

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:	Macon County		
Unit Code:	055/000/00	County:	Macon
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$83,010,631		
Equalized Assessed Valuation:	\$2,105,015,577		
Population:	100,298		
Employees:			
Full Time:		474	
Part Time:		148	
Salaries Paid:		\$27,384,881	

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 24:	\$77,854,362	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$776	\$923	\$844
Revenues During FY 24:	\$68,910,499	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$61,737,461	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$687	\$822	\$820
Per Capita Expenditures:	\$616	\$773	\$764
Revenues over/under Expenditures:	\$7,173,038	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	137.56%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$84,926,271	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$847	\$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:	\$54,147,239	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$34,858,577	\$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:	\$522,705	\$10,568,188	\$1,247,356
Per Capita Debt:	\$5	\$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:	\$4,175,211	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$42	\$36	\$0
Revenues During FY 24:	\$6,104,219	\$1,969,474	\$0
Expenditures During FY 24:	\$5,561,928	\$2,159,271	\$0
Per Capita Revenues:	\$61	\$43	\$0
Per Capita Expenses:	\$55	\$41	\$0
Operating Income (loss):	\$542,291	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	84.83%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$4,718,302	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$47	\$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:	Macoupin County		
Unit Code:	056/000/00	County:	Macoupin
Fiscal Year End:	8/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$52,491,545		
Equalized Assessed Valuation:	\$804,763,302		
Population:	44,018		
Employees:			
Full Time:	237		
Part Time:	31		
Salaries Paid:	\$14,395,546		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$32,005,019	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$727	\$923	\$844
Revenues During FY 24:	\$21,857,432	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$19,815,633	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$497	\$822	\$820
Per Capita Expenditures:	\$450	\$773	\$764
Revenues over/under Expenditures:	\$2,041,799	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	171.82%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$34,046,818	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$773	\$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:	\$10,525,107	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$23,521,711	\$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:	\$385,000	\$10,568,188	\$1,247,356
Per Capita Debt:	\$9	\$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:	Madison County		
Unit Code:	057/000/00	County:	Madison
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$278,461,741		
Equalized Assessed Valuation:	\$7,047,851,693		
Population:	263,017		
Employees:			
Full Time:	802		
Part Time:	100		
Salaries Paid:	\$55,758,834		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$197,489,297	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$751	\$923	\$844
Revenues During FY 24:	\$157,705,898	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$131,683,215	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$600	\$822	\$820
Per Capita Expenditures:	\$501	\$773	\$764
Revenues over/under Expenditures:	\$26,022,683	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	166.90%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$219,780,198	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$836	\$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:	\$172,773,859	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$74,872,167	\$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:	\$1,501,426	\$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:	\$29,247,562	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$111	\$36	\$0
Revenues During FY 24:	\$3,972,896	\$1,969,474	\$0
Expenditures During FY 24:	\$2,759,881	\$2,159,271	\$0
Per Capita Revenues:	\$15	\$43	\$0
Per Capita Expenses:	\$10	\$41	\$0
Operating Income (loss):	\$1,213,015	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	1,109.08%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$30,609,185	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$116	\$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:	Marshall County		
Unit Code:	059/000/00	County:	Marshall
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,505,301		
Equalized Assessed Valuation:	\$403,990,665		
Population:	11,740		
Employees:			
Full Time:	44		
Part Time:	40		
Salaries Paid:	\$3,219,554		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,769,569	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,088	\$923	\$844
Revenues During FY 24:	\$9,746,320	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$9,904,499	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$830	\$822	\$820
Per Capita Expenditures:	\$844	\$773	\$764
Revenues over/under Expenditures:	(\$158,179)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	127.33%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$12,611,390	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,074	\$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:	\$7,531,231	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$5,894,743	\$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:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$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:	Mason County		
Unit Code:	060/000/00	County:	Mason
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,253,257		
Equalized Assessed Valuation:	\$316,248,158		
Population:	12,543		
Employees:			
	Full Time:	63	
	Part Time:	37	
	Salaries Paid:	\$4,826,301	

