41,390	43,554
State's Attorney:										
Criminal Prosecutions Bureau:										
Number of felony trials by the Criminal Division	42	76	64	51	48	84	67	54	60	74
Domestic Violence and Child Abuse Unit cases initiated	105	57	55	54	84	97	N/A	54	90	100
Juvenile Trial Division cases processed	450	316	288	309	253	535	473	502	656	759
Investigations Unit cases opened	79	87	95	92	75	81	73	32	32	33
Civil Bureau:										
Number of files opened	1,203	1,176	1,047	290	176	236	109	296	276	329
Children's Advocacy Center:										
Number of cases opened [16]	441	468	536	518	414	448	484	420	440	425
Number of individuals services provided to	N/A	N/A	N/A	1,226	**	1,314	1,482	1,513	1,474	1,352
Appeals Division:										
Appeals filed (by and against) State's Attorney)	145	160	81	74	64	107	112	112	102	123

DUPAGE COUNTY, ILLINOIS

Operating Indicators By Function

Last Ten Fiscal Years

FUNCTION/DEPARTMENT	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Health and Public Safety										
Animal Services [9]										
Total animal intake	1,848	2,155	2,111	1,972	1,689	2,091	2,218	2,460	2,218	2,338
Total animals adopted, transferred or returned to owner	1,662	1,890	1,771	1,599	1,469	1,635	1,859	1,781	1,551	1,570
Live release rate all animals [10]	94.16%	92.20%	88.64%	88.59%	87.00%	82.66%	84.23%	76.21%	74.86%	70.15%
Public Safety and Health (cont'd)										
Sheriff:										
Patrol Division calls for service	60,000	62,855	60,453	59,158	61,182	43,494	41,104	42,176	46,917	46,664
Forensic Investigation Division - Crime scenes processed	1,337	1,497	1,477	1,453	1,586	1,543	1,557	1,570	1,561	1,175
Detective Division incident reports	1,150	2,597	2,692	2,458	1,584	3,255	3,717	3,351	3,752	3,563
Tactical Narcotics Team - investigations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Street value of drug seizures (in millions)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Crime laboratory criminal cases processed	1,390	1,534	1,605	1,622	1,703	1,430	1,381	1,286	1,495	1,613
Civil Division items processed	15,294	14,954	14,179	15,399	13,215	19,496	20,297	19,134	21,682	22,262
County jail average daily population [3]	511	564	509	454	432	524	539	623	648	648
Citations [7]	1,646	1,403	1,251	1,661	2,680	2,746	3,408	4,670	6,045	6,102
Driving Under the Influence (DUI) [7]	23	35	98	58	77	46	56	64	88	83
Health Department:										
Immunizations [12]	6,239	6,163	11,537	129,869	6,234	8,940	9,051	9,727	11,307	9,465
Food inspections and consultations [12]	14,270	11,025	10,002	3,739	6,568	13,986	9,723	4,946	6,756	9,227
Behavioral Health services rendered [14]	7,189	7,539	7,496	7,151	6,831	7,300	6,943	7,805	7,698	6,074
Coroner:										
Death investigation cases	6,544	6,984	6,669	6,346	6,765	5,716	5,521	5,295	5,296	5,055
Office of Homeland Security and Emergency Mgmt :										
Planning Unit [4, 8]								21	18	82
Planning hours [15]	N/A	N/A	N/A	2,823	3,213	2,674	4,858	N/A	N/A	N/A
Planned events supported [4]	41	30	7	N/A	-	2	17	N/A	N/A	N/A
Plans Developed/Updated & Meetings [4]										
Plans developed [15]	-	1	N/A	56	12	4	6	N/A	N/A	N/A
Plans reviewed - external	6	11	2							
Plans reviewed - internal	24	4	2							
Planning meetings & External Stakeholders [15]	N/A	N/A	N/A	17	25	75	111	N/A	N/A	N/A
Operations [8]								20	49	N/A
Operations hours [15]	N/A	N/A	N/A	1,822	4,596	2,222	588	N/A	N/A	N/A
Community Outreach (renamed from External Affairs Unit) [4, 8]								74	187	152
Presentations	23	41	29	9	4	7	21	N/A	N/A	N/A
Information Sharing	13	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EOC Activations [8]								11	7	5
Activations [15]	N/A	N/A	N/A	14	8	2	2	N/A	N/A	N/A
Incidents reported [15]	N/A	N/A	N/A	25	58	-	4	N/A	N/A	N/A
Incidents - Fire	18	14	9							
Incidents - Law Enforcement	73	78	9							
Incidents - Public Health	4	6	5							
Incidents - Weather	37	22	21							
Incidents - Other	12	10	9							
Training & Exercise Unit [4, 8]								35	61	53
Internal training sessions [15]	N/A	N/A	N/A	4	30	55	68	N/A	N/A	N/A
Internal exercises [15]	N/A	N/A	N/A	12	46	5	12	N/A	N/A	N/A
External exercises [15]	N/A	N/A	N/A	27	22	29	14	N/A	N/A	N/A
Exercise - Drill	28	42	34							
Exercise - Functional	1	3	3							
Exercise - Full-scale	2	7	4							
Exercise - Tabletop	5	10	2							
Exercise- Workshop	2									
Training Courses	34	71	11	18	22	60	18	N/A	N/A	N/A
Public Health [8]								54	81	N/A
Public Health Hours [15]	N/A	N/A	N/A	2,705	12,690	9,176	11,234	N/A	N/A	N/A
Homeland Security Cases [15]	N/A	N/A	N/A	N/A	108	129	76	N/A	N/A	N/A
Technology & Special Projects Units [15]	N/A	N/A	N/A	N/A	N/A	495	N/A	113	181	86
Administration [15]	N/A	N/A	N/A	N/A	N/A	4,169	N/A	15	24	55
Incident Reports [15]	N/A	N/A	N/A	25	58	31	N/A	90	77	63
Emergency Scene Responses [15]	N/A	N/A	N/A	N/A	4	N/A	N/A	N/A	N/A	5
Service-Other [15]	29	11								

