

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Gallatin County		
Unit Code:	030/000/00	County:	Gallatin
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,656,938		
Equalized Assessed Valuation:	\$82,915,793		
Population:	4,946		
Employees:			
Full Time:	32		
Part Time:	7		
Salaries Paid:	\$1,368,059		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,151,316	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$1,446	\$1,520	\$1,250
Revenues During FY 23:	\$5,634,966	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$5,012,434	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$1,139	\$1,292	\$1,140
Per Capita Expenditures:	\$1,013	\$1,396	\$1,147
Revenues over/under Expenditures:	\$622,532	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	167.35%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$8,388,463	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$1,696	\$1,485	\$1,279

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,884,028	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	\$1,659,212	\$2,247,290	\$2,910,903

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$581,468	\$57,450
Per Capita Debt:	\$0	\$99	\$8
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$166,118	\$0
Per Capita Beginning Retained Earnings	\$0	\$32	\$0
Revenues During FY 23:	\$0	\$224,863	\$0
Expenditures During FY 23:	\$0	\$275,644	\$0
Per Capita Revenues:	\$0	\$46	\$0
Per Capita Expenses:	\$0	\$55	\$0
Operating Income (loss):	\$0	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	220.26%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$164,383	\$0
Per Capita Ending Retained Earnings:	\$0	\$32	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Greene County		
Unit Code:	031/000/00	County:	Greene
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,304,695		
Equalized Assessed Valuation:	\$264,714,617		
Population:	11,543		
Employees:			
Full Time:	54		
Part Time:	32		
Salaries Paid:	\$3,246,378		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$10,279,621	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$891	\$916	\$828
Revenues During FY 23:	\$10,051,148	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$8,864,238	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$871	\$852	\$802
Per Capita Expenditures:	\$768	\$784	\$725
Revenues over/under Expenditures:	\$1,186,910	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	129.36%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$11,466,531	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$993	\$978	\$848

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,410,386	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$3,965,072	\$12,756,377	\$9,460,623

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$11,340,621	\$1,408,759
Per Capita Debt:	\$0	\$161	\$20
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 23:	\$0	\$2,001,903	\$0
Expenditures During FY 23:	\$0	\$2,112,616	\$0
Per Capita Revenues:	\$0	\$50	\$0
Per Capita Expenses:	\$0	\$49	\$0
Operating Income (loss):	\$0	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	444.54%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	\$0	\$43	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Grundy County		
Unit Code:	032/000/00	County:	Grundy
Fiscal Year End:	11/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$48,673,097		
Equalized Assessed Valuation:	\$2,438,157,760		
Population:	52,989		
Employees:			
Full Time:	202		
Part Time:	69		
Salaries Paid:	\$13,545,955		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$54,816,092	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$1,034	\$916	\$828
Revenues During FY 23:	\$49,233,044	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$44,706,650	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$929	\$852	\$802
Per Capita Expenditures:	\$844	\$784	\$725
Revenues over/under Expenditures:	\$4,526,394	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	127.46%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$56,982,486	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$1,075	\$978	\$848

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,276,615	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$26,903,414	\$12,756,377	\$9,460,623

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$6,442,751	\$11,340,621	\$1,408,759
Per Capita Debt:	\$122	\$161	\$20
General Obligation Debt over EAV:	0.25%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 23:	\$0	\$2,001,903	\$0
Expenditures During FY 23:	\$0	\$2,112,616	\$0
Per Capita Revenues:	\$0	\$50	\$0
Per Capita Expenses:	\$0	\$49	\$0
Operating Income (loss):	\$0	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	444.54%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	\$0	\$43	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Hamilton County		
Unit Code:	033/000/00	County:	Hamilton
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,950,493		
Equalized Assessed Valuation:	\$200,757,483		
Population:	7,984		
Employees:			
Full Time:	40		
Part Time:	24		
Salaries Paid:	\$1,831,408		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$9,977,723	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$1,250	\$1,520	\$1,250
Revenues During FY 23:	\$9,560,891	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$9,326,770	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$1,198	\$1,292	\$1,140
Per Capita Expenditures:	\$1,168	\$1,396	\$1,147
Revenues over/under Expenditures:	\$234,121	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	109.49%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$10,211,844	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$1,279	\$1,485	\$1,279

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,903,071	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	\$3,972,806	\$2,247,290	\$2,910,903

