

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dahlgren Village		
Unit Code:	033/020/32	County:	Hamilton
Fiscal Year End:	3/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$802,403		
Equalized Assessed Valuation:	\$4,739,217		
Population:	494		
Employees:			
Full Time:	5		
Part Time:			
Salaries Paid:	\$123,862		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$406,808	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$823	\$12,461	\$971
Revenues During FY 23:	\$269,374	\$513,571	\$224,624
Expenditures During FY 23:	\$297,338	\$418,948	\$163,794
Per Capita Revenues:	\$545	\$23,831	\$595
Per Capita Expenditures:	\$602	\$20,787	\$472
Revenues over/under Expenditures:	(\$27,964)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	127.14%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$378,034	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$765	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,096	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$358,938	\$159,352	\$212,330

FISCAL YEAR 2023



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$2,081,758	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$4,214	\$12,337	\$1,328
Revenues During FY 23:	\$446,708	\$362,679	\$130,462
Expenditures During FY 23:	\$505,065	\$335,468	\$134,205
Per Capita Revenues:	\$904	\$10,028	\$341
Per Capita Expenses:	\$1,022	\$8,684	\$358
Operating Income (loss):	(\$58,357)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	400.78%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,024,211	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$4,098	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dakota Village		
Unit Code:	089/015/32	County:	Stephenson
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$554,100		
Equalized Assessed Valuation:	\$4,779,792		
Population:	506		
Employees:			
Full Time:	17		
Part Time:			
Salaries Paid:	\$44,534		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$955,678	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,889	\$12,461	\$971
Revenues During FY 23:	\$383,571	\$513,571	\$224,624
Expenditures During FY 23:	\$232,708	\$418,948	\$163,794
Per Capita Revenues:	\$758	\$23,831	\$595
Per Capita Expenditures:	\$460	\$20,787	\$472
Revenues over/under Expenditures:	\$150,863	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	475.24%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,105,921	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,186	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,133	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$974,012	\$159,352	\$212,330

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:	\$392,155	\$461,994	\$32,000
Per Capita Debt:	\$775	\$8,336	\$73
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 23:	\$2,279,477	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$4,505	\$12,337	\$1,328
Revenues During FY 23:	\$151,428	\$362,679	\$130,462
Expenditures During FY 23:	\$136,617	\$335,468	\$134,205
Per Capita Revenues:	\$299	\$10,028	\$341
Per Capita Expenses:	\$270	\$8,684	\$358
Operating Income (loss):	\$14,811	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,679.81%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,294,908	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$4,535	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dallas City		
Unit Code:	034/035/30	County:	Hancock
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,401,320		
Equalized Assessed Valuation:	\$8,847,801		
Population:	945		
Employees:			
Full Time:	4		
Part Time:	7		
Salaries Paid:	\$204,018		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$831,993	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$880	\$12,461	\$971
Revenues During FY 23:	\$540,767	\$513,571	\$224,624
Expenditures During FY 23:	\$480,355	\$418,948	\$163,794
Per Capita Revenues:	\$572	\$23,831	\$595
Per Capita Expenditures:	\$508	\$20,787	\$472
Revenues over/under Expenditures:	\$60,412	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	185.78%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$892,405	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$944	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$180,931	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$711,474	\$159,352	\$212,330

FISCAL YEAR 2023



SUSANA A. MENDOZA
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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$389,609	\$461,994	\$32,000
Per Capita Debt:	\$412	\$8,336	\$73
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 23:	\$1,986,417	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,102	\$12,337	\$1,328
Revenues During FY 23:	\$322,582	\$362,679	\$130,462
Expenditures During FY 23:	\$319,474	\$335,468	\$134,205
Per Capita Revenues:	\$341	\$10,028	\$341
Per Capita Expenses:	\$338	\$8,684	\$358
Operating Income (loss):	\$3,108	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	622.75%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,989,525	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,105	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dalton City Village		
Unit Code:	070/020/32	County:	Moultrie
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$745,207		
Equalized Assessed Valuation:	\$5,623,544		
Population:	600		
Employees:			
Full Time:	3		
Part Time:	7		
Salaries Paid:	\$130,565		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$412,588	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$688	\$12,461	\$971
Revenues During FY 23:	\$274,308	\$513,571	\$224,624
Expenditures During FY 23:	\$365,826	\$418,948	\$163,794
Per Capita Revenues:	\$457	\$23,831	\$595
Per Capita Expenditures:	\$610	\$20,787	\$472
Revenues over/under Expenditures:	(\$91,518)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	87.77%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$321,070	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$535	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,373	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$247,697	\$159,352	\$212,330

FISCAL YEAR 2023



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$84,447	\$461,994	\$32,000
Per Capita Debt:	\$141	\$8,336	\$73
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 23:	\$58,798	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$98	\$12,337	\$1,328
Revenues During FY 23:	\$145,558	\$362,679	\$130,462
Expenditures During FY 23:	\$177,647	\$335,468	\$134,205
Per Capita Revenues:	\$243	\$10,028	\$341
Per Capita Expenses:	\$296	\$8,684	\$358
Operating Income (loss):	(\$32,089)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	15.03%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$26,709	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$45	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dalzell Village		
Unit Code:	006/030/32	County:	Bureau
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,521,421		
Equalized Assessed Valuation:	\$5,913,789		
Population:	647		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$56,389		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,020,773	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,578	\$12,461	\$971
Revenues During FY 23:	\$717,152	\$513,571	\$224,624
Expenditures During FY 23:	\$534,712	\$418,948	\$163,794
Per Capita Revenues:	\$1,108	\$23,831	\$595
Per Capita Expenditures:	\$826	\$20,787	\$472
Revenues over/under Expenditures:	\$182,440	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	222.67%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,190,650	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,840	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$570,341	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$620,309	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$633,752	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$980	\$12,337	\$1,328
Revenues During FY 23:	\$198,989	\$362,679	\$130,462
Expenditures During FY 23:	\$208,208	\$335,468	\$134,205
Per Capita Revenues:	\$308	\$10,028	\$341
Per Capita Expenses:	\$322	\$8,684	\$358
Operating Income (loss):	(\$9,219)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	305.99%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$637,096	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$985	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Damiansville Village		
Unit Code:	014/037/32	County:	Clinton
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$735,600		
Equalized Assessed Valuation:	\$8,565,901		
Population:	487		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$27,318	

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$314,702	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$646	\$12,461	\$971
Revenues During FY 23:	\$296,930	\$513,571	\$224,624
Expenditures During FY 23:	\$86,821	\$418,948	\$163,794
Per Capita Revenues:	\$610	\$23,831	\$595
Per Capita Expenditures:	\$178	\$20,787	\$472
Revenues over/under Expenditures:	\$210,109	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	604.47%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$524,811	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,078	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,041	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$410,770	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$786,719	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,615	\$12,337	\$1,328
Revenues During FY 23:	\$188,023	\$362,679	\$130,462
Expenditures During FY 23:	\$177,127	\$335,468	\$134,205
Per Capita Revenues:	\$386	\$10,028	\$341
Per Capita Expenses:	\$364	\$8,684	\$358
Operating Income (loss):	\$10,896	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	450.31%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$797,615	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,638	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dana Village		
Unit Code:	050/015/32	County:	Lasalle
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$128,500		
Equalized Assessed Valuation:	\$1,496,483		
Population:	162		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$12,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$98,357	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$607	\$12,461	\$971
Revenues During FY 23:	\$88,342	\$513,571	\$224,624
Expenditures During FY 23:	\$108,676	\$418,948	\$163,794
Per Capita Revenues:	\$545	\$23,831	\$595
Per Capita Expenditures:	\$671	\$20,787	\$472
Revenues over/under Expenditures:	(\$20,334)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	71.79%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$78,023	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$482	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$0	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$0	\$12,337	\$1,328
Revenues During FY 23:	\$0	\$362,679	\$130,462
Expenditures During FY 23:	\$0	\$335,468	\$134,205
Per Capita Revenues:	\$0	\$10,028	\$341
Per Capita Expenses:	\$0	\$8,684	\$358
Operating Income (loss):	\$0	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	0.00%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$0	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$0	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Danforth Village		
Unit Code:	038/045/32	County:	Iroquois
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$488,281		
Equalized Assessed Valuation:	\$5,390,946		
Population:	587		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$15,278		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$896,825	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,528	\$12,461	\$971
Revenues During FY 23:	\$292,218	\$513,571	\$224,624
Expenditures During FY 23:	\$161,836	\$418,948	\$163,794
Per Capita Revenues:	\$498	\$23,831	\$595
Per Capita Expenditures:	\$276	\$20,787	\$472
Revenues over/under Expenditures:	\$130,382	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	634.72%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,027,207	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,750	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$269,488	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$757,719	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$411,778	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$701	\$12,337	\$1,328
Revenues During FY 23:	\$67,149	\$362,679	\$130,462
Expenditures During FY 23:	\$126,374	\$335,468	\$134,205
Per Capita Revenues:	\$114	\$10,028	\$341
Per Capita Expenses:	\$215	\$8,684	\$358
Operating Income (loss):	(\$59,225)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	278.98%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$352,553	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$601	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Danvers Village		
Unit Code:	064/050/32	County:	McLean
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,277,294		
Equalized Assessed Valuation:	\$16,350,747		
Population:	1,075		
Employees:			
Full Time:			4
Part Time:			9
Salaries Paid:	\$363,389		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$671,151	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$624	\$1,275	\$946
Revenues During FY 23:	\$1,096,834	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$857,799	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,020	\$1,271	\$1,015
Per Capita Expenditures:	\$798	\$1,070	\$859
Revenues over/under Expenditures:	\$239,035	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	110.09%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$944,316	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$878	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$412,880	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$531,436	(\$3,040,879)	\$907,008

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:	\$1,692,311	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,574	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,832,831	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,705	\$2,109	\$1,705
Revenues During FY 23:	\$534,875	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$489,830	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$498	\$677	\$474
Per Capita Expenses:	\$456	\$611	\$435
Operating Income (loss):	\$45,045	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	384.16%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,881,746	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,750	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Danville City		
Unit Code:	092/030/30	County:	Vermilion
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$105,095,134		
Equalized Assessed Valuation:	\$331,571,554		
Population:	28,472		
Employees:			
Full Time:	257		
Part Time:	30		
Salaries Paid:	\$16,638,073		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$29,106,818	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$1,022	\$915	\$919
Revenues During FY 23:	\$57,989,960	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$57,710,308	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$2,037	\$1,512	\$1,510
Per Capita Expenditures:	\$2,027	\$1,292	\$1,272
Revenues over/under Expenditures:	\$279,652	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	36.54%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$21,086,470	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$741	\$1,034	\$1,023

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$4,513	\$0
Total Unreserved Funds:	\$0	\$264,094	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,023,804	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$85,771,967)	(\$71,432,134)	(\$22,408,027)

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:	\$7,959,690	\$148,481,432	\$87,529,265
Per Capita Debt:	\$280	\$2,751	\$2,179
General Obligation Debt over EAV:	0.62%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$19,050,217	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$669	\$1,661	\$1,337
Revenues During FY 23:	\$11,595,305	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$8,159,925	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$407	\$534	\$406
Per Capita Expenses:	\$287	\$463	\$368
Operating Income (loss):	\$3,435,380	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	275.56%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$22,485,597	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$790	\$1,747	\$1,442

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Darien City		
Unit Code:	022/040/30	County:	Dupage
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,396,481		
Equalized Assessed Valuation:	\$1,003,457,979		
Population:	22,011		
Employees:			
Full Time:		65	
Part Time:		16	
Salaries Paid:		\$7,152,966	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$9,632,667	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$438	\$1,275	\$946
Revenues During FY 23:	\$20,586,496	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$13,732,516	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$935	\$1,271	\$1,015
Per Capita Expenditures:	\$624	\$1,070	\$859
Revenues over/under Expenditures:	\$6,853,980	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	80.00%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$10,986,647	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$499	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,886,779	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$1,009,007)	(\$3,040,879)	\$907,008

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:	\$35,871,434	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,630	\$1,852	\$913
General Obligation Debt over EAV:	0.34%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$10,169,911	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$462	\$2,109	\$1,705
Revenues During FY 23:	\$7,912,230	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$7,534,007	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$359	\$677	\$474
Per Capita Expenses:	\$342	\$611	\$435
Operating Income (loss):	\$378,223	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	140.01%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$10,548,134	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$479	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Davis Village		
Unit Code:	089/020/32	County:	Stephenson
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$443,550		
Equalized Assessed Valuation:	\$8,912,955		
Population:	589		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$119,543		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,312,581	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,228	\$12,461	\$971
Revenues During FY 23:	\$301,735	\$513,571	\$224,624
Expenditures During FY 23:	\$190,557	\$418,948	\$163,794
Per Capita Revenues:	\$512	\$23,831	\$595
Per Capita Expenditures:	\$324	\$20,787	\$472
Revenues over/under Expenditures:	\$111,178	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	730.91%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,392,807	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,365	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$602,662	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$790,145	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$2,020,005	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$3,430	\$12,337	\$1,328
Revenues During FY 23:	\$236,456	\$362,679	\$130,462
Expenditures During FY 23:	\$196,214	\$335,468	\$134,205
Per Capita Revenues:	\$401	\$10,028	\$341
Per Capita Expenses:	\$333	\$8,684	\$358
Operating Income (loss):	\$40,242	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,065.77%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,091,199	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,550	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Davis Junction Village		
Unit Code:	071/023/32	County:	Ogle
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,819,761		
Equalized Assessed Valuation:	\$41,594,623		
Population:	2,512		
Employees:			
Full Time:	8		
Part Time:	17		
Salaries Paid:	\$641,727		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,801,751	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$2,310	\$1,275	\$946
Revenues During FY 23:	\$3,287,347	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,588,337	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,309	\$1,271	\$1,015
Per Capita Expenditures:	\$632	\$1,070	\$859
Revenues over/under Expenditures:	\$1,699,010	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	375.39%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$5,962,526	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,374	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$200,731	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$5,761,795	(\$3,040,879)	\$907,008

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	\$14,536,814	\$2,939,830
Per Capita Debt:	\$0	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$7,383,276	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,939	\$2,109	\$1,705
Revenues During FY 23:	\$869,339	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,374,960	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$346	\$677	\$474
Per Capita Expenses:	\$547	\$611	\$435
Operating Income (loss):	(\$505,621)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	612.08%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$8,415,890	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,350	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dawson Village		
Unit Code:	083/040/32	County:	Sangamon
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,627,450		
Equalized Assessed Valuation:	\$6,065,953		
Population:	519		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$171,197		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$338,122	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$651	\$12,461	\$971
Revenues During FY 23:	\$262,661	\$513,571	\$224,624
Expenditures During FY 23:	\$287,338	\$418,948	\$163,794
Per Capita Revenues:	\$506	\$23,831	\$595
Per Capita Expenditures:	\$554	\$20,787	\$472
Revenues over/under Expenditures:	(\$24,677)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	109.89%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$315,747	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$608	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,350	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$243,397	\$159,352	\$212,330

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:	\$3,705,457	\$461,994	\$32,000
Per Capita Debt:	\$7,140	\$8,336	\$73
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 23:	\$889,235	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,713	\$12,337	\$1,328
Revenues During FY 23:	\$707,472	\$362,679	\$130,462
Expenditures During FY 23:	\$323,402	\$335,468	\$134,205
Per Capita Revenues:	\$1,363	\$10,028	\$341
Per Capita Expenses:	\$623	\$8,684	\$358
Operating Income (loss):	\$384,070	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	393.01%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,271,003	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,449	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	De Pue Village		
Unit Code:	006/035/32	County:	Bureau
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,450,316		
Equalized Assessed Valuation:	\$9,674,777		
Population:	1,680		
Employees:			
Full Time:	5		
Part Time:	5		
Salaries Paid:	\$299,142		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$854,958	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$509	\$1,275	\$946
Revenues During FY 23:	\$1,066,892	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,096,620	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$635	\$1,271	\$1,015
Per Capita Expenditures:	\$653	\$1,070	\$859
Revenues over/under Expenditures:	(\$29,728)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	80.72%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$885,230	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$527	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$392,134	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$682,168	(\$3,040,879)	\$907,008

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:	\$1,227,886	\$14,536,814	\$2,939,830
Per Capita Debt:	\$731	\$1,852	\$913
General Obligation Debt over EAV:	0.83%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,284,807	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,360	\$2,109	\$1,705
Revenues During FY 23:	\$901,816	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$520,072	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$537	\$677	\$474
Per Capita Expenses:	\$310	\$611	\$435
Operating Income (loss):	\$381,744	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	501.15%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,606,351	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,551	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	De Soto Village		
Unit Code:	039/025/32	County:	Jackson
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,253,075		
Equalized Assessed Valuation:	\$11,284,507		
Population:	1,407		
Employees:			
Full Time:	7		
Part Time:	5		
Salaries Paid:	\$308,569		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,025,433	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$729	\$1,275	\$946
Revenues During FY 23:	\$775,404	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$575,485	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$551	\$1,271	\$1,015
Per Capita Expenditures:	\$409	\$1,070	\$859
Revenues over/under Expenditures:	\$199,919	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	209.08%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,203,222	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$855	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$220,407	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$776,956	(\$3,040,879)	\$907,008

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:	\$1,560,765	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,109	\$1,852	\$913
General Obligation Debt over EAV:	10.68%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,606,634	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,853	\$2,109	\$1,705
Revenues During FY 23:	\$525,258	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$762,692	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$373	\$677	\$474
Per Capita Expenses:	\$542	\$611	\$435
Operating Income (loss):	(\$237,434)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	313.54%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,391,328	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,700	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Deer Creek Village		
Unit Code:	090/020/32	County:	Tazewell
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,654,864		
Equalized Assessed Valuation:	\$11,571,828		
Population:	667		
Employees:			
Full Time:	5		
Part Time:	15		
Salaries Paid:	\$310,176		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$491,593	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$737	\$12,461	\$971
Revenues During FY 23:	\$710,161	\$513,571	\$224,624
Expenditures During FY 23:	\$764,186	\$418,948	\$163,794
Per Capita Revenues:	\$1,065	\$23,831	\$595
Per Capita Expenditures:	\$1,146	\$20,787	\$472
Revenues over/under Expenditures:	(\$54,025)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	57.26%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$437,568	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$656	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$224,808	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$212,760	\$159,352	\$212,330

