

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:	Macon County		
Unit Code:	055/000/00	County:	Macon
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$85,380,865		
Equalized Assessed Valuation:	\$1,887,686,796		
Population:	101,870		
Employees:			
Full Time:	456		
Part Time:	166		
Salaries Paid:	\$25,594,187		

Blended Component Units
Number Submitted = 1
Decatur Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$68,311,882	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$671	\$916	\$828
Revenues During FY 23:	\$67,432,080	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$57,917,313	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$662	\$852	\$802
Per Capita Expenditures:	\$569	\$784	\$725
Revenues over/under Expenditures:	\$9,514,767	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	134.42%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$77,854,362	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$764	\$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:	\$48,386,664	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$29,744,534	\$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:	\$477,507	\$11,340,621	\$1,408,759
Per Capita Debt:	\$5	\$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:	\$4,147,721	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	\$41	\$36	\$0
Revenues During FY 23:	\$5,320,477	\$2,001,903	\$0
Expenditures During FY 23:	\$5,287,665	\$2,112,616	\$0
Per Capita Revenues:	\$52	\$50	\$0
Per Capita Expenses:	\$52	\$49	\$0
Operating Income (loss):	\$32,812	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	78.96%	444.54%	0.00%
Ending Retained Earnings for FY 23:	\$4,175,211	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	\$41	\$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:	Macoupin County
Unit Code:	056/000/00
County:	Macoupin
Fiscal Year End:	8/31/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$48,671,637
Equalized Assessed Valuation:	\$740,662,823
Population:	44,018
Employees:	
Full Time:	228
Part Time:	19
Salaries Paid:	\$13,875,651

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$34,774,008	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$790	\$916	\$828
Revenues During FY 23:	\$16,540,888	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$19,309,877	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$376	\$852	\$802
Per Capita Expenditures:	\$439	\$784	\$725
Revenues over/under Expenditures:	(\$2,768,989)	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	165.74%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$32,005,019	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$727	\$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:	\$12,340,686	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$19,664,333	\$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:	\$405,000	\$11,340,621	\$1,408,759
Per Capita Debt:	\$9	\$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:	Madison County		
Unit Code:	057/000/00	County:	Madison
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$241,886,472		
Equalized Assessed Valuation:	\$6,852,920,543		
Population:	262,752		
Employees:			
Full Time:	798		
Part Time:	116		
Salaries Paid:	\$54,456,733		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$181,189,036	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$690	\$916	\$828
Revenues During FY 23:	\$152,181,012	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$131,882,095	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$579	\$852	\$802
Per Capita Expenditures:	\$502	\$784	\$725
Revenues over/under Expenditures:	\$20,298,917	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	149.75%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$197,489,297	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$752	\$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:	\$144,438,791	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$68,018,512	\$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:	\$1,863,798	\$11,340,621	\$1,408,759
Per Capita Debt:	\$7	\$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:	\$28,324,100	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	\$108	\$36	\$0
Revenues During FY 23:	\$3,762,768	\$2,001,903	\$0
Expenditures During FY 23:	\$2,839,306	\$2,112,616	\$0
Per Capita Revenues:	\$14	\$50	\$0
Per Capita Expenses:	\$11	\$49	\$0
Operating Income (loss):	\$923,462	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	1,030.10%	444.54%	0.00%
Ending Retained Earnings for FY 23:	\$29,247,562	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	\$111	\$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:	Marshall County		
Unit Code:	059/000/00	County:	Marshall
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,277,116		
Equalized Assessed Valuation:	\$342,874,904		
Population:	11,740		
Employees:			
	Full Time:	44	
	Part Time:	40	
	Salaries Paid:	\$3,022,897	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$12,156,462	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$1,035	\$916	\$828
Revenues During FY 23:	\$9,917,604	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$9,304,497	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$845	\$852	\$802
Per Capita Expenditures:	\$793	\$784	\$725
Revenues over/under Expenditures:	\$613,107	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	137.24%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$12,769,569	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$1,088	\$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:	\$7,060,460	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$5,617,713	\$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:	\$175,593	\$11,340,621	\$1,408,759
Per Capita Debt:	\$15	\$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:	Mason County		
Unit Code:	060/000/00	County:	Mason
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,325,904		
Equalized Assessed Valuation:	\$295,670,327		
Population:	12,523		
Employees:			
Full Time:	63		
Part Time:	51		
Salaries Paid:	\$4,585,819		

