

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:	Machesney Park Village		
Unit Code:	101/022/32	County:	Winnebago
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,785,556		
Equalized Assessed Valuation:	\$445,373,134		
Population:	22,950		
Employees:			
Full Time:	14		
Part Time:	7		
Salaries Paid:	\$1,000,189		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$22,506,713	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$981	\$1,275	\$946
Revenues During FY 23:	\$25,591,671	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$18,681,042	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,115	\$1,271	\$1,015
Per Capita Expenditures:	\$814	\$1,070	\$859
Revenues over/under Expenditures:	\$6,910,629	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	138.24%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$25,824,784	\$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:	\$9,877,101	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$26,785,023	(\$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:	\$2,752,130	\$14,536,814	\$2,939,830
Per Capita Debt:	\$120	\$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:	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Mackinaw Village		
Unit Code:	090/045/32	County:	Tazewell
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,726,750		
Equalized Assessed Valuation:	\$31,685,413		
Population:	1,879		
Employees:			
Full Time:	9		
Part Time:	17		
Salaries Paid:	\$667,094		

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:	\$2,807,548	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,494	\$1,275	\$946
Revenues During FY 23:	\$1,800,777	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,513,913	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$958	\$1,271	\$1,015
Per Capita Expenditures:	\$806	\$1,070	\$859
Revenues over/under Expenditures:	\$286,864	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	207.04%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,134,392	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,668	\$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:	\$1,028,464	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,939,988	(\$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:	\$94,148	\$14,536,814	\$2,939,830
Per Capita Debt:	\$50	\$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:	\$5,129,995	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,730	\$2,109	\$1,705
Revenues During FY 23:	\$1,013,264	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,100,529	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$539	\$677	\$474
Per Capita Expenses:	\$586	\$611	\$435
Operating Income (loss):	(\$87,265)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	458.21%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$5,042,730	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,684	\$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:	Macomb City		
Unit Code:	062/040/30	County:	McDonough
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,774,082		
Equalized Assessed Valuation:	\$176,706,751		
Population:	15,051		
Employees:			
Full Time:	118		
Part Time:	38		
Salaries Paid:	\$7,360,192		

Blended Component Units
Number Submitted = 2
Fire 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:	\$17,928,086	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,191	\$1,275	\$946
Revenues During FY 23:	\$20,050,598	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$21,892,778	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,332	\$1,271	\$1,015
Per Capita Expenditures:	\$1,455	\$1,070	\$859
Revenues over/under Expenditures:	(\$1,842,180)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	80.14%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$17,543,837	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,166	\$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:	\$4,397,514	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$4,601,249)	(\$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:	\$9,711,167	\$14,536,814	\$2,939,830
Per Capita Debt:	\$645	\$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:	\$24,322,362	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,616	\$2,109	\$1,705
Revenues During FY 23:	\$8,481,662	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$5,077,294	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$564	\$677	\$474
Per Capita Expenses:	\$337	\$611	\$435
Operating Income (loss):	\$3,404,368	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	511.50%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$25,970,246	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,725	\$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:	Macon City		
Unit Code:	055/035/30	County:	Macon
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,258,160		
Equalized Assessed Valuation:	\$15,821,026		
Population:	1,177		
Employees:			
Full Time:	3		
Part Time:	19		
Salaries Paid:	\$206,490		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,967,664	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,672	\$1,275	\$946
Revenues During FY 23:	\$1,193,566	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$545,978	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,014	\$1,271	\$1,015
Per Capita Expenditures:	\$464	\$1,070	\$859
Revenues over/under Expenditures:	\$647,588	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	407.21%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,223,275	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,889	\$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:	\$1,497,997	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$725,278	(\$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:	\$969,167	\$14,536,814	\$2,939,830
Per Capita Debt:	\$823	\$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:	\$2,492,604	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,118	\$2,109	\$1,705
Revenues During FY 23:	\$1,280,429	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$361,136	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,088	\$677	\$474
Per Capita Expenses:	\$307	\$611	\$435
Operating Income (loss):	\$919,293	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	1,053.31%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$3,803,874	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,232	\$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:	Madison City		
Unit Code:	057/075/30	County:	Madison
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,155,617		
Equalized Assessed Valuation:	\$44,025,843		
Population:	3,129		
Employees:			
Full Time:	29		
Part Time:	24		
Salaries Paid:	\$2,514,048		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$16,763,906	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$5,358	\$1,275	\$946
Revenues During FY 23:	\$10,894,459	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$10,215,788	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$3,482	\$1,271	\$1,015
Per Capita Expenditures:	\$3,265	\$1,070	\$859
Revenues over/under Expenditures:	\$678,671	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	170.74%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$17,442,577	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$5,574	\$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:	\$12,891,928	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$3,333,060)	(\$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:	\$8,597,540	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,748	\$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:	\$559,112	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$179	\$2,109	\$1,705
Revenues During FY 23:	\$327,598	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$317,380	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$105	\$677	\$474
Per Capita Expenses:	\$101	\$611	\$435
Operating Income (loss):	\$10,218	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	179.38%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$569,330	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$182	\$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:	Maeystown Village		
Unit Code:	067/025/32	County:	Monroe
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$167,850		
Equalized Assessed Valuation:	\$3,612,075		
Population:	150		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$40,342		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$119,849	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$799	\$12,461	\$971
Revenues During FY 23:	\$95,492	\$513,571	\$224,624
Expenditures During FY 23:	\$51,933	\$418,948	\$163,794
Per Capita Revenues:	\$637	\$23,831	\$595
Per Capita Expenditures:	\$346	\$20,787	\$472
Revenues over/under Expenditures:	\$43,559	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	314.65%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$163,408	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,089	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16,291	\$14,175	\$0
Total Unreserved Funds:	\$147,117	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,291	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$147,117	\$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:	\$175,643	\$461,994	\$32,000
Per Capita Debt:	\$1,171	\$8,336	\$73
General Obligation Debt over EAV:	1.25%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,368,493	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$9,123	\$12,337	\$1,328
Revenues During FY 23:	\$171,649	\$362,679	\$130,462
Expenditures During FY 23:	\$230,440	\$335,468	\$134,205
Per Capita Revenues:	\$1,144	\$10,028	\$341
Per Capita Expenses:	\$1,536	\$8,684	\$358
Operating Income (loss):	(\$58,791)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	568.35%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,309,702	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$8,731	\$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:	Magnolia Village		
Unit Code:	078/020/32	County:	Putnam
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$339,006		
Equalized Assessed Valuation:	\$2,201,233		
Population:	263		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$27,203		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$153,044	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$582	\$12,461	\$971
Revenues During FY 23:	\$93,950	\$513,571	\$224,624
Expenditures During FY 23:	\$126,580	\$418,948	\$163,794
Per Capita Revenues:	\$357	\$23,831	\$595
Per Capita Expenditures:	\$481	\$20,787	\$472
Revenues over/under Expenditures:	(\$32,630)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	95.13%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$120,414	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$458	\$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:	\$49,129	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$71,285	\$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:	\$264,965	\$461,994	\$32,000
Per Capita Debt:	\$1,007	\$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:	\$572,820	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,178	\$12,337	\$1,328
Revenues During FY 23:	\$85,816	\$362,679	\$130,462
Expenditures During FY 23:	\$135,043	\$335,468	\$134,205
Per Capita Revenues:	\$326	\$10,028	\$341
Per Capita Expenses:	\$513	\$8,684	\$358
Operating Income (loss):	(\$49,227)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	387.72%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$523,593	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,991	\$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:	Mahomet Village		
Unit Code:	010/060/32	County:	Champaign
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,316,844		
Equalized Assessed Valuation:	\$264,871,506		
Population:	9,434		
Employees:			
Full Time:	36		
Part Time:	2		
Salaries Paid:	\$2,666,534		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$15,972,262	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,693	\$1,275	\$946
Revenues During FY 23:	\$11,308,526	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$14,375,884	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,199	\$1,271	\$1,015
Per Capita Expenditures:	\$1,524	\$1,070	\$859
Revenues over/under Expenditures:	(\$3,067,358)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	88.90%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$12,779,854	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,355	\$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:	\$6,587,724	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$4,102,383	(\$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:	\$23,035,417	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,442	\$1,852	\$913
General Obligation Debt over EAV:	0.03%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$17,948,869	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,903	\$2,109	\$1,705
Revenues During FY 23:	\$3,305,201	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,032,417	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$350	\$677	\$474
Per Capita Expenses:	\$215	\$611	\$435
Operating Income (loss):	\$1,272,784	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	940.34%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$19,111,653	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,026	\$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:	Makanda Village		
Unit Code:	039/050/32	County:	Jackson
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$184,550		
Equalized Assessed Valuation:	\$14,670,496		
Population:	547		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$18,655		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$793,302	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,450	\$12,461	\$971
Revenues During FY 23:	\$307,546	\$513,571	\$224,624
Expenditures During FY 23:	\$178,340	\$418,948	\$163,794
Per Capita Revenues:	\$562	\$23,831	\$595
Per Capita Expenditures:	\$326	\$20,787	\$472
Revenues over/under Expenditures:	\$129,206	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	517.27%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$922,508	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,686	\$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:	\$922,508	\$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:	Malden Village		
Unit Code:	006/060/32	County:	Bureau
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$324,500		
Equalized Assessed Valuation:	\$3,445,224		
Population:	318		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$14,000	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$306,380	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$963	\$12,461	\$971
Revenues During FY 23:	\$119,349	\$513,571	\$224,624
Expenditures During FY 23:	\$50,641	\$418,948	\$163,794
Per Capita Revenues:	\$375	\$23,831	\$595
Per Capita Expenditures:	\$159	\$20,787	\$472
Revenues over/under Expenditures:	\$68,708	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	641.95%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$325,088	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,022	\$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:	\$129,281	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$195,807	\$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:	\$622,549	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,958	\$12,337	\$1,328
Revenues During FY 23:	\$180,109	\$362,679	\$130,462
Expenditures During FY 23:	\$132,312	\$335,468	\$134,205
Per Capita Revenues:	\$566	\$10,028	\$341
Per Capita Expenses:	\$416	\$8,684	\$358
Operating Income (loss):	\$47,797	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	544.43%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$720,346	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,265	\$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:	Malta Village		
Unit Code:	019/045/32	County:	DeKalb
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,541,188		
Equalized Assessed Valuation:	\$15,016,164		
Population:	1,200		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$189,626		

Blended Component Units

Number Submitted = 1
Water & Sewer Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,870,871	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,559	\$1,275	\$946
Revenues During FY 23:	\$1,105,121	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,047,521	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$921	\$1,271	\$1,015
Per Capita Expenditures:	\$873	\$1,070	\$859
Revenues over/under Expenditures:	\$57,600	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	184.10%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,928,471	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,607	\$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:	\$863,636	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,064,835	(\$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:	\$1,059,767	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$883	\$2,109	\$1,705
Revenues During FY 23:	\$440,689	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$238,809	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$367	\$677	\$474
Per Capita Expenses:	\$199	\$611	\$435
Operating Income (loss):	\$201,880	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	528.31%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,261,647	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,051	\$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:	Manchester Village		
Unit Code:	085/030/32	County:	Scott
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$419,500		
Equalized Assessed Valuation:	\$2,027,009		
Population:	265		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$46,185		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$504,769	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,905	\$12,461	\$971
Revenues During FY 23:	\$106,491	\$513,571	\$224,624
Expenditures During FY 23:	\$133,497	\$418,948	\$163,794
Per Capita Revenues:	\$402	\$23,831	\$595
Per Capita Expenditures:	\$504	\$20,787	\$472
Revenues over/under Expenditures:	(\$27,006)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	357.88%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$477,763	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,803	\$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:	\$319,206	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$176,860	\$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:	\$1,175,699	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$4,437	\$12,337	\$1,328
Revenues During FY 23:	\$123,538	\$362,679	\$130,462
Expenditures During FY 23:	\$136,347	\$335,468	\$134,205
Per Capita Revenues:	\$466	\$10,028	\$341
Per Capita Expenses:	\$515	\$8,684	\$358
Operating Income (loss):	(\$12,809)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	852.89%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,162,890	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$4,388	\$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:	Manhattan Village		
Unit Code:	099/065/32	County:	Will
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,785,101		
Equalized Assessed Valuation:	\$315,329,820		
Population:	9,385		
Employees:			
	Full Time:	28	
	Part Time:	27	
	Salaries Paid:	\$2,794,538	

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:	\$5,658,574	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$603	\$1,275	\$946
Revenues During FY 23:	\$7,658,298	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$5,730,896	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$816	\$1,271	\$1,015
Per Capita Expenditures:	\$611	\$1,070	\$859
Revenues over/under Expenditures:	\$1,927,402	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	80.02%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,585,976	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$489	\$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:	\$54,289	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$5,272,644	(\$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:	\$8,121,213	\$14,536,814	\$2,939,830
Per Capita Debt:	\$865	\$1,852	\$913
General Obligation Debt over EAV:	2.29%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$25,364,160	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,703	\$2,109	\$1,705
Revenues During FY 23:	\$5,388,970	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$4,225,068	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$574	\$677	\$474
Per Capita Expenses:	\$450	\$611	\$435
Operating Income (loss):	\$1,163,902	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	628.03%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$26,534,562	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,827	\$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:	Manito Village
Unit Code:	060/035/32
County:	Mason
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,284,900
Equalized Assessed Valuation:	\$19,452,426
Population:	1,529
Employees:	
Full Time:	6
Part Time:	13
Salaries Paid:	\$450,477

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,538,787	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,006	\$1,275	\$946
Revenues During FY 23:	\$1,144,891	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$852,708	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$749	\$1,271	\$1,015
Per Capita Expenditures:	\$558	\$1,070	\$859
Revenues over/under Expenditures:	\$292,183	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	218.24%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,860,970	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,217	\$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:	\$1,040,088	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$804,497	(\$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:	\$30,000	\$14,536,814	\$2,939,830
Per Capita Debt:	\$20	\$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:	\$2,074,005	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,356	\$2,109	\$1,705
Revenues During FY 23:	\$352,654	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$389,202	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$231	\$677	\$474
Per Capita Expenses:	\$255	\$611	\$435
Operating Income (loss):	(\$36,548)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	523.50%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,037,457	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,333	\$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:	Manlius Village		
Unit Code:	006/065/32	County:	Bureau
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,956,530		
Equalized Assessed Valuation:	\$2,789,741		
Population:	274		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$78,290		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$997,470	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$3,640	\$12,461	\$971
Revenues During FY 23:	\$495,825	\$513,571	\$224,624
Expenditures During FY 23:	\$275,136	\$418,948	\$163,794
Per Capita Revenues:	\$1,810	\$23,831	\$595
Per Capita Expenditures:	\$1,004	\$20,787	\$472
Revenues over/under Expenditures:	\$220,689	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	437.84%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,204,642	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$4,397	\$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:	\$480,933	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$723,709	\$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:	\$617,633	\$461,994	\$32,000
Per Capita Debt:	\$2,254	\$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:	\$2,324,967	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$8,485	\$12,337	\$1,328
Revenues During FY 23:	\$542,333	\$362,679	\$130,462
Expenditures During FY 23:	\$176,636	\$335,468	\$134,205
Per Capita Revenues:	\$1,979	\$10,028	\$341
Per Capita Expenses:	\$645	\$8,684	\$358
Operating Income (loss):	\$365,697	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,530.93%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,704,181	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$9,869	\$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:	Mansfield Village		
Unit Code:	074/040/32	County:	Piatt
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,788,005		
Equalized Assessed Valuation:	\$15,062,920		
Population:	928		
Employees:			
Full Time:	2		
Part Time:	17		
Salaries Paid:	\$173,299		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,477,107	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,592	\$12,461	\$971
Revenues During FY 23:	\$680,611	\$513,571	\$224,624
Expenditures During FY 23:	\$466,669	\$418,948	\$163,794
Per Capita Revenues:	\$733	\$23,831	\$595
Per Capita Expenditures:	\$503	\$20,787	\$472
Revenues over/under Expenditures:	\$213,942	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	362.37%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,691,049	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,822	\$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:	\$377,517	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$1,313,532	\$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:	\$537,008	\$461,994	\$32,000
Per Capita Debt:	\$579	\$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:	\$1,369,949	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,476	\$12,337	\$1,328
Revenues During FY 23:	\$152,083	\$362,679	\$130,462
Expenditures During FY 23:	\$102,825	\$335,468	\$134,205
Per Capita Revenues:	\$164	\$10,028	\$341
Per Capita Expenses:	\$111	\$8,684	\$358
Operating Income (loss):	\$49,258	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,380.22%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,419,207	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,529	\$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:	Manteno Village		
Unit Code:	046/065/32	County:	Kankakee
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,926,965		
Equalized Assessed Valuation:	\$215,304,057		
Population:	9,210		
Employees:			
Full Time:	40		
Part Time:	22		
Salaries Paid:	\$3,436,431		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$19,309,847	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$2,097	\$1,275	\$946
Revenues During FY 23:	\$9,596,079	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$9,388,759	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,042	\$1,271	\$1,015
Per Capita Expenditures:	\$1,019	\$1,070	\$859
Revenues over/under Expenditures:	\$207,320	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	194.27%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$18,239,248	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,980	\$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:	\$989,010	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$20,136,853	(\$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:	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Maple Park Village		
Unit Code:	045/060/32	County:	Kane
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,448,765		
Equalized Assessed Valuation:	\$37,467,415		
Population:	1,433		
Employees:			
	Full Time:	6	
	Part Time:	20	
	Salaries Paid:	\$453,373	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,340,092	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$3,029	\$1,275	\$946
Revenues During FY 23:	\$1,635,847	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,142,324	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,142	\$1,271	\$1,015
Per Capita Expenditures:	\$797	\$1,070	\$859
Revenues over/under Expenditures:	\$493,523	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	410.84%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,693,129	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$3,275	\$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:	\$3,380,590	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$817,348)	(\$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:	\$2,439,867	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,703	\$1,852	\$913
General Obligation Debt over EAV:	5.63%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$4,160,775	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,904	\$2,109	\$1,705
Revenues During FY 23:	\$524,666	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$623,874	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$366	\$677	\$474
Per Capita Expenses:	\$435	\$611	\$435
Operating Income (loss):	(\$99,208)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	673.54%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$4,202,053	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,932	\$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:	Mapleton Village		
Unit Code:	072/055/32	County:	Peoria
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$755,120		
Equalized Assessed Valuation:	\$6,418,946		
Population:	251		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$48,832		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$343,485	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,368	\$12,461	\$971
Revenues During FY 23:	\$202,662	\$513,571	\$224,624
Expenditures During FY 23:	\$125,352	\$418,948	\$163,794
Per Capita Revenues:	\$807	\$23,831	\$595
Per Capita Expenditures:	\$499	\$20,787	\$472
Revenues over/under Expenditures:	\$77,310	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	335.69%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$420,795	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,676	\$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:	\$75,380	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$345,415	\$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:	\$137,597	\$461,994	\$32,000
Per Capita Debt:	\$548	\$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:	\$1,557,984	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$6,207	\$12,337	\$1,328
Revenues During FY 23:	\$509,197	\$362,679	\$130,462
Expenditures During FY 23:	\$486,061	\$335,468	\$134,205
Per Capita Revenues:	\$2,029	\$10,028	\$341
Per Capita Expenses:	\$1,936	\$8,684	\$358
Operating Income (loss):	\$23,136	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	325.29%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,581,120	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$6,299	\$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:	Marengo City		
Unit Code:	063/075/30	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,364,730		
Equalized Assessed Valuation:	\$164,818,015		
Population:	7,565		
Employees:			
Full Time:	32		
Part Time:	31		
Salaries Paid:	\$2,714,165		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,689,472	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$620	\$1,275	\$946
Revenues During FY 23:	\$6,208,203	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$4,882,828	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$821	\$1,271	\$1,015
Per Capita Expenditures:	\$645	\$1,070	\$859
Revenues over/under Expenditures:	\$1,325,375	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	99.32%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,849,847	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$641	\$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:	\$5,165,984	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$10,008,147)	(\$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:	\$11,705,276	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,547	\$1,852	\$913
General Obligation Debt over EAV:	0.55%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$4,460,214	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$590	\$2,109	\$1,705
Revenues During FY 23:	\$3,013,036	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,296,194	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$398	\$677	\$474
Per Capita Expenses:	\$436	\$611	\$435
Operating Income (loss):	(\$283,158)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	140.61%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$4,634,780	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$613	\$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:	Marine Village
Unit Code:	057/080/32
County:	Madison
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,058,202
Equalized Assessed Valuation:	\$17,210,337
Population:	912
Employees:	
Full Time:	6
Part Time:	15
Salaries Paid:	\$291,345