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:	\$36,922	\$461,994	\$32,000
Per Capita Debt:	\$55	\$8,336	\$73
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 23:	\$1,597,140	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,395	\$12,337	\$1,328
Revenues During FY 23:	\$176,510	\$362,679	\$130,462
Expenditures During FY 23:	\$238,378	\$335,468	\$134,205
Per Capita Revenues:	\$265	\$10,028	\$341
Per Capita Expenses:	\$357	\$8,684	\$358
Operating Income (loss):	(\$61,868)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	644.05%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,535,272	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,302	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Deer Grove Village		
Unit Code:	098/020/32	County:	Whiteside
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$52,450		
Equalized Assessed Valuation:	\$928,431		
Population:	50		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$3,151		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$68,914	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,378	\$12,461	\$971
Revenues During FY 23:	\$24,814	\$513,571	\$224,624
Expenditures During FY 23:	\$9,120	\$418,948	\$163,794
Per Capita Revenues:	\$496	\$23,831	\$595
Per Capita Expenditures:	\$182	\$20,787	\$472
Revenues over/under Expenditures:	\$15,694	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	927.72%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$84,608	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,692	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,342	\$14,175	\$0
Total Unreserved Funds:	\$54,992	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$0	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$0	\$12,337	\$1,328
Revenues During FY 23:	\$0	\$362,679	\$130,462
Expenditures During FY 23:	\$0	\$335,468	\$134,205
Per Capita Revenues:	\$0	\$10,028	\$341
Per Capita Expenses:	\$0	\$8,684	\$358
Operating Income (loss):	\$0	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	0.00%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$0	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$0	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Deer Park Village		
Unit Code:	049/020/32	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,825,450		
Equalized Assessed Valuation:	\$284,084,290		
Population:	3,681		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$430,937		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,157,869	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,401	\$1,275	\$946
Revenues During FY 23:	\$6,317,858	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,537,528	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,716	\$1,271	\$1,015
Per Capita Expenditures:	\$961	\$1,070	\$859
Revenues over/under Expenditures:	\$2,780,330	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	224.40%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$7,938,199	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,157	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,390,829	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$5,522,725	(\$3,040,879)	\$907,008

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:	\$24,645	\$14,536,814	\$2,939,830
Per Capita Debt:	\$7	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$110,052	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$30	\$2,109	\$1,705
Revenues During FY 23:	\$519,584	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$511,590	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$141	\$677	\$474
Per Capita Expenses:	\$139	\$611	\$435
Operating Income (loss):	\$7,994	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	23.07%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$118,046	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$32	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Deerfield Village		
Unit Code:	049/018/32	County:	Lake
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,029,634		
Equalized Assessed Valuation:	\$1,520,213,882		
Population:	19,196		
Employees:			
Full Time:	120		
Part Time:	10		
Salaries Paid:	\$13,573,222		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$33,745,707	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,758	\$1,275	\$946
Revenues During FY 23:	\$28,679,146	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$23,704,626	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,494	\$1,271	\$1,015
Per Capita Expenditures:	\$1,235	\$1,070	\$859
Revenues over/under Expenditures:	\$4,974,520	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	158.89%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$37,665,427	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,962	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,309,539	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$21,823,227	(\$3,040,879)	\$907,008

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:	\$53,700,000	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,797	\$1,852	\$913
General Obligation Debt over EAV:	3.53%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$38,800,215	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,021	\$2,109	\$1,705
Revenues During FY 23:	\$16,595,012	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$13,467,680	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$865	\$677	\$474
Per Capita Expenses:	\$702	\$611	\$435
Operating Income (loss):	\$3,127,332	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	331.45%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$44,639,195	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,325	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Dekalb City		
Unit Code:	019/015/30	County:	Dekalb
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$107,538,260		
Equalized Assessed Valuation:	\$952,383,378		
Population:	40,290		
Employees:			
Full Time:	214		
Part Time:	35		
Salaries Paid:	\$23,317,270		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$35,911,751	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$891	\$915	\$919
Revenues During FY 23:	\$66,273,616	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$59,182,354	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,645	\$1,512	\$1,510
Per Capita Expenditures:	\$1,469	\$1,292	\$1,272
Revenues over/under Expenditures:	\$7,091,262	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	69.98%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$41,416,067	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,028	\$1,034	\$1,023

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$4,513	\$0
Total Unreserved Funds:	\$0	\$264,094	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,515,256	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$91,602,330)	(\$71,432,134)	(\$22,408,027)

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:	\$162,422,662	\$148,481,432	\$87,529,265
Per Capita Debt:	\$4,031	\$2,751	\$2,179
General Obligation Debt over EAV:	1.60%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$63,842,191	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$1,585	\$1,661	\$1,337
Revenues During FY 23:	\$11,680,064	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$9,174,406	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$290	\$534	\$406
Per Capita Expenses:	\$228	\$463	\$368
Operating Income (loss):	\$2,505,658	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	720.63%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$66,113,659	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$1,641	\$1,747	\$1,442

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Deland Village		
Unit Code:	074/030/32	County:	Piatt
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$556,197		
Equalized Assessed Valuation:	\$5,021,415		
Population:	447		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$92,203		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$187,126	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$419	\$12,461	\$971
Revenues During FY 23:	\$266,685	\$513,571	\$224,624
Expenditures During FY 23:	\$268,471	\$418,948	\$163,794
Per Capita Revenues:	\$597	\$23,831	\$595
Per Capita Expenditures:	\$601	\$20,787	\$472
Revenues over/under Expenditures:	(\$1,786)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	33.50%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$89,949	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$201	\$15,511	\$1,116
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,393	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$8,555	\$159,352	\$212,330

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:	\$1,484,377	\$461,994	\$32,000
Per Capita Debt:	\$3,321	\$8,336	\$73
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 23:	\$1,584,282	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$3,544	\$12,337	\$1,328
Revenues During FY 23:	\$195,937	\$362,679	\$130,462
Expenditures During FY 23:	\$287,726	\$335,468	\$134,205
Per Capita Revenues:	\$438	\$10,028	\$341
Per Capita Expenses:	\$644	\$8,684	\$358
Operating Income (loss):	(\$91,789)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	551.87%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,587,884	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,552	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Delavan City		
Unit Code:	090/025/30	County:	Tazewell
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,289,828		
Equalized Assessed Valuation:	\$22,124,643		
Population:	1,568		
Employees:			
Full Time:	8		
Part Time:	7		
Salaries Paid:	\$695,982		

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:	\$971,090	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$619	\$1,275	\$946
Revenues During FY 23:	\$1,599,712	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,952,370	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,020	\$1,271	\$1,015
Per Capita Expenditures:	\$1,245	\$1,070	\$859
Revenues over/under Expenditures:	(\$352,658)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	34.01%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$663,912	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$423	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$491,278	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$172,634	(\$3,040,879)	\$907,008

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	\$14,536,814	\$2,939,830
Per Capita Debt:	\$0	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,585,963	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,649	\$2,109	\$1,705
Revenues During FY 23:	\$600,551	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$558,752	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$383	\$677	\$474
Per Capita Expenses:	\$356	\$611	\$435
Operating Income (loss):	\$41,799	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	462.15%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,582,282	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,647	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Des Plaines City		
Unit Code:	016/140/30	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$182,512,189		
Equalized Assessed Valuation:	\$2,703,737,638		
Population:	60,675		
Employees:			
Full Time:	323		
Part Time:	17		
Salaries Paid:	\$39,387,352		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$95,655,106	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$1,577	\$915	\$919
Revenues During FY 23:	\$122,251,221	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$92,292,921	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$2,015	\$1,512	\$1,510
Per Capita Expenditures:	\$1,521	\$1,292	\$1,272
Revenues over/under Expenditures:	\$29,958,300	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	119.43%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$110,229,356	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,817	\$1,034	\$1,023

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$4,513	\$0
Total Unreserved Funds:	\$0	\$264,094	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,674,089	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$41,479,071)	(\$71,432,134)	(\$22,408,027)

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:	\$218,626,627	\$148,481,432	\$87,529,265
Per Capita Debt:	\$3,603	\$2,751	\$2,179
General Obligation Debt over EAV:	0.26%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$74,469,346	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$1,227	\$1,661	\$1,337
Revenues During FY 23:	\$20,095,793	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$19,641,306	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$331	\$534	\$406
Per Capita Expenses:	\$324	\$463	\$368
Operating Income (loss):	\$454,487	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	381.46%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$74,923,833	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$1,235	\$1,747	\$1,442

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Detroit Village														
Unit Code:	075/020/32	County:	Pike												
Fiscal Year End:	3/31/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$45,682														
Equalized Assessed Valuation:	\$645,103														
Population:	78														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units
Number Submitted = 1 Village of Detroit

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$166,565	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,135	\$12,461	\$971
Revenues During FY 23:	\$41,401	\$513,571	\$224,624
Expenditures During FY 23:	\$43,773	\$418,948	\$163,794
Per Capita Revenues:	\$531	\$23,831	\$595
Per Capita Expenditures:	\$561	\$20,787	\$472
Revenues over/under Expenditures:	(\$2,372)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	375.10%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$164,193	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,105	\$15,511	\$1,116
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$149,264	\$47,388	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$0	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$0	\$12,337	\$1,328
Revenues During FY 23:	\$0	\$362,679	\$130,462
Expenditures During FY 23:	\$0	\$335,468	\$134,205
Per Capita Revenues:	\$0	\$10,028	\$341
Per Capita Expenses:	\$0	\$8,684	\$358
Operating Income (loss):	\$0	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	0.00%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$0	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$0	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dewitt Village		
Unit Code:	020/015/32	County:	Dewitt
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$419,000		
Equalized Assessed Valuation:	\$1,876,586		
Population:	160		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$28,386		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$196,452	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,228	\$12,461	\$971
Revenues During FY 23:	\$101,976	\$513,571	\$224,624
Expenditures During FY 23:	\$48,269	\$418,948	\$163,794
Per Capita Revenues:	\$637	\$23,831	\$595
Per Capita Expenditures:	\$302	\$20,787	\$472
Revenues over/under Expenditures:	\$53,707	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	514.68%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$248,430	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,553	\$15,511	\$1,116
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$83,911	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$164,519	\$159,352	\$212,330

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:	\$113,809	\$461,994	\$32,000
Per Capita Debt:	\$711	\$8,336	\$73
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 23:	\$249,043	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,557	\$12,337	\$1,328
Revenues During FY 23:	\$78,642	\$362,679	\$130,462
Expenditures During FY 23:	\$87,741	\$335,468	\$134,205
Per Capita Revenues:	\$492	\$10,028	\$341
Per Capita Expenses:	\$548	\$8,684	\$358
Operating Income (loss):	(\$9,099)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	275.44%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$241,673	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,510	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Diamond Village		
Unit Code:	032/030/32	County:	Grundy
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,415,946		
Equalized Assessed Valuation:	\$60,674,213		
Population:	2,528		
Employees:			
Full Time:	7		
Part Time:	13		
Salaries Paid:	\$444,898		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,324,164	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,315	\$1,275	\$946
Revenues During FY 23:	\$2,006,502	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,344,167	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$794	\$1,271	\$1,015
Per Capita Expenditures:	\$532	\$1,070	\$859
Revenues over/under Expenditures:	\$662,335	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	278.05%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,737,499	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,478	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,507,499	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,230,000	(\$3,040,879)	\$907,008

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:	\$3,265,000	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,292	\$1,852	\$913
General Obligation Debt over EAV:	5.38%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$3,377,960	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,336	\$2,109	\$1,705
Revenues During FY 23:	\$1,511,517	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,403,081	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$598	\$677	\$474
Per Capita Expenses:	\$555	\$611	\$435
Operating Income (loss):	\$108,436	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	266.30%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$3,736,396	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,478	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dieterich Village		
Unit Code:	025/020/32	County:	Effingham
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,636,800		
Equalized Assessed Valuation:	\$33,843,910		
Population:	859		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$203,599		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,552,491	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,807	\$12,461	\$971
Revenues During FY 23:	\$3,332,383	\$513,571	\$224,624
Expenditures During FY 23:	\$3,266,425	\$418,948	\$163,794
Per Capita Revenues:	\$3,879	\$23,831	\$595
Per Capita Expenditures:	\$3,803	\$20,787	\$472
Revenues over/under Expenditures:	\$65,958	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	93.73%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$3,061,747	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$3,564	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,619,752	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$1,441,995	\$159,352	\$212,330

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:	\$5,732,802	\$461,994	\$32,000
Per Capita Debt:	\$6,674	\$8,336	\$73
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 23:	\$936,156	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,090	\$12,337	\$1,328
Revenues During FY 23:	\$292,832	\$362,679	\$130,462
Expenditures During FY 23:	\$300,956	\$335,468	\$134,205
Per Capita Revenues:	\$341	\$10,028	\$341
Per Capita Expenses:	\$350	\$8,684	\$358
Operating Income (loss):	(\$8,124)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	332.19%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$999,731	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,164	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Divernon Village
Unit Code:	083/045/32
County:	Sangamon
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$4,011,757
Equalized Assessed Valuation:	\$17,093,612
Population:	1,126
Employees:	
Full Time:	8
Part Time:	22
Salaries Paid:	\$510,166

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,163,848	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,034	\$1,275	\$946
Revenues During FY 23:	\$844,394	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$813,634	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$750	\$1,271	\$1,015
Per Capita Expenditures:	\$723	\$1,070	\$859
Revenues over/under Expenditures:	\$30,760	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	152.91%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,244,121	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,105	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$454,455	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$789,666	(\$3,040,879)	\$907,008

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	\$14,536,814	\$2,939,830
Per Capita Debt:	\$0	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,983,130	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,761	\$2,109	\$1,705
Revenues During FY 23:	\$1,897,347	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,495,464	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,685	\$677	\$474
Per Capita Expenses:	\$1,328	\$611	\$435
Operating Income (loss):	\$401,883	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	156.29%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,337,238	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,076	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dix Village		
Unit Code:	041/025/32	County:	Jefferson
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$536,721		
Equalized Assessed Valuation:	\$5,877,765		
Population:	469		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$11,787		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$318,946	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$680	\$12,461	\$971
Revenues During FY 23:	\$306,756	\$513,571	\$224,624
Expenditures During FY 23:	\$234,972	\$418,948	\$163,794
Per Capita Revenues:	\$654	\$23,831	\$595
Per Capita Expenditures:	\$501	\$20,787	\$472
Revenues over/under Expenditures:	\$71,784	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	166.29%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$390,730	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$833	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$71,784	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$0	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$0	\$12,337	\$1,328
Revenues During FY 23:	\$0	\$362,679	\$130,462
Expenditures During FY 23:	\$0	\$335,468	\$134,205
Per Capita Revenues:	\$0	\$10,028	\$341
Per Capita Expenses:	\$0	\$8,684	\$358
Operating Income (loss):	\$0	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	0.00%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$0	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$0	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dixon City		
Unit Code:	052/025/30	County:	Lee
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,152,278		
Equalized Assessed Valuation:	\$215,088,664		
Population:	15,433		
Employees:			
Full Time:	100		
Part Time:	45		
Salaries Paid:	\$7,809,203		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$14,561,070	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$944	\$1,275	\$946
Revenues During FY 23:	\$19,971,373	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$27,449,220	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,294	\$1,271	\$1,015
Per Capita Expenditures:	\$1,779	\$1,070	\$859
Revenues over/under Expenditures:	(\$7,477,847)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	103.88%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$28,514,539	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,848	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,672,317	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$48,652	(\$3,040,879)	\$907,008

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:	\$46,311,314	\$14,536,814	\$2,939,830
Per Capita Debt:	\$3,001	\$1,852	\$913
General Obligation Debt over EAV:	10.58%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$20,577,228	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,333	\$2,109	\$1,705
Revenues During FY 23:	\$7,579,546	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$6,634,844	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$491	\$677	\$474
Per Capita Expenses:	\$430	\$611	\$435
Operating Income (loss):	\$944,702	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	324.58%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$21,535,518	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,395	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dongola Village		
Unit Code:	091/025/32	County:	Union
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$807,150		
Equalized Assessed Valuation:	\$4,463,960		
Population:	648		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$203,673		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$398,428	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$615	\$12,461	\$971
Revenues During FY 23:	\$612,451	\$513,571	\$224,624
Expenditures During FY 23:	\$634,013	\$418,948	\$163,794
Per Capita Revenues:	\$945	\$23,831	\$595
Per Capita Expenditures:	\$978	\$20,787	\$472
Revenues over/under Expenditures:	(\$21,562)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	62.02%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$393,207	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$607	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$189,025	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$283,175	\$159,352	\$212,330

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:	\$32,308	\$461,994	\$32,000
Per Capita Debt:	\$50	\$8,336	\$73
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 23:	\$536,235	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$828	\$12,337	\$1,328
Revenues During FY 23:	\$865,838	\$362,679	\$130,462
Expenditures During FY 23:	\$303,165	\$335,468	\$134,205
Per Capita Revenues:	\$1,336	\$10,028	\$341
Per Capita Expenses:	\$468	\$8,684	\$358
Operating Income (loss):	\$562,673	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	362.48%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,098,908	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,696	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Donnellson Village		
Unit Code:	068/025/32	County:	Montgomery
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$528,400		
Equalized Assessed Valuation:	\$1,400,637		
Population:	153		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$39,430		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$194,284	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,270	\$12,461	\$971
Revenues During FY 23:	\$127,455	\$513,571	\$224,624
Expenditures During FY 23:	\$164,598	\$418,948	\$163,794
Per Capita Revenues:	\$833	\$23,831	\$595
Per Capita Expenditures:	\$1,076	\$20,787	\$472
Revenues over/under Expenditures:	(\$37,143)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	87.57%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$144,141	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$942	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,464	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$106,677	\$159,352	\$212,330