DUPAGE COUNTY, ILLINOIS

Operating Indicators By Function

Last Ten Fiscal Years

FUNCTION/DEPARTMENT	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Communications Unit Activations [15]	127	111	33							
Reservist (volunteer) Hours of Service [15]	3,094	2,300	3,381							
Visitors to 421 Building (estimate) [15]	100,500	118,000	104,100							
Security Incident Reports [15]	535	424	399							
Miles Patrolled - Security [15]	35,518	33,645	38,698							
All Calls for Service- Security Division	3,426									
Care Center:										
Patient days	77,138	77,980	81,364	88,637	106,178	115,988	117,762	119,177	118,417	114,793
Residents receiving care	400	414	367	432	442	608	670	598	603	551
Public Works										
Waterworks and Sewerage Systems:										
Sewer customers	37,953	37,933	37,617	36,675	36,529	36,471	36,301	36,122	35,963	35,825
Gallons billed to sewer customers [1]	3.4	3.5	3.5	3.6	3.6	3.4	3.5	3.6	3.4	3.6
Water Customer	3,897	3,884	3,887	3,754	3,739	3,719	3,703	3,340	3,324	3,309
Gallons of water sold (billed) [2]	375.0	374.0	374.0	376.0	383.0	358.0	340.0	350.0	339.0	343.0

[1] In billions

[2] In millions

[3] Estimated from monthly amounts

[4] In 2018, OHSEM changed metric focus from report numbers gathered to set data acquired from employee time logs. Metrics now reflects the department's previous indicators are retained for historical purposes only.

[5] Psychological services were transferred to the Health Department in early 2018.

[6] In 2013 Stormwater introduced General Certifications to reduce the regulatory burden of stormwater application and review for routine types of activities. The General Certifications, while still reviewed by regulatory staff, have switched many permit reviews from Stormwater Management to EDP's Regulatory Services.

[7] Starting in 2014 information specifying total citations and DUI's processed were included.

[8] In 2016, the DuPage County Office of Homeland Security & Emergency Management assimilated the Office of Risk and Emergency Management from the DuPage County Public Health Department. Operating indicators for 7 Units in operation are reflected as of 2016. EOC Activations are part of the Incident Reports Total.

[9] In 2017 Animal Care and Control updated their indicators to reflect all animals transacting through the department.

[10] Live Release Rate is calculated as [Positive Outcomes / (Positive Outcomes + Adjusted Total Euthanasia)]

[11] Stormwater removed Stream Maintenance Miles Completed and Cubic Yards of timbers removed in FY17, while adding Acres of Land Maintained, Floor Operations, outfalls monitored, Spill/IDDE Response and Flood Elevation Requests

[12] Total vaccines decreased due to COVID-19 immunizations in 2021 (119,904 COVID shots and 9,965 other immunization shots)

[13] Food inspections were down due to COVID-19

[14] Total clients served could be lower due to COVID; there was an increase with the addition of SU clients starting FY21.

[15] Starting in FY22 Homeland Security & Emergency Management modified their operating indicators.

[16] Total includes 248 Civil, 715 Mental Health, & 84 Jury Commission.