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 24:	\$15,094,763	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,203	\$923	\$844
Revenues During FY 24:	\$12,553,566	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$12,804,792	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$1,001	\$822	\$820
Per Capita Expenditures:	\$1,021	\$773	\$764
Revenues over/under Expenditures:	(\$251,226)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	117.51%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$15,046,400	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,200	\$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:	\$8,075,194	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	(\$1,715,369)	\$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:	\$197,593	\$10,568,188	\$1,247,356
Per Capita Debt:	\$16	\$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:	\$408,838	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$33	\$36	\$0
Revenues During FY 24:	\$395,018	\$1,969,474	\$0
Expenditures During FY 24:	\$423,175	\$2,159,271	\$0
Per Capita Revenues:	\$31	\$43	\$0
Per Capita Expenses:	\$34	\$41	\$0
Operating Income (loss):	(\$28,157)	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	89.96%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$380,681	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$30	\$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:	Massac County		
Unit Code:	061/000/00	County:	Massac
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,668,563		
Equalized Assessed Valuation:	\$199,776,407		
Population:	13,329		
Employees:			
Full Time:	59		
Part Time:	22		
Salaries Paid:	\$4,253,425		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$18,915,766	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,419	\$923	\$844
Revenues During FY 24:	\$13,306,169	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$12,730,134	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$998	\$822	\$820
Per Capita Expenditures:	\$955	\$773	\$764
Revenues over/under Expenditures:	\$576,035	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	153.12%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$19,491,801	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,462	\$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:	\$14,464,120	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$5,027,681	\$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:	\$1,090,000	\$10,568,188	\$1,247,356
Per Capita Debt:	\$82	\$151	\$42
General Obligation Debt over EAV:	0.55%	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 Greater Than 275,000

Local Government Profile

Unit Name:	Mc Henry County		
Unit Code:	063/000/00	County:	Mchenry
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$388,780,671		
Equalized Assessed Valuation:	\$11,191,493,615		
Population:	315,959		
Employees:			
Full Time:	1,056		
Part Time:	171		
Salaries Paid:	\$82,794,143		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$171,843,037	\$343,789,026	\$352,846,136
Per Capita Beginning Fund Balance:	\$544	\$603	\$593
Revenues During FY 24:	\$209,251,840	\$389,814,360	\$393,868,570
Expenditures During FY 24:	\$185,561,126	\$340,538,769	\$338,318,547
Per Capita Revenues:	\$662	\$682	\$708
Per Capita Expenditures:	\$587	\$594	\$605
Revenues over/under Expenditures:	\$23,690,714	\$49,275,590	\$49,497,045
Ratio of Fund Balance to Expenditures:	103.24%	111.03%	109.19%
Ending Fund Balance for FY 24:	\$191,567,830	\$377,524,932	\$382,707,643
Per Capita Ending Fund Balance:	\$606	\$659	\$654

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:	\$138,747,173	\$217,993,497	\$195,710,341
Total Unrestricted Net Assets:	\$31,202,176	\$165,287,227	\$206,257,184

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	\$240,331,814	\$193,616,993
Per Capita Debt:	\$0	\$373	\$385
General Obligation Debt over EAV:	0.00%	0.31%	0.11%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$52,854,723	\$84,148,780	\$30,523,383
Per Capita Beginning Retained Earnings	\$167	\$127	\$70
Revenues During FY 24:	\$19,961,271	\$23,265,586	\$20,675,544
Expenditures During FY 24:	\$21,002,526	\$19,618,931	\$19,785,547
Per Capita Revenues:	\$63	\$44	\$52
Per Capita Expenses:	\$66	\$39	\$48
Operating Income (loss):	(\$1,041,255)	\$3,646,655	\$1,512,999
Ratio of Retained Earnings to Expenses:	246.70%	839.01%	352.91%
Ending Retained Earnings for FY 24:	\$51,813,468	\$87,809,231	\$30,287,036
Per Capita Ending Retained Earnings:	\$164	\$132	\$76

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:	Mc Lean County		
Unit Code:	064/000/00	County:	McLean
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$149,458,974		
Equalized Assessed Valuation:	\$5,512,124,133		
Population:	171,230		
Employees:			
Full Time:	723		
Part Time:	108		
Salaries Paid:	\$46,293,094		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$103,419,128	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$604	\$923	\$844
Revenues During FY 24:	\$150,534,391	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$145,229,758	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$879	\$822	\$820
Per Capita Expenditures:	\$848	\$773	\$764
Revenues over/under Expenditures:	\$5,304,633	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	75.05%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$108,989,474	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$637	\$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:	\$48,883,900	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$50,413,027	\$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:	\$43,473,858	\$10,568,188	\$1,247,356
Per Capita Debt:	\$254	\$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:	\$1,183,698	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$7	\$36	\$0
Revenues During FY 24:	\$11,426,774	\$1,969,474	\$0
Expenditures During FY 24:	\$10,683,817	\$2,159,271	\$0
Per Capita Revenues:	\$67	\$43	\$0
Per Capita Expenses:	\$62	\$41	\$0
Operating Income (loss):	\$742,957	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	13.32%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$1,423,615	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$8	\$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:	Mercer County		
Unit Code:	066/000/00	County:	Mercer
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,166,304		
Equalized Assessed Valuation:	\$411,273,887		
Population:	15,292		
Employees:			
Full Time:	88		
Part Time:	53		
Salaries Paid:	\$5,452,504		