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$501,168	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$550	\$12,461	\$971
Revenues During FY 23:	\$754,718	\$513,571	\$224,624
Expenditures During FY 23:	\$557,809	\$418,948	\$163,794
Per Capita Revenues:	\$828	\$23,831	\$595
Per Capita Expenditures:	\$612	\$20,787	\$472
Revenues over/under Expenditures:	\$196,909	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	119.41%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$666,107	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$730	\$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:	\$119,185	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$546,922	\$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:	\$72,251	\$461,994	\$32,000
Per Capita Debt:	\$79	\$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:	\$1,017,332	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,115	\$12,337	\$1,328
Revenues During FY 23:	\$497,032	\$362,679	\$130,462
Expenditures During FY 23:	\$423,106	\$335,468	\$134,205
Per Capita Revenues:	\$545	\$10,028	\$341
Per Capita Expenses:	\$464	\$8,684	\$358
Operating Income (loss):	\$73,926	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	265.47%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,123,228	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,232	\$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:	Marion City		
Unit Code:	100/065/30	County:	Williamson
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$53,524,300		
Equalized Assessed Valuation:	\$478,395,776		
Population:	16,855		
Employees:			
Full Time:	241		
Part Time:	260		
Salaries Paid:	\$14,955,830		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$25,823,485	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,532	\$1,275	\$946
Revenues During FY 23:	\$50,484,795	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$38,484,649	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,995	\$1,271	\$1,015
Per Capita Expenditures:	\$2,283	\$1,070	\$859
Revenues over/under Expenditures:	\$12,000,146	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	79.17%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$30,469,447	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,808	\$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:	\$19,020,549	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$29,306,263)	(\$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:	\$28,056,001	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,665	\$1,852	\$913
General Obligation Debt over EAV:	3.07%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$22,691,080	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,346	\$2,109	\$1,705
Revenues During FY 23:	\$9,916,626	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$7,753,715	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$588	\$677	\$474
Per Capita Expenses:	\$460	\$611	\$435
Operating Income (loss):	\$2,162,911	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	320.59%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$24,857,798	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,475	\$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:	Marissa Village		
Unit Code:	088/085/32	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,854,255		
Equalized Assessed Valuation:	\$17,587,540		
Population:	1,833		
Employees:			
Full Time:	9		
Part Time:	30		
Salaries Paid:	\$672,874		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,312,233	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$716	\$1,275	\$946
Revenues During FY 23:	\$1,834,635	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,256,851	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,001	\$1,271	\$1,015
Per Capita Expenditures:	\$686	\$1,070	\$859
Revenues over/under Expenditures:	\$577,784	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	138.17%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,736,602	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$947	\$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:	\$485,369	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$784,570	(\$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:	\$3,453,218	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,884	\$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:	\$3,536,500	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,929	\$2,109	\$1,705
Revenues During FY 23:	\$1,138,714	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,296,971	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$621	\$677	\$474
Per Capita Expenses:	\$708	\$611	\$435
Operating Income (loss):	(\$158,257)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	262.83%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$3,408,774	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,860	\$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:	Mark Village		
Unit Code:	078/025/32	County:	Putnam
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,936,400		
Equalized Assessed Valuation:	\$10,229,660		
Population:	495		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$124,574		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,653,054	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$3,340	\$12,461	\$971
Revenues During FY 23:	\$1,873,241	\$513,571	\$224,624
Expenditures During FY 23:	\$1,996,308	\$418,948	\$163,794
Per Capita Revenues:	\$3,784	\$23,831	\$595
Per Capita Expenditures:	\$4,033	\$20,787	\$472
Revenues over/under Expenditures:	(\$123,067)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	76.64%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,529,899	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$3,091	\$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:	\$133,064	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$1,380,986	\$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:	\$2,129,619	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$4,302	\$12,337	\$1,328
Revenues During FY 23:	\$347,165	\$362,679	\$130,462
Expenditures During FY 23:	\$362,827	\$335,468	\$134,205
Per Capita Revenues:	\$701	\$10,028	\$341
Per Capita Expenses:	\$733	\$8,684	\$358
Operating Income (loss):	(\$15,662)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	582.66%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,114,045	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$4,271	\$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:	Markham City		
Unit Code:	016/335/30	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,201,734		
Equalized Assessed Valuation:	\$114,622,626		
Population:	35,222		
Employees:			
Full Time:		98	
Part Time:		25	
Salaries Paid:		\$8,923,798	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	(\$987,783)	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	(\$28)	\$915	\$919
Revenues During FY 23:	\$22,353,435	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$21,083,796	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$635	\$1,512	\$1,510
Per Capita Expenditures:	\$599	\$1,292	\$1,272
Revenues over/under Expenditures:	\$1,269,639	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	8.62%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$1,817,817	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$52	\$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:	\$2,269,718	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$21,923,069)	(\$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:	\$25,948,341	\$148,481,432	\$87,529,265
Per Capita Debt:	\$737	\$2,751	\$2,179
General Obligation Debt over EAV:	21.85%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$5,035,623	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$143	\$1,661	\$1,337
Revenues During FY 23:	\$7,506,647	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$7,876,307	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$213	\$534	\$406
Per Capita Expenses:	\$224	\$463	\$368
Operating Income (loss):	(\$369,660)	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	51.96%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$4,092,411	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$116	\$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:	Marseilles City		
Unit Code:	050/055/30	County:	Lasalle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,990,950		
Equalized Assessed Valuation:	\$71,655,447		
Population:	4,384		
Employees:			
Full Time:	30		
Part Time:	16		
Salaries Paid:	\$2,078,486		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,207,848	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$960	\$1,275	\$946
Revenues During FY 23:	\$4,509,548	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$4,315,039	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,029	\$1,271	\$1,015
Per Capita Expenditures:	\$984	\$1,070	\$859
Revenues over/under Expenditures:	\$194,509	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	103.33%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,458,937	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,017	\$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:	\$2,796,300	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$2,598,216)	(\$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:	\$8,398,563	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,916	\$1,852	\$913
General Obligation Debt over EAV:	10.42%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$11,639,345	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,655	\$2,109	\$1,705
Revenues During FY 23:	\$2,522,799	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,240,644	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$575	\$677	\$474
Per Capita Expenses:	\$511	\$611	\$435
Operating Income (loss):	\$282,155	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	531.16%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$11,901,500	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,715	\$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:	Marshall City		
Unit Code:	012/015/30	County:	Clark
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,429,640		
Equalized Assessed Valuation:	\$65,487,345		
Population:	3,842		
Employees:			
Full Time:	39		
Part Time:	16		
Salaries Paid:	\$2,717,161		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,014,074	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$785	\$1,275	\$946
Revenues During FY 23:	\$3,683,062	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,744,340	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$959	\$1,271	\$1,015
Per Capita Expenditures:	\$975	\$1,070	\$859
Revenues over/under Expenditures:	(\$61,278)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	92.01%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,445,295	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$897	\$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:	\$1,569,420	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$170,369)	(\$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:	\$436,982	\$14,536,814	\$2,939,830
Per Capita Debt:	\$114	\$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:	\$20,970,406	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$5,458	\$2,109	\$1,705
Revenues During FY 23:	\$13,144,124	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$11,332,660	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$3,421	\$677	\$474
Per Capita Expenses:	\$2,950	\$611	\$435
Operating Income (loss):	\$1,811,464	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	196.68%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$22,289,371	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$5,802	\$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:	Martinsville City		
Unit Code:	012/020/30	County:	Clark
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,695,100		
Equalized Assessed Valuation:	\$8,135,408		
Population:	1,118		
Employees:			
Full Time:	7		
Part Time:	6		
Salaries Paid:	\$351,316		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$343,950	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$308	\$1,275	\$946
Revenues During FY 23:	\$898,425	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$787,463	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$804	\$1,271	\$1,015
Per Capita Expenditures:	\$704	\$1,070	\$859
Revenues over/under Expenditures:	\$110,962	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	62.95%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$495,746	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$443	\$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:	\$415,833	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$79,913	(\$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:	\$549,000	\$14,536,814	\$2,939,830
Per Capita Debt:	\$491	\$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:	\$6,031,364	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$5,395	\$2,109	\$1,705
Revenues During FY 23:	\$1,746,344	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,089,474	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,562	\$677	\$474
Per Capita Expenses:	\$974	\$611	\$435
Operating Income (loss):	\$656,870	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	612.55%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,673,555	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$5,969	\$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:	Martinton Village		
Unit Code:	038/070/32	County:	Iroquois
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$393,700		
Equalized Assessed Valuation:	\$3,977,279		
Population:	381		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$23,537		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$881,642	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,314	\$12,461	\$971
Revenues During FY 23:	\$219,585	\$513,571	\$224,624
Expenditures During FY 23:	\$157,653	\$418,948	\$163,794
Per Capita Revenues:	\$576	\$23,831	\$595
Per Capita Expenditures:	\$414	\$20,787	\$472
Revenues over/under Expenditures:	\$61,932	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	598.51%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$943,574	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,477	\$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:	\$208,225	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$735,349	\$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:	(\$77,708)	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	(\$204)	\$12,337	\$1,328
Revenues During FY 23:	\$11,783	\$362,679	\$130,462
Expenditures During FY 23:	\$38,512	\$335,468	\$134,205
Per Capita Revenues:	\$31	\$10,028	\$341
Per Capita Expenses:	\$101	\$8,684	\$358
Operating Income (loss):	(\$26,729)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	(271.18%)	420.53%	326.14%
Ending Retained Earnings for FY 23:	(\$104,437)	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	(\$274)	\$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:	Maryville Village		
Unit Code:	057/085/32	County:	Madison
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$18,126,000		
Equalized Assessed Valuation:	\$256,400,944		
Population:	8,204		
Employees:			
Full Time:	44		
Part Time:	21		
Salaries Paid:	\$3,359,530		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,488,168	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$669	\$1,275	\$946
Revenues During FY 23:	\$8,329,808	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$7,501,786	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,015	\$1,271	\$1,015
Per Capita Expenditures:	\$914	\$1,070	\$859
Revenues over/under Expenditures:	\$828,022	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	87.82%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$6,588,375	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$803	\$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:	\$3,211,280	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,377,095	(\$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:	\$2,921,719	\$14,536,814	\$2,939,830
Per Capita Debt:	\$356	\$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:	\$9,929,437	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,210	\$2,109	\$1,705
Revenues During FY 23:	\$3,122,785	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,225,739	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$381	\$677	\$474
Per Capita Expenses:	\$393	\$611	\$435
Operating Income (loss):	(\$102,954)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	301.31%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$9,719,431	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,185	\$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:	Mascoutah City		
Unit Code:	088/090/30	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$54,125,206		
Equalized Assessed Valuation:	\$155,417,971		
Population:	8,754		
Employees:			
Full Time:	60		
Part Time:	59		
Salaries Paid:	\$5,144,679		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,629,507	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$757	\$1,275	\$946
Revenues During FY 23:	\$9,950,827	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$7,582,923	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,137	\$1,271	\$1,015
Per Capita Expenditures:	\$866	\$1,070	\$859
Revenues over/under Expenditures:	\$2,367,904	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	15.11%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,145,542	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$131	\$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:	\$4,331,680	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$8,685,313)	(\$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:	\$25,280,350	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,888	\$1,852	\$913
General Obligation Debt over EAV:	1.53%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$35,981,172	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$4,110	\$2,109	\$1,705
Revenues During FY 23:	\$14,140,711	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$12,531,389	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,615	\$677	\$474
Per Capita Expenses:	\$1,432	\$611	\$435
Operating Income (loss):	\$1,609,322	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	362.63%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$45,442,363	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$5,191	\$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:	Mason Town		
Unit Code:	025/035/31	County:	Effingham
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,097,300		
Equalized Assessed Valuation:	\$2,304,509		
Population:	323		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$44,821		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$300,460	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$930	\$12,461	\$971
Revenues During FY 23:	\$172,958	\$513,571	\$224,624
Expenditures During FY 23:	\$112,234	\$418,948	\$163,794
Per Capita Revenues:	\$535	\$23,831	\$595
Per Capita Expenditures:	\$347	\$20,787	\$472
Revenues over/under Expenditures:	\$60,724	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	321.81%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$361,184	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,118	\$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:	\$167,932	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$193,252	\$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:	\$632,888	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,959	\$12,337	\$1,328
Revenues During FY 23:	\$88,713	\$362,679	\$130,462
Expenditures During FY 23:	\$74,979	\$335,468	\$134,205
Per Capita Revenues:	\$275	\$10,028	\$341
Per Capita Expenses:	\$232	\$8,684	\$358
Operating Income (loss):	\$13,734	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	862.40%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$646,622	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,002	\$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:	Mason City City		
Unit Code:	060/040/30	County:	Mason
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,325,100		
Equalized Assessed Valuation:	\$19,456,320		
Population:	2,035		
Employees:			
Full Time:	12		
Part Time:	1		
Salaries Paid:	\$648,771		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,190,761	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$585	\$1,275	\$946
Revenues During FY 23:	\$1,414,447	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,234,445	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$695	\$1,271	\$1,015
Per Capita Expenditures:	\$607	\$1,070	\$859
Revenues over/under Expenditures:	\$180,002	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	111.04%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,370,763	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$674	\$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:	\$1,182,836	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$187,927	(\$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:	\$5,719,267	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,810	\$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:	\$5,535,393	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,720	\$2,109	\$1,705
Revenues During FY 23:	\$1,442,541	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,101,820	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$709	\$677	\$474
Per Capita Expenses:	\$541	\$611	\$435
Operating Income (loss):	\$340,721	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	533.31%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$5,876,114	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,888	\$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:	Matteson Village		
Unit Code:	016/340/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,937,978		
Equalized Assessed Valuation:	\$472,029,095		
Population:	18,439		
Employees:			
Full Time:	161		
Part Time:	84		
Salaries Paid:	\$13,990,786		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$16,253,320	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$881	\$1,275	\$946
Revenues During FY 23:	\$40,685,597	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$31,632,485	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,206	\$1,271	\$1,015
Per Capita Expenditures:	\$1,716	\$1,070	\$859
Revenues over/under Expenditures:	\$9,053,112	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	73.65%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$23,297,468	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,263	\$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:	\$14,511,137	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$78,606,811)	(\$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:	\$116,741,824	\$14,536,814	\$2,939,830
Per Capita Debt:	\$6,331	\$1,852	\$913
General Obligation Debt over EAV:	0.54%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$24,302,555	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,318	\$2,109	\$1,705
Revenues During FY 23:	\$7,812,384	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$8,912,689	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$424	\$677	\$474
Per Capita Expenses:	\$483	\$611	\$435
Operating Income (loss):	(\$1,100,305)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	269.87%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$24,052,238	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,304	\$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:	Mattoon City
Unit Code:	015/030/30
County:	Coles
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$48,961,200
Equalized Assessed Valuation:	\$228,931,813
Population:	16,870
Employees:	
Full Time:	149
Part Time:	43
Salaries Paid:	\$9,058,146