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:	\$350,000	\$461,994	\$32,000
Per Capita Debt:	\$2,288	\$8,336	\$73
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 23:	\$905,461	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$5,918	\$12,337	\$1,328
Revenues During FY 23:	\$89,624	\$362,679	\$130,462
Expenditures During FY 23:	\$148,691	\$335,468	\$134,205
Per Capita Revenues:	\$586	\$10,028	\$341
Per Capita Expenses:	\$972	\$8,684	\$358
Operating Income (loss):	(\$59,067)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	577.97%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$859,394	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$5,617	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Donovan Village		
Unit Code:	038/050/32	County:	Iroquois
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$312,545		
Equalized Assessed Valuation:	\$2,692,931		
Population:	304		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$13,363		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$363,238	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,195	\$12,461	\$971
Revenues During FY 23:	\$116,301	\$513,571	\$224,624
Expenditures During FY 23:	\$77,587	\$418,948	\$163,794
Per Capita Revenues:	\$383	\$23,831	\$595
Per Capita Expenditures:	\$255	\$20,787	\$472
Revenues over/under Expenditures:	\$38,714	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	518.07%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$401,952	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,322	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$56,163	\$14,175	\$0
Total Unreserved Funds:	\$345,788	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

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:	\$854,869	\$461,994	\$32,000
Per Capita Debt:	\$2,812	\$8,336	\$73
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 23:	\$204,449	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$673	\$12,337	\$1,328
Revenues During FY 23:	\$86,391	\$362,679	\$130,462
Expenditures During FY 23:	\$124,670	\$335,468	\$134,205
Per Capita Revenues:	\$284	\$10,028	\$341
Per Capita Expenses:	\$410	\$8,684	\$358
Operating Income (loss):	(\$38,279)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	133.29%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$166,170	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$547	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dorchester Village											
Unit Code:	056/035/32	County:	Macoupin									
Fiscal Year End:	4/30/2023											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$369,000											
Equalized Assessed Valuation:	\$1,903,734											
Population:	133											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">6</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$19,007</td> </tr> </table>			Full Time:			Part Time:	6		Salaries Paid:	\$19,007	
Full Time:												
Part Time:	6											
Salaries Paid:	\$19,007											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$152,054	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,143	\$12,461	\$971
Revenues During FY 23:	\$140,237	\$513,571	\$224,624
Expenditures During FY 23:	\$138,258	\$418,948	\$163,794
Per Capita Revenues:	\$1,054	\$23,831	\$595
Per Capita Expenditures:	\$1,040	\$20,787	\$472
Revenues over/under Expenditures:	\$1,979	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	114.35%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$158,092	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,189	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$136,318	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$21,774	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$342,703	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,577	\$12,337	\$1,328
Revenues During FY 23:	\$116,328	\$362,679	\$130,462
Expenditures During FY 23:	\$121,335	\$335,468	\$134,205
Per Capita Revenues:	\$875	\$10,028	\$341
Per Capita Expenses:	\$912	\$8,684	\$358
Operating Income (loss):	(\$5,007)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	267.42%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$324,472	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,440	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dover Village		
Unit Code:	006/040/32	County:	Bureau
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$95,687		
Equalized Assessed Valuation:	\$1,002,463		
Population:	153		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$258,824	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,692	\$12,461	\$971
Revenues During FY 23:	\$92,315	\$513,571	\$224,624
Expenditures During FY 23:	\$45,221	\$418,948	\$163,794
Per Capita Revenues:	\$603	\$23,831	\$595
Per Capita Expenditures:	\$296	\$20,787	\$472
Revenues over/under Expenditures:	\$47,094	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	676.50%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$305,918	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,999	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,491	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$213,791	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	(\$15,563)	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	(\$102)	\$12,337	\$1,328
Revenues During FY 23:	\$44,623	\$362,679	\$130,462
Expenditures During FY 23:	\$45,703	\$335,468	\$134,205
Per Capita Revenues:	\$292	\$10,028	\$341
Per Capita Expenses:	\$299	\$8,684	\$358
Operating Income (loss):	(\$1,080)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	(36.42%)	420.53%	326.14%
Ending Retained Earnings for FY 23:	(\$16,643)	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	(\$109)	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dowell Village		
Unit Code:	039/030/32	County:	Jackson
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$870,033		
Equalized Assessed Valuation:	\$1,479,034		
Population:	364		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$132,311		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$231,339	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$636	\$12,461	\$971
Revenues During FY 23:	\$310,899	\$513,571	\$224,624
Expenditures During FY 23:	\$303,757	\$418,948	\$163,794
Per Capita Revenues:	\$854	\$23,831	\$595
Per Capita Expenditures:	\$834	\$20,787	\$472
Revenues over/under Expenditures:	\$7,142	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	86.89%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$263,935	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$725	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$107,058	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$156,877	\$159,352	\$212,330

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:	\$196,805	\$461,994	\$32,000
Per Capita Debt:	\$541	\$8,336	\$73
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 23:	\$844,895	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,321	\$12,337	\$1,328
Revenues During FY 23:	\$462,237	\$362,679	\$130,462
Expenditures During FY 23:	\$512,553	\$335,468	\$134,205
Per Capita Revenues:	\$1,270	\$10,028	\$341
Per Capita Expenses:	\$1,408	\$8,684	\$358
Operating Income (loss):	(\$50,316)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	150.06%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$769,125	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,113	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Downers Grove Village		
Unit Code:	022/042/32	County:	Dupage
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$196,541,303		
Equalized Assessed Valuation:	\$2,961,321,416		
Population:	50,247		
Employees:			
Full Time:	314		
Part Time:	91		
Salaries Paid:	\$34,251,069		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$33,683,174	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$670	\$915	\$919
Revenues During FY 23:	\$69,032,005	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$63,725,087	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,374	\$1,512	\$1,510
Per Capita Expenditures:	\$1,268	\$1,292	\$1,272
Revenues over/under Expenditures:	\$5,306,918	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	55.92%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$35,636,504	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$709	\$1,034	\$1,023

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$4,513	\$0
Total Unreserved Funds:	\$0	\$264,094	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,607,879	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$42,451,376)	(\$71,432,134)	(\$22,408,027)

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:	\$92,563,529	\$148,481,432	\$87,529,265
Per Capita Debt:	\$1,842	\$2,751	\$2,179
General Obligation Debt over EAV:	2.84%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$66,730,827	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$1,328	\$1,661	\$1,337
Revenues During FY 23:	\$25,274,142	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$24,073,820	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$503	\$534	\$406
Per Capita Expenses:	\$479	\$463	\$368
Operating Income (loss):	\$1,200,322	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	282.78%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$68,075,505	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$1,355	\$1,747	\$1,442

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Downs Village		
Unit Code:	064/055/32	County:	McLean
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,818,365		
Equalized Assessed Valuation:	\$24,230,093		
Population:	1,201		
Employees:			
Full Time:	5		
Part Time:	16		
Salaries Paid:	\$320,551		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$813,413	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$677	\$1,275	\$946
Revenues During FY 23:	\$1,435,735	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,214,727	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,195	\$1,271	\$1,015
Per Capita Expenditures:	\$1,011	\$1,070	\$859
Revenues over/under Expenditures:	\$221,008	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	77.15%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$937,199	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$780	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210,723	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$714,780	(\$3,040,879)	\$907,008

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:	\$2,724,944	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,269	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$7,516,674	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$6,259	\$2,109	\$1,705
Revenues During FY 23:	\$755,010	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$523,859	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$629	\$677	\$474
Per Capita Expenses:	\$436	\$611	\$435
Operating Income (loss):	\$231,151	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	1,497.55%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$7,845,047	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$6,532	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Du Bois Village		
Unit Code:	095/020/32	County:	Washington
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$370,560		
Equalized Assessed Valuation:	\$2,089,672		
Population:	1,850		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$23,893		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$180,131	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$97	\$1,275	\$946
Revenues During FY 23:	\$118,584	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$70,015	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$64	\$1,271	\$1,015
Per Capita Expenditures:	\$38	\$1,070	\$859
Revenues over/under Expenditures:	\$48,569	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	326.64%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$228,700	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$124	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,044	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$203,656	(\$3,040,879)	\$907,008

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	\$14,536,814	\$2,939,830
Per Capita Debt:	\$0	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$211,361	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$114	\$2,109	\$1,705
Revenues During FY 23:	\$70,712	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$100,048	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$38	\$677	\$474
Per Capita Expenses:	\$54	\$611	\$435
Operating Income (loss):	(\$29,336)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	198.08%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$198,177	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$107	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Du Quoin City		
Unit Code:	073/015/30	County:	Perry
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,004,834		
Equalized Assessed Valuation:	\$53,889,825		
Population:	6,084		
Employees:			
Full Time:	43		
Part Time:	10		
Salaries Paid:	\$3,279,300		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,129,458	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$843	\$1,275	\$946
Revenues During FY 23:	\$9,068,937	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$7,689,631	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,491	\$1,271	\$1,015
Per Capita Expenditures:	\$1,264	\$1,070	\$859
Revenues over/under Expenditures:	\$1,379,306	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	83.34%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$6,408,764	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,053	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$564,499	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$2,853,248)	(\$3,040,879)	\$907,008

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:	\$11,871,788	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,951	\$1,852	\$913
General Obligation Debt over EAV:	12.31%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$4,591,546	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$755	\$2,109	\$1,705
Revenues During FY 23:	\$3,323,276	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$4,242,335	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$546	\$677	\$474
Per Capita Expenses:	\$697	\$611	\$435
Operating Income (loss):	(\$919,059)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	88.92%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$3,772,487	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$620	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dunfermline Village		
Unit Code:	029/040/32	County:	Fulton
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$152,580		
Equalized Assessed Valuation:	\$2,994,934		
Population:	262		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$5,266		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$362,365	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,383	\$12,461	\$971
Revenues During FY 23:	\$120,520	\$513,571	\$224,624
Expenditures During FY 23:	\$132,239	\$418,948	\$163,794
Per Capita Revenues:	\$460	\$23,831	\$595
Per Capita Expenditures:	\$505	\$20,787	\$472
Revenues over/under Expenditures:	(\$11,719)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	265.16%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$350,646	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,338	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$350,646	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$0	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$0	\$12,337	\$1,328
Revenues During FY 23:	\$0	\$362,679	\$130,462
Expenditures During FY 23:	\$0	\$335,468	\$134,205
Per Capita Revenues:	\$0	\$10,028	\$341
Per Capita Expenses:	\$0	\$8,684	\$358
Operating Income (loss):	\$0	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	0.00%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$0	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$0	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dunlap Village		
Unit Code:	072/030/32	County:	Peoria
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,377,630		
Equalized Assessed Valuation:	\$43,963,441		
Population:	1,603		
Employees:			
Full Time:	3		
Part Time:	14		
Salaries Paid:	\$267,984		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$870,756	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$543	\$1,275	\$946
Revenues During FY 23:	\$1,032,631	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$869,015	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$644	\$1,271	\$1,015
Per Capita Expenditures:	\$542	\$1,070	\$859
Revenues over/under Expenditures:	\$163,616	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	119.06%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,034,658	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$645	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$515,282	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$519,376	(\$3,040,879)	\$907,008

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:	\$1,487,151	\$14,536,814	\$2,939,830
Per Capita Debt:	\$928	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$3,052,568	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,904	\$2,109	\$1,705
Revenues During FY 23:	\$586,156	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$614,052	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$366	\$677	\$474
Per Capita Expenses:	\$383	\$611	\$435
Operating Income (loss):	(\$27,896)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	492.53%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$3,024,386	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,887	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dupo Village		
Unit Code:	088/040/32	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,546,800		
Equalized Assessed Valuation:	\$52,689,418		
Population:	3,941		
Employees:			
Full Time:	23		
Part Time:	28		
Salaries Paid:	\$1,717,940		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,908,718	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,246	\$1,275	\$946
Revenues During FY 23:	\$4,392,863	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,540,766	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,115	\$1,271	\$1,015
Per Capita Expenditures:	\$898	\$1,070	\$859
Revenues over/under Expenditures:	\$852,097	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	162.70%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$5,760,815	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,462	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,152,977	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$457,213	(\$3,040,879)	\$907,008

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:	\$3,694,823	\$14,536,814	\$2,939,830
Per Capita Debt:	\$938	\$1,852	\$913
General Obligation Debt over EAV:	3.44%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$6,819,221	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,730	\$2,109	\$1,705
Revenues During FY 23:	\$3,073,646	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,399,685	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$780	\$677	\$474
Per Capita Expenses:	\$863	\$611	\$435
Operating Income (loss):	(\$326,039)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	190.99%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,493,182	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,648	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Durand Village		
Unit Code:	101/015/32	County:	Winnebago
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,206,802		
Equalized Assessed Valuation:	\$20,672,094		
Population:	1,395		
Employees:			
Full Time:	6		
Part Time:	2		
Salaries Paid:	\$364,212		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,963,940	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,408	\$1,275	\$946
Revenues During FY 23:	\$2,259,315	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$723,697	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,620	\$1,271	\$1,015
Per Capita Expenditures:	\$519	\$1,070	\$859
Revenues over/under Expenditures:	\$1,535,618	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	540.77%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,913,558	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,805	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$230,395	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,419,341	(\$3,040,879)	\$907,008

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:	\$1,565,889	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,123	\$1,852	\$913
General Obligation Debt over EAV:	2.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$5,065,540	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,631	\$2,109	\$1,705
Revenues During FY 23:	\$1,083,351	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$546,439	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$777	\$677	\$474
Per Capita Expenses:	\$392	\$611	\$435
Operating Income (loss):	\$536,912	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	1,025.27%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$5,602,452	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$4,016	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dwight Village		
Unit Code:	053/030/32	County:	Livingston
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,171,699		
Equalized Assessed Valuation:	\$79,693,560		
Population:	3,989		
Employees:			
Full Time:		20	
Part Time:		49	
Salaries Paid:	\$2,198,143		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,221,662	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$557	\$1,275	\$946
Revenues During FY 23:	\$6,109,408	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$4,491,066	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,532	\$1,271	\$1,015
Per Capita Expenditures:	\$1,126	\$1,070	\$859
Revenues over/under Expenditures:	\$1,618,342	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	72.27%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,245,665	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$814	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,814,305	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,693,008	(\$3,040,879)	\$907,008

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:	\$7,187,002	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,802	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$6,858,781	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,719	\$2,109	\$1,705
Revenues During FY 23:	\$2,073,720	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,699,338	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$520	\$677	\$474
Per Capita Expenses:	\$426	\$611	\$435
Operating Income (loss):	\$374,382	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	425.65%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$7,233,163	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,813	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Eagarville Village		
Unit Code:	056/040/32	County:	Macoupin
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$114,225		
Equalized Assessed Valuation:	\$1,203,523		
Population:	108		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$5,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$70,102	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$649	\$12,461	\$971
Revenues During FY 23:	\$51,331	\$513,571	\$224,624
Expenditures During FY 23:	\$53,619	\$418,948	\$163,794
Per Capita Revenues:	\$475	\$23,831	\$595
Per Capita Expenditures:	\$496	\$20,787	\$472
Revenues over/under Expenditures:	(\$2,288)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	97.97%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$52,529	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$486	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,922	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$42,089	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$386,752	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$3,581	\$12,337	\$1,328
Revenues During FY 23:	\$38,266	\$362,679	\$130,462
Expenditures During FY 23:	\$52,930	\$335,468	\$134,205
Per Capita Revenues:	\$354	\$10,028	\$341
Per Capita Expenses:	\$490	\$8,684	\$358
Operating Income (loss):	(\$14,664)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	731.86%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$387,373	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,587	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Earlville City		
Unit Code:	050/020/30	County:	Lasalle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,199,356		
Equalized Assessed Valuation:	\$25,101,422		
Population:	1,932		
Employees:			
Full Time:	9		
Part Time:	8		
Salaries Paid:	\$534,209		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$864,555	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$447	\$1,275	\$946
Revenues During FY 23:	\$1,175,908	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,073,409	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$609	\$1,271	\$1,015
Per Capita Expenditures:	\$556	\$1,070	\$859
Revenues over/under Expenditures:	\$102,499	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	91.47%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$981,845	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$508	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$333,576	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$813,680	(\$3,040,879)	\$907,008

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:	\$241,527	\$14,536,814	\$2,939,830
Per Capita Debt:	\$125	\$1,852	\$913
General Obligation Debt over EAV:	0.92%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$4,440,634	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,298	\$2,109	\$1,705
Revenues During FY 23:	\$746,904	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$799,086	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$387	\$677	\$474
Per Capita Expenses:	\$414	\$611	\$435
Operating Income (loss):	(\$52,182)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	554.70%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$4,432,507	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,294	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Alton Village		
Unit Code:	057/030/32	County:	Madison
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,169,257		
Equalized Assessed Valuation:	\$68,861,636		
Population:	5,682		
Employees:			
Full Time:		46	
Part Time:		46	
Salaries Paid:		\$3,567,194	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,036,129	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$534	\$1,275	\$946
Revenues During FY 23:	\$8,749,156	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$7,142,337	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,540	\$1,271	\$1,015
Per Capita Expenditures:	\$1,257	\$1,070	\$859
Revenues over/under Expenditures:	\$1,606,819	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	67.97%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,854,428	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$854	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,788,005	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$20,737,075)	(\$3,040,879)	\$907,008

