

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:	Saline County		
Unit Code:	082/000/00	County:	Saline
Fiscal Year End:	11/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,014,631		
Equalized Assessed Valuation:	\$291,531,106		
Population:	23,491		
Employees:			
Full Time:	102		
Part Time:	32		
Salaries Paid:	\$5,807,190		

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:	\$17,643,484	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$751	\$916	\$828
Revenues During FY 23:	\$16,971,743	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$15,123,487	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$722	\$852	\$802
Per Capita Expenditures:	\$644	\$784	\$725
Revenues over/under Expenditures:	\$1,848,256	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	128.88%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$19,491,740	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$830	\$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:	\$11,025,077	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$8,468,763	\$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:	Sangamon County		
Unit Code:	083/000/00	County:	Sangamon
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$153,786,372		
Equalized Assessed Valuation:	\$4,942,927,780		
Population:	194,534		
Employees:			
Full Time:	655		
Part Time:	126		
Salaries Paid:	\$40,725,912		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$111,579,738	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$574	\$916	\$828
Revenues During FY 23:	\$125,111,948	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$113,866,859	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$643	\$852	\$802
Per Capita Expenditures:	\$585	\$784	\$725
Revenues over/under Expenditures:	\$11,245,089	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	107.49%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$122,397,429	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$629	\$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:	\$58,793,857	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	(\$21,709,568)	\$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:	\$131,870,831	\$11,340,621	\$1,408,759
Per Capita Debt:	\$678	\$161	\$20
General Obligation Debt over EAV:	1.01%	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:	Schuyler County		
Unit Code:	084/000/00	County:	Schuyler
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,223,524		
Equalized Assessed Valuation:	\$169,677,535		
Population:	6,897		
Employees:			
Full Time:	52		
Part Time:	31		
Salaries Paid:	\$2,642,312		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,333,945	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$1,063	\$1,520	\$1,250
Revenues During FY 23:	\$6,355,363	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$5,609,842	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$921	\$1,292	\$1,140
Per Capita Expenditures:	\$813	\$1,396	\$1,147
Revenues over/under Expenditures:	\$745,521	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	94.11%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$5,279,322	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$765	\$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:	\$4,477,834	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	(\$161,077)	\$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:	\$57,450	\$581,468	\$57,450
Per Capita Debt:	\$8	\$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:	\$616,602	\$166,118	\$0
Per Capita Beginning Retained Earnings	\$89	\$32	\$0
Revenues During FY 23:	\$454,054	\$224,863	\$0
Expenditures During FY 23:	\$626,303	\$275,644	\$0
Per Capita Revenues:	\$66	\$46	\$0
Per Capita Expenses:	\$91	\$55	\$0
Operating Income (loss):	(\$172,249)	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	114.18%	220.26%	0.00%
Ending Retained Earnings for FY 23:	\$715,133	\$164,383	\$0
Per Capita Ending Retained Earnings:	\$104	\$32	\$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:	Scott County		
Unit Code:	085/000/00	County:	Scott
Fiscal Year End:	11/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,733,762		
Equalized Assessed Valuation:	\$106,998,327		
Population:	4,710		
Employees:			
Full Time:	69		
Part Time:	46		
Salaries Paid:	\$3,378,656		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,707,803	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$1,212	\$1,520	\$1,250
Revenues During FY 23:	\$6,130,999	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$5,888,667	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$1,302	\$1,292	\$1,140
Per Capita Expenditures:	\$1,250	\$1,396	\$1,147
Revenues over/under Expenditures:	\$242,332	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	94.81%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$5,583,307	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$1,185	\$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:	\$3,196,333	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	\$2,386,974	\$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:	\$156,555	\$581,468	\$57,450
Per Capita Debt:	\$33	\$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:	\$431,898	\$166,118	\$0
Per Capita Beginning Retained Earnings	\$92	\$32	\$0
Revenues During FY 23:	\$2,275,286	\$224,863	\$0
Expenditures During FY 23:	\$2,832,670	\$275,644	\$0
Per Capita Revenues:	\$483	\$46	\$0
Per Capita Expenses:	\$601	\$55	\$0
Operating Income (loss):	(\$557,384)	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	8.52%	220.26%	0.00%
Ending Retained Earnings for FY 23:	\$241,342	\$164,383	\$0
Per Capita Ending Retained Earnings:	\$51	\$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:	St. Clair County		
Unit Code:	088/000/00	County:	St. Clair
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$369,171,473		
Equalized Assessed Valuation:	\$4,781,509,801		
Population:	252,671		
Employees:			
	Full Time:	703	
	Part Time:	169	
	Salaries Paid:	\$41,772,187	