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:	\$14,797,268	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$877	\$1,275	\$946
Revenues During FY 23:	\$29,893,305	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$26,313,551	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,772	\$1,271	\$1,015
Per Capita Expenditures:	\$1,560	\$1,070	\$859
Revenues over/under Expenditures:	\$3,579,754	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	62.44%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$16,429,244	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$974	\$1,452	\$1,079
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,011,706	\$39,036	\$0
Total Unreserved Funds:	\$12,417,538	\$45,153	\$0
<u>Net Assets</u>	<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:	\$117,014,055	\$14,536,814	\$2,939,830
Per Capita Debt:	\$6,936	\$1,852	\$913
General Obligation Debt over EAV:	2.03%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$37,235,430	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,207	\$2,109	\$1,705
Revenues During FY 23:	\$8,293,057	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$7,883,153	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$492	\$677	\$474
Per Capita Expenses:	\$467	\$611	\$435
Operating Income (loss):	\$409,904	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	483.44%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$38,110,198	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,259	\$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:	Maunie Village		
Unit Code:	097/030/32	County:	White
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$42,922		
Equalized Assessed Valuation:	\$542,207		
Population:	91		
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:	\$50,293	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$553	\$12,461	\$971
Revenues During FY 23:	\$32,250	\$513,571	\$224,624
Expenditures During FY 23:	\$45,427	\$418,948	\$163,794
Per Capita Revenues:	\$354	\$23,831	\$595
Per Capita Expenditures:	\$499	\$20,787	\$472
Revenues over/under Expenditures:	(\$13,177)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	81.70%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$37,116	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$408	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17,381	\$14,175	\$0
Total Unreserved Funds:	\$19,735	\$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:	Mazon Village		
Unit Code:	032/055/32	County:	Grundy
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,081,300		
Equalized Assessed Valuation:	\$17,580,048		
Population:	1,105		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$356,953		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,133,169	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,025	\$1,275	\$946
Revenues During FY 23:	\$1,227,039	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$799,442	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,110	\$1,271	\$1,015
Per Capita Expenditures:	\$723	\$1,070	\$859
Revenues over/under Expenditures:	\$427,597	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	195.23%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,560,766	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,412	\$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:	\$1,105,458	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$378,247	(\$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:	\$4,610,922	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$4,173	\$2,109	\$1,705
Revenues During FY 23:	\$544,550	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$543,828	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$493	\$677	\$474
Per Capita Expenses:	\$492	\$611	\$435
Operating Income (loss):	\$722	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	848.00%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$4,611,644	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$4,173	\$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:	Mc Cook Village		
Unit Code:	016/330/32	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,602,070		
Equalized Assessed Valuation:	\$111,656,057		
Population:	249		
Employees:			
Full Time:		53	
Part Time:		9	
Salaries Paid:		\$3,651,130	

Blended Component Units
<p>Number Submitted = 2</p> <p>Firefighter Pension</p> <p>Police Pension</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$31,321,098	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$125,788	\$12,461	\$971
Revenues During FY 23:	\$20,454,428	\$513,571	\$224,624
Expenditures During FY 23:	\$12,419,615	\$418,948	\$163,794
Per Capita Revenues:	\$82,146	\$23,831	\$595
Per Capita Expenditures:	\$49,878	\$20,787	\$472
Revenues over/under Expenditures:	\$8,034,813	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	314.21%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$39,023,871	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$156,722	\$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:	\$17,296,493	\$283,356	\$81,395
Total Unrestricted Net Assets:	(\$11,992,815)	\$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:	\$23,890,406	\$461,994	\$32,000
Per Capita Debt:	\$95,945	\$8,336	\$73
General Obligation Debt over EAV:	20.27%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$18,737,052	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$75,249	\$12,337	\$1,328
Revenues During FY 23:	\$14,423,318	\$362,679	\$130,462
Expenditures During FY 23:	\$14,302,031	\$335,468	\$134,205
Per Capita Revenues:	\$57,925	\$10,028	\$341
Per Capita Expenses:	\$57,438	\$8,684	\$358
Operating Income (loss):	\$121,287	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	134.77%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$19,274,360	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$77,407	\$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:	Mc Cullom Lake Village		
Unit Code:	063/080/32	County:	Mchenry
Fiscal Year End:	3/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,385,058		
Equalized Assessed Valuation:	\$20,591,529		
Population:	977		
Employees:			
	Full Time:	2	
	Part Time:	16	
	Salaries Paid:	\$169,083	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	(\$376,600)	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	(\$385)	\$12,461	\$971
Revenues During FY 23:	\$963,195	\$513,571	\$224,624
Expenditures During FY 23:	\$498,205	\$418,948	\$163,794
Per Capita Revenues:	\$986	\$23,831	\$595
Per Capita Expenditures:	\$510	\$20,787	\$472
Revenues over/under Expenditures:	\$464,990	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	17.74%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$88,390	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$90	\$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:	\$229,331	\$283,356	\$81,395
Total Unrestricted Net Assets:	(\$84,273)	\$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:	\$355,000	\$461,994	\$32,000
Per Capita Debt:	\$363	\$8,336	\$73
General Obligation Debt over EAV:	1.72%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$3,572,945	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$3,657	\$12,337	\$1,328
Revenues During FY 23:	\$307,932	\$362,679	\$130,462
Expenditures During FY 23:	\$255,184	\$335,468	\$134,205
Per Capita Revenues:	\$315	\$10,028	\$341
Per Capita Expenses:	\$261	\$8,684	\$358
Operating Income (loss):	\$52,748	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,420.82%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$3,625,693	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,711	\$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:	Mc Henry City		
Unit Code:	063/085/30	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,441,122		
Equalized Assessed Valuation:	\$864,035,912		
Population:	27,135		
Employees:			
Full Time:	162		
Part Time:	223		
Salaries Paid:	\$14,770,986		

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:	\$22,842,118	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$842	\$915	\$919
Revenues During FY 23:	\$36,100,293	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$32,559,490	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,330	\$1,512	\$1,510
Per Capita Expenditures:	\$1,200	\$1,292	\$1,272
Revenues over/under Expenditures:	\$3,540,803	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	71.74%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$23,357,397	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$861	\$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:	\$2,036,911	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$3,096,400)	(\$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:	\$56,533,419	\$148,481,432	\$87,529,265
Per Capita Debt:	\$2,083	\$2,751	\$2,179
General Obligation Debt over EAV:	3.37%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$57,253,988	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$2,110	\$1,661	\$1,337
Revenues During FY 23:	\$9,622,985	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$8,970,194	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$355	\$534	\$406
Per Capita Expenses:	\$331	\$463	\$368
Operating Income (loss):	\$652,791	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	644.49%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$57,811,857	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$2,131	\$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:	Mc Lean Village		
Unit Code:	064/090/32	County:	McLean
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,715,937		
Equalized Assessed Valuation:	\$12,373,246		
Population:	743		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$329,602		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,398,542	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,882	\$12,461	\$971
Revenues During FY 23:	\$968,585	\$513,571	\$224,624
Expenditures During FY 23:	\$985,094	\$418,948	\$163,794
Per Capita Revenues:	\$1,304	\$23,831	\$595
Per Capita Expenditures:	\$1,326	\$20,787	\$472
Revenues over/under Expenditures:	(\$16,509)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	140.01%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,379,196	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,856	\$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:	\$536,321	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$694,338	\$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:	\$490,000	\$461,994	\$32,000
Per Capita Debt:	\$659	\$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:	\$2,438,625	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$3,282	\$12,337	\$1,328
Revenues During FY 23:	\$469,667	\$362,679	\$130,462
Expenditures During FY 23:	\$479,590	\$335,468	\$134,205
Per Capita Revenues:	\$632	\$10,028	\$341
Per Capita Expenses:	\$645	\$8,684	\$358
Operating Income (loss):	(\$9,923)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	507.00%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,431,539	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,273	\$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:	Mc Leansboro City		
Unit Code:	033/025/30	County:	Hamilton
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,223,280		
Equalized Assessed Valuation:	\$18,841,977		
Population:	2,636		
Employees:			
Full Time:	70		
Part Time:	19		
Salaries Paid:	\$1,443,069		

Blended Component Units
Number Submitted = 1
LIBRARY

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,966,379	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,125	\$1,275	\$946
Revenues During FY 23:	\$2,820,815	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,250,809	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,070	\$1,271	\$1,015
Per Capita Expenditures:	\$854	\$1,070	\$859
Revenues over/under Expenditures:	\$570,006	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	151.25%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,404,243	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,291	\$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:	\$1,788,432	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,637,374	(\$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:	\$5,180,348	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,965	\$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:	\$7,202,005	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,732	\$2,109	\$1,705
Revenues During FY 23:	\$5,638,430	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$5,924,430	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$2,139	\$677	\$474
Per Capita Expenses:	\$2,248	\$611	\$435
Operating Income (loss):	(\$286,000)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	118.97%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$7,048,147	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,674	\$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:	Mc Nabb Village		
Unit Code:	078/030/32	County:	Putnam
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$796,850		
Equalized Assessed Valuation:	\$4,223,714		
Population:	234		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$60,438		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$602,849	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,576	\$12,461	\$971
Revenues During FY 23:	\$282,049	\$513,571	\$224,624
Expenditures During FY 23:	\$106,345	\$418,948	\$163,794
Per Capita Revenues:	\$1,205	\$23,831	\$595
Per Capita Expenditures:	\$454	\$20,787	\$472
Revenues over/under Expenditures:	\$175,704	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	691.67%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$735,553	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$3,143	\$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:	\$87,129	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$648,424	\$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:	\$406,300	\$461,994	\$32,000
Per Capita Debt:	\$1,736	\$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:	\$2,070,022	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$8,846	\$12,337	\$1,328
Revenues During FY 23:	\$162,175	\$362,679	\$130,462
Expenditures During FY 23:	\$194,625	\$335,468	\$134,205
Per Capita Revenues:	\$693	\$10,028	\$341
Per Capita Expenses:	\$832	\$8,684	\$358
Operating Income (loss):	(\$32,450)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,069.02%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,080,572	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$8,891	\$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:	McClure Village		
Unit Code:	002/025/32	County:	Alexander
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$134,348		
Equalized Assessed Valuation:	\$		
Population:	256		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$6,132		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$235,792	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$921	\$12,461	\$971
Revenues During FY 23:	\$103,804	\$513,571	\$224,624
Expenditures During FY 23:	\$116,261	\$418,948	\$163,794
Per Capita Revenues:	\$405	\$23,831	\$595
Per Capita Expenditures:	\$454	\$20,787	\$472
Revenues over/under Expenditures:	(\$12,457)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	192.10%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$223,335	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$872	\$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:	Mechanicsburg Village		
Unit Code:	083/075/32	County:	Sangamon
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,169,149		
Equalized Assessed Valuation:	\$4,323,941		
Population:	662		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$57,816		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$854,304	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,290	\$12,461	\$971
Revenues During FY 23:	\$834,116	\$513,571	\$224,624
Expenditures During FY 23:	\$1,600,992	\$418,948	\$163,794
Per Capita Revenues:	\$1,260	\$23,831	\$595
Per Capita Expenditures:	\$2,418	\$20,787	\$472
Revenues over/under Expenditures:	(\$766,876)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	40.06%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$641,358	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$969	\$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:	\$392,829	\$283,356	\$81,395
Total Unrestricted Net Assets:	(\$1,252,581)	\$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:	\$1,501,110	\$461,994	\$32,000
Per Capita Debt:	\$2,268	\$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:	Medora Village		
Unit Code:	056/065/32	County:	Macoupin
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$493,535		
Equalized Assessed Valuation:	\$2,978,755		
Population:	500		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$43,639		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$226,491	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$453	\$12,461	\$971
Revenues During FY 23:	\$185,424	\$513,571	\$224,624
Expenditures During FY 23:	\$108,099	\$418,948	\$163,794
Per Capita Revenues:	\$371	\$23,831	\$595
Per Capita Expenditures:	\$216	\$20,787	\$472
Revenues over/under Expenditures:	\$77,325	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	278.65%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$301,216	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$602	\$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:	\$57,623	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$243,593	\$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:	\$64,231	\$461,994	\$32,000
Per Capita Debt:	\$128	\$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:	\$777,656	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,555	\$12,337	\$1,328
Revenues During FY 23:	\$216,185	\$362,679	\$130,462
Expenditures During FY 23:	\$387,454	\$335,468	\$134,205
Per Capita Revenues:	\$432	\$10,028	\$341
Per Capita Expenses:	\$775	\$8,684	\$358
Operating Income (loss):	(\$171,269)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	157.18%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$608,987	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,218	\$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:	Melvin Village		
Unit Code:	027/030/32	County:	Ford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$940,500		
Equalized Assessed Valuation:	\$3,108,254		
Population:	416		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$46,879		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$381,654	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$917	\$12,461	\$971
Revenues During FY 23:	\$320,883	\$513,571	\$224,624
Expenditures During FY 23:	\$158,069	\$418,948	\$163,794
Per Capita Revenues:	\$771	\$23,831	\$595
Per Capita Expenditures:	\$380	\$20,787	\$472
Revenues over/under Expenditures:	\$162,814	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	344.45%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$544,468	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,309	\$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:	\$139,950	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$404,518	\$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:	\$270,000	\$461,994	\$32,000
Per Capita Debt:	\$649	\$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:	\$406,281	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$977	\$12,337	\$1,328
Revenues During FY 23:	\$140,192	\$362,679	\$130,462
Expenditures During FY 23:	\$108,520	\$335,468	\$134,205
Per Capita Revenues:	\$337	\$10,028	\$341
Per Capita Expenses:	\$261	\$8,684	\$358
Operating Income (loss):	\$31,672	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	403.57%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$437,953	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,053	\$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:	Mendon Village		
Unit Code:	001/055/32	County:	Adams
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$474,900		
Equalized Assessed Valuation:	\$9,678,365		
Population:	872		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$149,720		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,168,428	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,340	\$12,461	\$971
Revenues During FY 23:	\$394,567	\$513,571	\$224,624
Expenditures During FY 23:	\$320,570	\$418,948	\$163,794
Per Capita Revenues:	\$452	\$23,831	\$595
Per Capita Expenditures:	\$368	\$20,787	\$472
Revenues over/under Expenditures:	\$73,997	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	387.57%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,242,425	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,425	\$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:	\$239,039	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$1,003,387	\$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:	\$2,386,771	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,737	\$12,337	\$1,328
Revenues During FY 23:	\$479,802	\$362,679	\$130,462
Expenditures During FY 23:	\$234,626	\$335,468	\$134,205
Per Capita Revenues:	\$550	\$10,028	\$341
Per Capita Expenses:	\$269	\$8,684	\$358
Operating Income (loss):	\$245,176	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,121.76%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,631,947	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,018	\$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:	Mendota City		
Unit Code:	050/060/30	County:	Lasalle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,505,914		
Equalized Assessed Valuation:	\$129,732,294		
Population:	7,020		
Employees:			
	Full Time:	41	
	Part Time:	81	
	Salaries Paid:	\$3,691,094	

Blended Component Units

Number Submitted = 3
 Fire Pension
 Police Pension
 Tri-Dent Drug Task Force

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$10,041,651	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,430	\$1,275	\$946
Revenues During FY 23:	\$10,895,415	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$9,187,011	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,552	\$1,271	\$1,015
Per Capita Expenditures:	\$1,309	\$1,070	\$859
Revenues over/under Expenditures:	\$1,708,404	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	128.34%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$11,790,406	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,680	\$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:	\$7,063,606	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$2,207,567)	(\$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:	\$9,692,175	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,381	\$1,852	\$913
General Obligation Debt over EAV:	0.14%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$12,366,956	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,762	\$2,109	\$1,705
Revenues During FY 23:	\$3,395,622	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,244,905	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$484	\$677	\$474
Per Capita Expenses:	\$462	\$611	\$435
Operating Income (loss):	\$150,717	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	390.39%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$12,667,673	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,805	\$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:	Menominee Village		
Unit Code:	043/035/32	County:	Jo Daviess
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$122,660		
Equalized Assessed Valuation:	\$		
Population:	211		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$6,105		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$824,904	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$3,909	\$12,461	\$971
Revenues During FY 23:	\$103,838	\$513,571	\$224,624
Expenditures During FY 23:	\$107,663	\$418,948	\$163,794
Per Capita Revenues:	\$492	\$23,831	\$595
Per Capita Expenditures:	\$510	\$20,787	\$472
Revenues over/under Expenditures:	(\$3,825)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	762.64%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$821,079	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$3,891	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$204,176	\$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:	Meredosia Village		
Unit Code:	069/035/32	County:	Morgan
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,110,000		
Equalized Assessed Valuation:	\$6,138,126		
Population:	826		
Employees:			
Full Time:	2		
Part Time:	6		
Salaries Paid:	\$189,912		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$642,222	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$778	\$12,461	\$971
Revenues During FY 23:	\$555,700	\$513,571	\$224,624
Expenditures During FY 23:	\$611,062	\$418,948	\$163,794
Per Capita Revenues:	\$673	\$23,831	\$595
Per Capita Expenditures:	\$740	\$20,787	\$472
Revenues over/under Expenditures:	(\$55,362)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	96.04%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$586,860	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$710	\$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:	\$262,449	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$408,307	\$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:	\$59,900	\$461,994	\$32,000
Per Capita Debt:	\$73	\$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:	\$2,249,337	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,723	\$12,337	\$1,328
Revenues During FY 23:	\$220,661	\$362,679	\$130,462
Expenditures During FY 23:	\$267,173	\$335,468	\$134,205
Per Capita Revenues:	\$267	\$10,028	\$341
Per Capita Expenses:	\$323	\$8,684	\$358
Operating Income (loss):	(\$46,512)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	824.49%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,202,825	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,667	\$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:	Merrionette Park Village		
Unit Code:	016/355/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,087,308		
Equalized Assessed Valuation:	\$48,689,543		
Population:	1,969		
Employees:			
Full Time:			
Part Time:	101		
Salaries Paid:	\$1,743,646		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	(\$539,126)	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	(\$274)	\$1,275	\$946
Revenues During FY 23:	\$3,574,122	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,871,745	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,815	\$1,271	\$1,015
Per Capita Expenditures:	\$1,966	\$1,070	\$859
Revenues over/under Expenditures:	(\$297,623)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	(20.81%)	148.27%	123.08%
Ending Fund Balance for FY 23:	(\$805,749)	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	(\$409)	\$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:	\$616,753	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$1,068,240)	(\$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:	\$1,363,283	\$14,536,814	\$2,939,830
Per Capita Debt:	\$692	\$1,852	\$913
General Obligation Debt over EAV:	1.02%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$3,992,398	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,028	\$2,109	\$1,705
Revenues During FY 23:	\$1,246,708	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$511,670	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$633	\$677	\$474
Per Capita Expenses:	\$260	\$611	\$435
Operating Income (loss):	\$735,038	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	923.92%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$4,727,436	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,401	\$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:	Metamora Village		
Unit Code:	102/045/32	County:	Woodford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,492,686		
Equalized Assessed Valuation:	\$72,034,335		
Population:	3,875		
Employees:			
Full Time:	16		
Part Time:	14		
Salaries Paid:	\$1,041,753		