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:	\$4,858,911	\$14,536,814	\$2,939,830
Per Capita Debt:	\$855	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$6,228,120	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,096	\$2,109	\$1,705
Revenues During FY 23:	\$2,344,450	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,275,901	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$413	\$677	\$474
Per Capita Expenses:	\$401	\$611	\$435
Operating Income (loss):	\$68,549	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	272.65%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,205,189	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,092	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	East Brooklyn Village		
Unit Code:	032/035/32	County:	Grundy
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$40,520		
Equalized Assessed Valuation:	\$2,160,059		
Population:	57		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$132,017	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,316	\$12,461	\$971
Revenues During FY 23:	\$52,898	\$513,571	\$224,624
Expenditures During FY 23:	\$52,027	\$418,948	\$163,794
Per Capita Revenues:	\$928	\$23,831	\$595
Per Capita Expenditures:	\$913	\$20,787	\$472
Revenues over/under Expenditures:	\$871	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	255.42%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$132,888	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,331	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,630	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$127,258	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$0	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$0	\$12,337	\$1,328
Revenues During FY 23:	\$0	\$362,679	\$130,462
Expenditures During FY 23:	\$0	\$335,468	\$134,205
Per Capita Revenues:	\$0	\$10,028	\$341
Per Capita Expenses:	\$0	\$8,684	\$358
Operating Income (loss):	\$0	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	0.00%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$0	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$0	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	East Carondelet Village		
Unit Code:	088/045/32	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$231,414		
Equalized Assessed Valuation:	\$2,642,587		
Population:	276		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$46,428		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$255,002	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$924	\$12,461	\$971
Revenues During FY 23:	\$284,309	\$513,571	\$224,624
Expenditures During FY 23:	\$231,414	\$418,948	\$163,794
Per Capita Revenues:	\$1,030	\$23,831	\$595
Per Capita Expenditures:	\$838	\$20,787	\$472
Revenues over/under Expenditures:	\$52,895	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	133.05%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$307,897	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,116	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$307,897	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

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:	\$83,521	\$461,994	\$32,000
Per Capita Debt:	\$303	\$8,336	\$73
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 23:	\$0	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$0	\$12,337	\$1,328
Revenues During FY 23:	\$0	\$362,679	\$130,462
Expenditures During FY 23:	\$0	\$335,468	\$134,205
Per Capita Revenues:	\$0	\$10,028	\$341
Per Capita Expenses:	\$0	\$8,684	\$358
Operating Income (loss):	\$0	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	0.00%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$0	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$0	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Dubuque City		
Unit Code:	043/015/30	County:	Jo Daviess
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$19,686,962		
Equalized Assessed Valuation:	\$39,426,330		
Population:	1,505		
Employees:			
Full Time:	17		
Part Time:	5		
Salaries Paid:	\$1,166,521		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	(\$540,719)	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	(\$359)	\$1,275	\$946
Revenues During FY 23:	\$2,697,895	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,935,646	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,793	\$1,271	\$1,015
Per Capita Expenditures:	\$1,951	\$1,070	\$859
Revenues over/under Expenditures:	(\$237,751)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	(23.62%)	148.27%	123.08%
Ending Fund Balance for FY 23:	(\$693,503)	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	(\$461)	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$431,971	\$39,036	\$0
Total Unreserved Funds:	(\$1,125,474)	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$0	(\$3,040,879)	\$907,008

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:	\$5,558,551	\$14,536,814	\$2,939,830
Per Capita Debt:	\$3,693	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$366,845	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$244	\$2,109	\$1,705
Revenues During FY 23:	\$1,573,283	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,811,725	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,045	\$677	\$474
Per Capita Expenses:	\$2,533	\$611	\$435
Operating Income (loss):	(\$2,238,442)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	13.15%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$501,430	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$333	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Dundee Village		
Unit Code:	045/030/32	County:	Kane
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,344,632		
Equalized Assessed Valuation:	\$122,132,626		
Population:	3,211		
Employees:			
Full Time:	31		
Part Time:	8		
Salaries Paid:	\$3,360,557		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$12,001,055	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$3,737	\$1,275	\$946
Revenues During FY 23:	\$14,668,548	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$12,778,490	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$4,568	\$1,271	\$1,015
Per Capita Expenditures:	\$3,980	\$1,070	\$859
Revenues over/under Expenditures:	\$1,890,058	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	111.34%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$14,227,280	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$4,431	\$1,452	\$1,079
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,641,489	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$24,339,190)	(\$3,040,879)	\$907,008

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:	\$23,917,068	\$14,536,814	\$2,939,830
Per Capita Debt:	\$7,448	\$1,852	\$913
General Obligation Debt over EAV:	6.20%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$16,725,741	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$5,209	\$2,109	\$1,705
Revenues During FY 23:	\$3,195,214	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,127,515	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$995	\$677	\$474
Per Capita Expenses:	\$663	\$611	\$435
Operating Income (loss):	\$1,067,699	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	836.35%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$17,793,440	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$5,541	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	East Gillespie Village		
Unit Code:	056/045/32	County:	Macoupin
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$93,775		
Equalized Assessed Valuation:	\$3,714,703		
Population:	270		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$14,010		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$645,094	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,389	\$12,461	\$971
Revenues During FY 23:	\$151,558	\$513,571	\$224,624
Expenditures During FY 23:	\$60,507	\$418,948	\$163,794
Per Capita Revenues:	\$561	\$23,831	\$595
Per Capita Expenditures:	\$224	\$20,787	\$472
Revenues over/under Expenditures:	\$91,051	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	1,216.63%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$736,145	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,726	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,711	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$678,090	\$159,352	\$212,330

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:	\$88,000	\$461,994	\$32,000
Per Capita Debt:	\$326	\$8,336	\$73
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 23:	\$218,631	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$810	\$12,337	\$1,328
Revenues During FY 23:	\$27,056	\$362,679	\$130,462
Expenditures During FY 23:	\$33,268	\$335,468	\$134,205
Per Capita Revenues:	\$100	\$10,028	\$341
Per Capita Expenses:	\$123	\$8,684	\$358
Operating Income (loss):	(\$6,212)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	638.51%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$212,419	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$787	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Hazel Crest Village
Unit Code:	016/160/32
County:	Cook
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$17,031,250
Equalized Assessed Valuation:	\$23,896,197
Population:	1,262
Employees:	
Full Time:	20
Part Time:	7
Salaries Paid:	\$65,586

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$765,506	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$607	\$1,275	\$946
Revenues During FY 23:	\$2,497,677	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,034,724	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,979	\$1,271	\$1,015
Per Capita Expenditures:	\$2,405	\$1,070	\$859
Revenues over/under Expenditures:	(\$537,047)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	7.53%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$228,459	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$181	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,643,137	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$715,397	(\$3,040,879)	\$907,008

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:	\$306,203	\$14,536,814	\$2,939,830
Per Capita Debt:	\$243	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$5,307,656	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$4,206	\$2,109	\$1,705
Revenues During FY 23:	\$753,551	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$988,457	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$597	\$677	\$474
Per Capita Expenses:	\$783	\$611	\$435
Operating Income (loss):	(\$234,906)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	513.20%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$5,072,750	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$4,020	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Peoria City		
Unit Code:	090/030/30	County:	Tazewell
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$82,839,250		
Equalized Assessed Valuation:	\$537,355,278		
Population:	22,136		
Employees:			
Full Time:	158		
Part Time:	36		
Salaries Paid:	\$12,605,113		

Blended Component Units
Number Submitted = 2
Firefighters' Pension Trust Fund
Police Pension Trust Fund

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$42,071,728	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,901	\$1,275	\$946
Revenues During FY 23:	\$54,959,216	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$42,262,168	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,483	\$1,271	\$1,015
Per Capita Expenditures:	\$1,909	\$1,070	\$859
Revenues over/under Expenditures:	\$12,697,048	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	124.42%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$52,582,971	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,375	\$1,452	\$1,079
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,490,900	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$83,024,862)	(\$3,040,879)	\$907,008

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:	\$108,717,727	\$14,536,814	\$2,939,830
Per Capita Debt:	\$4,911	\$1,852	\$913
General Obligation Debt over EAV:	10.15%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$42,540,931	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,922	\$2,109	\$1,705
Revenues During FY 23:	\$12,777,415	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$9,538,194	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$577	\$677	\$474
Per Capita Expenses:	\$431	\$611	\$435
Operating Income (loss):	\$3,239,221	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	479.97%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$45,780,152	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,068	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Easton Village		
Unit Code:	060/015/32	County:	Mason
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$804,225		
Equalized Assessed Valuation:	\$2,668,937		
Population:	309		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$59,562		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$389,956	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,262	\$12,461	\$971
Revenues During FY 23:	\$186,914	\$513,571	\$224,624
Expenditures During FY 23:	\$151,084	\$418,948	\$163,794
Per Capita Revenues:	\$605	\$23,831	\$595
Per Capita Expenditures:	\$489	\$20,787	\$472
Revenues over/under Expenditures:	\$35,830	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	268.90%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$406,258	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,315	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$204,428	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$201,830	\$159,352	\$212,330

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:	\$145,723	\$461,994	\$32,000
Per Capita Debt:	\$472	\$8,336	\$73
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 23:	\$393,784	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,274	\$12,337	\$1,328
Revenues During FY 23:	\$157,386	\$362,679	\$130,462
Expenditures During FY 23:	\$90,426	\$335,468	\$134,205
Per Capita Revenues:	\$509	\$10,028	\$341
Per Capita Expenses:	\$293	\$8,684	\$358
Operating Income (loss):	\$66,960	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	531.12%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$480,272	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,554	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Eddyville Village		
Unit Code:	076/010/32	County:	Pope
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$107,600		
Equalized Assessed Valuation:	\$823,921		
Population:	99		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$11,128		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$231,712	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,341	\$12,461	\$971
Revenues During FY 23:	\$85,637	\$513,571	\$224,624
Expenditures During FY 23:	\$45,026	\$418,948	\$163,794
Per Capita Revenues:	\$865	\$23,831	\$595
Per Capita Expenditures:	\$455	\$20,787	\$472
Revenues over/under Expenditures:	\$40,611	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	585.91%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$263,811	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,665	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,672	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$160,978	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$424,314	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$4,286	\$12,337	\$1,328
Revenues During FY 23:	\$21,560	\$362,679	\$130,462
Expenditures During FY 23:	\$68,850	\$335,468	\$134,205
Per Capita Revenues:	\$218	\$10,028	\$341
Per Capita Expenses:	\$695	\$8,684	\$358
Operating Income (loss):	(\$47,290)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	554.86%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$382,024	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,859	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Edgewood Village		
Unit Code:	025/025/32	County:	Effingham
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$713,000		
Equalized Assessed Valuation:	\$4,595,519		
Population:	430		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$159,214		

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:	\$284,157	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$661	\$12,461	\$971
Revenues During FY 23:	\$277,928	\$513,571	\$224,624
Expenditures During FY 23:	\$283,801	\$418,948	\$163,794
Per Capita Revenues:	\$646	\$23,831	\$595
Per Capita Expenditures:	\$660	\$20,787	\$472
Revenues over/under Expenditures:	(\$5,873)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	96.20%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$273,024	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$635	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$166,729	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$106,295	\$159,352	\$212,330

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:	\$261,000	\$461,994	\$32,000
Per Capita Debt:	\$607	\$8,336	\$73
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 23:	\$1,060,592	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,466	\$12,337	\$1,328
Revenues During FY 23:	\$186,888	\$362,679	\$130,462
Expenditures During FY 23:	\$241,212	\$335,468	\$134,205
Per Capita Revenues:	\$435	\$10,028	\$341
Per Capita Expenses:	\$561	\$8,684	\$358
Operating Income (loss):	(\$54,324)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	419.35%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,011,528	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,352	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Edinburg Village
Unit Code:	011/020/32
County:	Christian
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$7,211,783
Equalized Assessed Valuation:	\$12,127,305
Population:	1,091
Employees:	
Full Time:	9
Part Time:	20
Salaries Paid:	\$481,784

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$622,732	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$571	\$1,275	\$946
Revenues During FY 23:	\$600,243	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$421,208	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$550	\$1,271	\$1,015
Per Capita Expenditures:	\$386	\$1,070	\$859
Revenues over/under Expenditures:	\$179,035	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	190.35%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$801,767	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$735	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$255,030	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$546,737	(\$3,040,879)	\$907,008

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:	\$624,496	\$14,536,814	\$2,939,830
Per Capita Debt:	\$572	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,321,234	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,128	\$2,109	\$1,705
Revenues During FY 23:	\$1,129,980	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,277,401	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,036	\$677	\$474
Per Capita Expenses:	\$1,171	\$611	\$435
Operating Income (loss):	(\$147,421)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	170.17%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,173,813	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,992	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Effingham City		
Unit Code:	025/030/30	County:	Effingham
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$63,088,802		
Equalized Assessed Valuation:	\$399,672,121		
Population:	12,221		
Employees:			
Full Time:	110		
Part Time:	53		
Salaries Paid:	\$10,330,155		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$27,942,533	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$2,286	\$1,275	\$946
Revenues During FY 23:	\$26,932,888	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$20,711,651	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,204	\$1,271	\$1,015
Per Capita Expenditures:	\$1,695	\$1,070	\$859
Revenues over/under Expenditures:	\$6,221,237	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	162.91%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$33,741,356	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,761	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,169,578	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,087,696	(\$3,040,879)	\$907,008

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$12,228,935	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,001	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$35,677,144	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,919	\$2,109	\$1,705
Revenues During FY 23:	\$7,130,936	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$7,704,528	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$583	\$677	\$474
Per Capita Expenses:	\$630	\$611	\$435
Operating Income (loss):	(\$573,592)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	449.93%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$34,665,318	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,837	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	El Dara Village		
Unit Code:	075/025/32	County:	Pike
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,000		
Equalized Assessed Valuation:	\$522,702		
Population:	68		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$2,945		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$37,990	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$559	\$12,461	\$971
Revenues During FY 23:	\$18,622	\$513,571	\$224,624
Expenditures During FY 23:	\$11,404	\$418,948	\$163,794
Per Capita Revenues:	\$274	\$23,831	\$595
Per Capita Expenditures:	\$168	\$20,787	\$472
Revenues over/under Expenditures:	\$7,218	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	396.42%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$45,208	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$665	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$61,255	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$0	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$0	\$12,337	\$1,328
Revenues During FY 23:	\$0	\$362,679	\$130,462
Expenditures During FY 23:	\$0	\$335,468	\$134,205
Per Capita Revenues:	\$0	\$10,028	\$341
Per Capita Expenses:	\$0	\$8,684	\$358
Operating Income (loss):	\$0	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	0.00%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$0	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$0	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	El Paso City		
Unit Code:	102/025/30	County:	Woodford
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,304,185		
Equalized Assessed Valuation:	\$54,367,619		
Population:	2,754		
Employees:			
Full Time:	19		
Part Time:	54		
Salaries Paid:	\$1,216,445		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,440,585	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,249	\$1,275	\$946
Revenues During FY 23:	\$3,902,560	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$6,605,234	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,417	\$1,271	\$1,015
Per Capita Expenditures:	\$2,398	\$1,070	\$859
Revenues over/under Expenditures:	(\$2,702,674)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	46.93%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,099,578	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,125	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$145,130	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$776,781)	(\$3,040,879)	\$907,008

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:	\$3,089,953	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,122	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$6,356,524	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,308	\$2,109	\$1,705
Revenues During FY 23:	\$965,190	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$770,360	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$350	\$677	\$474
Per Capita Expenses:	\$280	\$611	\$435
Operating Income (loss):	\$194,830	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	850.43%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,551,352	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,379	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Elburn Village		
Unit Code:	045/035/32	County:	Kane
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,693,102		
Equalized Assessed Valuation:	\$226,905,737		
Population:	6,408		
Employees:			
Full Time:	27		
Part Time:	37		
Salaries Paid:	\$2,500,909		

Blended Component Units
Number Submitted = 1 Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,158,772	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$961	\$1,275	\$946
Revenues During FY 23:	\$6,262,706	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$6,407,456	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$977	\$1,271	\$1,015
Per Capita Expenditures:	\$1,000	\$1,070	\$859
Revenues over/under Expenditures:	(\$144,750)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	93.86%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$6,014,022	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$939	\$1,452	\$1,079
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$998,240	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,336,843	(\$3,040,879)	\$907,008

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$6,858,740	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,070	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$21,388,768	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,338	\$2,109	\$1,705
Revenues During FY 23:	\$3,484,268	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,414,956	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$544	\$677	\$474
Per Capita Expenses:	\$377	\$611	\$435
Operating Income (loss):	\$1,069,312	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	929.96%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$22,458,080	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,505	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Eldorado City		
Unit Code:	082/015/30	County:	Saline
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,174,031		
Equalized Assessed Valuation:	\$21,346,020		
Population:	3,743		
Employees:			
Full Time:	29		
Part Time:	41		
Salaries Paid:	\$1,419,625		

Blended Component Units

Number Submitted = 2
Cemetery
Firefighters, Inc.

