

FISCAL YEAR 2024



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:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,087,417		
Equalized Assessed Valuation:	\$89,172,821		
Population:	4,946		
Employees:			
Full Time:	32		
Part Time:	7		
Salaries Paid:	\$1,348,933		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,388,463	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$1,696	\$1,481	\$1,291
Revenues During FY 24:	\$5,136,022	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$5,409,707	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,038	\$1,393	\$1,152
Per Capita Expenditures:	\$1,094	\$1,456	\$1,111
Revenues over/under Expenditures:	(\$273,685)	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	166.22%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$8,991,957	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,818	\$1,563	\$1,536

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:	\$3,925,971	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$1,724,331	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$543,620	\$51,631
Per Capita Debt:	\$0	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$0	\$31	\$0
Revenues During FY 24:	\$0	\$284,782	\$0
Expenditures During FY 24:	\$0	\$322,185	\$0
Per Capita Revenues:	\$0	\$56	\$0
Per Capita Expenses:	\$0	\$64	\$0
Operating Income (loss):	\$0	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Greene County		
Unit Code:	031/000/00	County:	Greene
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,551,838		
Equalized Assessed Valuation:	\$286,420,725		
Population:	11,417		
Employees:			
Full Time:		54	
Part Time:		31	
Salaries Paid:		\$3,467,461	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$11,466,531	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,004	\$923	\$844
Revenues During FY 24:	\$10,029,707	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$10,499,939	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$878	\$822	\$820
Per Capita Expenditures:	\$920	\$773	\$764
Revenues over/under Expenditures:	(\$470,232)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	104.73%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$10,996,299	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$963	\$951	\$870

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,651,221	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$5,832,078	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$41,385	\$10,568,188	\$1,247,356
Per Capita Debt:	\$4	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Grundy County		
Unit Code:	032/000/00	County:	Grundy
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$51,423,423		
Equalized Assessed Valuation:	\$2,614,452,577		
Population:	53,578		
Employees:			
Full Time:	202		
Part Time:	69		
Salaries Paid:	\$14,467,804		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$56,982,486	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,064	\$923	\$844
Revenues During FY 24:	\$62,517,731	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$46,944,584	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$1,167	\$822	\$820
Per Capita Expenditures:	\$876	\$773	\$764
Revenues over/under Expenditures:	\$15,573,147	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	151.36%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$71,055,633	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,326	\$951	\$870

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,879,428	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$14,279,833	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,995,450	\$10,568,188	\$1,247,356
Per Capita Debt:	\$93	\$151	\$42
General Obligation Debt over EAV:	0.19%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Hamilton County		
Unit Code:	033/000/00	County:	Hamilton
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,963,838		
Equalized Assessed Valuation:	\$186,184,836		
Population:	7,911		
Employees:			
Full Time:	40		
Part Time:	24		
Salaries Paid:	\$2,407,813		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$10,211,844	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$1,291	\$1,481	\$1,291
Revenues During FY 24:	\$11,904,739	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$9,966,060	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,505	\$1,393	\$1,152
Per Capita Expenditures:	\$1,260	\$1,456	\$1,111
Revenues over/under Expenditures:	\$1,938,679	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	121.92%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$12,150,523	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,536	\$1,563	\$1,536

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:	\$6,109,028	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$5,599,719	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,485,530	\$543,620	\$51,631
Per Capita Debt:	\$314	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$0	\$31	\$0
Revenues During FY 24:	\$0	\$284,782	\$0
Expenditures During FY 24:	\$0	\$322,185	\$0
Per Capita Revenues:	\$0	\$56	\$0
Per Capita Expenses:	\$0	\$64	\$0
Operating Income (loss):	\$0	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Hancock County		
Unit Code:	034/000/00	County:	Hancock
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,140,215		
Equalized Assessed Valuation:	\$488,654,879		
Population:	17,008		
Employees:			
	Full Time:	90	
	Part Time:	49	
	Salaries Paid:	\$5,289,478	

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 24:	\$14,596,763	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$858	\$923	\$844
Revenues During FY 24:	\$15,634,240	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$16,068,465	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$919	\$822	\$820
Per Capita Expenditures:	\$945	\$773	\$764
Revenues over/under Expenditures:	(\$434,225)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	87.42%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$14,047,159	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$826	\$951	\$870

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,561,684	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$9,785,194	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$110,039	\$10,568,188	\$1,247,356
Per Capita Debt:	\$6	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Henderson County		
Unit Code:	036/000/00	County:	Henderson
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,200,738		
Equalized Assessed Valuation:	\$228,111,205		
Population:	6,151		
Employees:			
Full Time:	115		
Part Time:			
Salaries Paid:	\$2,867,492		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,608,412	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$1,237	\$1,481	\$1,291
Revenues During FY 24:	\$7,086,470	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$6,625,705	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,152	\$1,393	\$1,152
Per Capita Expenditures:	\$1,077	\$1,456	\$1,111
Revenues over/under Expenditures:	\$460,765	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	121.79%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$8,069,177	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,312	\$1,563	\$1,536

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:	\$2,800,203	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$6,289,431	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$543,620	\$51,631
Per Capita Debt:	\$0	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$0	\$31	\$0
Revenues During FY 24:	\$0	\$284,782	\$0
Expenditures During FY 24:	\$0	\$322,185	\$0
Per Capita Revenues:	\$0	\$56	\$0
Per Capita Expenses:	\$0	\$64	\$0
Operating Income (loss):	\$0	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Henry County		
Unit Code:	037/000/00	County:	Henry
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,669,558		
Equalized Assessed Valuation:	\$1,276,163,802		
Population:	49,214		
Employees:			
Full Time:	299		
Part Time:	171		
Salaries Paid:	\$16,024,155		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$34,913,960	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$709	\$923	\$844
Revenues During FY 24:	\$35,664,540	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$31,334,308	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$725	\$822	\$820
Per Capita Expenditures:	\$637	\$773	\$764
Revenues over/under Expenditures:	\$4,330,232	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	116.59%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$36,531,257	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$742	\$951	\$870

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,643,479	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$20,161,892	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,478,943	\$10,568,188	\$1,247,356
Per Capita Debt:	\$152	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$7,941,730	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$161	\$36	\$0
Revenues During FY 24:	\$5,957,329	\$1,969,474	\$0
Expenditures During FY 24:	\$6,696,821	\$2,159,271	\$0
Per Capita Revenues:	\$121	\$43	\$0
Per Capita Expenses:	\$136	\$41	\$0
Operating Income (loss):	(\$739,492)	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	117.67%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$7,880,469	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$160	\$44	\$0