Blended Component Units

<div style="border: 1px solid black; height: 100%;"></div>
--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,502,676	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,162	\$1,275	\$946
Revenues During FY 23:	\$3,206,315	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,567,813	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$827	\$1,271	\$1,015
Per Capita Expenditures:	\$663	\$1,070	\$859
Revenues over/under Expenditures:	\$638,502	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	179.57%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,610,939	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,190	\$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:	\$1,865,510	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,745,429	(\$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:	\$2,157,268	\$14,536,814	\$2,939,830
Per Capita Debt:	\$557	\$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:	\$7,785,828	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,009	\$2,109	\$1,705
Revenues During FY 23:	\$1,557,053	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,435,398	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$402	\$677	\$474
Per Capita Expenses:	\$370	\$611	\$435
Operating Income (loss):	\$121,655	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	587.83%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$8,437,722	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,177	\$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:	Metcalf Village		
Unit Code:	023/030/32	County:	Edgar
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$226,500		
Equalized Assessed Valuation:	\$796,620		
Population:	139		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$7,290		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$99,796	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$718	\$12,461	\$971
Revenues During FY 23:	\$116,952	\$513,571	\$224,624
Expenditures During FY 23:	\$79,464	\$418,948	\$163,794
Per Capita Revenues:	\$841	\$23,831	\$595
Per Capita Expenditures:	\$572	\$20,787	\$472
Revenues over/under Expenditures:	\$37,488	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	166.96%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$132,671	\$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:	\$36,765	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$95,906	\$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:	\$141,000	\$461,994	\$32,000
Per Capita Debt:	\$1,014	\$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:	\$779,514	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$5,608	\$12,337	\$1,328
Revenues During FY 23:	\$49,527	\$362,679	\$130,462
Expenditures During FY 23:	\$89,550	\$335,468	\$134,205
Per Capita Revenues:	\$356	\$10,028	\$341
Per Capita Expenses:	\$644	\$8,684	\$358
Operating Income (loss):	(\$40,023)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	830.94%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$744,104	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$5,353	\$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:	Metropolis City		
Unit Code:	061/020/30	County:	Massac
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,574,125		
Equalized Assessed Valuation:	\$55,230,637		
Population:	5,947		
Employees:			
	Full Time:	79	
	Part Time:	51	
	Salaries Paid:	\$4,543,189	

Blended Component Units
Number Submitted = 2
Foreign Fire Insurance Board
Municipal Airport

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,136,750	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,368	\$1,275	\$946
Revenues During FY 23:	\$12,042,893	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$10,335,867	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,025	\$1,271	\$1,015
Per Capita Expenditures:	\$1,738	\$1,070	\$859
Revenues over/under Expenditures:	\$1,707,026	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	101.63%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$10,504,442	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,766	\$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:	\$5,376,699	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$26,917,206)	(\$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:	\$7,412,934	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,246	\$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:	\$35,853,571	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$6,029	\$2,109	\$1,705
Revenues During FY 23:	\$12,269,595	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$9,880,687	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$2,063	\$677	\$474
Per Capita Expenses:	\$1,661	\$611	\$435
Operating Income (loss):	\$2,388,908	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	297.88%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$29,432,970	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$4,949	\$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:	Mettawa Village		
Unit Code:	049/125/32	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,303,946		
Equalized Assessed Valuation:	\$144,983,030		
Population:	553		
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:	\$15,002,864	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$27,130	\$12,461	\$971
Revenues During FY 23:	\$5,393,598	\$513,571	\$224,624
Expenditures During FY 23:	\$2,635,511	\$418,948	\$163,794
Per Capita Revenues:	\$9,753	\$23,831	\$595
Per Capita Expenditures:	\$4,766	\$20,787	\$472
Revenues over/under Expenditures:	\$2,758,087	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	673.91%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$17,760,951	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$32,117	\$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:	\$439,087	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$16,875,003	\$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:	Middletown Village		
Unit Code:	054/045/32	County:	Logan
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,479,720		
Equalized Assessed Valuation:	\$2,554,888		
Population:	308		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$10,279		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$475,233	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,543	\$12,461	\$971
Revenues During FY 23:	\$117,951	\$513,571	\$224,624
Expenditures During FY 23:	\$61,312	\$418,948	\$163,794
Per Capita Revenues:	\$383	\$23,831	\$595
Per Capita Expenditures:	\$199	\$20,787	\$472
Revenues over/under Expenditures:	\$56,639	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	867.48%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$531,872	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,727	\$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:	\$91,273	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$440,599	\$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:	\$128,715	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$418	\$12,337	\$1,328
Revenues During FY 23:	\$80,559	\$362,679	\$130,462
Expenditures During FY 23:	\$73,325	\$335,468	\$134,205
Per Capita Revenues:	\$262	\$10,028	\$341
Per Capita Expenses:	\$238	\$8,684	\$358
Operating Income (loss):	\$7,234	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	185.41%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$135,949	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$441	\$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:	Midlothian Village
Unit Code:	016/360/32
County:	Cook
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$33,807,601
Equalized Assessed Valuation:	\$202,087,929
Population:	14,325
Employees:	
Full Time:	81
Part Time:	23
Salaries Paid:	\$7,151,492

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:	\$22,842,465	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,595	\$1,275	\$946
Revenues During FY 23:	\$20,170,623	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$24,881,981	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,408	\$1,271	\$1,015
Per Capita Expenditures:	\$1,737	\$1,070	\$859
Revenues over/under Expenditures:	(\$4,711,358)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	69.99%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$17,414,952	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,216	\$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:	\$8,740,697	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$39,327,298)	(\$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:	\$58,165,760	\$14,536,814	\$2,939,830
Per Capita Debt:	\$4,060	\$1,852	\$913
General Obligation Debt over EAV:	8.51%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$7,645,311	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$534	\$2,109	\$1,705
Revenues During FY 23:	\$4,495,249	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$4,814,034	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$314	\$677	\$474
Per Capita Expenses:	\$336	\$611	\$435
Operating Income (loss):	(\$318,785)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	167.07%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$8,042,681	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$561	\$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:	Milan Village		
Unit Code:	081/045/32	County:	Rock Island
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,413,398		
Equalized Assessed Valuation:	\$118,219,009		
Population:	5,097		
Employees:			
Full Time:	41		
Part Time:	10		
Salaries Paid:	\$3,286,967		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$10,723,568	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$2,104	\$1,275	\$946
Revenues During FY 23:	\$14,848,309	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$10,276,273	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,913	\$1,271	\$1,015
Per Capita Expenditures:	\$2,016	\$1,070	\$859
Revenues over/under Expenditures:	\$4,572,036	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	148.84%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$15,295,604	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$3,001	\$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:	\$7,308,885	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$1,719,609)	(\$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:	\$6,868,195	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,347	\$1,852	\$913
General Obligation Debt over EAV:	1.50%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$6,057,644	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,188	\$2,109	\$1,705
Revenues During FY 23:	\$2,372,061	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,213,980	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$465	\$677	\$474
Per Capita Expenses:	\$434	\$611	\$435
Operating Income (loss):	\$158,081	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	280.75%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,215,725	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,219	\$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:	Milford Village		
Unit Code:	038/075/32	County:	Iroquois
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,865,000		
Equalized Assessed Valuation:	\$8,692,235		
Population:	1,369		
Employees:			
Full Time:	6		
Part Time:	8		
Salaries Paid:	\$343,897		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$302,060	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$221	\$1,275	\$946
Revenues During FY 23:	\$791,552	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$846,451	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$578	\$1,271	\$1,015
Per Capita Expenditures:	\$618	\$1,070	\$859
Revenues over/under Expenditures:	(\$54,899)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	29.20%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$247,161	\$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:	\$79,521	\$39,036	\$0
Total Unreserved Funds:	\$167,640	\$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:	\$176,269	\$14,536,814	\$2,939,830
Per Capita Debt:	\$129	\$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:	\$1,761,611	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,287	\$2,109	\$1,705
Revenues During FY 23:	\$1,696,222	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,789,589	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,239	\$677	\$474
Per Capita Expenses:	\$1,307	\$611	\$435
Operating Income (loss):	(\$93,367)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	93.22%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,668,244	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,219	\$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:	Mill Creek Village		
Unit Code:	091/035/32	County:	Union
Fiscal Year End:	4/30/2023		
Accounting Method:	Combination		
Appropriation or Budget:	\$30.132		
Equalized Assessed Valuation:	\$300.000		
Population:	50		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$6,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$31,525	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$631	\$12,461	\$971
Revenues During FY 23:	\$20,737	\$513,571	\$224,624
Expenditures During FY 23:	\$16,316	\$418,948	\$163,794
Per Capita Revenues:	\$415	\$23,831	\$595
Per Capita Expenditures:	\$326	\$20,787	\$472
Revenues over/under Expenditures:	\$4,421	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	220.31%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$35,946	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$719	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,003	\$14,175	\$0
Total Unreserved Funds:	\$16,863	\$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:	Mill Shoals Village		
Unit Code:	097/035/32	County:	White
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$211,000		
Equalized Assessed Valuation:	\$875,573		
Population:	176		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$43,771		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$139,950	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$795	\$12,461	\$971
Revenues During FY 23:	\$67,143	\$513,571	\$224,624
Expenditures During FY 23:	\$46,646	\$418,948	\$163,794
Per Capita Revenues:	\$381	\$23,831	\$595
Per Capita Expenditures:	\$265	\$20,787	\$472
Revenues over/under Expenditures:	\$20,497	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	336.96%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$157,180	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$893	\$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:	\$43,172	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$62,979	\$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:	\$30,000	\$461,994	\$32,000
Per Capita Debt:	\$170	\$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:	\$435,293	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,473	\$12,337	\$1,328
Revenues During FY 23:	\$92,214	\$362,679	\$130,462
Expenditures During FY 23:	\$136,303	\$335,468	\$134,205
Per Capita Revenues:	\$524	\$10,028	\$341
Per Capita Expenses:	\$774	\$8,684	\$358
Operating Income (loss):	(\$44,089)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	287.69%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$392,134	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,228	\$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:	Millbrook Village		
Unit Code:	047/012/32	County:	Kendall
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$98,104		
Equalized Assessed Valuation:	\$10,564,848		
Population:	277		
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:	\$728,135	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,629	\$12,461	\$971
Revenues During FY 23:	\$144,554	\$513,571	\$224,624
Expenditures During FY 23:	\$40,756	\$418,948	\$163,794
Per Capita Revenues:	\$522	\$23,831	\$595
Per Capita Expenditures:	\$147	\$20,787	\$472
Revenues over/under Expenditures:	\$103,798	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	2,041.25%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$831,933	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$3,003	\$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:	\$122,714	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$709,219	\$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:	Milledgeville Village		
Unit Code:	008/020/32	County:	Carroll
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,908,000		
Equalized Assessed Valuation:	\$8,667,500		
Population:	976		
Employees:			
Full Time:	4		
Part Time:	11		
Salaries Paid:	\$376,374		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,544,262	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,582	\$12,461	\$971
Revenues During FY 23:	\$1,436,444	\$513,571	\$224,624
Expenditures During FY 23:	\$1,616,846	\$418,948	\$163,794
Per Capita Revenues:	\$1,472	\$23,831	\$595
Per Capita Expenditures:	\$1,657	\$20,787	\$472
Revenues over/under Expenditures:	(\$180,402)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	84.87%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,372,254	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,406	\$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:	\$1,057,703	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$303,965	\$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:	\$384,411	\$461,994	\$32,000
Per Capita Debt:	\$394	\$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:	\$2,175,033	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,229	\$12,337	\$1,328
Revenues During FY 23:	\$1,211,437	\$362,679	\$130,462
Expenditures During FY 23:	\$477,333	\$335,468	\$134,205
Per Capita Revenues:	\$1,241	\$10,028	\$341
Per Capita Expenses:	\$489	\$8,684	\$358
Operating Income (loss):	\$734,104	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	607.70%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,900,743	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,972	\$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:	Millington Village		
Unit Code:	047/015/32	County:	Kendall
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$465,755		
Equalized Assessed Valuation:	\$50,115,230		
Population:	617		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$156,141		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$587,347	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$952	\$12,461	\$971
Revenues During FY 23:	\$230,395	\$513,571	\$224,624
Expenditures During FY 23:	\$229,395	\$418,948	\$163,794
Per Capita Revenues:	\$373	\$23,831	\$595
Per Capita Expenditures:	\$372	\$20,787	\$472
Revenues over/under Expenditures:	\$1,000	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	256.48%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$588,347	\$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:	\$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:	Millstadt Village		
Unit Code:	088/095/32	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,153,700		
Equalized Assessed Valuation:	\$100,098,463		
Population:	4,028		
Employees:			
Full Time:	19		
Part Time:	53		
Salaries Paid:	\$1,285,733		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,234,438	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,051	\$1,275	\$946
Revenues During FY 23:	\$4,101,086	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,357,369	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,018	\$1,271	\$1,015
Per Capita Expenditures:	\$834	\$1,070	\$859
Revenues over/under Expenditures:	\$743,717	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	148.28%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,978,155	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,236	\$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:	\$2,398,747	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,130,835	(\$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:	\$3,162,906	\$14,536,814	\$2,939,830
Per Capita Debt:	\$785	\$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:	\$5,002,372	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,242	\$2,109	\$1,705
Revenues During FY 23:	\$2,252,244	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,235,269	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$559	\$677	\$474
Per Capita Expenses:	\$555	\$611	\$435
Operating Income (loss):	\$16,975	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	224.55%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$5,019,347	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,246	\$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:	Milton Village		
Unit Code:	075/050/32	County:	Pike
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$414,900		
Equalized Assessed Valuation:	\$1,718,790		
Population:	213		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$14,330		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$347,854	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,633	\$12,461	\$971
Revenues During FY 23:	\$112,867	\$513,571	\$224,624
Expenditures During FY 23:	\$95,956	\$418,948	\$163,794
Per Capita Revenues:	\$530	\$23,831	\$595
Per Capita Expenditures:	\$450	\$20,787	\$472
Revenues over/under Expenditures:	\$16,911	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	310.45%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$297,895	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,399	\$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:	\$104,084	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$223,116	\$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:	\$452,932	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,126	\$12,337	\$1,328
Revenues During FY 23:	\$96,219	\$362,679	\$130,462
Expenditures During FY 23:	\$84,523	\$335,468	\$134,205
Per Capita Revenues:	\$452	\$10,028	\$341
Per Capita Expenses:	\$397	\$8,684	\$358
Operating Income (loss):	\$11,696	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	628.82%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$531,498	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,495	\$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:	Mineral Village		
Unit Code:	006/070/32	County:	Bureau
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,386,550		
Equalized Assessed Valuation:	\$1,988,260		
Population:	206		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$10,625		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$414,205	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,011	\$12,461	\$971
Revenues During FY 23:	\$104,700	\$513,571	\$224,624
Expenditures During FY 23:	\$49,350	\$418,948	\$163,794
Per Capita Revenues:	\$508	\$23,831	\$595
Per Capita Expenditures:	\$240	\$20,787	\$472
Revenues over/under Expenditures:	\$55,350	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	951.48%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$469,555	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,279	\$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:	\$94,384	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$375,172	\$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:	\$355,735	\$461,994	\$32,000
Per Capita Debt:	\$1,727	\$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:	\$519,927	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,524	\$12,337	\$1,328
Revenues During FY 23:	\$117,384	\$362,679	\$130,462
Expenditures During FY 23:	\$91,212	\$335,468	\$134,205
Per Capita Revenues:	\$570	\$10,028	\$341
Per Capita Expenses:	\$443	\$8,684	\$358
Operating Income (loss):	\$26,172	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	598.71%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$546,099	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,651	\$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:	Minier Village
Unit Code:	090/055/32
County:	Tazewell
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,974,790
Equalized Assessed Valuation:	\$19,077,435
Population:	1,154
Employees:	
Full Time:	7
Part Time:	4
Salaries Paid:	\$476,613