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,645,894	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,241	\$1,275	\$946
Revenues During FY 23:	\$3,752,375	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,409,254	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,003	\$1,271	\$1,015
Per Capita Expenditures:	\$911	\$1,070	\$859
Revenues over/under Expenditures:	\$343,121	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	146.34%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,989,015	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,333	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,189,503	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,799,512	(\$3,040,879)	\$907,008

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:	\$917,408	\$14,536,814	\$2,939,830
Per Capita Debt:	\$245	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$5,324,762	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,423	\$2,109	\$1,705
Revenues During FY 23:	\$2,442,911	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,463,182	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$653	\$677	\$474
Per Capita Expenses:	\$658	\$611	\$435
Operating Income (loss):	(\$20,271)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	215.35%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$5,304,491	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,417	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Eldred Village		
Unit Code:	031/015/32	County:	Greene
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$180,700		
Equalized Assessed Valuation:	\$1,899,135		
Population:	200		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$12,780		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$277,520	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,388	\$12,461	\$971
Revenues During FY 23:	\$91,180	\$513,571	\$224,624
Expenditures During FY 23:	\$43,152	\$418,948	\$163,794
Per Capita Revenues:	\$456	\$23,831	\$595
Per Capita Expenditures:	\$216	\$20,787	\$472
Revenues over/under Expenditures:	\$48,028	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	754.42%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$325,548	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,628	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,673	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$302,875	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$217,421	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,087	\$12,337	\$1,328
Revenues During FY 23:	\$48,887	\$362,679	\$130,462
Expenditures During FY 23:	\$56,793	\$335,468	\$134,205
Per Capita Revenues:	\$244	\$10,028	\$341
Per Capita Expenses:	\$284	\$8,684	\$358
Operating Income (loss):	(\$7,906)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	368.91%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$209,515	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,048	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Elgin City		
Unit Code:	045/040/30	County:	Kane
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$359,616,320		
Equalized Assessed Valuation:	\$3,563,350,166		
Population:	114,190		
Employees:			
	Full Time:	691	
	Part Time:	276	
	Salaries Paid:	\$82,669,494	

Blended Component Units

Number Submitted = 3
 Elgin Retiree Health
 Firefighters Pension Retirement System
 Police Pension Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$160,721,053	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$1,407	\$915	\$919
Revenues During FY 23:	\$205,560,729	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$181,836,273	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,800	\$1,512	\$1,510
Per Capita Expenditures:	\$1,592	\$1,292	\$1,272
Revenues over/under Expenditures:	\$23,724,456	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	101.01%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$183,677,679	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,609	\$1,034	\$1,023

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$4,513	\$0
Total Unreserved Funds:	\$0	\$264,094	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,804,942	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$33,112,041)	(\$71,432,134)	(\$22,408,027)

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:	\$54,645,000	\$148,481,432	\$87,529,265
Per Capita Debt:	\$479	\$2,751	\$2,179
General Obligation Debt over EAV:	1.53%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$307,375,995	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$2,692	\$1,661	\$1,337
Revenues During FY 23:	\$42,541,380	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$43,230,988	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$373	\$534	\$406
Per Capita Expenses:	\$379	\$463	\$368
Operating Income (loss):	(\$689,608)	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	724.04%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$313,011,506	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$2,741	\$1,747	\$1,442

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elizabeth Village		
Unit Code:	043/020/32	County:	Jo Daviess
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,392,948		
Equalized Assessed Valuation:	\$11,300,452		
Population:	691		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$284,474		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$363,573	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$526	\$12,461	\$971
Revenues During FY 23:	\$845,529	\$513,571	\$224,624
Expenditures During FY 23:	\$863,622	\$418,948	\$163,794
Per Capita Revenues:	\$1,224	\$23,831	\$595
Per Capita Expenditures:	\$1,250	\$20,787	\$472
Revenues over/under Expenditures:	(\$18,093)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	58.20%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$502,670	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$727	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$186,610	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$296,446	\$159,352	\$212,330

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:	\$2,564,965	\$461,994	\$32,000
Per Capita Debt:	\$3,712	\$8,336	\$73
General Obligation Debt over EAV:	5.92%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$4,095,885	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$5,927	\$12,337	\$1,328
Revenues During FY 23:	\$495,967	\$362,679	\$130,462
Expenditures During FY 23:	\$675,040	\$335,468	\$134,205
Per Capita Revenues:	\$718	\$10,028	\$341
Per Capita Expenses:	\$977	\$8,684	\$358
Operating Income (loss):	(\$179,073)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	579.71%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$3,913,304	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$5,663	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elizabethtown Village		
Unit Code:	035/015/32	County:	Hardin
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$505,750		
Equalized Assessed Valuation:	\$2,178,915		
Population:	220		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$100,016		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$32,346	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$147	\$12,461	\$971
Revenues During FY 23:	\$198,821	\$513,571	\$224,624
Expenditures During FY 23:	\$261,894	\$418,948	\$163,794
Per Capita Revenues:	\$904	\$23,831	\$595
Per Capita Expenditures:	\$1,190	\$20,787	\$472
Revenues over/under Expenditures:	(\$63,073)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	4.74%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$12,415	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$56	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,469	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$3,946	\$159,352	\$212,330

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:	\$737,500	\$461,994	\$32,000
Per Capita Debt:	\$3,352	\$8,336	\$73
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 23:	\$1,676,633	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$7,621	\$12,337	\$1,328
Revenues During FY 23:	\$214,167	\$362,679	\$130,462
Expenditures During FY 23:	\$204,711	\$335,468	\$134,205
Per Capita Revenues:	\$973	\$10,028	\$341
Per Capita Expenses:	\$931	\$8,684	\$358
Operating Income (loss):	\$9,456	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	802.57%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,642,947	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$7,468	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Elk Grove Village		
Unit Code:	016/165/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$227,222,129		
Equalized Assessed Valuation:	\$2,402,465,202		
Population:	32,066		
Employees:			
	Full Time:	331	
	Part Time:	76	
	Salaries Paid:	\$34,345,959	

Blended Component Units
Number Submitted = 1
Pension Trust Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$50,299,360	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$1,569	\$915	\$919
Revenues During FY 23:	\$83,007,829	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$73,117,313	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$2,589	\$1,512	\$1,510
Per Capita Expenditures:	\$2,280	\$1,292	\$1,272
Revenues over/under Expenditures:	\$9,890,516	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	77.55%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$56,705,039	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,768	\$1,034	\$1,023

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$4,513	\$0
Total Unreserved Funds:	\$0	\$264,094	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,763,581	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$109,457,207)	(\$71,432,134)	(\$22,408,027)

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:	\$117,644,308	\$148,481,432	\$87,529,265
Per Capita Debt:	\$3,669	\$2,751	\$2,179
General Obligation Debt over EAV:	4.09%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$69,977,676	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$2,182	\$1,661	\$1,337
Revenues During FY 23:	\$23,066,918	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$22,817,070	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$719	\$534	\$406
Per Capita Expenses:	\$712	\$463	\$368
Operating Income (loss):	\$249,848	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	342.52%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$78,153,558	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$2,437	\$1,747	\$1,442

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elkhart Village		
Unit Code:	054/020/32	County:	Logan
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$959,074		
Equalized Assessed Valuation:	\$14,115,171		
Population:	445		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$69,838		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,004,508	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,257	\$12,461	\$971
Revenues During FY 23:	\$473,256	\$513,571	\$224,624
Expenditures During FY 23:	\$872,056	\$418,948	\$163,794
Per Capita Revenues:	\$1,063	\$23,831	\$595
Per Capita Expenditures:	\$1,960	\$20,787	\$472
Revenues over/under Expenditures:	(\$398,800)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	69.60%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$606,929	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,364	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$460,927	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$146,002	\$159,352	\$212,330

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$12,177	\$461,994	\$32,000
Per Capita Debt:	\$27	\$8,336	\$73
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 23:	\$313,112	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$704	\$12,337	\$1,328
Revenues During FY 23:	\$81,263	\$362,679	\$130,462
Expenditures During FY 23:	\$117,801	\$335,468	\$134,205
Per Capita Revenues:	\$183	\$10,028	\$341
Per Capita Expenses:	\$265	\$8,684	\$358
Operating Income (loss):	(\$36,538)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	233.74%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$275,353	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$619	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elkville Village		
Unit Code:	039/035/32	County:	Jackson
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,922,516		
Equalized Assessed Valuation:	\$4,367,115		
Population:	881		
Employees:			
Full Time:	4		
Part Time:	3		
Salaries Paid:	\$260,284		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$682,974	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$775	\$12,461	\$971
Revenues During FY 23:	\$656,888	\$513,571	\$224,624
Expenditures During FY 23:	\$814,584	\$418,948	\$163,794
Per Capita Revenues:	\$746	\$23,831	\$595
Per Capita Expenditures:	\$925	\$20,787	\$472
Revenues over/under Expenditures:	(\$157,696)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	78.54%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$639,794	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$726	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$115,620	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$50,026	\$159,352	\$212,330

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:	\$94,897	\$461,994	\$32,000
Per Capita Debt:	\$108	\$8,336	\$73
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 23:	\$521,175	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$592	\$12,337	\$1,328
Revenues During FY 23:	\$355,827	\$362,679	\$130,462
Expenditures During FY 23:	\$466,270	\$335,468	\$134,205
Per Capita Revenues:	\$404	\$10,028	\$341
Per Capita Expenses:	\$529	\$8,684	\$358
Operating Income (loss):	(\$110,443)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	86.22%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$402,040	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$456	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elliott Village		
Unit Code:	027/015/32	County:	Ford
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$128,040		
Equalized Assessed Valuation:	\$3,383,290		
Population:	273		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$28,421		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$469,963	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,721	\$12,461	\$971
Revenues During FY 23:	\$218,058	\$513,571	\$224,624
Expenditures During FY 23:	\$94,850	\$418,948	\$163,794
Per Capita Revenues:	\$799	\$23,831	\$595
Per Capita Expenditures:	\$347	\$20,787	\$472
Revenues over/under Expenditures:	\$123,208	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	625.38%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$593,171	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,173	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117,341	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$475,830	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$45,336	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$166	\$12,337	\$1,328
Revenues During FY 23:	\$938,808	\$362,679	\$130,462
Expenditures During FY 23:	\$919,426	\$335,468	\$134,205
Per Capita Revenues:	\$3,439	\$10,028	\$341
Per Capita Expenses:	\$3,368	\$8,684	\$358
Operating Income (loss):	\$19,382	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	7.04%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$64,718	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$237	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ellis Grove Village		
Unit Code:	079/025/32	County:	Randolph
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,757,300		
Equalized Assessed Valuation:	\$2,535,364		
Population:	360		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$49,504		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$329,793	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$916	\$12,461	\$971
Revenues During FY 23:	\$346,354	\$513,571	\$224,624
Expenditures During FY 23:	\$332,736	\$418,948	\$163,794
Per Capita Revenues:	\$962	\$23,831	\$595
Per Capita Expenditures:	\$924	\$20,787	\$472
Revenues over/under Expenditures:	\$13,618	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	103.21%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$343,411	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$954	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,469	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$285,955	\$159,352	\$212,330

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:	\$66,630	\$461,994	\$32,000
Per Capita Debt:	\$185	\$8,336	\$73
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 23:	\$1,206,793	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$3,352	\$12,337	\$1,328
Revenues During FY 23:	\$348,740	\$362,679	\$130,462
Expenditures During FY 23:	\$431,632	\$335,468	\$134,205
Per Capita Revenues:	\$969	\$10,028	\$341
Per Capita Expenses:	\$1,199	\$8,684	\$358
Operating Income (loss):	(\$82,892)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	260.38%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,123,901	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,122	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ellsworth Village		
Unit Code:	064/060/32	County:	McLean
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$648,000		
Equalized Assessed Valuation:	\$2,906,276		
Population:	197		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$19,309		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$165,447	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$840	\$12,461	\$971
Revenues During FY 23:	\$276,719	\$513,571	\$224,624
Expenditures During FY 23:	\$117,050	\$418,948	\$163,794
Per Capita Revenues:	\$1,405	\$23,831	\$595
Per Capita Expenditures:	\$594	\$20,787	\$472
Revenues over/under Expenditures:	\$159,669	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	277.77%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$325,131	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,650	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,890	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$294,241	\$159,352	\$212,330

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:	\$332,000	\$461,994	\$32,000
Per Capita Debt:	\$1,685	\$8,336	\$73
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 23:	\$507,945	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,578	\$12,337	\$1,328
Revenues During FY 23:	\$66,111	\$362,679	\$130,462
Expenditures During FY 23:	\$83,825	\$335,468	\$134,205
Per Capita Revenues:	\$336	\$10,028	\$341
Per Capita Expenses:	\$426	\$8,684	\$358
Operating Income (loss):	(\$17,714)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	584.81%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$490,216	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,488	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Elmhurst City		
Unit Code:	022/045/30	County:	Dupage
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$200,899,710		
Equalized Assessed Valuation:	\$3,222,631,168		
Population:	45,786		
Employees:			
Full Time:	286		
Part Time:	102		
Salaries Paid:	\$32,491,784		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$33,096,241	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$723	\$915	\$919
Revenues During FY 23:	\$70,075,997	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$64,650,663	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,531	\$1,512	\$1,510
Per Capita Expenditures:	\$1,412	\$1,292	\$1,272
Revenues over/under Expenditures:	\$5,425,334	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	49.28%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$31,859,715	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$696	\$1,034	\$1,023

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$4,513	\$0
Total Unreserved Funds:	\$0	\$264,094	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,842,374	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$34,175,379)	(\$71,432,134)	(\$22,408,027)

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:	\$115,259,063	\$148,481,432	\$87,529,265
Per Capita Debt:	\$2,517	\$2,751	\$2,179
General Obligation Debt over EAV:	2.25%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$72,344,942	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$1,580	\$1,661	\$1,337
Revenues During FY 23:	\$30,954,658	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$28,147,686	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$676	\$534	\$406
Per Capita Expenses:	\$615	\$463	\$368
Operating Income (loss):	\$2,806,972	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	274.32%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$77,213,774	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$1,686	\$1,747	\$1,442

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Elmwood City
Unit Code:	072/035/30
County:	Peoria
Fiscal Year End:	6/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$4,827,956
Equalized Assessed Valuation:	\$32,226,920
Population:	2,100
Employees:	
Full Time:	5
Part Time:	10
Salaries Paid:	\$431,565

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,411,054	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$672	\$1,275	\$946
Revenues During FY 23:	\$1,913,961	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,397,979	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$911	\$1,271	\$1,015
Per Capita Expenditures:	\$666	\$1,070	\$859
Revenues over/under Expenditures:	\$515,982	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	137.75%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,925,669	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$917	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$678,619	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,240,949	(\$3,040,879)	\$907,008

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	\$14,536,814	\$2,939,830
Per Capita Debt:	\$0	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,965,007	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,412	\$2,109	\$1,705
Revenues During FY 23:	\$737,812	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$826,116	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$351	\$677	\$474
Per Capita Expenses:	\$393	\$611	\$435
Operating Income (loss):	(\$88,304)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	348.39%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,878,070	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,371	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Elmwood Park Village		
Unit Code:	016/170/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$65,909,061		
Equalized Assessed Valuation:	\$628,762,593		
Population:	23,945		
Employees:			
Full Time:	124		
Part Time:	205		
Salaries Paid:	\$13,167,633		

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$26,861,856	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,122	\$1,275	\$946
Revenues During FY 23:	\$38,446,470	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$29,755,937	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,606	\$1,271	\$1,015
Per Capita Expenditures:	\$1,243	\$1,070	\$859
Revenues over/under Expenditures:	\$8,690,533	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	108.65%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$32,331,035	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,350	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,281,162	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$41,681,178)	(\$3,040,879)	\$907,008

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:	\$116,017,219	\$14,536,814	\$2,939,830
Per Capita Debt:	\$4,845	\$1,852	\$913
General Obligation Debt over EAV:	12.89%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$8,740,082	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$365	\$2,109	\$1,705
Revenues During FY 23:	\$9,486,220	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$8,295,069	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$396	\$677	\$474
Per Capita Expenses:	\$346	\$611	\$435
Operating Income (loss):	\$1,191,151	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	111.79%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$9,273,078	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$387	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elsah Village		
Unit Code:	042/010/32	County:	Jersey
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$431,990		
Equalized Assessed Valuation:	\$5,558,657		
Population:	606		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$76,526		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$464,776	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$767	\$12,461	\$971
Revenues During FY 23:	\$386,686	\$513,571	\$224,624
Expenditures During FY 23:	\$320,302	\$418,948	\$163,794
Per Capita Revenues:	\$638	\$23,831	\$595
Per Capita Expenditures:	\$529	\$20,787	\$472
Revenues over/under Expenditures:	\$66,384	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	165.83%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$531,160	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$877	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,533	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$417,627	\$159,352	\$212,330

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:	\$59,703	\$461,994	\$32,000
Per Capita Debt:	\$99	\$8,336	\$73
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 23:	\$0	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$0	\$12,337	\$1,328
Revenues During FY 23:	\$0	\$362,679	\$130,462
Expenditures During FY 23:	\$0	\$335,468	\$134,205
Per Capita Revenues:	\$0	\$10,028	\$341
Per Capita Expenses:	\$0	\$8,684	\$358
Operating Income (loss):	\$0	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	0.00%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$0	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$0	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elvaston Village		
Unit Code:	034/040/32	County:	Hancock
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$115,025		
Equalized Assessed Valuation:	\$1,410,872		
Population:	147		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$15,320		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$207,593	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,412	\$12,461	\$971
Revenues During FY 23:	\$51,320	\$513,571	\$224,624
Expenditures During FY 23:	\$41,841	\$418,948	\$163,794
Per Capita Revenues:	\$349	\$23,831	\$595
Per Capita Expenditures:	\$285	\$20,787	\$472
Revenues over/under Expenditures:	\$9,479	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	518.80%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$217,072	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,477	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,443	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$179,629	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$329,355	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,241	\$12,337	\$1,328
Revenues During FY 23:	\$38,679	\$362,679	\$130,462
Expenditures During FY 23:	\$42,505	\$335,468	\$134,205
Per Capita Revenues:	\$263	\$10,028	\$341
Per Capita Expenses:	\$289	\$8,684	\$358
Operating Income (loss):	(\$3,826)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	765.86%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$325,529	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,214	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Elwood Village		
Unit Code:	099/040/32	County:	Will
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,831,342		
Equalized Assessed Valuation:	\$187,214,672		
Population:	2,229		
Employees:			
Full Time:	21		
Part Time:	11		
Salaries Paid:	\$1,876,368		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,005,341	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$3,143	\$1,275	\$946
Revenues During FY 23:	\$6,204,789	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$4,644,131	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,784	\$1,271	\$1,015
Per Capita Expenditures:	\$2,084	\$1,070	\$859
Revenues over/under Expenditures:	\$1,560,658	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	171.99%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$7,987,504	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$3,583	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,022,602	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$157,640,401)	(\$3,040,879)	\$907,008