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:	\$186,278,333	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$737	\$916	\$828
Revenues During FY 23:	\$153,166,116	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$118,341,851	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$606	\$852	\$802
Per Capita Expenditures:	\$468	\$784	\$725
Revenues over/under Expenditures:	\$34,824,265	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	181.13%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$214,354,291	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$848	\$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:	\$176,676,315	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$76,519,153	\$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:	\$99,814,959	\$11,340,621	\$1,408,759
Per Capita Debt:	\$395	\$161	\$20
General Obligation Debt over EAV:	1.22%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$98,657,819	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	\$390	\$36	\$0
Revenues During FY 23:	\$6,758,545	\$2,001,903	\$0
Expenditures During FY 23:	\$15,807,389	\$2,112,616	\$0
Per Capita Revenues:	\$27	\$50	\$0
Per Capita Expenses:	\$63	\$49	\$0
Operating Income (loss):	(\$9,048,844)	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	875.59%	444.54%	0.00%
Ending Retained Earnings for FY 23:	\$138,408,406	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	\$548	\$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:	Stark County		
Unit Code:	087/000/00	County:	Stark
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,814,863		
Equalized Assessed Valuation:	\$177,691,213		
Population:	5,218		
Employees:			
Full Time:	30		
Part Time:	11		
Salaries Paid:	\$1,952,117		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,039,339	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$1,157	\$1,520	\$1,250
Revenues During FY 23:	\$5,870,271	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$5,985,216	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$1,125	\$1,292	\$1,140
Per Capita Expenditures:	\$1,147	\$1,396	\$1,147
Revenues over/under Expenditures:	(\$114,945)	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	104.92%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$6,279,506	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$1,203	\$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:	\$3,359,604	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	\$3,520,281	\$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:	\$383,600	\$581,468	\$57,450
Per Capita Debt:	\$74	\$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:	Stephenson County		
Unit Code:	089/000/00	County:	Stephenson
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$63,735,821		
Equalized Assessed Valuation:	\$781,710,831		
Population:	43,627		
Employees:			
Full Time:	217		
Part Time:	41		
Salaries Paid:	\$14,096,161		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$24,399,914	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$559	\$916	\$828
Revenues During FY 23:	\$34,931,999	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$31,988,651	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$801	\$852	\$802
Per Capita Expenditures:	\$733	\$784	\$725
Revenues over/under Expenditures:	\$2,943,348	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	83.90%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$26,836,900	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$615	\$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:	\$18,127,365	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$7,640,787	\$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:	\$11,071,626	\$11,340,621	\$1,408,759
Per Capita Debt:	\$254	\$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:	\$441,833	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	\$10	\$36	\$0
Revenues During FY 23:	\$6,280,720	\$2,001,903	\$0
Expenditures During FY 23:	\$5,007,519	\$2,112,616	\$0
Per Capita Revenues:	\$144	\$50	\$0
Per Capita Expenses:	\$115	\$49	\$0
Operating Income (loss):	\$1,273,201	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	20.89%	444.54%	0.00%
Ending Retained Earnings for FY 23:	\$1,046,025	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	\$24	\$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:	Tazewell County		
Unit Code:	090/000/00	County:	Tazewell
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$82,225,104		
Equalized Assessed Valuation:	\$2,966,777,008		
Population:	129,541		
Employees:			
Full Time:	349		
Part Time:	104		
Salaries Paid:	\$23,094,855		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$77,285,000	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$597	\$916	\$828
Revenues During FY 23:	\$76,121,937	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$60,770,404	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$588	\$852	\$802
Per Capita Expenditures:	\$469	\$784	\$725
Revenues over/under Expenditures:	\$15,351,533	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	176.47%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$107,240,539	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$828	\$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:	\$17,740,367	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$68,558,259	\$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:	\$9,786,686	\$11,340,621	\$1,408,759
Per Capita Debt:	\$76	\$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:	Union County		
Unit Code:	091/000/00	County:	Union
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,578,107		
Equalized Assessed Valuation:	\$240,897,995		
Population:	17,244		
Employees:			
Full Time:	83		
Part Time:	28		
Salaries Paid:	\$4,756,288		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,676,037	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$387	\$916	\$828
Revenues During FY 23:	\$14,075,545	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$12,709,129	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$816	\$852	\$802
Per Capita Expenditures:	\$737	\$784	\$725
Revenues over/under Expenditures:	\$1,366,416	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	55.30%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$7,027,723	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$408	\$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:	\$9,292,992	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$4,001,442	\$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:	\$16,419,993	\$11,340,621	\$1,408,759
Per Capita Debt:	\$952	\$161	\$20
General Obligation Debt over EAV:	0.29%	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