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$821,753	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$712	\$1,275	\$946
Revenues During FY 23:	\$1,038,922	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$951,920	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$900	\$1,271	\$1,015
Per Capita Expenditures:	\$825	\$1,070	\$859
Revenues over/under Expenditures:	\$87,002	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	95.39%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$907,995	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$787	\$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:	\$352,808	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$803,645	(\$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:	\$1,167,597	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,012	\$2,109	\$1,705
Revenues During FY 23:	\$423,585	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$364,631	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$367	\$677	\$474
Per Capita Expenses:	\$316	\$611	\$435
Operating Income (loss):	\$58,954	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	336.59%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,227,311	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Minonk City		
Unit Code:	102/050/30	County:	Woodford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,116,488		
Equalized Assessed Valuation:	\$27,651,595		
Population:	1,966		
Employees:			
Full Time:	12		
Part Time:	19		
Salaries Paid:	\$855,618		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,877,651	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,464	\$1,275	\$946
Revenues During FY 23:	\$2,103,758	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,973,151	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,070	\$1,271	\$1,015
Per Capita Expenditures:	\$1,004	\$1,070	\$859
Revenues over/under Expenditures:	\$130,607	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	157.53%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,108,322	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,581	\$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:	\$2,531,517	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,011,148	(\$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:	\$1,614,439	\$14,536,814	\$2,939,830
Per Capita Debt:	\$821	\$1,852	\$913
General Obligation Debt over EAV:	1.52%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,447,860	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,245	\$2,109	\$1,705
Revenues During FY 23:	\$1,029,013	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$851,343	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$523	\$677	\$474
Per Capita Expenses:	\$433	\$611	\$435
Operating Income (loss):	\$177,670	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	296.64%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,525,466	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,285	\$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:	Minooka Village		
Unit Code:	032/060/32	County:	Grundy
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,100,670		
Equalized Assessed Valuation:	\$523,185,338		
Population:	12,758		
Employees:			
Full Time:	44		
Part Time:	30		
Salaries Paid:	\$3,625,609		

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:	\$7,303,320	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$572	\$1,275	\$946
Revenues During FY 23:	\$12,853,624	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$9,278,557	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,007	\$1,271	\$1,015
Per Capita Expenditures:	\$727	\$1,070	\$859
Revenues over/under Expenditures:	\$3,575,067	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	95.34%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$8,846,017	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$693	\$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:	\$11,788,824	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$5,107,382	(\$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:	\$4,965,000	\$14,536,814	\$2,939,830
Per Capita Debt:	\$389	\$1,852	\$913
General Obligation Debt over EAV:	0.95%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$26,830,945	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,103	\$2,109	\$1,705
Revenues During FY 23:	\$6,704,797	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$6,177,073	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$526	\$677	\$474
Per Capita Expenses:	\$484	\$611	\$435
Operating Income (loss):	\$527,724	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	456.83%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$28,218,877	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,212	\$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:	Modesto Village		
Unit Code:	056/070/32	County:	Macoupin
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$156,345		
Equalized Assessed Valuation:	\$2,403,760		
Population:	177		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$14,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$211,159	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,193	\$12,461	\$971
Revenues During FY 23:	\$110,843	\$513,571	\$224,624
Expenditures During FY 23:	\$68,668	\$418,948	\$163,794
Per Capita Revenues:	\$626	\$23,831	\$595
Per Capita Expenditures:	\$388	\$20,787	\$472
Revenues over/under Expenditures:	\$42,175	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	367.31%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$252,223	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,425	\$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:	\$56,003	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$196,220	\$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:	\$60,810	\$461,994	\$32,000
Per Capita Debt:	\$344	\$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:	\$168,955	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$955	\$12,337	\$1,328
Revenues During FY 23:	\$68,669	\$362,679	\$130,462
Expenditures During FY 23:	\$87,677	\$335,468	\$134,205
Per Capita Revenues:	\$388	\$10,028	\$341
Per Capita Expenses:	\$495	\$8,684	\$358
Operating Income (loss):	(\$19,008)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	172.29%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$151,058	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$853	\$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:	Mokena Village		
Unit Code:	099/070/32	County:	Will
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$47,259,452		
Equalized Assessed Valuation:	\$948,846,448		
Population:	19,846		
Employees:			
	Full Time:	77	
	Part Time:	8	
	Salaries Paid:	\$8,435,238	

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:	\$11,554,812	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$582	\$1,275	\$946
Revenues During FY 23:	\$22,629,958	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$15,267,752	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,140	\$1,271	\$1,015
Per Capita Expenditures:	\$769	\$1,070	\$859
Revenues over/under Expenditures:	\$7,362,206	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	93.79%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$14,319,486	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$722	\$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:	\$6,040,386	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$36,975,876	(\$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:	\$6,042,029	\$14,536,814	\$2,939,830
Per Capita Debt:	\$304	\$1,852	\$913
General Obligation Debt over EAV:	0.63%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$44,354,333	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,235	\$2,109	\$1,705
Revenues During FY 23:	\$10,288,573	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$10,834,443	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$518	\$677	\$474
Per Capita Expenses:	\$546	\$611	\$435
Operating Income (loss):	(\$545,870)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	384.85%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$41,695,932	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,101	\$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:	Moline City		
Unit Code:	081/050/30	County:	Rock Island
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$173,420,935		
Equalized Assessed Valuation:	\$886,556,036		
Population:	42,985		
Employees:			
Full Time:	393		
Part Time:	8		
Salaries Paid:	\$26,367,084		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$32,288,332	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$751	\$915	\$919
Revenues During FY 23:	\$67,541,157	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$74,216,066	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,571	\$1,512	\$1,510
Per Capita Expenditures:	\$1,727	\$1,292	\$1,272
Revenues over/under Expenditures:	(\$6,674,909)	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	29.68%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$22,026,084	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$512	\$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:	\$9,347,854	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$111,510,280)	(\$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:	\$218,097,844	\$148,481,432	\$87,529,265
Per Capita Debt:	\$5,074	\$2,751	\$2,179
General Obligation Debt over EAV:	10.96%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$119,322,213	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$2,776	\$1,661	\$1,337
Revenues During FY 23:	\$24,868,152	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$22,917,164	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$579	\$534	\$406
Per Capita Expenses:	\$533	\$463	\$368
Operating Income (loss):	\$1,950,988	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	546.85%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$125,321,742	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$2,915	\$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:	Momence City		
Unit Code:	046/070/30	County:	Kankakee
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,436,200		
Equalized Assessed Valuation:	\$62,158,953		
Population:	3,033		
Employees:			
Full Time:	13		
Part Time:	4		
Salaries Paid:	\$1,130,547		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,117,888	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$698	\$1,275	\$946
Revenues During FY 23:	\$2,759,086	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,734,193	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$910	\$1,271	\$1,015
Per Capita Expenditures:	\$572	\$1,070	\$859
Revenues over/under Expenditures:	\$1,024,893	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	165.94%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,877,645	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$949	\$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:	\$263,807	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,620,545	(\$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:	\$1,102,639	\$14,536,814	\$2,939,830
Per Capita Debt:	\$364	\$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:	\$3,824,628	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,261	\$2,109	\$1,705
Revenues During FY 23:	\$2,630,119	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,576,339	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$867	\$677	\$474
Per Capita Expenses:	\$520	\$611	\$435
Operating Income (loss):	\$1,053,780	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	324.14%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$5,109,481	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,685	\$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:	Monmouth City		
Unit Code:	094/025/30	County:	Warren
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,053,337		
Equalized Assessed Valuation:	\$86,107,960		
Population:	8,778		
Employees:			
Full Time:	44		
Part Time:	15		
Salaries Paid:	\$3,568,047		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$10,853,845	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,236	\$1,275	\$946
Revenues During FY 23:	\$10,585,051	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$8,386,342	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,206	\$1,271	\$1,015
Per Capita Expenditures:	\$955	\$1,070	\$859
Revenues over/under Expenditures:	\$2,198,709	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	154.94%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$12,993,956	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,480	\$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:	\$14,689,516	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$19,549,860)	(\$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:	\$40,150,002	\$14,536,814	\$2,939,830
Per Capita Debt:	\$4,574	\$1,852	\$913
General Obligation Debt over EAV:	43.50%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$9,514,839	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,084	\$2,109	\$1,705
Revenues During FY 23:	\$6,937,163	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$6,843,118	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$790	\$677	\$474
Per Capita Expenses:	\$780	\$611	\$435
Operating Income (loss):	\$94,045	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	138.77%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$9,496,533	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,082	\$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:	Monroe Center Village		
Unit Code:	071/054/32	County:	Ogle
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$795,420		
Equalized Assessed Valuation:	\$7,879,927		
Population:	411		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$41,686		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$483,605	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,177	\$12,461	\$971
Revenues During FY 23:	\$425,622	\$513,571	\$224,624
Expenditures During FY 23:	\$199,228	\$418,948	\$163,794
Per Capita Revenues:	\$1,036	\$23,831	\$595
Per Capita Expenditures:	\$485	\$20,787	\$472
Revenues over/under Expenditures:	\$226,394	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	356.38%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$709,999	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,727	\$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:	\$116,962	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$593,037	\$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:	Montgomery Village		
Unit Code:	045/065/32	County:	Kane
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,793,057		
Equalized Assessed Valuation:	\$588,631,174		
Population:	20,262		
Employees:			
Full Time:	74		
Part Time:	7		
Salaries Paid:	\$6,684,888		

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:	\$12,430,829	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$614	\$1,275	\$946
Revenues During FY 23:	\$18,359,765	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$15,028,505	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$906	\$1,271	\$1,015
Per Capita Expenditures:	\$742	\$1,070	\$859
Revenues over/under Expenditures:	\$3,331,260	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	93.77%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$14,091,787	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$695	\$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:	\$6,781,450	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$5,374,581	(\$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:	\$44,598,636	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,201	\$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:	\$19,272,226	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$951	\$2,109	\$1,705
Revenues During FY 23:	\$7,947,181	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$9,249,894	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$392	\$677	\$474
Per Capita Expenses:	\$457	\$611	\$435
Operating Income (loss):	(\$1,302,713)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	204.45%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$18,911,815	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$933	\$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:	Monticello City		
Unit Code:	074/045/30	County:	Piatt
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,138,803		
Equalized Assessed Valuation:	\$149,914,642		
Population:	6,018		
Employees:			
Full Time:	34		
Part Time:	110		
Salaries Paid:	\$2,357,098		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$16,767,151	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$2,786	\$1,275	\$946
Revenues During FY 23:	\$9,848,690	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$7,899,885	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,637	\$1,271	\$1,015
Per Capita Expenditures:	\$1,313	\$1,070	\$859
Revenues over/under Expenditures:	\$1,948,805	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	237.02%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$18,723,956	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$3,111	\$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:	\$5,571,716	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$13,150,545	(\$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:	\$14,129,441	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,348	\$1,852	\$913
General Obligation Debt over EAV:	0.40%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$3,327,828	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$553	\$2,109	\$1,705
Revenues During FY 23:	\$3,079,235	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,709,467	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$512	\$677	\$474
Per Capita Expenses:	\$450	\$611	\$435
Operating Income (loss):	\$369,768	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	136.17%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$3,689,596	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$613	\$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:	Montrose Village		
Unit Code:	025/040/32	County:	Effingham
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$982,908		
Equalized Assessed Valuation:	\$3,363,590		
Population:	210		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$50,229		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$468,932	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,233	\$12,461	\$971
Revenues During FY 23:	\$337,915	\$513,571	\$224,624
Expenditures During FY 23:	\$165,657	\$418,948	\$163,794
Per Capita Revenues:	\$1,609	\$23,831	\$595
Per Capita Expenditures:	\$789	\$20,787	\$472
Revenues over/under Expenditures:	\$172,258	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	512.97%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$849,776	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$4,047	\$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:	\$18,889	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$830,887	\$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:	\$228,169	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,087	\$12,337	\$1,328
Revenues During FY 23:	\$6,582	\$362,679	\$130,462
Expenditures During FY 23:	\$313	\$335,468	\$134,205
Per Capita Revenues:	\$31	\$10,028	\$341
Per Capita Expenses:	\$1	\$8,684	\$358
Operating Income (loss):	\$6,269	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	8,259.42%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$25,852	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$123	\$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:	Morris City		
Unit Code:	032/065/30	County:	Grundy
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,621,862		
Equalized Assessed Valuation:	\$494,515,346		
Population:	14,918		
Employees:			
Full Time:	75		
Part Time:	71		
Salaries Paid:	\$7,379,007		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$18,287,305	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,226	\$1,275	\$946
Revenues During FY 23:	\$26,320,991	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$23,394,923	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,764	\$1,271	\$1,015
Per Capita Expenditures:	\$1,568	\$1,070	\$859
Revenues over/under Expenditures:	\$2,926,068	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	90.68%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$21,213,373	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,422	\$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:	\$11,784,387	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$6,518,879)	(\$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:	\$2,065,204	\$14,536,814	\$2,939,830
Per Capita Debt:	\$138	\$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:	\$43,093,782	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,889	\$2,109	\$1,705
Revenues During FY 23:	\$7,113,181	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$7,378,810	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$477	\$677	\$474
Per Capita Expenses:	\$495	\$611	\$435
Operating Income (loss):	(\$265,629)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	580.42%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$42,828,153	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,871	\$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:	Morrison City		
Unit Code:	098/040/30	County:	Whiteside
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,245,466		
Equalized Assessed Valuation:	\$56,838,823		
Population:	4,085		
Employees:			
	Full Time:	32	
	Part Time:	19	
	Salaries Paid:	\$1,415,887	

Blended Component Units
Number Submitted = 1
Odell Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,220,698	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$788	\$1,275	\$946
Revenues During FY 23:	\$3,449,200	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,133,803	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$844	\$1,271	\$1,015
Per Capita Expenditures:	\$767	\$1,070	\$859
Revenues over/under Expenditures:	\$315,397	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	118.42%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,711,061	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$908	\$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:	\$2,595,282	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,430,898	(\$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:	\$18,437,783	\$14,536,814	\$2,939,830
Per Capita Debt:	\$4,514	\$1,852	\$913
General Obligation Debt over EAV:	6.90%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$12,968,996	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,175	\$2,109	\$1,705
Revenues During FY 23:	\$2,952,149	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,188,625	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$723	\$677	\$474
Per Capita Expenses:	\$536	\$611	\$435
Operating Income (loss):	\$763,524	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	597.40%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$13,074,823	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,201	\$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:	Morrisonville Village		
Unit Code:	011/035/32	County:	Christian
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,885,400		
Equalized Assessed Valuation:	\$10,959,490		
Population:	997		
Employees:			
Full Time:	6		
Part Time:	15		
Salaries Paid:	\$305,623		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,052,559	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,056	\$12,461	\$971
Revenues During FY 23:	\$786,778	\$513,571	\$224,624
Expenditures During FY 23:	\$864,962	\$418,948	\$163,794
Per Capita Revenues:	\$789	\$23,831	\$595
Per Capita Expenditures:	\$868	\$20,787	\$472
Revenues over/under Expenditures:	(\$78,184)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	109.68%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$948,669	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$952	\$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:	\$454,241	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$494,428	\$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:	\$1,215,714	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,219	\$12,337	\$1,328
Revenues During FY 23:	\$381,974	\$362,679	\$130,462
Expenditures During FY 23:	\$394,952	\$335,468	\$134,205
Per Capita Revenues:	\$383	\$10,028	\$341
Per Capita Expenses:	\$396	\$8,684	\$358
Operating Income (loss):	(\$12,978)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	311.04%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,228,442	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,232	\$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:	Morton Village		
Unit Code:	090/060/32	County:	Tazewell
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$41,671,500		
Equalized Assessed Valuation:	\$534,797,957		
Population:	17,334		
Employees:			
Full Time:	81		
Part Time:	99		
Salaries Paid:	\$6,363,185		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$17,241,395	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$995	\$1,275	\$946
Revenues During FY 23:	\$17,349,855	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$14,542,296	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,001	\$1,271	\$1,015
Per Capita Expenditures:	\$839	\$1,070	\$859
Revenues over/under Expenditures:	\$2,807,559	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	137.87%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$20,048,954	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,157	\$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:	\$5,490,509	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$14,561,915	(\$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:	\$933,336	\$14,536,814	\$2,939,830
Per Capita Debt:	\$54	\$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:	\$66,856,989	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,857	\$2,109	\$1,705
Revenues During FY 23:	\$21,881,601	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$20,127,646	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,262	\$677	\$474
Per Capita Expenses:	\$1,161	\$611	\$435
Operating Income (loss):	\$1,753,955	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	340.88%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$68,610,944	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,958	\$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:	Mound City City		
Unit Code:	077/015/30	County:	Pulaski
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$470,285		
Equalized Assessed Valuation:	\$5,342,647		
Population:	526		
Employees:			
Full Time:	6		
Part Time:	9		
Salaries Paid:	\$185,434		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$483,659	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$920	\$12,461	\$971
Revenues During FY 23:	\$850,010	\$513,571	\$224,624
Expenditures During FY 23:	\$615,882	\$418,948	\$163,794
Per Capita Revenues:	\$1,616	\$23,831	\$595
Per Capita Expenditures:	\$1,171	\$20,787	\$472
Revenues over/under Expenditures:	\$234,128	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	114.00%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$702,087	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,335	\$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:	\$437,898	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$264,189	\$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:	\$1,921,502	\$461,994	\$32,000
Per Capita Debt:	\$3,653	\$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:	\$3,515,435	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$6,683	\$12,337	\$1,328
Revenues During FY 23:	\$233,159	\$362,679	\$130,462
Expenditures During FY 23:	\$338,384	\$335,468	\$134,205
Per Capita Revenues:	\$443	\$10,028	\$341
Per Capita Expenses:	\$643	\$8,684	\$358
Operating Income (loss):	(\$105,225)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,012.43%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$3,425,910	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$6,513	\$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:	Mound Station Village		
Unit Code:	005/010/32	County:	Brown
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$64,982		
Equalized Assessed Valuation:	\$960,540		
Population:	119		
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:	\$75,216	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$632	\$12,461	\$971
Revenues During FY 23:	\$57,142	\$513,571	\$224,624
Expenditures During FY 23:	\$38,677	\$418,948	\$163,794
Per Capita Revenues:	\$480	\$23,831	\$595
Per Capita Expenditures:	\$325	\$20,787	\$472
Revenues over/under Expenditures:	\$18,465	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	242.21%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$93,681	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$787	\$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:	\$38,459	\$461,994	\$32,000
Per Capita Debt:	\$323	\$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:	\$40,770	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$343	\$12,337	\$1,328
Revenues During FY 23:	\$18,059	\$362,679	\$130,462
Expenditures During FY 23:	\$26,306	\$335,468	\$134,205
Per Capita Revenues:	\$152	\$10,028	\$341
Per Capita Expenses:	\$221	\$8,684	\$358
Operating Income (loss):	(\$8,247)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	123.63%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$32,523	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$273	\$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:	Moweaqua Village		
Unit Code:	086/025/32	County:	Shelby
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,797,090		
Equalized Assessed Valuation:	\$21,288,141		
Population:	1,764		
Employees:			
Full Time:	12		
Part Time:	42		
Salaries Paid:	\$816,941		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,428,391	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,377	\$1,275	\$946
Revenues During FY 23:	\$1,584,755	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,153,070	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$898	\$1,271	\$1,015
Per Capita Expenditures:	\$654	\$1,070	\$859
Revenues over/under Expenditures:	\$431,685	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	234.47%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,703,644	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,533	\$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:	\$1,172,173	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,531,471	(\$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:	\$2,998,315	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,700	\$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:	\$4,169,591	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,364	\$2,109	\$1,705
Revenues During FY 23:	\$1,204,324	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,227,811	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$683	\$677	\$474
Per Capita Expenses:	\$696	\$611	\$435
Operating Income (loss):	(\$23,487)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	350.42%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$4,302,536	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,439	\$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:	Mt. Auburn Village		
Unit Code:	011/040/32	County:	Christian
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$393,120		
Equalized Assessed Valuation:	\$7,125,929		
Population:	452		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$63,199		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$324,530	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$718	\$12,461	\$971
Revenues During FY 23:	\$229,177	\$513,571	\$224,624
Expenditures During FY 23:	\$112,681	\$418,948	\$163,794
Per Capita Revenues:	\$507	\$23,831	\$595
Per Capita Expenditures:	\$249	\$20,787	\$472
Revenues over/under Expenditures:	\$116,496	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	391.39%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$441,026	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$976	\$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:	\$96,811	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$343,945	\$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:	\$424,000	\$461,994	\$32,000
Per Capita Debt:	\$938	\$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:	\$1,517,407	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$3,357	\$12,337	\$1,328
Revenues During FY 23:	\$191,736	\$362,679	\$130,462
Expenditures During FY 23:	\$157,649	\$335,468	\$134,205
Per Capita Revenues:	\$424	\$10,028	\$341
Per Capita Expenses:	\$349	\$8,684	\$358
Operating Income (loss):	\$34,087	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	984.14%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,551,494	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,433	\$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:	Mt. Carmel City
Unit Code:	093/025/30
County:	Wabash
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$9,818,682
Equalized Assessed Valuation:	\$78,236,326
Population:	7,015
Employees:	
Full Time:	50
Part Time:	14
Salaries Paid:	\$3,022,655