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:	\$33,785,256	\$14,536,814	\$2,939,830
Per Capita Debt:	\$15,157	\$1,852	\$913
General Obligation Debt over EAV:	10.26%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$7,866,441	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,529	\$2,109	\$1,705
Revenues During FY 23:	\$1,461,213	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,604,313	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$656	\$677	\$474
Per Capita Expenses:	\$720	\$611	\$435
Operating Income (loss):	(\$143,100)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	481.41%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$7,723,341	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,465	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Emden Village		
Unit Code:	054/025/32	County:	Logan
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$410,000		
Equalized Assessed Valuation:	\$7,706,139		
Population:	450		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$59,575		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$433,753	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$964	\$12,461	\$971
Revenues During FY 23:	\$196,437	\$513,571	\$224,624
Expenditures During FY 23:	\$160,962	\$418,948	\$163,794
Per Capita Revenues:	\$437	\$23,831	\$595
Per Capita Expenditures:	\$358	\$20,787	\$472
Revenues over/under Expenditures:	\$35,475	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	285.48%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$459,514	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,021	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,013	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$423,501	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$364,640	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$810	\$12,337	\$1,328
Revenues During FY 23:	\$143,102	\$362,679	\$130,462
Expenditures During FY 23:	\$125,463	\$335,468	\$134,205
Per Capita Revenues:	\$318	\$10,028	\$341
Per Capita Expenses:	\$279	\$8,684	\$358
Operating Income (loss):	\$17,639	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	315.63%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$395,999	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$880	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Energy Village		
Unit Code:	100/040/32	County:	Williamson
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,305,450		
Equalized Assessed Valuation:	\$14,529,085		
Population:	1,200		
Employees:			
Full Time:	8		
Part Time:	15		
Salaries Paid:	\$502,962		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$521,228	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$434	\$1,275	\$946
Revenues During FY 23:	\$1,227,799	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$956,264	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,023	\$1,271	\$1,015
Per Capita Expenditures:	\$797	\$1,070	\$859
Revenues over/under Expenditures:	\$271,535	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	86.09%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$823,259	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$686	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$619,252	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$24,219	(\$3,040,879)	\$907,008

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:	\$1,472,000	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,227	\$1,852	\$913
General Obligation Debt over EAV:	2.53%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,201,433	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,001	\$2,109	\$1,705
Revenues During FY 23:	\$523,794	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$508,489	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$436	\$677	\$474
Per Capita Expenses:	\$424	\$611	\$435
Operating Income (loss):	\$15,305	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	233.29%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,186,242	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$989	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Enfield Village		
Unit Code:	097/025/32	County:	White
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,348,079		
Equalized Assessed Valuation:	\$2,979,989		
Population:	697		
Employees:			
Full Time:	5		
Part Time:			
Salaries Paid:	\$213,004		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$726,887	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,043	\$12,461	\$971
Revenues During FY 23:	\$441,594	\$513,571	\$224,624
Expenditures During FY 23:	\$324,517	\$418,948	\$163,794
Per Capita Revenues:	\$634	\$23,831	\$595
Per Capita Expenditures:	\$466	\$20,787	\$472
Revenues over/under Expenditures:	\$117,077	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	258.64%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$839,338	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,204	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$422,059	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$269,993	\$159,352	\$212,330

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:	\$580,439	\$461,994	\$32,000
Per Capita Debt:	\$833	\$8,336	\$73
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 23:	\$746,731	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,071	\$12,337	\$1,328
Revenues During FY 23:	\$526,347	\$362,679	\$130,462
Expenditures During FY 23:	\$530,330	\$335,468	\$134,205
Per Capita Revenues:	\$755	\$10,028	\$341
Per Capita Expenses:	\$761	\$8,684	\$358
Operating Income (loss):	(\$3,983)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	138.52%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$734,623	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,054	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Equality Village		
Unit Code:	030/010/32	County:	Gallatin
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$218,546		
Equalized Assessed Valuation:	\$1,015,112		
Population:	504		
Employees:			
Full Time:	6		
Part Time:	27		
Salaries Paid:	\$224,781		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$397,202	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$788	\$12,461	\$971
Revenues During FY 23:	\$352,267	\$513,571	\$224,624
Expenditures During FY 23:	\$452,085	\$418,948	\$163,794
Per Capita Revenues:	\$699	\$23,831	\$595
Per Capita Expenditures:	\$897	\$20,787	\$472
Revenues over/under Expenditures:	(\$99,818)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	65.78%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$297,384	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$590	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$237,945	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$59,439	\$159,352	\$212,330

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:	\$1,513,133	\$461,994	\$32,000
Per Capita Debt:	\$3,002	\$8,336	\$73
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 23:	\$1,763,788	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$3,500	\$12,337	\$1,328
Revenues During FY 23:	\$609,603	\$362,679	\$130,462
Expenditures During FY 23:	\$631,096	\$335,468	\$134,205
Per Capita Revenues:	\$1,210	\$10,028	\$341
Per Capita Expenses:	\$1,252	\$8,684	\$358
Operating Income (loss):	(\$21,493)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	276.07%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,742,295	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,457	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Erie Village		
Unit Code:	098/025/32	County:	Whiteside
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,793,678		
Equalized Assessed Valuation:	\$24,602,132		
Population:	1,602		
Employees:			
Full Time:	8		
Part Time:	24		
Salaries Paid:	\$554,779		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,026,617	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$641	\$1,275	\$946
Revenues During FY 23:	\$1,254,807	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,225,750	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$783	\$1,271	\$1,015
Per Capita Expenditures:	\$765	\$1,070	\$859
Revenues over/under Expenditures:	\$29,057	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	86.12%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,055,674	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$659	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$295,128	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$760,545	(\$3,040,879)	\$907,008

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:	\$1,702,021	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,062	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,152,963	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,344	\$2,109	\$1,705
Revenues During FY 23:	\$445,926	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$444,830	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$278	\$677	\$474
Per Capita Expenses:	\$278	\$611	\$435
Operating Income (loss):	\$1,096	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	484.24%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,154,059	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,345	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Essex Village		
Unit Code:	046/040/32	County:	Kankakee
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$502,720		
Equalized Assessed Valuation:	\$19,623,576		
Population:	764		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$77,921		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$621,998	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$814	\$12,461	\$971
Revenues During FY 23:	\$377,308	\$513,571	\$224,624
Expenditures During FY 23:	\$263,756	\$418,948	\$163,794
Per Capita Revenues:	\$494	\$23,831	\$595
Per Capita Expenditures:	\$345	\$20,787	\$472
Revenues over/under Expenditures:	\$113,552	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	278.88%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$735,550	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$963	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$310,529	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$425,021	\$159,352	\$212,330

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:	\$290,000	\$461,994	\$32,000
Per Capita Debt:	\$380	\$8,336	\$73
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 23:	\$4,618,645	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$6,045	\$12,337	\$1,328
Revenues During FY 23:	\$157,840	\$362,679	\$130,462
Expenditures During FY 23:	\$222,141	\$335,468	\$134,205
Per Capita Revenues:	\$207	\$10,028	\$341
Per Capita Expenses:	\$291	\$8,684	\$358
Operating Income (loss):	(\$64,301)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	2,050.20%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$4,554,344	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$5,961	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Eureka City		
Unit Code:	102/030/30	County:	Woodford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,758,745		
Equalized Assessed Valuation:	\$82,048,933		
Population:	5,485		
Employees:			
Full Time:	18		
Part Time:	25		
Salaries Paid:	\$1,206,812		

Blended Component Units
Number Submitted = 1 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,231,529	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$954	\$1,275	\$946
Revenues During FY 23:	\$3,105,911	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,556,510	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$566	\$1,271	\$1,015
Per Capita Expenditures:	\$466	\$1,070	\$859
Revenues over/under Expenditures:	\$549,401	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	226.13%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$5,780,930	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,054	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,258,060	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$4,522,870	(\$3,040,879)	\$907,008

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	\$14,536,814	\$2,939,830
Per Capita Debt:	\$0	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$10,239,826	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,867	\$2,109	\$1,705
Revenues During FY 23:	\$2,752,337	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,896,053	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$502	\$677	\$474
Per Capita Expenses:	\$346	\$611	\$435
Operating Income (loss):	\$856,284	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	585.22%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$11,096,110	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,023	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Evanston City		
Unit Code:	016/175/30	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$344,972,907		
Equalized Assessed Valuation:	\$3,750,665,439		
Population:	77,181		
Employees:			
Full Time:	748		
Part Time:	324		
Salaries Paid:	\$88,966,824		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$73,819,732	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$956	\$915	\$919
Revenues During FY 23:	\$153,633,648	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$155,093,857	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,991	\$1,512	\$1,510
Per Capita Expenditures:	\$2,009	\$1,292	\$1,272
Revenues over/under Expenditures:	(\$1,460,209)	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	44.28%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$68,668,132	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$890	\$1,034	\$1,023

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$4,513	\$0
Total Unreserved Funds:	\$0	\$264,094	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,274,487	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$144,602,131)	(\$71,432,134)	(\$22,408,027)

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:	\$486,457,268	\$148,481,432	\$87,529,265
Per Capita Debt:	\$6,303	\$2,751	\$2,179
General Obligation Debt over EAV:	4.27%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$317,819,924	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$4,118	\$1,661	\$1,337
Revenues During FY 23:	\$50,183,565	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$40,533,047	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$650	\$534	\$406
Per Capita Expenses:	\$525	\$463	\$368
Operating Income (loss):	\$9,650,518	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	795.05%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$322,258,726	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$4,175	\$1,747	\$1,442

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Evansville Village		
Unit Code:	079/030/32	County:	Randolph
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,212,100		
Equalized Assessed Valuation:	\$6,604,528		
Population:	547		
Employees:			
Full Time:	1		
Part Time:	17		
Salaries Paid:	\$179,717		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$601,635	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,100	\$12,461	\$971
Revenues During FY 23:	\$408,294	\$513,571	\$224,624
Expenditures During FY 23:	\$257,891	\$418,948	\$163,794
Per Capita Revenues:	\$746	\$23,831	\$595
Per Capita Expenditures:	\$471	\$20,787	\$472
Revenues over/under Expenditures:	\$150,403	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	287.77%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$742,142	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,357	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$193,145	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$482,413	\$159,352	\$212,330

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:	\$210,020	\$461,994	\$32,000
Per Capita Debt:	\$384	\$8,336	\$73
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 23:	\$506,916	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$927	\$12,337	\$1,328
Revenues During FY 23:	\$332,763	\$362,679	\$130,462
Expenditures During FY 23:	\$324,309	\$335,468	\$134,205
Per Capita Revenues:	\$608	\$10,028	\$341
Per Capita Expenses:	\$593	\$8,684	\$358
Operating Income (loss):	\$8,454	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	161.96%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$525,266	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$960	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Evergreen Park Village		
Unit Code:	016/180/32	County:	Cook
Fiscal Year End:	10/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,932,371		
Equalized Assessed Valuation:	\$433,380,534		
Population:	19,943		
Employees:			
Full Time:	139		
Part Time:	308		
Salaries Paid:	\$16,360,874		

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:	\$22,349,939	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,121	\$1,275	\$946
Revenues During FY 23:	\$43,378,490	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$35,702,166	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,175	\$1,271	\$1,015
Per Capita Expenditures:	\$1,790	\$1,070	\$859
Revenues over/under Expenditures:	\$7,676,324	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	78.48%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$28,019,758	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,405	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,928,368	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$12,525,406)	(\$3,040,879)	\$907,008

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:	\$34,002,558	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,705	\$1,852	\$913
General Obligation Debt over EAV:	4.59%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$9,492,025	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$476	\$2,109	\$1,705
Revenues During FY 23:	\$7,425,204	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$7,860,406	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$372	\$677	\$474
Per Capita Expenses:	\$394	\$611	\$435
Operating Income (loss):	(\$435,202)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	115.22%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$9,056,823	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$454	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ewing Village		
Unit Code:	028/025/32	County:	Franklin
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$200,000		
Equalized Assessed Valuation:	\$975,000		
Population:	320		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$16,015		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$224,821	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$703	\$12,461	\$971
Revenues During FY 23:	\$122,022	\$513,571	\$224,624
Expenditures During FY 23:	\$27,855	\$418,948	\$163,794
Per Capita Revenues:	\$381	\$23,831	\$595
Per Capita Expenditures:	\$87	\$20,787	\$472
Revenues over/under Expenditures:	\$94,167	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	1,145.17%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$318,988	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$997	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,017	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$311,971	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$290,903	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$909	\$12,337	\$1,328
Revenues During FY 23:	\$53,551	\$362,679	\$130,462
Expenditures During FY 23:	\$43,061	\$335,468	\$134,205
Per Capita Revenues:	\$167	\$10,028	\$341
Per Capita Expenses:	\$135	\$8,684	\$358
Operating Income (loss):	\$10,490	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	699.92%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$301,393	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$942	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fairbury City		
Unit Code:	053/040/30	County:	Livingston
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,368,950		
Equalized Assessed Valuation:	\$66,794,616		
Population:	3,633		
Employees:			
Full Time:	25		
Part Time:	105		
Salaries Paid:	\$1,681,840		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,461,068	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,228	\$1,275	\$946
Revenues During FY 23:	\$4,275,025	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,931,639	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,177	\$1,271	\$1,015
Per Capita Expenditures:	\$807	\$1,070	\$859
Revenues over/under Expenditures:	\$1,343,386	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	194.60%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$5,704,972	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,570	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,347,923	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$4,357,049	(\$3,040,879)	\$907,008

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:	\$21,608,651	\$14,536,814	\$2,939,830
Per Capita Debt:	\$5,948	\$1,852	\$913
General Obligation Debt over EAV:	0.44%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$17,800,463	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$4,900	\$2,109	\$1,705
Revenues During FY 23:	\$2,609,082	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,358,305	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$718	\$677	\$474
Per Capita Expenses:	\$649	\$611	\$435
Operating Income (loss):	\$250,777	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	765.43%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$18,051,240	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$4,969	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fairfield City
Unit Code:	096/015/30
County:	Wayne
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$28,951,023
Equalized Assessed Valuation:	\$44,330,190
Population:	4,670
Employees:	
Full Time:	73
Part Time:	12
Salaries Paid:	\$3,897,902

Blended Component Units

Number Submitted = 2
 Development Commission
 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,094,614	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$663	\$1,275	\$946
Revenues During FY 23:	\$6,419,147	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$6,772,116	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,375	\$1,271	\$1,015
Per Capita Expenditures:	\$1,450	\$1,070	\$859
Revenues over/under Expenditures:	(\$352,969)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	46.62%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,156,861	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$676	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,014,041	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$70,158	(\$3,040,879)	\$907,008

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$12,996,523	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,783	\$1,852	\$913
General Obligation Debt over EAV:	16.91%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$19,935,479	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$4,269	\$2,109	\$1,705
Revenues During FY 23:	\$14,863,716	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$12,756,516	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$3,183	\$677	\$474
Per Capita Expenses:	\$2,732	\$611	\$435
Operating Income (loss):	\$2,107,200	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	169.54%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$21,627,463	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$4,631	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fairmont City Village		
Unit Code:	088/055/32	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,771,500		
Equalized Assessed Valuation:	\$19,663,112		
Population:	2,203		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$1,285,614		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,006,780	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,365	\$1,275	\$946
Revenues During FY 23:	\$3,928,157	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$4,200,470	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,783	\$1,271	\$1,015
Per Capita Expenditures:	\$1,907	\$1,070	\$859
Revenues over/under Expenditures:	(\$272,313)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	65.10%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,734,467	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,241	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,228,566	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$505,901	(\$3,040,879)	\$907,008

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:	\$903,222	\$14,536,814	\$2,939,830
Per Capita Debt:	\$410	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,214,746	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$551	\$2,109	\$1,705
Revenues During FY 23:	\$90,394	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$172,330	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$41	\$677	\$474
Per Capita Expenses:	\$78	\$611	\$435
Operating Income (loss):	(\$81,936)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	867.86%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,495,587	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$679	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fairmount Village		
Unit Code:	092/035/32	County:	Vermilion
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,214,000		
Equalized Assessed Valuation:	\$4,808,776		
Population:	642		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$97,512		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$738,724	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,151	\$12,461	\$971
Revenues During FY 23:	\$354,240	\$513,571	\$224,624
Expenditures During FY 23:	\$214,267	\$418,948	\$163,794
Per Capita Revenues:	\$552	\$23,831	\$595
Per Capita Expenditures:	\$334	\$20,787	\$472
Revenues over/under Expenditures:	\$139,973	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	410.09%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$878,697	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,369	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$118,545	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$760,152	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$148,866	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$232	\$12,337	\$1,328
Revenues During FY 23:	\$79,468	\$362,679	\$130,462
Expenditures During FY 23:	\$75,114	\$335,468	\$134,205
Per Capita Revenues:	\$124	\$10,028	\$341
Per Capita Expenses:	\$117	\$8,684	\$358
Operating Income (loss):	\$4,354	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	203.98%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$153,220	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$239	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fairview Village		
Unit Code:	029/050/32	County:	Fulton
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$881,250		
Equalized Assessed Valuation:	\$5,536,109		
Population:	406		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$52,409		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$545,013	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,342	\$12,461	\$971
Revenues During FY 23:	\$308,300	\$513,571	\$224,624
Expenditures During FY 23:	\$245,121	\$418,948	\$163,794
Per Capita Revenues:	\$759	\$23,831	\$595
Per Capita Expenditures:	\$604	\$20,787	\$472
Revenues over/under Expenditures:	\$63,179	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	241.40%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$591,720	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,457	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$291,403	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$300,317	\$159,352	\$212,330