Source: Various County departments

DUPAGE COUNTY, ILLINOIS

Capital Asset Statistics By Function

Last Ten Fiscal Years

Function	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government										
Building	4	4	4	4	4	4	4	4	4	4
Vehicles										
Capital Plant	20	19	16	17	17	17	17	17	20	19
County Clerk	0	-	-	-	-	-	-	-	-	-
Information Technology	1	1	1	1	1	1	1	1	1	1
Finance	1	1	2	2	2	2	2	2	2	2
Security	5	5	5	5	4	4	4	4	4	4
Election Commission	3	3	2	3	3	2	1	n/a	n/a	n/a
Highway, Streets and Bridges										
Building	3	3	3	3	3	3	3	3	3	3
Vehicles	125	111	123	119	118	122	129	129	152	141
Judicial										
Building	3	3	3	3	3	3	3	3	4	4
Vehicles										
Youth Home	-	-	-	-	-	-	-	-	-	0
State's Attorney	17	14	17	15	15	16	15	15	18	16
Public Defender	4	4	4	4	4	4	4	4	4	n/a
Health and Public Safety										
Building	8	7	7	7	7	7	7	7	7	7
Vehicles										
Animal Control	7	5	4	4	5	5	5	4	4	4
Coroner	7	12	7	7	7	7	7	7	7	7
Jail	0	1	1	1	1	1	1	1	1	1
Office of Emergency Management	5	6	5	5	5	5	6	6	7	7
Sheriff	128	169	151	171	190	186	186	198	195	198
Public Service										
Building	1	1	1	1	1	1	1	1	1	1
Vehicles										
Building and Zoning	14	14	12	12	12	12	12	11	13	15
Human Services	8	8	7	7	7	7	6	6	6.00	-
Community Development	1	1	1	1	1	1	1	1	n/a	n/a
Public Works										
Building	12	12	12	12	12	12	12	12	12	12
Vehicles										
Drainage	1	1	2	2	2	2	2	2	1	1
Stormwater	23	19	17	16	16	16	13	13	9	9
TOTAL BUILDINGS	31	30	30	30	30	30	30	30	31	31
TOTAL VEHICLES	370	394	377	392	410	410	412	421	444	425

Source - DuPage County capital assets database

Water And Sewerage System of DuPage County, Illinois
Required Information for Continuing Disclosure Undertaking
As of and for the Year Ending November 30, 2024

Customers
Total Metered Sewer and Water Customers

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Metered Sewer Customers	37,953	37,933	37,617	36,675	36,529	36,471	36,301	36,122	35,963	35,289
Metered Water Customers	3,897	3,884	3,887	3,754	3,739	3,719	3,703	3,340	3,324	3,309

Top 10 Sewer Customers
December 2023 through November 2024

Customer	Annual Total
Willowlake Lombard LLC/Grobetrotters Inter Inc.	$ 267,111
Avanath Hinsdale LLC	264,274
Wilson Danada LLC	197,535
Windsor Lakes LLC	173,400
Mars Inc.	148,846
Stratford Green	117,306
Lakeside Apartment Associates LLC	109,837
FPA REIT Holdings	108,267
Aramark Cleanroom Services	89,490
Four Lakes Condominiums	86,936

Top 10 Water Customers
December 2023 through November 2024

Customer Name	Annual Total
Willowlake Lombard LLC/Grobetrotters Inter Inc.	$ 267,111
Avanath Hinsdale LLC	264,274
Wilson Danada LLC	197,535
Windsor Lakes LLC	173,400
Mars Inc.	148,846
Stratford Green	117,306
Lakeside Apartment Associates LLC	109,837
FPA REIT Holdings	108,267
Aramark Cleanroom Services	89,490
Four Lakes Condominiums	86,936

Source: Water & Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2024

Water and Sewerage System of DuPage County, Illinois
Required Information for Continuing Disclosure Undertaking (Cont.)
As of and for the Year Ending November 30, 2024

Consumption Data
Total Gallons Billed (in millions)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Sewer Billed Consumption	3,441	3,506	3,540	3,559	3,584	3,386	3,498	3,648	3,395	3,467	3,484
Water Billed Consumption	375	374	374	376	383	358	340	350	339	344	340

Rates

Sewer Service Rates
Effective 1/1/24

Sewer Service Charges per 1,000 gallons	$ 4.03
Sewer Maintenance Charges per 1,000 gallons	$ 1.34

The calculation of a two month sewer bill for a customer using 8,000 gallons of water per month would be as follows:

Base Charge - Billing	$ 5.15
Base Charge - Meter Reading	2.45
User Charge	64.48
Sewer Maintenance Charge	21.44
Amount billed to a customer connected to a System maintained sewer (two month bill)	$ 93.52

Water Service Rates
Effective 1/1/24

Southeast Regional Water Facility (SERWF)	$11.49 per 1,000 gallons
North Regional Water Facility (NRWF)	$7.78 per 1,000 gallons
Steeple Run	$11.49 per 1,000 gallons
Greene Road	$11.49 per 1,000 gallons
Glen Ellyn Heights	$11.49 per 1,000 gallons
York Center	$11.49 per 1,000 gallons

Source: Water & Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2024