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$11,428,729	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,629	\$1,275	\$946
Revenues During FY 23:	\$6,053,299	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$4,965,595	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$863	\$1,271	\$1,015
Per Capita Expenditures:	\$708	\$1,070	\$859
Revenues over/under Expenditures:	\$1,087,704	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	247.27%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$12,278,188	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,750	\$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:	\$3,267,998	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$4,138,718	(\$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:	\$6,414,803	\$14,536,814	\$2,939,830
Per Capita Debt:	\$914	\$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:	\$7,172,069	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,022	\$2,109	\$1,705
Revenues During FY 23:	\$3,493,943	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,553,358	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$498	\$677	\$474
Per Capita Expenses:	\$507	\$611	\$435
Operating Income (loss):	(\$59,415)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	200.17%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$7,112,654	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,014	\$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:	Mt. Carroll City		
Unit Code:	008/025/30	County:	Carroll
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,275,125		
Equalized Assessed Valuation:	\$15,936,470		
Population:	1,507		
Employees:			
	Full Time:	12	
	Part Time:	22	
	Salaries Paid:	\$768,132	

Blended Component Units
Number Submitted = 1
City of Mt. Carroll

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$976,635	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$648	\$1,275	\$946
Revenues During FY 23:	\$13,675,308	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$5,677,069	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$9,075	\$1,271	\$1,015
Per Capita Expenditures:	\$3,767	\$1,070	\$859
Revenues over/under Expenditures:	\$7,998,239	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	157.84%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$8,960,700	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$5,946	\$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:	\$9,571,885	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$678,108)	(\$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:	\$9,022,165	\$14,536,814	\$2,939,830
Per Capita Debt:	\$5,987	\$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:	\$8,000,958	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$5,309	\$2,109	\$1,705
Revenues During FY 23:	\$1,655,930	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,328,804	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,099	\$677	\$474
Per Capita Expenses:	\$882	\$611	\$435
Operating Income (loss):	\$327,126	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	627.80%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$8,342,258	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$5,536	\$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:	Mt. Clare Village		
Unit Code:	056/075/32	County:	Macoupin
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$447,200		
Equalized Assessed Valuation:	\$3,709,112		
Population:	306		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$55,492		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$691,778	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,261	\$12,461	\$971
Revenues During FY 23:	\$274,189	\$513,571	\$224,624
Expenditures During FY 23:	\$113,075	\$418,948	\$163,794
Per Capita Revenues:	\$896	\$23,831	\$595
Per Capita Expenditures:	\$370	\$20,787	\$472
Revenues over/under Expenditures:	\$161,114	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	741.01%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$837,892	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,738	\$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:	\$64,820	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$773,072	\$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:	\$555,005	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,814	\$12,337	\$1,328
Revenues During FY 23:	\$143,351	\$362,679	\$130,462
Expenditures During FY 23:	\$142,871	\$335,468	\$134,205
Per Capita Revenues:	\$468	\$10,028	\$341
Per Capita Expenses:	\$467	\$8,684	\$358
Operating Income (loss):	\$480	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	399.30%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$570,485	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,864	\$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:	Mt. Erie Village		
Unit Code:	096/040/32	County:	Wayne
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$62,921		
Equalized Assessed Valuation:	\$1,237,645		
Population:	97		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$19,358		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$48,099	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$496	\$12,461	\$971
Revenues During FY 23:	\$34,506	\$513,571	\$224,624
Expenditures During FY 23:	\$45,404	\$418,948	\$163,794
Per Capita Revenues:	\$356	\$23,831	\$595
Per Capita Expenditures:	\$468	\$20,787	\$472
Revenues over/under Expenditures:	(\$10,898)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	81.93%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$37,201	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$384	\$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:	\$7,501	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$29,700	\$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:	\$70,784	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$730	\$12,337	\$1,328
Revenues During FY 23:	\$46,553	\$362,679	\$130,462
Expenditures During FY 23:	\$42,254	\$335,468	\$134,205
Per Capita Revenues:	\$480	\$10,028	\$341
Per Capita Expenses:	\$436	\$8,684	\$358
Operating Income (loss):	\$4,299	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	177.69%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$75,083	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$774	\$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:	Mt. Morris Village
Unit Code:	071/040/32
County:	Ogle
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$11,770,024
Equalized Assessed Valuation:	\$28,464,436
Population:	2,830
Employees:	
Full Time:	11
Part Time:	8
Salaries Paid:	\$818,865

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,043,163	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$722	\$1,275	\$946
Revenues During FY 23:	\$2,394,742	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,059,026	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$846	\$1,271	\$1,015
Per Capita Expenditures:	\$728	\$1,070	\$859
Revenues over/under Expenditures:	\$335,716	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	115.71%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,382,479	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$842	\$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:	\$728,258	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,654,221	(\$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:	\$5,688,603	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,010	\$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:	\$11,091,188	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,919	\$2,109	\$1,705
Revenues During FY 23:	\$1,347,840	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,350,675	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$476	\$677	\$474
Per Capita Expenses:	\$477	\$611	\$435
Operating Income (loss):	(\$2,835)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	820.68%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$11,084,753	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,917	\$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:	Mt. Olive City		
Unit Code:	056/080/30	County:	Macoupin
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,438,740		
Equalized Assessed Valuation:	\$19,132,135		
Population:	2,099		
Employees:			
	Full Time:	11	
	Part Time:	8	
	Salaries Paid:	\$582,579	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,258,116	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$599	\$1,275	\$946
Revenues During FY 23:	\$2,113,541	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,025,987	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,007	\$1,271	\$1,015
Per Capita Expenditures:	\$965	\$1,070	\$859
Revenues over/under Expenditures:	\$87,554	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	69.53%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,408,751	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$671	\$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:	\$261,898	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,146,853	(\$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:	\$2,462,799	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,173	\$1,852	\$913
General Obligation Debt over EAV:	1.03%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,516,827	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$723	\$2,109	\$1,705
Revenues During FY 23:	\$1,126,554	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,363,256	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$537	\$677	\$474
Per Capita Expenses:	\$649	\$611	\$435
Operating Income (loss):	(\$236,702)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	89.27%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,217,044	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$580	\$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:	Mt. Prospect Village		
Unit Code:	016/370/32	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$155,705,809		
Equalized Assessed Valuation:	\$2,171,527,212		
Population:	56,852		
Employees:			
	Full Time:	312	
	Part Time:	10	
	Salaries Paid:	\$37,957,389	

Blended Component Units
Number Submitted = 2
Firefighter's 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:	\$57,603,851	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$1,013	\$915	\$919
Revenues During FY 23:	\$98,990,920	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$78,834,399	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,741	\$1,512	\$1,510
Per Capita Expenditures:	\$1,387	\$1,292	\$1,272
Revenues over/under Expenditures:	\$20,156,521	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	89.73%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$70,735,417	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,244	\$1,034	\$1,023
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$4,513	\$0
Total Unreserved Funds:	\$0	\$264,094	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,597,803	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$58,018,298)	(\$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:	\$277,208,569	\$148,481,432	\$87,529,265
Per Capita Debt:	\$4,876	\$2,751	\$2,179
General Obligation Debt over EAV:	4.46%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$50,208,055	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$883	\$1,661	\$1,337
Revenues During FY 23:	\$22,079,870	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$16,957,619	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$388	\$534	\$406
Per Capita Expenses:	\$298	\$463	\$368
Operating Income (loss):	\$5,122,251	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	331.56%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$56,224,486	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$989	\$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:	Mt. Pulaski City		
Unit Code:	054/050/30	County:	Logan
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,022,170		
Equalized Assessed Valuation:	\$18,776,693		
Population:	1,537		
Employees:			
	Full Time:	7	
	Part Time:	15	
	Salaries Paid:	\$380,421	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,641,260	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$4,321	\$1,275	\$946
Revenues During FY 23:	\$1,407,150	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,344,454	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$916	\$1,271	\$1,015
Per Capita Expenditures:	\$875	\$1,070	\$859
Revenues over/under Expenditures:	\$62,696	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	544.87%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$7,325,531	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$4,766	\$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:	\$1,999,238	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$5,326,293	(\$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:	\$33,607	\$14,536,814	\$2,939,830
Per Capita Debt:	\$22	\$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:	\$621,589	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$404	\$2,109	\$1,705
Revenues During FY 23:	\$556	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$570	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$0	\$677	\$474
Per Capita Expenses:	\$0	\$611	\$435
Operating Income (loss):	(\$14)	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Sterling City
Unit Code:	005/015/30
County:	Brown
Fiscal Year End:	4/30/2023
Accounting Method:	Combination
Appropriation or Budget:	\$8,509,875
Equalized Assessed Valuation:	\$22,113,708
Population:	2,025
Employees:	
Full Time:	16
Part Time:	4
Salaries Paid:	\$924,260

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,075,067	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,025	\$1,275	\$946
Revenues During FY 23:	\$2,921,330	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,577,598	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,443	\$1,271	\$1,015
Per Capita Expenditures:	\$1,767	\$1,070	\$859
Revenues over/under Expenditures:	(\$656,268)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	71.80%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,568,799	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,269	\$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:	\$1,442,768	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,126,031	(\$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:	\$1,541,380	\$14,536,814	\$2,939,830
Per Capita Debt:	\$761	\$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:	\$6,610,272	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,264	\$2,109	\$1,705
Revenues During FY 23:	\$1,794,419	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,562,942	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$886	\$677	\$474
Per Capita Expenses:	\$772	\$611	\$435
Operating Income (loss):	\$231,477	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	437.75%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,841,749	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,379	\$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:	Mt. Vernon City
Unit Code:	041/035/30
County:	Jefferson
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$79,344,593
Equalized Assessed Valuation:	\$280,020,641
Population:	14,284
Employees:	
Full Time:	137
Part Time:	7
Salaries Paid:	\$8,637,117