FISCAL YEAR 2023



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$2,560,332	\$581,468	\$57,450
Per Capita Debt:	\$321	\$99	\$8
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$166,118	\$0
Per Capita Beginning Retained Earnings	\$0	\$32	\$0
Revenues During FY 23:	\$0	\$224,863	\$0
Expenditures During FY 23:	\$0	\$275,644	\$0
Per Capita Revenues:	\$0	\$46	\$0
Per Capita Expenses:	\$0	\$55	\$0
Operating Income (loss):	\$0	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	220.26%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$164,383	\$0
Per Capita Ending Retained Earnings:	\$0	\$32	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Hancock County		
Unit Code:	034/000/00	County:	Hancock
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,993,036		
Equalized Assessed Valuation:	\$447,415,083		
Population:	17,186		
Employees:			
	Full Time:	88	
	Part Time:	53	
	Salaries Paid:	\$4,884,502	

Blended Component Units
Number Submitted = 1
Hancock County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$13,552,326	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$789	\$916	\$828
Revenues During FY 23:	\$14,247,765	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$13,457,685	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$829	\$852	\$802
Per Capita Expenditures:	\$783	\$784	\$725
Revenues over/under Expenditures:	\$790,080	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	108.46%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$14,596,763	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$849	\$978	\$848

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,528,022	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$7,165,008	\$12,756,377	\$9,460,623

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$11,340,621	\$1,408,759
Per Capita Debt:	\$0	\$161	\$20
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 23:	\$0	\$2,001,903	\$0
Expenditures During FY 23:	\$0	\$2,112,616	\$0
Per Capita Revenues:	\$0	\$50	\$0
Per Capita Expenses:	\$0	\$49	\$0
Operating Income (loss):	\$0	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	444.54%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	\$0	\$43	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Henderson County		
Unit Code:	036/000/00	County:	Henderson
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,410,428		
Equalized Assessed Valuation:	\$214,563,546		
Population:	6,151		
Employees:			
Full Time:	97		
Part Time:			
Salaries Paid:	\$2,597,712		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,318,351	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$1,190	\$1,520	\$1,250
Revenues During FY 23:	\$6,953,239	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$6,663,178	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$1,130	\$1,292	\$1,140
Per Capita Expenditures:	\$1,083	\$1,396	\$1,147
Revenues over/under Expenditures:	\$290,061	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	114.19%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$7,608,412	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$1,237	\$1,485	\$1,279

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,575,180	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	\$4,171,990	\$2,247,290	\$2,910,903

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$15,200	\$581,468	\$57,450
Per Capita Debt:	\$2	\$99	\$8
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$166,118	\$0
Per Capita Beginning Retained Earnings	\$0	\$32	\$0
Revenues During FY 23:	\$0	\$224,863	\$0
Expenditures During FY 23:	\$0	\$275,644	\$0
Per Capita Revenues:	\$0	\$46	\$0
Per Capita Expenses:	\$0	\$55	\$0
Operating Income (loss):	\$0	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	220.26%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$164,383	\$0
Per Capita Ending Retained Earnings:	\$0	\$32	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Henry County		
Unit Code:	037/000/00	County:	Henry
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$44,792,738		
Equalized Assessed Valuation:	\$1,186,666,404		
Population:	49,214		
Employees:			
Full Time:	238		
Part Time:	86		
Salaries Paid:	\$14,701,499		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$33,270,383	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$676	\$916	\$828
Revenues During FY 23:	\$37,562,864	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$34,245,628	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$763	\$852	\$802
Per Capita Expenditures:	\$696	\$784	\$725
Revenues over/under Expenditures:	\$3,317,236	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	101.95%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$34,913,960	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$709	\$978	\$848

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,162,465	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$15,820,221	\$12,756,377	\$9,460,623

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$12,243,750	\$11,340,621	\$1,408,759
Per Capita Debt:	\$249	\$161	\$20
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$7,694,913	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	\$156	\$36	\$0
Revenues During FY 23:	\$6,674,260	\$2,001,903	\$0
Expenditures During FY 23:	\$7,077,824	\$2,112,616	\$0
Per Capita Revenues:	\$136	\$50	\$0
Per Capita Expenses:	\$144	\$49	\$0
Operating Income (loss):	(\$403,564)	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	112.21%	444.54%	0.00%
Ending Retained Earnings for FY 23:	\$7,941,730	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	\$161	\$43	\$0