Blended Component Units
Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$14,819,371	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$1,183	\$916	\$828
Revenues During FY 23:	\$13,293,256	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$13,473,576	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$1,062	\$852	\$802
Per Capita Expenditures:	\$1,076	\$784	\$725
Revenues over/under Expenditures:	(\$180,320)	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	112.03%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$15,094,763	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$1,205	\$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:	\$7,744,703	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$204,611	\$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:	\$209,070	\$11,340,621	\$1,408,759
Per Capita Debt:	\$17	\$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:	\$436,999	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	\$35	\$36	\$0
Revenues During FY 23:	\$385,015	\$2,001,903	\$0
Expenditures During FY 23:	\$413,176	\$2,112,616	\$0
Per Capita Revenues:	\$31	\$50	\$0
Per Capita Expenses:	\$33	\$49	\$0
Operating Income (loss):	(\$28,161)	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	98.95%	444.54%	0.00%
Ending Retained Earnings for FY 23:	\$408,838	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	\$33	\$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:	Massac County		
Unit Code:	061/000/00	County:	Massac
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,077,127		
Equalized Assessed Valuation:	\$183,242,284		
Population:	13,661		
Employees:			
Full Time:	68		
Part Time:	13		
Salaries Paid:	\$3,876,560		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$16,660,831	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$1,220	\$916	\$828
Revenues During FY 23:	\$14,374,727	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$12,305,672	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$1,052	\$852	\$802
Per Capita Expenditures:	\$901	\$784	\$725
Revenues over/under Expenditures:	\$2,069,055	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	153.72%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$18,915,766	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$1,385	\$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:	\$13,926,418	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$4,989,348	\$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:	\$1,230,000	\$11,340,621	\$1,408,759
Per Capita Debt:	\$90	\$161	\$20
General Obligation Debt over EAV:	0.67%	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 Greater Than 275,000

Local Government Profile

Unit Name:	Mc Henry County		
Unit Code:	063/000/00	County:	Mchenry
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$354,498,318		
Equalized Assessed Valuation:	\$10,329,662,405		
Population:	312,800		
Employees:			
Full Time:	1,060		
Part Time:	196		
Salaries Paid:	\$92,767,177		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$156,097,027	\$308,732,319	\$327,144,416
Per Capita Beginning Fund Balance:	\$499	\$548	\$561
Revenues During FY 23:	\$189,747,330	\$364,773,776	\$370,391,050
Expenditures During FY 23:	\$171,711,770	\$311,616,738	\$328,330,664
Per Capita Revenues:	\$607	\$641	\$661
Per Capita Expenditures:	\$549	\$547	\$566
Revenues over/under Expenditures:	\$18,035,560	\$53,157,040	\$64,645,491
Ratio of Fund Balance to Expenditures:	100.08%	110.79%	108.76%
Ending Fund Balance for FY 23:	\$171,843,037	\$343,789,026	\$352,846,136
Per Capita Ending Fund Balance:	\$549	\$607	\$595

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:	\$111,892,558	\$190,095,019	\$174,525,049
Total Unrestricted Net Assets:	\$27,655,622	\$136,621,261	\$165,907,398

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	\$268,383,531	\$224,084,156
Per Capita Debt:	\$0	\$417	\$429
General Obligation Debt over EAV:	0.00%	0.37%	0.15%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$51,951,300	\$82,914,416	\$29,954,385
Per Capita Beginning Retained Earnings	\$166	\$128	\$69
Revenues During FY 23:	\$19,624,056	\$20,774,104	\$17,515,882
Expenditures During FY 23:	\$18,720,633	\$19,693,251	\$19,281,108
Per Capita Revenues:	\$63	\$39	\$45
Per Capita Expenses:	\$60	\$39	\$46
Operating Income (loss):	\$903,423	\$1,080,853	\$526,680
Ratio of Retained Earnings to Expenses:	282.33%	950.00%	342.77%
Ending Retained Earnings for FY 23:	\$52,854,723	\$84,148,780	\$30,523,383
Per Capita Ending Retained Earnings:	\$169	\$128	\$71

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:	Mc Lean County		
Unit Code:	064/000/00	County:	McLean
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$129,880,726		
Equalized Assessed Valuation:	\$4,906,262,997		
Population:	171,230		
Employees:			
Full Time:	705		
Part Time:	110		
Salaries Paid:	\$40,095,397		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$95,545,677	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$558	\$916	\$828
Revenues During FY 23:	\$112,924,903	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$105,074,941	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$659	\$852	\$802
Per Capita Expenditures:	\$614	\$784	\$725
Revenues over/under Expenditures:	\$7,849,962	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	98.42%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$103,419,128	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$604	\$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:	\$48,990,209	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$39,570,332	\$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:	\$43,769,570	\$11,340,621	\$1,408,759
Per Capita Debt:	\$256	\$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:	\$1,373,447	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	\$8	\$36	\$0
Revenues During FY 23:	\$11,096,528	\$2,001,903	\$0
Expenditures During FY 23:	\$11,262,788	\$2,112,616	\$0
Per Capita Revenues:	\$65	\$50	\$0
Per Capita Expenses:	\$66	\$49	\$0
Operating Income (loss):	(\$166,260)	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	10.51%	444.54%	0.00%
Ending Retained Earnings for FY 23:	\$1,183,698	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	\$7	\$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:	Mercer County		
Unit Code:	066/000/00	County:	Mercer
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,148,195		
Equalized Assessed Valuation:	\$379,392,200		
Population:	15,487		
Employees:			
	Full Time:	84	
	Part Time:	65	
	Salaries Paid:	\$4,361,216	