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$33,353,694	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$2,335	\$1,275	\$946
Revenues During FY 23:	\$37,199,111	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$35,120,755	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,604	\$1,271	\$1,015
Per Capita Expenditures:	\$2,459	\$1,070	\$859
Revenues over/under Expenditures:	\$2,078,356	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	99.76%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$35,037,950	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,453	\$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:	\$4,312,897	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$2,412,946)	(\$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:	\$87,883,811	\$14,536,814	\$2,939,830
Per Capita Debt:	\$6,153	\$1,852	\$913
General Obligation Debt over EAV:	11.88%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$27,702,400	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,939	\$2,109	\$1,705
Revenues During FY 23:	\$11,460,557	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$11,382,991	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$802	\$677	\$474
Per Capita Expenses:	\$797	\$611	\$435
Operating Income (loss):	\$77,566	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	267.70%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$30,472,332	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,133	\$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:	Mt. Zion Village		
Unit Code:	055/045/32	County:	Macon
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,088,495		
Equalized Assessed Valuation:	\$147,236,941		
Population:	5,975		
Employees:			
Full Time:	29		
Part Time:	30		
Salaries Paid:	\$1,789,623		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,795,356	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$635	\$1,275	\$946
Revenues During FY 23:	\$4,721,652	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,832,227	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$790	\$1,271	\$1,015
Per Capita Expenditures:	\$641	\$1,070	\$859
Revenues over/under Expenditures:	\$889,425	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	99.17%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,800,229	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$636	\$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:	\$1,837,186	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,847,946	(\$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:	\$4,145,038	\$14,536,814	\$2,939,830
Per Capita Debt:	\$694	\$1,852	\$913
General Obligation Debt over EAV:	0.90%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$5,610,800	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$939	\$2,109	\$1,705
Revenues During FY 23:	\$2,473,619	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,419,185	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$414	\$677	\$474
Per Capita Expenses:	\$405	\$611	\$435
Operating Income (loss):	\$54,434	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	264.52%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,399,306	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,071	\$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:	Muddy Village		
Unit Code:	082/030/32	County:	Saline
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$208,635		
Equalized Assessed Valuation:	\$1,374,218		
Population:	60		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$93,934		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$507,832	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$8,464	\$12,461	\$971
Revenues During FY 23:	\$308,783	\$513,571	\$224,624
Expenditures During FY 23:	\$194,135	\$418,948	\$163,794
Per Capita Revenues:	\$5,146	\$23,831	\$595
Per Capita Expenditures:	\$3,236	\$20,787	\$472
Revenues over/under Expenditures:	\$114,648	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	320.18%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$621,578	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$10,360	\$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:	\$14,394	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$608,988	\$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:	\$260,000	\$461,994	\$32,000
Per Capita Debt:	\$4,333	\$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:	\$421,095	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$7,018	\$12,337	\$1,328
Revenues During FY 23:	\$85,711	\$362,679	\$130,462
Expenditures During FY 23:	\$101,497	\$335,468	\$134,205
Per Capita Revenues:	\$1,429	\$10,028	\$341
Per Capita Expenses:	\$1,692	\$8,684	\$358
Operating Income (loss):	(\$15,786)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	400.22%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$406,211	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$6,770	\$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:	Muncie Village		
Unit Code:	092/065/32	County:	Vermilion
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$89,370		
Equalized Assessed Valuation:	\$1,247,420		
Population:	157		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$4,775		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$303,800	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,935	\$12,461	\$971
Revenues During FY 23:	\$63,869	\$513,571	\$224,624
Expenditures During FY 23:	\$43,902	\$418,948	\$163,794
Per Capita Revenues:	\$407	\$23,831	\$595
Per Capita Expenditures:	\$280	\$20,787	\$472
Revenues over/under Expenditures:	\$19,967	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	737.48%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$323,767	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,062	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$284,814	\$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:	Murphysboro City		
Unit Code:	039/055/30	County:	Jackson
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,480,807		
Equalized Assessed Valuation:	\$76,846,066		
Population:	7,093		
Employees:			
Full Time:	63		
Part Time:	21		
Salaries Paid:	\$3,760,499		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,944,274	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,120	\$1,275	\$946
Revenues During FY 23:	\$8,049,290	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$6,782,420	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,135	\$1,271	\$1,015
Per Capita Expenditures:	\$956	\$1,070	\$859
Revenues over/under Expenditures:	\$1,266,870	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	126.96%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$8,611,144	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,214	\$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:	\$1,638,207	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$6,972,937	(\$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:	\$11,689,136	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,648	\$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:	\$6,610,944	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$932	\$2,109	\$1,705
Revenues During FY 23:	\$3,478,211	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,706,114	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$490	\$677	\$474
Per Capita Expenses:	\$523	\$611	\$435
Operating Income (loss):	(\$227,903)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	188.42%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,983,041	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$984	\$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:	Murrayville Village		
Unit Code:	069/040/32	County:	Morgan
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,087,000		
Equalized Assessed Valuation:	\$5,529,022		
Population:	512		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$125,173		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$630,699	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,232	\$12,461	\$971
Revenues During FY 23:	\$344,804	\$513,571	\$224,624
Expenditures During FY 23:	\$313,193	\$418,948	\$163,794
Per Capita Revenues:	\$673	\$23,831	\$595
Per Capita Expenditures:	\$612	\$20,787	\$472
Revenues over/under Expenditures:	\$31,611	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	211.47%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$662,310	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,294	\$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:	\$318,378	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$395,182	\$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:	\$372,435	\$461,994	\$32,000
Per Capita Debt:	\$727	\$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:	\$929,718	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,816	\$12,337	\$1,328
Revenues During FY 23:	\$120,129	\$362,679	\$130,462
Expenditures During FY 23:	\$104,861	\$335,468	\$134,205
Per Capita Revenues:	\$235	\$10,028	\$341
Per Capita Expenses:	\$205	\$8,684	\$358
Operating Income (loss):	\$15,268	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	901.18%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$944,986	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,846	\$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:	Naperville City		
Unit Code:	022/080/30	County:	Dupage
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$510,270,443		
Equalized Assessed Valuation:	\$24,986,118,531		
Population:	149,936		
Employees:			
Full Time:	977		
Part Time:	10		
Salaries Paid:	\$80,001,547		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$90,596,132	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$604	\$915	\$919
Revenues During FY 23:	\$198,812,586	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$183,576,716	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,326	\$1,512	\$1,510
Per Capita Expenditures:	\$1,224	\$1,292	\$1,272
Revenues over/under Expenditures:	\$15,235,870	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	58.42%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$107,244,715	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$715	\$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:	\$35,870,310	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$2,713,619)	(\$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:	\$82,495,000	\$148,481,432	\$87,529,265
Per Capita Debt:	\$550	\$2,751	\$2,179
General Obligation Debt over EAV:	0.33%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$469,285,838	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$3,130	\$1,661	\$1,337
Revenues During FY 23:	\$228,107,013	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$217,863,322	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$1,521	\$534	\$406
Per Capita Expenses:	\$1,453	\$463	\$368
Operating Income (loss):	\$10,243,691	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	222.42%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$484,565,180	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$3,232	\$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:	Naplate Village		
Unit Code:	050/065/32	County:	Lasalle
Fiscal Year End:	3/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,547,200		
Equalized Assessed Valuation:	\$6,088,064		
Population:	412		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$51,932		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$396,182	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$962	\$12,461	\$971
Revenues During FY 23:	\$480,763	\$513,571	\$224,624
Expenditures During FY 23:	\$418,192	\$418,948	\$163,794
Per Capita Revenues:	\$1,167	\$23,831	\$595
Per Capita Expenditures:	\$1,015	\$20,787	\$472
Revenues over/under Expenditures:	\$62,571	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	108.87%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$455,300	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,105	\$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:	\$176,307	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$278,993	\$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:	\$893,935	\$461,994	\$32,000
Per Capita Debt:	\$2,170	\$8,336	\$73
General Obligation Debt over EAV:	10.15%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,107,708	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,689	\$12,337	\$1,328
Revenues During FY 23:	\$330,025	\$362,679	\$130,462
Expenditures During FY 23:	\$329,506	\$335,468	\$134,205
Per Capita Revenues:	\$801	\$10,028	\$341
Per Capita Expenses:	\$800	\$8,684	\$358
Operating Income (loss):	\$519	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	337.38%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,111,680	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,698	\$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:	Naples Town		
Unit Code:	085/035/31	County:	Scott
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$62,500		
Equalized Assessed Valuation:	\$2,047,043		
Population:	95		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$4,710		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$242,326	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,551	\$12,461	\$971
Revenues During FY 23:	\$60,310	\$513,571	\$224,624
Expenditures During FY 23:	\$21,737	\$418,948	\$163,794
Per Capita Revenues:	\$635	\$23,831	\$595
Per Capita Expenditures:	\$229	\$20,787	\$472
Revenues over/under Expenditures:	\$38,573	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	1,292.26%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$280,899	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,957	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$281,660	\$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:	Nashville City		
Unit Code:	095/035/30	County:	Washington
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,333,831		
Equalized Assessed Valuation:	\$62,138,387		
Population:	3,057		
Employees:			
Full Time:	41		
Part Time:	27		
Salaries Paid:	\$2,353,257		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,536,072	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,811	\$1,275	\$946
Revenues During FY 23:	\$3,569,384	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,911,387	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,168	\$1,271	\$1,015
Per Capita Expenditures:	\$952	\$1,070	\$859
Revenues over/under Expenditures:	\$657,997	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	209.71%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$6,105,446	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,997	\$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:	\$1,565,291	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$4,713,696	(\$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:	\$3,080,606	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,008	\$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:	\$3,113,777	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,019	\$2,109	\$1,705
Revenues During FY 23:	\$4,711,336	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$4,356,849	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,541	\$677	\$474
Per Capita Expenses:	\$1,425	\$611	\$435
Operating Income (loss):	\$354,487	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	81.64%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$3,556,887	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,164	\$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:	Nason City		
Unit Code:	041/040/30	County:	Jefferson
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$101,895		
Equalized Assessed Valuation:	\$1,725,027		
Population:	199		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$285,501	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,435	\$12,461	\$971
Revenues During FY 23:	\$113,338	\$513,571	\$224,624
Expenditures During FY 23:	\$42,250	\$418,948	\$163,794
Per Capita Revenues:	\$570	\$23,831	\$595
Per Capita Expenditures:	\$212	\$20,787	\$472
Revenues over/under Expenditures:	\$71,088	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	844.00%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$356,589	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,792	\$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:	\$72,144	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$284,445	\$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:	\$146,521	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$736	\$12,337	\$1,328
Revenues During FY 23:	\$55,872	\$362,679	\$130,462
Expenditures During FY 23:	\$49,933	\$335,468	\$134,205
Per Capita Revenues:	\$281	\$10,028	\$341
Per Capita Expenses:	\$251	\$8,684	\$358
Operating Income (loss):	\$5,939	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	305.33%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$152,460	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$766	\$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:	Nauvoo City		
Unit Code:	034/060/30	County:	Hancock
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,070,575		
Equalized Assessed Valuation:	\$17,004,259		
Population:	950		
Employees:			
Full Time:	8		
Part Time:	22		
Salaries Paid:	\$419,041		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,781,468	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,875	\$12,461	\$971
Revenues During FY 23:	\$1,709,046	\$513,571	\$224,624
Expenditures During FY 23:	\$800,696	\$418,948	\$163,794
Per Capita Revenues:	\$1,799	\$23,831	\$595
Per Capita Expenditures:	\$843	\$20,787	\$472
Revenues over/under Expenditures:	\$908,350	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	255.90%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$2,048,993	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,157	\$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:	\$1,436,423	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$791,532	\$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:	\$627,014	\$461,994	\$32,000
Per Capita Debt:	\$660	\$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:	\$3,813,854	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$4,015	\$12,337	\$1,328
Revenues During FY 23:	\$772,920	\$362,679	\$130,462
Expenditures During FY 23:	\$825,808	\$335,468	\$134,205
Per Capita Revenues:	\$814	\$10,028	\$341
Per Capita Expenses:	\$869	\$8,684	\$358
Operating Income (loss):	(\$52,888)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	454.77%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$3,755,537	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,953	\$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:	Nebo Village		
Unit Code:	075/055/32	County:	Pike
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$906,000		
Equalized Assessed Valuation:	\$1,240,978		
Population:	277		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$83,879		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$47,971	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$173	\$12,461	\$971
Revenues During FY 23:	\$370,974	\$513,571	\$224,624
Expenditures During FY 23:	\$323,643	\$418,948	\$163,794
Per Capita Revenues:	\$1,339	\$23,831	\$595
Per Capita Expenditures:	\$1,168	\$20,787	\$472
Revenues over/under Expenditures:	\$47,331	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	22.86%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$73,993	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$267	\$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:	\$86,935	\$283,356	\$81,395
Total Unrestricted Net Assets:	(\$12,942)	\$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:	\$15,307	\$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:	\$463,134	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,672	\$12,337	\$1,328
Revenues During FY 23:	\$132,425	\$362,679	\$130,462
Expenditures During FY 23:	\$138,518	\$335,468	\$134,205
Per Capita Revenues:	\$478	\$10,028	\$341
Per Capita Expenses:	\$500	\$8,684	\$358
Operating Income (loss):	(\$6,093)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	345.33%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$478,350	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,727	\$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:	Nelson Village														
Unit Code:	052/045/32	County:	Lee												
Fiscal Year End:	4/22/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$73,900														
Equalized Assessed Valuation:	\$1,981,857														
Population:	170														
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; padding: 2px;">9</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$13,307</td> </tr> </table>			Full Time:				Part Time:	9			Salaries Paid:	\$13,307		
Full Time:															
Part Time:	9														
Salaries Paid:	\$13,307														

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:	\$187,451	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,103	\$12,461	\$971
Revenues During FY 23:	\$77,198	\$513,571	\$224,624
Expenditures During FY 23:	\$60,835	\$418,948	\$163,794
Per Capita Revenues:	\$454	\$23,831	\$595
Per Capita Expenditures:	\$358	\$20,787	\$472
Revenues over/under Expenditures:	\$16,363	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	335.03%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$203,814	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,199	\$15,511	\$1,116
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$89,970	\$14,175	\$0
Total Unreserved Funds:	\$113,844	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Neoga City		
Unit Code:	018/020/30	County:	Cumberland
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,941,800		
Equalized Assessed Valuation:	\$19,125,651		
Population:	1,398		
Employees:			
Full Time:	8		
Part Time:	1		
Salaries Paid:	\$504,888		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,486,704	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,779	\$1,275	\$946
Revenues During FY 23:	\$1,490,438	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,253,671	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,066	\$1,271	\$1,015
Per Capita Expenditures:	\$897	\$1,070	\$859
Revenues over/under Expenditures:	\$236,767	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	218.53%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,739,649	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,960	\$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:	\$1,660,024	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$986,090	(\$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:	\$1,100,000	\$14,536,814	\$2,939,830
Per Capita Debt:	\$787	\$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:	\$6,100,287	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$4,364	\$2,109	\$1,705
Revenues During FY 23:	\$1,138,745	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$794,044	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$815	\$677	\$474
Per Capita Expenses:	\$568	\$611	\$435
Operating Income (loss):	\$344,701	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	811.67%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,444,988	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$4,610	\$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:	Neponset Village		
Unit Code:	006/075/32	County:	Bureau
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$505,400		
Equalized Assessed Valuation:	\$5,275,682		
Population:	4,730		
Employees:			
Full Time:			
Part Time:	19		
Salaries Paid:	\$88,484		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$529,271	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$112	\$1,275	\$946
Revenues During FY 23:	\$309,751	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$171,758	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$65	\$1,271	\$1,015
Per Capita Expenditures:	\$36	\$1,070	\$859
Revenues over/under Expenditures:	\$137,993	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	388.49%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$667,264	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$141	\$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:	\$71,987	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$595,277	(\$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:	\$1,256,201	\$14,536,814	\$2,939,830
Per Capita Debt:	\$266	\$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:	\$4,712,461	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$996	\$2,109	\$1,705
Revenues During FY 23:	\$322,302	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$390,294	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$68	\$677	\$474
Per Capita Expenses:	\$83	\$611	\$435
Operating Income (loss):	(\$67,992)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	1,189.99%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$4,644,469	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$982	\$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:	New Athens Village		
Unit Code:	088/105/32	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,857,542		
Equalized Assessed Valuation:	\$26,808,766		
Population:	1,925		
Employees:			
Full Time:	14		
Part Time:	40		
Salaries Paid:	\$841,869		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$682,967	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$355	\$1,275	\$946
Revenues During FY 23:	\$1,689,992	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,494,931	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$878	\$1,271	\$1,015
Per Capita Expenditures:	\$777	\$1,070	\$859
Revenues over/under Expenditures:	\$195,061	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	54.40%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$813,288	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$422	\$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:	\$476,811	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$336,477	(\$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:	\$1,377,038	\$14,536,814	\$2,939,830
Per Capita Debt:	\$715	\$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:	\$1,054,233	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$548	\$2,109	\$1,705
Revenues During FY 23:	\$910,806	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$987,868	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$473	\$677	\$474
Per Capita Expenses:	\$513	\$611	\$435
Operating Income (loss):	(\$77,062)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	105.47%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,041,911	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$541	\$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:	New Baden Village
Unit Code:	014/060/32
County:	Clinton
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$5,072,990
Equalized Assessed Valuation:	\$54,581,584
Population:	3,336
Employees:	
Full Time:	26
Part Time:	22
Salaries Paid:	\$1,686,681

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,070,743	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,220	\$1,275	\$946
Revenues During FY 23:	\$3,467,249	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,611,189	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,039	\$1,271	\$1,015
Per Capita Expenditures:	\$783	\$1,070	\$859
Revenues over/under Expenditures:	\$856,060	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	188.28%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,916,454	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,474	\$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:	\$2,492,978	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,965,348	(\$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:	\$1,341,327	\$14,536,814	\$2,939,830
Per Capita Debt:	\$402	\$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:	\$5,979,661	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,792	\$2,109	\$1,705
Revenues During FY 23:	\$1,286,157	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,420,208	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$386	\$677	\$474
Per Capita Expenses:	\$426	\$611	\$435
Operating Income (loss):	(\$134,051)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	427.13%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,066,136	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,818	\$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:	New Bedford Village		
Unit Code:	006/080/32	County:	Bureau
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$19,720		
Equalized Assessed Valuation:	\$727,114		
Population:	76		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$2,845	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$109,543	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,441	\$12,461	\$971
Revenues During FY 23:	\$28,595	\$513,571	\$224,624
Expenditures During FY 23:	\$8,368	\$418,948	\$163,794
Per Capita Revenues:	\$376	\$23,831	\$595
Per Capita Expenditures:	\$110	\$20,787	\$472
Revenues over/under Expenditures:	\$20,227	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	1,550.79%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$129,770	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,708	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$129,767	\$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:	New Berlin Village		
Unit Code:	083/080/32	County:	Sangamon
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,836,218		
Equalized Assessed Valuation:	\$19,837,324		
Population:	1,352		
Employees:			
Full Time:	5		
Part Time:	15		
Salaries Paid:	\$329,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,460,506	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,820	\$1,275	\$946
Revenues During FY 23:	\$1,068,446	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,044,563	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$790	\$1,271	\$1,015
Per Capita Expenditures:	\$1,512	\$1,070	\$859
Revenues over/under Expenditures:	(\$976,117)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	72.60%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,484,389	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,098	\$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:	\$443,372	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,041,017	(\$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:	\$2,877,740	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,129	\$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:	\$2,851,881	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,109	\$2,109	\$1,705
Revenues During FY 23:	\$894,824	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$881,863	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$662	\$677	\$474
Per Capita Expenses:	\$652	\$611	\$435
Operating Income (loss):	\$12,961	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	324.86%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,864,842	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,119	\$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:	New Boston City
Unit Code:	066/030/30
County:	Mercer
Fiscal Year End:	11/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,328,361
Equalized Assessed Valuation:	\$6,723,347
Population:	613
Employees:	
Full Time:	
Part Time:	15
Salaries Paid:	\$297,971