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:	\$425,556	\$461,994	\$32,000
Per Capita Debt:	\$1,048	\$8,336	\$73
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 23:	\$654,753	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,613	\$12,337	\$1,328
Revenues During FY 23:	\$157,240	\$362,679	\$130,462
Expenditures During FY 23:	\$196,813	\$335,468	\$134,205
Per Capita Revenues:	\$387	\$10,028	\$341
Per Capita Expenses:	\$485	\$8,684	\$358
Operating Income (loss):	(\$39,573)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	320.94%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$631,652	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,556	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fairview Heights City		
Unit Code:	088/060/30	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,826,392		
Equalized Assessed Valuation:	\$417,768,670		
Population:	16,324		
Employees:			
Full Time:	106		
Part Time:	64		
Salaries Paid:	\$9,127,419		

Blended Component Units
Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$29,725,993	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,821	\$1,275	\$946
Revenues During FY 23:	\$31,930,883	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$23,622,449	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,956	\$1,271	\$1,015
Per Capita Expenditures:	\$1,447	\$1,070	\$859
Revenues over/under Expenditures:	\$8,308,434	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	161.01%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$38,034,427	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,330	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,554,224	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$3,625,722)	(\$3,040,879)	\$907,008

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$15,360,000	\$14,536,814	\$2,939,830
Per Capita Debt:	\$941	\$1,852	\$913
General Obligation Debt over EAV:	3.68%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$0	\$2,109	\$1,705
Revenues During FY 23:	\$0	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$0	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$0	\$677	\$474
Per Capita Expenses:	\$0	\$611	\$435
Operating Income (loss):	\$0	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	0.00%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$0	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$0	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Farina Village		
Unit Code:	026/020/32	County:	Fayette
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,378,050		
Equalized Assessed Valuation:	\$6,600,919		
Population:	550		
Employees:			
Full Time:	5		
Part Time:	18		
Salaries Paid:	\$295,679		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$637,531	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,159	\$12,461	\$971
Revenues During FY 23:	\$915,792	\$513,571	\$224,624
Expenditures During FY 23:	\$1,026,904	\$418,948	\$163,794
Per Capita Revenues:	\$1,665	\$23,831	\$595
Per Capita Expenditures:	\$1,867	\$20,787	\$472
Revenues over/under Expenditures:	(\$111,112)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	86.83%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$891,614	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,621	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$404,029	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$487,585	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$4,062,435	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$7,386	\$12,337	\$1,328
Revenues During FY 23:	\$827,461	\$362,679	\$130,462
Expenditures During FY 23:	\$749,087	\$335,468	\$134,205
Per Capita Revenues:	\$1,504	\$10,028	\$341
Per Capita Expenses:	\$1,362	\$8,684	\$358
Operating Income (loss):	\$78,374	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	504.03%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$3,775,614	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$6,865	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Farmer City City
Unit Code:	020/020/30
County:	Dewitt
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$11,058,000
Equalized Assessed Valuation:	\$28,772,440
Population:	1,815
Employees:	
Full Time:	20
Part Time:	12
Salaries Paid:	\$1,341,890

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,924,544	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,611	\$1,275	\$946
Revenues During FY 23:	\$2,804,996	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,758,283	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,545	\$1,271	\$1,015
Per Capita Expenditures:	\$1,520	\$1,070	\$859
Revenues over/under Expenditures:	\$46,713	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	117.15%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,231,257	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,780	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,628,696	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,217,996	(\$3,040,879)	\$907,008

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:	\$4,120,000	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,270	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$3,633,846	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,002	\$2,109	\$1,705
Revenues During FY 23:	\$3,794,594	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,400,065	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$2,091	\$677	\$474
Per Capita Expenses:	\$1,873	\$611	\$435
Operating Income (loss):	\$394,529	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	111.09%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$3,777,070	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,081	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Farmersville Village		
Unit Code:	068/030/32	County:	Montgomery
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,364,000		
Equalized Assessed Valuation:	\$10,571,123		
Population:	689		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$272,076		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$495,612	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$719	\$12,461	\$971
Revenues During FY 23:	\$680,686	\$513,571	\$224,624
Expenditures During FY 23:	\$410,942	\$418,948	\$163,794
Per Capita Revenues:	\$988	\$23,831	\$595
Per Capita Expenditures:	\$596	\$20,787	\$472
Revenues over/under Expenditures:	\$269,744	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	143.07%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$587,947	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$853	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$127,132	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$460,813	\$159,352	\$212,330

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:	\$280,000	\$461,994	\$32,000
Per Capita Debt:	\$406	\$8,336	\$73
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 23:	\$636,998	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$925	\$12,337	\$1,328
Revenues During FY 23:	\$241,248	\$362,679	\$130,462
Expenditures During FY 23:	\$357,141	\$335,468	\$134,205
Per Capita Revenues:	\$350	\$10,028	\$341
Per Capita Expenses:	\$518	\$8,684	\$358
Operating Income (loss):	(\$115,893)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	195.58%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$698,514	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,014	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Farmington City		
Unit Code:	029/055/30	County:	Fulton
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,911,957		
Equalized Assessed Valuation:	\$22,149,639		
Population:	2,314		
Employees:			
	Full Time:	13	
	Part Time:	5	
	Salaries Paid:	\$782,720	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,400,615	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,037	\$1,275	\$946
Revenues During FY 23:	\$2,770,539	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,498,576	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,197	\$1,271	\$1,015
Per Capita Expenditures:	\$1,080	\$1,070	\$859
Revenues over/under Expenditures:	\$271,963	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	106.96%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,672,578	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,155	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$912,184	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,672,807	(\$3,040,879)	\$907,008

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:	\$286,000	\$14,536,814	\$2,939,830
Per Capita Debt:	\$124	\$1,852	\$913
General Obligation Debt over EAV:	1.29%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$3,778,652	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,633	\$2,109	\$1,705
Revenues During FY 23:	\$723,478	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$732,489	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$313	\$677	\$474
Per Capita Expenses:	\$317	\$611	\$435
Operating Income (loss):	(\$9,011)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	514.63%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$3,769,641	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,629	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ferris Village		
Unit Code:	034/045/32	County:	Hancock
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$75,229		
Equalized Assessed Valuation:	\$1,528,116		
Population:	127		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$90,911	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$716	\$12,461	\$971
Revenues During FY 23:	\$41,852	\$513,571	\$224,624
Expenditures During FY 23:	\$25,773	\$418,948	\$163,794
Per Capita Revenues:	\$330	\$23,831	\$595
Per Capita Expenditures:	\$203	\$20,787	\$472
Revenues over/under Expenditures:	\$16,079	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	415.13%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$106,991	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$842	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,672	\$14,175	\$0
Total Unreserved Funds:	\$91,319	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$0	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$0	\$12,337	\$1,328
Revenues During FY 23:	\$0	\$362,679	\$130,462
Expenditures During FY 23:	\$0	\$335,468	\$134,205
Per Capita Revenues:	\$0	\$10,028	\$341
Per Capita Expenses:	\$0	\$8,684	\$358
Operating Income (loss):	\$0	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	0.00%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$0	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$0	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fieldon Village		
Unit Code:	042/020/32	County:	Jersey
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$216,709		
Equalized Assessed Valuation:	\$2,345,142		
Population:	239		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$625,201	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,616	\$12,461	\$971
Revenues During FY 23:	\$110,520	\$513,571	\$224,624
Expenditures During FY 23:	\$111,500	\$418,948	\$163,794
Per Capita Revenues:	\$462	\$23,831	\$595
Per Capita Expenditures:	\$467	\$20,787	\$472
Revenues over/under Expenditures:	(\$980)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	559.84%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$624,221	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,612	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,102	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$579,119	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$338,166	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,415	\$12,337	\$1,328
Revenues During FY 23:	\$91,116	\$362,679	\$130,462
Expenditures During FY 23:	\$105,209	\$335,468	\$134,205
Per Capita Revenues:	\$381	\$10,028	\$341
Per Capita Expenses:	\$440	\$8,684	\$358
Operating Income (loss):	(\$14,093)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	308.03%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$324,073	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,356	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fillmore Village		
Unit Code:	068/035/32	County:	Montgomery
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$742,997		
Equalized Assessed Valuation:	\$2,210,008		
Population:	305		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$64,352		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$156,863	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$514	\$12,461	\$971
Revenues During FY 23:	\$223,043	\$513,571	\$224,624
Expenditures During FY 23:	\$170,108	\$418,948	\$163,794
Per Capita Revenues:	\$731	\$23,831	\$595
Per Capita Expenditures:	\$558	\$20,787	\$472
Revenues over/under Expenditures:	\$52,935	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	93.64%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$159,288	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$522	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,142	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$117,146	\$159,352	\$212,330

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:	\$235,000	\$461,994	\$32,000
Per Capita Debt:	\$770	\$8,336	\$73
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 23:	\$605,235	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,984	\$12,337	\$1,328
Revenues During FY 23:	\$103,738	\$362,679	\$130,462
Expenditures During FY 23:	\$127,565	\$335,468	\$134,205
Per Capita Revenues:	\$340	\$10,028	\$341
Per Capita Expenses:	\$418	\$8,684	\$358
Operating Income (loss):	(\$23,827)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	495.37%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$631,918	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,072	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Findlay Village		
Unit Code:	086/015/32	County:	Shelby
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,519,860		
Equalized Assessed Valuation:	\$6,917,593		
Population:	664		
Employees:			
Full Time:	4		
Part Time:	8		
Salaries Paid:	\$233,560		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$814,195	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,226	\$12,461	\$971
Revenues During FY 23:	\$516,432	\$513,571	\$224,624
Expenditures During FY 23:	\$442,526	\$418,948	\$163,794
Per Capita Revenues:	\$778	\$23,831	\$595
Per Capita Expenditures:	\$666	\$20,787	\$472
Revenues over/under Expenditures:	\$73,906	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	208.85%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$924,201	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,392	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$271,812	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$652,389	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$4,069,367	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$6,129	\$12,337	\$1,328
Revenues During FY 23:	\$738,286	\$362,679	\$130,462
Expenditures During FY 23:	\$797,719	\$335,468	\$134,205
Per Capita Revenues:	\$1,112	\$10,028	\$341
Per Capita Expenses:	\$1,201	\$8,684	\$358
Operating Income (loss):	(\$59,433)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	498.15%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$3,973,834	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$5,985	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fisher Village		
Unit Code:	010/025/32	County:	Champaign
Fiscal Year End:	4/30/2023		
Accounting Method:	Combination		
Appropriation or Budget:	\$1,230,800		
Equalized Assessed Valuation:	\$19,874,912		
Population:	2,026		
Employees:			
Full Time:	5		
Part Time:	10		
Salaries Paid:	\$238,621		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,400,559	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$3,159	\$1,275	\$946
Revenues During FY 23:	\$2,356,855	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,780,049	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,163	\$1,271	\$1,015
Per Capita Expenditures:	\$879	\$1,070	\$859
Revenues over/under Expenditures:	\$576,806	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	382.59%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$6,810,362	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$3,361	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$801,985	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$4,405,448	(\$3,040,879)	\$907,008

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:	\$1,725,000	\$14,536,814	\$2,939,830
Per Capita Debt:	\$851	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$9,762	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$5	\$2,109	\$1,705
Revenues During FY 23:	\$61	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$0	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$0	\$677	\$474
Per Capita Expenses:	\$0	\$611	\$435
Operating Income (loss):	\$61	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	0.00%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$9,823	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$5	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fithian Village		
Unit Code:	092/040/32	County:	Vermilion
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$417,870		
Equalized Assessed Valuation:	\$5,517,098		
Population:	488		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$86,463		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$312,727	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$641	\$12,461	\$971
Revenues During FY 23:	\$305,295	\$513,571	\$224,624
Expenditures During FY 23:	\$236,728	\$418,948	\$163,794
Per Capita Revenues:	\$626	\$23,831	\$595
Per Capita Expenditures:	\$485	\$20,787	\$472
Revenues over/under Expenditures:	\$68,567	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	159.81%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$378,313	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$775	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$105,175	\$14,175	\$0
Total Unreserved Funds:	\$288,405	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,909	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$303,670	\$159,352	\$212,330

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:	\$538,856	\$461,994	\$32,000
Per Capita Debt:	\$1,104	\$8,336	\$73
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 23:	\$1,017,274	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,085	\$12,337	\$1,328
Revenues During FY 23:	\$182,410	\$362,679	\$130,462
Expenditures During FY 23:	\$167,367	\$335,468	\$134,205
Per Capita Revenues:	\$374	\$10,028	\$341
Per Capita Expenses:	\$343	\$8,684	\$358
Operating Income (loss):	\$15,043	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	618.58%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,035,298	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,122	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Flanagan Village		
Unit Code:	053/045/32	County:	Livingston
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,546,050		
Equalized Assessed Valuation:	\$12,965,603		
Population:	1,010		
Employees:			
	Full Time:	3	
	Part Time:	4	
	Salaries Paid:	\$174,002	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,206,927	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,195	\$1,275	\$946
Revenues During FY 23:	\$654,831	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$562,113	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$648	\$1,271	\$1,015
Per Capita Expenditures:	\$557	\$1,070	\$859
Revenues over/under Expenditures:	\$92,718	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	232.27%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,305,645	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,293	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$124,697	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,180,599	(\$3,040,879)	\$907,008

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:	\$246,465	\$14,536,814	\$2,939,830
Per Capita Debt:	\$244	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$992,107	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$982	\$2,109	\$1,705
Revenues During FY 23:	\$511,068	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$422,353	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$506	\$677	\$474
Per Capita Expenses:	\$418	\$611	\$435
Operating Income (loss):	\$88,715	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	254.48%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,074,822	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,064	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Flat Rock Village		
Unit Code:	017/010/32	County:	Crawford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$469,475		
Equalized Assessed Valuation:	\$1,991,227		
Population:	323		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$83,154		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$130,593	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$404	\$12,461	\$971
Revenues During FY 23:	\$176,480	\$513,571	\$224,624
Expenditures During FY 23:	\$158,248	\$418,948	\$163,794
Per Capita Revenues:	\$546	\$23,831	\$595
Per Capita Expenditures:	\$490	\$20,787	\$472
Revenues over/under Expenditures:	\$18,232	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	100.36%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$158,825	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$492	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,898	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$90,927	\$159,352	\$212,330

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:	\$68,420	\$461,994	\$32,000
Per Capita Debt:	\$212	\$8,336	\$73
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 23:	\$957,601	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,965	\$12,337	\$1,328
Revenues During FY 23:	\$330,157	\$362,679	\$130,462
Expenditures During FY 23:	\$338,424	\$335,468	\$134,205
Per Capita Revenues:	\$1,022	\$10,028	\$341
Per Capita Expenses:	\$1,048	\$8,684	\$358
Operating Income (loss):	(\$8,267)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	277.56%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$939,334	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,908	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Flora City		
Unit Code:	013/015/30	County:	Clay
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,688,663		
Equalized Assessed Valuation:	\$62,080,259		
Population:	4,803		
Employees:			
Full Time:	52		
Part Time:	23		
Salaries Paid:	\$3,815,295		

Blended Component Units
Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,862,780	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,845	\$1,275	\$946
Revenues During FY 23:	\$5,876,724	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$5,197,041	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,224	\$1,271	\$1,015
Per Capita Expenditures:	\$1,082	\$1,070	\$859
Revenues over/under Expenditures:	\$679,683	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	336.23%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$17,473,827	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$3,638	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,108,202	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$7,114,991)	(\$3,040,879)	\$907,008

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:	\$20,605,383	\$14,536,814	\$2,939,830
Per Capita Debt:	\$4,290	\$1,852	\$913
General Obligation Debt over EAV:	27.52%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$30,098,115	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$6,267	\$2,109	\$1,705
Revenues During FY 23:	\$18,355,893	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$15,064,410	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$3,822	\$677	\$474
Per Capita Expenses:	\$3,136	\$611	\$435
Operating Income (loss):	\$3,291,483	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	213.14%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$32,107,742	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$6,685	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Florence Village		
Unit Code:	075/030/32	County:	Pike
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$26,500		
Equalized Assessed Valuation:	\$984,777		
Population:	17		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$77,358	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$4,550	\$12,461	\$971
Revenues During FY 23:	\$23,737	\$513,571	\$224,624
Expenditures During FY 23:	\$9,958	\$418,948	\$163,794
Per Capita Revenues:	\$1,396	\$23,831	\$595
Per Capita Expenditures:	\$586	\$20,787	\$472
Revenues over/under Expenditures:	\$13,779	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	915.21%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$91,137	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$5,361	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$91,137	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$0	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$0	\$12,337	\$1,328
Revenues During FY 23:	\$0	\$362,679	\$130,462
Expenditures During FY 23:	\$0	\$335,468	\$134,205
Per Capita Revenues:	\$0	\$10,028	\$341
Per Capita Expenses:	\$0	\$8,684	\$358
Operating Income (loss):	\$0	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	0.00%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$0	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$0	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Flossmoor Village		
Unit Code:	016/185/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,608,413		
Equalized Assessed Valuation:	\$229,065,605		
Population:	9,704		
Employees:			
Full Time:		58	
Part Time:		86	
Salaries Paid:		\$6,686,842	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$9,323,873	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$961	\$1,275	\$946
Revenues During FY 23:	\$13,492,149	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$11,444,709	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,390	\$1,271	\$1,015
Per Capita Expenditures:	\$1,179	\$1,070	\$859
Revenues over/under Expenditures:	\$2,047,440	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	93.48%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$10,698,388	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,102	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,867,588	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$10,667,780)	(\$3,040,879)	\$907,008