Blended Component Units

Number Submitted = 1
Mercer 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:	\$9,241,633	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$597	\$916	\$828
Revenues During FY 23:	\$16,383,266	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$14,171,307	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$1,058	\$852	\$802
Per Capita Expenditures:	\$915	\$784	\$725
Revenues over/under Expenditures:	\$2,211,959	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	81.35%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$11,528,589	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$744	\$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:	\$9,109,556	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$7,072,605	\$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:	\$3,803,981	\$11,340,621	\$1,408,759
Per Capita Debt:	\$246	\$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:	\$2,862,201	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	\$185	\$36	\$0
Revenues During FY 23:	\$1,236,809	\$2,001,903	\$0
Expenditures During FY 23:	\$684,684	\$2,112,616	\$0
Per Capita Revenues:	\$80	\$50	\$0
Per Capita Expenses:	\$44	\$49	\$0
Operating Income (loss):	\$552,125	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	498.67%	444.54%	0.00%
Ending Retained Earnings for FY 23:	\$3,414,326	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	\$220	\$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:	Monroe County		
Unit Code:	067/000/00	County:	Monroe
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$135,000,000		
Equalized Assessed Valuation:	\$1,103,751,444		
Population:	35,033		
Employees:			
Full Time:	220		
Part Time:	151		
Salaries Paid:	\$14,822,994		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$23,004,957	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$657	\$916	\$828
Revenues During FY 23:	\$25,704,641	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$23,821,318	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$734	\$852	\$802
Per Capita Expenditures:	\$680	\$784	\$725
Revenues over/under Expenditures:	\$1,883,323	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	105.53%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$25,138,280	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$718	\$978	\$848

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16,690,762	\$328,280	\$0
Total Unreserved Funds:	\$33,224,935	\$618,982	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$0	\$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:	\$3,181,860	\$11,340,621	\$1,408,759
Per Capita Debt:	\$91	\$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:	\$9,937,533	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	\$284	\$36	\$0
Revenues During FY 23:	\$17,729,310	\$2,001,903	\$0
Expenditures During FY 23:	\$16,862,265	\$2,112,616	\$0
Per Capita Revenues:	\$506	\$50	\$0
Per Capita Expenses:	\$481	\$49	\$0
Operating Income (loss):	\$867,045	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	54.88%	444.54%	0.00%
Ending Retained Earnings for FY 23:	\$9,253,728	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	\$264	\$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:	Montgomery County		
Unit Code:	068/000/00	County:	Montgomery
Fiscal Year End:	11/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$36,584,901		
Equalized Assessed Valuation:	\$556,806,060		
Population:	28,020		
Employees:			
Full Time:	148		
Part Time:	22		
Salaries Paid:	\$8,752,272		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$31,017,832	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$1,107	\$916	\$828
Revenues During FY 23:	\$23,318,315	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$21,248,472	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$832	\$852	\$802
Per Capita Expenditures:	\$758	\$784	\$725
Revenues over/under Expenditures:	\$2,069,843	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	155.72%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$33,087,675	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$1,181	\$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:	\$18,171,609	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$14,916,066	\$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:	Morgan County		
Unit Code:	069/000/00	County:	Morgan
Fiscal Year End:	8/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,022,917		
Equalized Assessed Valuation:	\$719,564,207		
Population:	32,209		
Employees:			
Full Time:	132		
Part Time:	20		
Salaries Paid:	\$6,564,919		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$28,992,917	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$900	\$916	\$828
Revenues During FY 23:	\$24,860,392	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$20,116,979	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$772	\$852	\$802
Per Capita Expenditures:	\$625	\$784	\$725
Revenues over/under Expenditures:	\$4,743,413	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	167.70%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$33,736,330	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$1,047	\$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:	\$10,598,244	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$23,135,711	\$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:	\$63,390	\$11,340,621	\$1,408,759
Per Capita Debt:	\$2	\$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:	Ogle County		
Unit Code:	071/000/00	County:	Ogle
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,377,456		
Equalized Assessed Valuation:	\$1,851,901,912		
Population:	51,351		
Employees:			
Full Time:	206		
Part Time:	77		
Salaries Paid:	\$14,002,289		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$27,291,911	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$531	\$916	\$828
Revenues During FY 23:	\$35,948,716	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$34,757,137	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$700	\$852	\$802
Per Capita Expenditures:	\$677	\$784	\$725
Revenues over/under Expenditures:	\$1,191,579	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	82.15%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$28,553,824	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$556	\$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:	\$22,997,000	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$10,146,514	\$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:	\$26,596,633	\$11,340,621	\$1,408,759
Per Capita Debt:	\$518	\$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