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 24:	\$11,528,589	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$754	\$923	\$844
Revenues During FY 24:	\$14,224,133	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$15,463,847	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$930	\$822	\$820
Per Capita Expenditures:	\$1,011	\$773	\$764
Revenues over/under Expenditures:	(\$1,239,714)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	66.54%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$10,288,875	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$673	\$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:	\$12,392,636	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$5,007,044	\$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:	\$3,237,265	\$10,568,188	\$1,247,356
Per Capita Debt:	\$212	\$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:	\$3,414,326	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$223	\$36	\$0
Revenues During FY 24:	\$1,151,964	\$1,969,474	\$0
Expenditures During FY 24:	\$893,256	\$2,159,271	\$0
Per Capita Revenues:	\$75	\$43	\$0
Per Capita Expenses:	\$58	\$41	\$0
Operating Income (loss):	\$258,708	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	411.20%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$3,673,034	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$240	\$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:	Monroe County		
Unit Code:	067/000/00	County:	Monroe
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$135,000,000		
Equalized Assessed Valuation:	\$1,228,004,299		
Population:	34,962		
Employees:			
Full Time:	245		
Part Time:	129		
Salaries Paid:	\$19,606,190		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$25,138,280	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$719	\$923	\$844
Revenues During FY 24:	\$28,456,972	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$27,717,277	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$814	\$822	\$820
Per Capita Expenditures:	\$793	\$773	\$764
Revenues over/under Expenditures:	\$739,695	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	93.72%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$25,977,975	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$743	\$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:	\$17,229,119	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$11,140,792	\$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:	\$2,497,517	\$10,568,188	\$1,247,356
Per Capita Debt:	\$71	\$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:	\$9,253,728	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$265	\$36	\$0
Revenues During FY 24:	\$17,546,723	\$1,969,474	\$0
Expenditures During FY 24:	\$16,460,616	\$2,159,271	\$0
Per Capita Revenues:	\$502	\$43	\$0
Per Capita Expenses:	\$471	\$41	\$0
Operating Income (loss):	\$1,086,107	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	56.15%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$9,242,845	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$264	\$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:	Montgomery County		
Unit Code:	068/000/00	County:	Montgomery
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$40,817,887		
Equalized Assessed Valuation:	\$605,230,896		
Population:	27,615		
Employees:			
Full Time:	151		
Part Time:	27		
Salaries Paid:	\$9,547,599		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$33,087,675	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,198	\$923	\$844
Revenues During FY 24:	\$24,825,578	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$25,465,268	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$899	\$822	\$820
Per Capita Expenditures:	\$922	\$773	\$764
Revenues over/under Expenditures:	(\$639,690)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	127.42%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$32,447,985	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,175	\$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:	\$16,706,699	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$15,741,286	\$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:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$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:	Morgan County		
Unit Code:	069/000/00	County:	Morgan
Fiscal Year End:	8/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,826,106		
Equalized Assessed Valuation:	\$762,587,599		
Population:	32,140		
Employees:			
Full Time:	130		
Part Time:	26		
Salaries Paid:	\$7,410,361		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$33,736,330	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,050	\$923	\$844
Revenues During FY 24:	\$25,164,450	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$19,954,475	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$783	\$822	\$820
Per Capita Expenditures:	\$621	\$773	\$764
Revenues over/under Expenditures:	\$5,209,975	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	195.44%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$38,999,849	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,213	\$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:	\$11,418,208	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$28,464,558	\$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:	\$75,201	\$10,568,188	\$1,247,356
Per Capita Debt:	\$2	\$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:	Moultrie County		
Unit Code:	070/000/00	County:	Moultrie
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,007,432		
Equalized Assessed Valuation:	\$384,838,354		
Population:	14,323		
Employees:			
	Full Time:	60	
	Part Time:	22	
	Salaries Paid:	\$3,866,450	

Blended Component Units
Number Submitted = 1
Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$18,104,442	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,264	\$923	\$844
Revenues During FY 24:	\$10,756,239	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$9,903,647	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$751	\$822	\$820
Per Capita Expenditures:	\$691	\$773	\$764
Revenues over/under Expenditures:	\$852,592	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	191.41%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$18,957,034	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,324	\$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:	\$5,939,690	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$14,798,846	\$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:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$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:	Ogle County		
Unit Code:	071/000/00	County:	Ogle
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$55,011,211		
Equalized Assessed Valuation:	\$1,972,204,346		
Population:	51,265		
Employees:			
Full Time:	201		
Part Time:	68		
Salaries Paid:	\$14,930,715		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$28,553,824	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$557	\$923	\$844
Revenues During FY 24:	\$37,567,989	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$34,328,664	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$733	\$822	\$820
Per Capita Expenditures:	\$670	\$773	\$764
Revenues over/under Expenditures:	\$3,239,325	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	91.81%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$31,515,752	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$615	\$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:	\$26,847,273	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$12,529,844	\$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:	\$20,476,847	\$10,568,188	\$1,247,356
Per Capita Debt:	\$399	\$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