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:	\$36,493,138	\$14,536,814	\$2,939,830
Per Capita Debt:	\$3,761	\$1,852	\$913
General Obligation Debt over EAV:	6.21%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$21,984,487	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,266	\$2,109	\$1,705
Revenues During FY 23:	\$5,117,388	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$4,754,036	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$527	\$677	\$474
Per Capita Expenses:	\$490	\$611	\$435
Operating Income (loss):	\$363,352	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	513.73%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$24,422,757	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,517	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Foosland Village		
Unit Code:	010/030/32	County:	Champaign
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$30,900		
Equalized Assessed Valuation:	\$742,360		
Population:	75		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$2,150		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$73,453	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$979	\$12,461	\$971
Revenues During FY 23:	\$34,860	\$513,571	\$224,624
Expenditures During FY 23:	\$22,526	\$418,948	\$163,794
Per Capita Revenues:	\$465	\$23,831	\$595
Per Capita Expenditures:	\$300	\$20,787	\$472
Revenues over/under Expenditures:	\$12,334	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	380.84%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$85,787	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,144	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$85,787	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$0	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$0	\$12,337	\$1,328
Revenues During FY 23:	\$0	\$362,679	\$130,462
Expenditures During FY 23:	\$0	\$335,468	\$134,205
Per Capita Revenues:	\$0	\$10,028	\$341
Per Capita Expenses:	\$0	\$8,684	\$358
Operating Income (loss):	\$0	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	0.00%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$0	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$0	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Forest Park Village		
Unit Code:	016/190/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,654,031		
Equalized Assessed Valuation:	\$389,207,116		
Population:	13,802		
Employees:			
	Full Time:	108	
	Part Time:	52	
	Salaries Paid:	\$9,907,048	

Blended Component Units
Number Submitted = 2
Firefighters' Pension Fund
Police Pension Fund

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$15,482,525	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,122	\$1,275	\$946
Revenues During FY 23:	\$24,634,420	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$23,326,168	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,785	\$1,271	\$1,015
Per Capita Expenditures:	\$1,690	\$1,070	\$859
Revenues over/under Expenditures:	\$1,308,252	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	76.95%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$17,949,647	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,301	\$1,452	\$1,079
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,953,063	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$115,498,471)	(\$3,040,879)	\$907,008

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:	\$122,659,107	\$14,536,814	\$2,939,830
Per Capita Debt:	\$8,887	\$1,852	\$913
General Obligation Debt over EAV:	0.52%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$24,248,105	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,757	\$2,109	\$1,705
Revenues During FY 23:	\$7,220,504	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,195,919	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$523	\$677	\$474
Per Capita Expenses:	\$232	\$611	\$435
Operating Income (loss):	\$4,024,585	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	856.49%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$27,372,690	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,983	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Forest View Village		
Unit Code:	016/195/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,684,700		
Equalized Assessed Valuation:	\$101,400,332		
Population:	698		
Employees:			
	Full Time:	18	
	Part Time:	70	
	Salaries Paid:	\$2,779,216	

Blended Component Units
Number Submitted = 2
Firefighters' Pension Fund
Police Pension Fund

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$15,061,447	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$21,578	\$12,461	\$971
Revenues During FY 23:	\$6,543,599	\$513,571	\$224,624
Expenditures During FY 23:	\$15,047,890	\$418,948	\$163,794
Per Capita Revenues:	\$9,375	\$23,831	\$595
Per Capita Expenditures:	\$21,559	\$20,787	\$472
Revenues over/under Expenditures:	(\$8,504,291)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	43.58%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$6,557,156	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$9,394	\$15,511	\$1,116
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,401,302	\$283,356	\$81,395
Total Unrestricted Net Assets:	(\$6,066,212)	\$159,352	\$212,330

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$12,685,000	\$461,994	\$32,000
Per Capita Debt:	\$18,173	\$8,336	\$73
General Obligation Debt over EAV:	12.51%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,919,663	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,750	\$12,337	\$1,328
Revenues During FY 23:	\$452,725	\$362,679	\$130,462
Expenditures During FY 23:	\$1,177,221	\$335,468	\$134,205
Per Capita Revenues:	\$649	\$10,028	\$341
Per Capita Expenses:	\$1,687	\$8,684	\$358
Operating Income (loss):	(\$724,496)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	101.52%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,195,167	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,712	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Forrest Village
Unit Code:	053/050/32
County:	Livingston
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,998,950
Equalized Assessed Valuation:	\$15,873,897
Population:	1,027
Employees:	
Full Time:	5
Part Time:	12
Salaries Paid:	\$277,171

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,248,704	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,216	\$1,275	\$946
Revenues During FY 23:	\$852,960	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$587,781	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$831	\$1,271	\$1,015
Per Capita Expenditures:	\$572	\$1,070	\$859
Revenues over/under Expenditures:	\$265,179	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	158.03%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$928,876	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$904	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$239,546	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$689,330	(\$3,040,879)	\$907,008

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:	\$759,878	\$14,536,814	\$2,939,830
Per Capita Debt:	\$740	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,493,658	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,454	\$2,109	\$1,705
Revenues During FY 23:	\$471,423	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$606,578	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$459	\$677	\$474
Per Capita Expenses:	\$591	\$611	\$435
Operating Income (loss):	(\$135,155)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	320.40%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,943,503	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,892	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Forreston Village		
Unit Code:	071/025/32	County:	Ogle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,072,872		
Equalized Assessed Valuation:	\$16,966,657		
Population:	1,435		
Employees:			
Full Time:	6		
Part Time:	6		
Salaries Paid:	\$410,957		

Blended Component Units
Number Submitted = 1 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,243,137	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$866	\$1,275	\$946
Revenues During FY 23:	\$1,206,538	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$960,687	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$841	\$1,271	\$1,015
Per Capita Expenditures:	\$669	\$1,070	\$859
Revenues over/under Expenditures:	\$245,851	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	154.99%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,488,988	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,038	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$715,226	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$938,321	(\$3,040,879)	\$907,008

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:	\$2,517,727	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,755	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$4,571,506	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,186	\$2,109	\$1,705
Revenues During FY 23:	\$1,816,601	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$552,635	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,266	\$677	\$474
Per Capita Expenses:	\$385	\$611	\$435
Operating Income (loss):	\$1,263,966	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	1,055.94%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$5,835,469	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$4,067	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Forsyth Village		
Unit Code:	055/025/32	County:	Macon
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,238,925		
Equalized Assessed Valuation:	\$134,815,124		
Population:	3,670		
Employees:			
Full Time:		30	
Part Time:		8	
Salaries Paid:		\$1,012,613	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$15,839,779	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$4,316	\$1,275	\$946
Revenues During FY 23:	\$8,155,293	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$4,412,627	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,222	\$1,271	\$1,015
Per Capita Expenditures:	\$1,202	\$1,070	\$859
Revenues over/under Expenditures:	\$3,742,666	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	367.55%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$16,218,405	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$4,419	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,436,418	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$14,399,758	(\$3,040,879)	\$907,008

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	\$14,536,814	\$2,939,830
Per Capita Debt:	\$0	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$6,379,261	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,738	\$2,109	\$1,705
Revenues During FY 23:	\$1,087,349	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,500,286	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$296	\$677	\$474
Per Capita Expenses:	\$409	\$611	\$435
Operating Income (loss):	(\$412,937)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	481.33%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$7,221,297	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,968	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fox Lake Village		
Unit Code:	049/025/32	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,243,609		
Equalized Assessed Valuation:	\$325,951,303		
Population:	10,978		
Employees:			
	Full Time:	107	
	Part Time:	15	
	Salaries Paid:	\$7,728,629	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$30,461,643	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$2,775	\$1,275	\$946
Revenues During FY 23:	\$16,689,170	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$13,872,393	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,520	\$1,271	\$1,015
Per Capita Expenditures:	\$1,264	\$1,070	\$859
Revenues over/under Expenditures:	\$2,816,777	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	149.78%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$20,777,547	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,893	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,792,272	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$7,997,396	(\$3,040,879)	\$907,008

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:	\$35,018,744	\$14,536,814	\$2,939,830
Per Capita Debt:	\$3,190	\$1,852	\$913
General Obligation Debt over EAV:	0.44%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$80,367,761	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$7,321	\$2,109	\$1,705
Revenues During FY 23:	\$12,007,791	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$12,192,819	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,094	\$677	\$474
Per Capita Expenses:	\$1,111	\$611	\$435
Operating Income (loss):	(\$185,028)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	657.62%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$80,182,733	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$7,304	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fox River Grove Village		
Unit Code:	063/025/32	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,562,249		
Equalized Assessed Valuation:	\$170,225,808		
Population:	4,702		
Employees:			
	Full Time:	21	
	Part Time:	7	
	Salaries Paid:	\$1,941,264	

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,438,016	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$731	\$1,275	\$946
Revenues During FY 23:	\$4,642,122	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,952,628	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$987	\$1,271	\$1,015
Per Capita Expenditures:	\$841	\$1,070	\$859
Revenues over/under Expenditures:	\$689,494	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	79.03%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,123,672	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$664	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,266,036	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$805,296	(\$3,040,879)	\$907,008

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	\$14,536,814	\$2,939,830
Per Capita Debt:	\$0	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$5,997,698	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,276	\$2,109	\$1,705
Revenues During FY 23:	\$2,629,073	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,531,602	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$559	\$677	\$474
Per Capita Expenses:	\$538	\$611	\$435
Operating Income (loss):	\$97,471	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	240.76%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,095,169	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,296	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Frankfort Village		
Unit Code:	099/045/32	County:	Will
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,091,400		
Equalized Assessed Valuation:	\$1,085,222,558		
Population:	21,268		
Employees:			
Full Time:	91		
Part Time:	30		
Salaries Paid:	\$8,853,342		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$10,745,036	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$505	\$1,275	\$946
Revenues During FY 23:	\$27,914,491	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$15,992,833	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,313	\$1,271	\$1,015
Per Capita Expenditures:	\$752	\$1,070	\$859
Revenues over/under Expenditures:	\$11,921,658	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	74.36%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$11,892,900	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$559	\$1,452	\$1,079
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,646,606	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$21,362,890	(\$3,040,879)	\$907,008

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:	\$65,252,320	\$14,536,814	\$2,939,830
Per Capita Debt:	\$3,068	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$102,522,471	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$4,821	\$2,109	\$1,705
Revenues During FY 23:	\$14,684,571	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$10,373,467	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$690	\$677	\$474
Per Capita Expenses:	\$488	\$611	\$435
Operating Income (loss):	\$4,311,104	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	1,029.87%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$106,833,575	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$5,023	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Franklin Village		
Unit Code:	069/020/32	County:	Morgan
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,177,000		
Equalized Assessed Valuation:	\$7,672,839		
Population:	589		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$169,048		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$216,026	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$367	\$12,461	\$971
Revenues During FY 23:	\$324,235	\$513,571	\$224,624
Expenditures During FY 23:	\$183,892	\$418,948	\$163,794
Per Capita Revenues:	\$550	\$23,831	\$595
Per Capita Expenditures:	\$312	\$20,787	\$472
Revenues over/under Expenditures:	\$140,343	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	181.24%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$333,284	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$566	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,809	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$286,475	\$159,352	\$212,330

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:	\$1,345,430	\$461,994	\$32,000
Per Capita Debt:	\$2,284	\$8,336	\$73
General Obligation Debt over EAV:	0.91%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$5,274,932	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$8,956	\$12,337	\$1,328
Revenues During FY 23:	\$842,092	\$362,679	\$130,462
Expenditures During FY 23:	\$874,889	\$335,468	\$134,205
Per Capita Revenues:	\$1,430	\$10,028	\$341
Per Capita Expenses:	\$1,485	\$8,684	\$358
Operating Income (loss):	(\$32,797)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	601.82%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$5,265,220	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$8,939	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Franklin Grove Village		
Unit Code:	052/030/32	County:	Lee
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,310,797		
Equalized Assessed Valuation:	\$10,135,513		
Population:	896		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$296,131		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,555,827	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,736	\$12,461	\$971
Revenues During FY 23:	\$565,841	\$513,571	\$224,624
Expenditures During FY 23:	\$713,933	\$418,948	\$163,794
Per Capita Revenues:	\$632	\$23,831	\$595
Per Capita Expenditures:	\$797	\$20,787	\$472
Revenues over/under Expenditures:	(\$148,092)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	107.11%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$764,702	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$853	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$83,734	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$680,968	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$1,877,984	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,096	\$12,337	\$1,328
Revenues During FY 23:	\$291,374	\$362,679	\$130,462
Expenditures During FY 23:	\$272,068	\$335,468	\$134,205
Per Capita Revenues:	\$325	\$10,028	\$341
Per Capita Expenses:	\$304	\$8,684	\$358
Operating Income (loss):	\$19,306	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	697.36%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,897,290	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,118	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Freeburg Village		
Unit Code:	088/070/32	County:	St. Clair
Fiscal Year End:	3/31/2023		
Accounting Method:	Combination		
Appropriation or Budget:	\$22,717,966		
Equalized Assessed Valuation:	\$112,330,078		
Population:	4,582		
Employees:			
Full Time:	34		
Part Time:	32		
Salaries Paid:	\$2,347,030		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,609,928	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$570	\$1,275	\$946
Revenues During FY 23:	\$4,058,719	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,692,517	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$886	\$1,271	\$1,015
Per Capita Expenditures:	\$806	\$1,070	\$859
Revenues over/under Expenditures:	\$366,202	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	80.48%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,971,672	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$649	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$895,787	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,413,330	(\$3,040,879)	\$907,008

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:	\$10,769,503	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,350	\$1,852	\$913
General Obligation Debt over EAV:	0.17%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$9,904,730	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,162	\$2,109	\$1,705
Revenues During FY 23:	\$7,486,076	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$7,395,515	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,634	\$677	\$474
Per Capita Expenses:	\$1,614	\$611	\$435
Operating Income (loss):	\$90,561	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	135.14%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$9,994,125	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,181	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Freeman Spur Village		
Unit Code:	100/045/32	County:	Williamson
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,333,110		
Equalized Assessed Valuation:	\$1,429,047		
Population:	264		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$27,205		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$157,039	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$595	\$12,461	\$971
Revenues During FY 23:	\$286,073	\$513,571	\$224,624
Expenditures During FY 23:	\$72,060	\$418,948	\$163,794
Per Capita Revenues:	\$1,084	\$23,831	\$595
Per Capita Expenditures:	\$273	\$20,787	\$472
Revenues over/under Expenditures:	\$214,013	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	437.41%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$315,197	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,194	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$180,676	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$134,521	\$159,352	\$212,330

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:	\$218,094	\$461,994	\$32,000
Per Capita Debt:	\$826	\$8,336	\$73
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 23:	\$702,601	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,661	\$12,337	\$1,328
Revenues During FY 23:	\$138,870	\$362,679	\$130,462
Expenditures During FY 23:	\$171,078	\$335,468	\$134,205
Per Capita Revenues:	\$526	\$10,028	\$341
Per Capita Expenses:	\$648	\$8,684	\$358
Operating Income (loss):	(\$32,208)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	424.92%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$726,937	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,754	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Freeport City		
Unit Code:	089/025/30	County:	Stephenson
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$69,546,321		
Equalized Assessed Valuation:	\$241,545,318		
Population:	23,413		
Employees:			
	Full Time:	183	
	Part Time:	31	
	Salaries Paid:	\$12,499,533	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$33,426,450	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,428	\$1,275	\$946
Revenues During FY 23:	\$36,008,530	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$28,795,860	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,538	\$1,271	\$1,015
Per Capita Expenditures:	\$1,230	\$1,070	\$859
Revenues over/under Expenditures:	\$7,212,670	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	126.97%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$36,561,897	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,562	\$1,452	\$1,079
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,116,567	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$30,637,398)	(\$3,040,879)	\$907,008

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:	\$99,095,054	\$14,536,814	\$2,939,830
Per Capita Debt:	\$4,232	\$1,852	\$913
General Obligation Debt over EAV:	27.94%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$58,181,137	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,485	\$2,109	\$1,705
Revenues During FY 23:	\$16,707,241	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$14,383,950	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$714	\$677	\$474
Per Capita Expenses:	\$614	\$611	\$435
Operating Income (loss):	\$2,323,291	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	486.48%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$69,975,709	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,989	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fulton City		
Unit Code:	098/030/30	County:	Whiteside
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,591,088		
Equalized Assessed Valuation:	\$55,218,382		
Population:	3,595		
Employees:			
Full Time:	19		
Part Time:	10		
Salaries Paid:	\$1,215,921		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,928,980	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$815	\$1,275	\$946
Revenues During FY 23:	\$3,538,697	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,339,361	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$984	\$1,271	\$1,015
Per Capita Expenditures:	\$651	\$1,070	\$859
Revenues over/under Expenditures:	\$1,199,336	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	176.47%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,128,316	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,148	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,528,259	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$161,164	(\$3,040,879)	\$907,008

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:	\$4,862,425	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,353	\$1,852	\$913
General Obligation Debt over EAV:	4.26%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,738,215	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$762	\$2,109	\$1,705
Revenues During FY 23:	\$1,558,260	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,519,910	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$433	\$677	\$474
Per Capita Expenses:	\$423	\$611	\$435
Operating Income (loss):	\$38,350	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	182.68%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,776,565	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$772	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fults Village		
Unit Code:	067/015/32	County:	Monroe
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$33,206		
Equalized Assessed Valuation:	\$402,049		
Population:	25		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
Number Submitted = 1 Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$94,499	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$3,780	\$12,461	\$971
Revenues During FY 23:	\$14,080	\$513,571	\$224,624
Expenditures During FY 23:	\$16,604	\$418,948	\$163,794
Per Capita Revenues:	\$563	\$23,831	\$595
Per Capita Expenditures:	\$664	\$20,787	\$472
Revenues over/under Expenditures:	(\$2,524)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	553.93%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$91,975	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$3,679	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$64,944	\$14,175	\$0
Total Unreserved Funds:	\$27,032	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

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	\$461,994	\$32,000
Per Capita Debt:	\$0	\$8,336	\$73
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 23:	\$0	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$0	\$12,337	\$1,328
Revenues During FY 23:	\$0	\$362,679	\$130,462
Expenditures During FY 23:	\$0	\$335,468	\$134,205
Per Capita Revenues:	\$0	\$10,028	\$341
Per Capita Expenses:	\$0	\$8,684	\$358
Operating Income (loss):	\$0	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	0.00%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$0	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$0	\$13,693	\$1,373