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$599,624	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$978	\$12,461	\$971
Revenues During FY 23:	\$400,308	\$513,571	\$224,624
Expenditures During FY 23:	\$648,521	\$418,948	\$163,794
Per Capita Revenues:	\$653	\$23,831	\$595
Per Capita Expenditures:	\$1,058	\$20,787	\$472
Revenues over/under Expenditures:	(\$248,213)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	98.88%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$641,274	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,046	\$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:	\$228,420	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$514,975	\$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:	\$541,158	\$461,994	\$32,000
Per Capita Debt:	\$883	\$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:	\$1,611,857	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,629	\$12,337	\$1,328
Revenues During FY 23:	\$880,412	\$362,679	\$130,462
Expenditures During FY 23:	\$562,419	\$335,468	\$134,205
Per Capita Revenues:	\$1,436	\$10,028	\$341
Per Capita Expenses:	\$917	\$8,684	\$358
Operating Income (loss):	\$317,993	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	298.80%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,680,487	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,741	\$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:	New Burnside Village		
Unit Code:	044/030/32	County:	Johnson
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$60,300		
Equalized Assessed Valuation:	\$966,551		
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:	\$187,148	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,223	\$12,461	\$971
Revenues During FY 23:	\$77,414	\$513,571	\$224,624
Expenditures During FY 23:	\$57,993	\$418,948	\$163,794
Per Capita Revenues:	\$506	\$23,831	\$595
Per Capita Expenditures:	\$379	\$20,787	\$472
Revenues over/under Expenditures:	\$19,421	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	356.20%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$206,569	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,350	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$86,083	\$14,175	\$0
Total Unreserved Funds:	\$120,486	\$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:	New Canton Town		
Unit Code:	075/060/31	County:	Pike
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$357,250		
Equalized Assessed Valuation:	\$1,783,036		
Population:	335		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$40,853	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$310,376	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$926	\$12,461	\$971
Revenues During FY 23:	\$170,699	\$513,571	\$224,624
Expenditures During FY 23:	\$109,258	\$418,948	\$163,794
Per Capita Revenues:	\$510	\$23,831	\$595
Per Capita Expenditures:	\$326	\$20,787	\$472
Revenues over/under Expenditures:	\$61,441	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	340.42%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$371,932	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,110	\$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:	\$117,359	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$264,397	\$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:	\$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:	\$454,872	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,358	\$12,337	\$1,328
Revenues During FY 23:	\$79,934	\$362,679	\$130,462
Expenditures During FY 23:	\$85,994	\$335,468	\$134,205
Per Capita Revenues:	\$239	\$10,028	\$341
Per Capita Expenses:	\$257	\$8,684	\$358
Operating Income (loss):	(\$6,060)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	521.78%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$448,697	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,339	\$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:	New Grand Chain Village		
Unit Code:	077/025/32	County:	Pulaski
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$93,000		
Equalized Assessed Valuation:	\$789,214		
Population:	187		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$17,456		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$83,276	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$445	\$12,461	\$971
Revenues During FY 23:	\$61,891	\$513,571	\$224,624
Expenditures During FY 23:	\$56,841	\$418,948	\$163,794
Per Capita Revenues:	\$331	\$23,831	\$595
Per Capita Expenditures:	\$304	\$20,787	\$472
Revenues over/under Expenditures:	\$5,050	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	155.09%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$88,154	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$471	\$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:	\$57,231	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$30,923	\$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:	\$109,500	\$461,994	\$32,000
Per Capita Debt:	\$586	\$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:	\$393,046	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,102	\$12,337	\$1,328
Revenues During FY 23:	\$31,937	\$362,679	\$130,462
Expenditures During FY 23:	\$62,923	\$335,468	\$134,205
Per Capita Revenues:	\$171	\$10,028	\$341
Per Capita Expenses:	\$336	\$8,684	\$358
Operating Income (loss):	(\$30,986)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	575.68%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$362,232	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,937	\$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:	New Haven Village		
Unit Code:	030/020/32	County:	Gallatin
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$797,300		
Equalized Assessed Valuation:	\$1,404,047		
Population:	399		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$61,356		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$397,575	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$996	\$12,461	\$971
Revenues During FY 23:	\$146,158	\$513,571	\$224,624
Expenditures During FY 23:	\$118,137	\$418,948	\$163,794
Per Capita Revenues:	\$366	\$23,831	\$595
Per Capita Expenditures:	\$296	\$20,787	\$472
Revenues over/under Expenditures:	\$28,021	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	339.53%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$401,105	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,005	\$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:	\$30,949	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$123,408	\$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:	\$346,251	\$461,994	\$32,000
Per Capita Debt:	\$868	\$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:	\$502,937	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,260	\$12,337	\$1,328
Revenues During FY 23:	\$124,214	\$362,679	\$130,462
Expenditures During FY 23:	\$175,121	\$335,468	\$134,205
Per Capita Revenues:	\$311	\$10,028	\$341
Per Capita Expenses:	\$439	\$8,684	\$358
Operating Income (loss):	(\$50,907)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	471.92%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$826,438	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,071	\$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:	New Holland Village		
Unit Code:	054/055/32	County:	Logan
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$650,190		
Equalized Assessed Valuation:	\$4,184,461		
Population:	268		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$43,034		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$381,063	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,422	\$12,461	\$971
Revenues During FY 23:	\$133,572	\$513,571	\$224,624
Expenditures During FY 23:	\$160,082	\$418,948	\$163,794
Per Capita Revenues:	\$498	\$23,831	\$595
Per Capita Expenditures:	\$597	\$20,787	\$472
Revenues over/under Expenditures:	(\$26,510)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	221.48%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$354,553	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,323	\$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:	\$34,974	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$319,579	\$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:	\$219,775	\$461,994	\$32,000
Per Capita Debt:	\$820	\$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:	\$161,946	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$604	\$12,337	\$1,328
Revenues During FY 23:	\$70,596	\$362,679	\$130,462
Expenditures During FY 23:	\$45,538	\$335,468	\$134,205
Per Capita Revenues:	\$263	\$10,028	\$341
Per Capita Expenses:	\$170	\$8,684	\$358
Operating Income (loss):	\$25,058	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	410.65%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$187,004	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$698	\$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:	New Lenox Village		
Unit Code:	099/080/32	County:	Will
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$87,951,328		
Equalized Assessed Valuation:	\$1,091,600,708		
Population:	28,413		
Employees:			
Full Time:	111		
Part Time:	3		
Salaries Paid:	\$11,323,030		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$26,797,391	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$943	\$915	\$919
Revenues During FY 23:	\$41,284,276	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$25,967,759	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,453	\$1,512	\$1,510
Per Capita Expenditures:	\$914	\$1,292	\$1,272
Revenues over/under Expenditures:	\$15,316,517	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	139.18%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$36,141,187	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,272	\$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:	\$6,790,882	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	\$11,760,075	(\$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:	\$47,493,152	\$148,481,432	\$87,529,265
Per Capita Debt:	\$1,672	\$2,751	\$2,179
General Obligation Debt over EAV:	3.75%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$129,473,673	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$4,557	\$1,661	\$1,337
Revenues During FY 23:	\$33,829,064	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$19,327,473	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$1,191	\$534	\$406
Per Capita Expenses:	\$680	\$463	\$368
Operating Income (loss):	\$14,501,591	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	751.98%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$145,338,140	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$5,115	\$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:	New Milford Village		
Unit Code:	101/025/32	County:	Winnebago
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$608,355		
Equalized Assessed Valuation:	\$11,721,429		
Population:	794		
Employees:			
Full Time:	8		
Part Time:			
Salaries Paid:	\$44,340		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,709,440	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,153	\$12,461	\$971
Revenues During FY 23:	\$807,291	\$513,571	\$224,624
Expenditures During FY 23:	\$1,076,286	\$418,948	\$163,794
Per Capita Revenues:	\$1,017	\$23,831	\$595
Per Capita Expenditures:	\$1,356	\$20,787	\$472
Revenues over/under Expenditures:	(\$268,995)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	133.83%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,440,445	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,814	\$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:	\$27,675	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$1,163,958	\$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:	\$248,812	\$461,994	\$32,000
Per Capita Debt:	\$313	\$8,336	\$73
General Obligation Debt over EAV:	2.12%	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:	New Salem Village														
Unit Code:	075/065/32	County:	Pike												
Fiscal Year End:	3/31/2023														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$70,500														
Equalized Assessed Valuation:	\$830,125														
Population:	102														
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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$95,487	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$936	\$12,461	\$971
Revenues During FY 23:	\$36,417	\$513,571	\$224,624
Expenditures During FY 23:	\$52,124	\$418,948	\$163,794
Per Capita Revenues:	\$357	\$23,831	\$595
Per Capita Expenditures:	\$511	\$20,787	\$472
Revenues over/under Expenditures:	(\$15,707)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	153.06%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$79,780	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$782	\$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:	Newark Village		
Unit Code:	047/020/32	County:	Kendall
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,496,300		
Equalized Assessed Valuation:	\$25,380,605		
Population:	990		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$205,929		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$502,559	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$508	\$12,461	\$971
Revenues During FY 23:	\$565,458	\$513,571	\$224,624
Expenditures During FY 23:	\$374,322	\$418,948	\$163,794
Per Capita Revenues:	\$571	\$23,831	\$595
Per Capita Expenditures:	\$378	\$20,787	\$472
Revenues over/under Expenditures:	\$191,136	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	171.96%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$643,695	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$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:	\$138,546	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$575,310	\$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:	\$160,000	\$461,994	\$32,000
Per Capita Debt:	\$162	\$8,336	\$73
General Obligation Debt over EAV:	0.63%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$643,143	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$650	\$12,337	\$1,328
Revenues During FY 23:	\$567,640	\$362,679	\$130,462
Expenditures During FY 23:	\$487,215	\$335,468	\$134,205
Per Capita Revenues:	\$573	\$10,028	\$341
Per Capita Expenses:	\$492	\$8,684	\$358
Operating Income (loss):	\$80,425	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	158.77%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$773,568	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$781	\$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:	Newman City		
Unit Code:	021/035/30	County:	Douglas
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$937,107		
Equalized Assessed Valuation:	\$8,493,018		
Population:	778		
Employees:			
Full Time:	3		
Part Time:	13		
Salaries Paid:	\$218,838		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$553,350	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$711	\$12,461	\$971
Revenues During FY 23:	\$561,215	\$513,571	\$224,624
Expenditures During FY 23:	\$590,933	\$418,948	\$163,794
Per Capita Revenues:	\$721	\$23,831	\$595
Per Capita Expenditures:	\$760	\$20,787	\$472
Revenues over/under Expenditures:	(\$29,718)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	91.80%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$542,459	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$697	\$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:	\$212,216	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$271,305	\$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:	\$510,277	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$656	\$12,337	\$1,328
Revenues During FY 23:	\$277,207	\$362,679	\$130,462
Expenditures During FY 23:	\$231,621	\$335,468	\$134,205
Per Capita Revenues:	\$356	\$10,028	\$341
Per Capita Expenses:	\$298	\$8,684	\$358
Operating Income (loss):	\$45,586	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	239.99%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$555,863	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$714	\$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:	Newton City		
Unit Code:	040/015/30	County:	Jasper
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$41,808,009		
Equalized Assessed Valuation:	\$34,218,855		
Population:	2,777		
Employees:			
Full Time:	29		
Part Time:	44		
Salaries Paid:	\$1,640,173		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,356,934	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,209	\$1,275	\$946
Revenues During FY 23:	\$3,283,076	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,905,247	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,182	\$1,271	\$1,015
Per Capita Expenditures:	\$1,046	\$1,070	\$859
Revenues over/under Expenditures:	\$377,829	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	137.76%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,002,313	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,441	\$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:	\$2,753,834	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,456,491	(\$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:	\$1,854,094	\$14,536,814	\$2,939,830
Per Capita Debt:	\$668	\$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:	\$16,602,309	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$5,979	\$2,109	\$1,705
Revenues During FY 23:	\$4,986,583	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,943,231	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,796	\$677	\$474
Per Capita Expenses:	\$1,420	\$611	\$435
Operating Income (loss):	\$1,043,352	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	440.71%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$17,378,113	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$6,258	\$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:	Niantic Village		
Unit Code:	055/050/32	County:	Macon
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$189,862		
Equalized Assessed Valuation:	\$8,507,832		
Population:	7,070		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$60,358		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$354,476	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$50	\$1,275	\$946
Revenues During FY 23:	\$321,537	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$236,958	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$45	\$1,271	\$1,015
Per Capita Expenditures:	\$34	\$1,070	\$859
Revenues over/under Expenditures:	\$84,579	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	283.32%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$671,360	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$95	\$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:	\$158,600	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$512,757	(\$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:	\$1,015,367	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$144	\$2,109	\$1,705
Revenues During FY 23:	\$309,705	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$147,247	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$44	\$677	\$474
Per Capita Expenses:	\$21	\$611	\$435
Operating Income (loss):	\$162,458	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	31.60%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$46,529	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$7	\$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:	Niles Village		
Unit Code:	016/375/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$116,675,013		
Equalized Assessed Valuation:	\$1,585,229,137		
Population:	30,912		
Employees:			
Full Time:	240		
Part Time:	226		
Salaries Paid:	\$24,231,016		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$43,383,642	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$1,403	\$915	\$919
Revenues During FY 23:	\$83,423,521	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$61,501,612	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$2,699	\$1,512	\$1,510
Per Capita Expenditures:	\$1,990	\$1,292	\$1,272
Revenues over/under Expenditures:	\$21,921,909	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	93.53%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$57,524,656	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,861	\$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:	\$15,025,536	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$60,993,724)	(\$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:	\$151,749,494	\$148,481,432	\$87,529,265
Per Capita Debt:	\$4,909	\$2,751	\$2,179
General Obligation Debt over EAV:	0.93%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$63,292,228	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$2,047	\$1,661	\$1,337
Revenues During FY 23:	\$12,727,569	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$11,488,031	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$412	\$534	\$406
Per Capita Expenses:	\$372	\$463	\$368
Operating Income (loss):	\$1,239,538	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	561.73%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$64,531,766	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$2,088	\$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:	Nilwood Village		
Unit Code:	056/085/32	County:	Macoupin
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$317,717		
Equalized Assessed Valuation:	\$1,464,315		
Population:	200		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$28,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$411,526	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,058	\$12,461	\$971
Revenues During FY 23:	\$81,287	\$513,571	\$224,624
Expenditures During FY 23:	\$29,553	\$418,948	\$163,794
Per Capita Revenues:	\$406	\$23,831	\$595
Per Capita Expenditures:	\$148	\$20,787	\$472
Revenues over/under Expenditures:	\$51,734	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	1,567.56%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$463,260	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,316	\$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:	\$25,595	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$415,813	\$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:	\$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:	\$1,158,650	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$5,793	\$12,337	\$1,328
Revenues During FY 23:	\$467,213	\$362,679	\$130,462
Expenditures During FY 23:	\$266,312	\$335,468	\$134,205
Per Capita Revenues:	\$2,336	\$10,028	\$341
Per Capita Expenses:	\$1,332	\$8,684	\$358
Operating Income (loss):	\$200,901	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	525.54%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,399,588	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$6,998	\$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:	Noble City		
Unit Code:	080/020/30	County:	Richland
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,204,260		
Equalized Assessed Valuation:	\$3,248,101		
Population:	633		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$148,653		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$557,485	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$881	\$12,461	\$971
Revenues During FY 23:	\$503,000	\$513,571	\$224,624
Expenditures During FY 23:	\$337,683	\$418,948	\$163,794
Per Capita Revenues:	\$795	\$23,831	\$595
Per Capita Expenditures:	\$533	\$20,787	\$472
Revenues over/under Expenditures:	\$165,317	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	190.36%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$642,802	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,015	\$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:	\$136,458	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$506,344	\$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:	\$1,641,259	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,593	\$12,337	\$1,328
Revenues During FY 23:	\$214,948	\$362,679	\$130,462
Expenditures During FY 23:	\$290,260	\$335,468	\$134,205
Per Capita Revenues:	\$340	\$10,028	\$341
Per Capita Expenses:	\$459	\$8,684	\$358
Operating Income (loss):	(\$75,312)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	567.06%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,645,947	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,600	\$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:	Nokomis City		
Unit Code:	068/060/30	County:	Montgomery
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,882,622		
Equalized Assessed Valuation:	\$18,371,397		
Population:	2,256		
Employees:			
Full Time:	11		
Part Time:	4		
Salaries Paid:	\$915,053		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,134,696	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$946	\$1,275	\$946
Revenues During FY 23:	\$1,904,047	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,545,986	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$844	\$1,271	\$1,015
Per Capita Expenditures:	\$685	\$1,070	\$859
Revenues over/under Expenditures:	\$358,061	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	161.24%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,492,757	\$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:	\$923,579	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,569,178	(\$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:	\$3,019,496	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,338	\$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:	\$1,185,856	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$526	\$2,109	\$1,705
Revenues During FY 23:	\$1,040,379	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$879,455	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$461	\$677	\$474
Per Capita Expenses:	\$390	\$611	\$435
Operating Income (loss):	\$160,924	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	153.14%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,346,780	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$597	\$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:	Nora Village		
Unit Code:	043/040/32	County:	Jo Daviess
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$108,180		
Equalized Assessed Valuation:	\$1,612,426		
Population:	107		
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:	\$190,761	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,783	\$12,461	\$971
Revenues During FY 23:	\$65,531	\$513,571	\$224,624
Expenditures During FY 23:	\$56,664	\$418,948	\$163,794
Per Capita Revenues:	\$612	\$23,831	\$595
Per Capita Expenditures:	\$530	\$20,787	\$472
Revenues over/under Expenditures:	\$8,867	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	352.30%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$199,628	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,866	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68,726	\$14,175	\$0
Total Unreserved Funds:	\$154,973	\$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 Greater than 25,000

Local Government Profile

Unit Name:	Normal Town		
Unit Code:	064/095/31	County:	McLean
Fiscal Year End:	3/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$151,233,139		
Equalized Assessed Valuation:	\$1,029,914,218		
Population:	52,838		
Employees:			
Full Time:	392		
Part Time:	142		
Salaries Paid:	\$36,197,164		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$51,511,923	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$975	\$915	\$919
Revenues During FY 23:	\$96,189,376	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$78,742,289	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,820	\$1,512	\$1,510
Per Capita Expenditures:	\$1,490	\$1,292	\$1,272
Revenues over/under Expenditures:	\$17,447,087	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	69.85%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$55,002,731	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,041	\$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:	\$12,919,484	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$47,721,697)	(\$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:	\$68,029,751	\$148,481,432	\$87,529,265
Per Capita Debt:	\$1,288	\$2,751	\$2,179
General Obligation Debt over EAV:	6.50%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$57,308,211	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$1,085	\$1,661	\$1,337
Revenues During FY 23:	\$21,854,123	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$16,105,784	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$414	\$534	\$406
Per Capita Expenses:	\$305	\$463	\$368
Operating Income (loss):	\$5,748,339	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	391.21%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$63,007,512	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$1,192	\$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:	Norridge Village		
Unit Code:	016/380/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,066,154		
Equalized Assessed Valuation:	\$621,613,672		
Population:	15,251		
Employees:			
Full Time:		66	
Part Time:		49	
Salaries Paid:		\$6,715,953	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$9,489,754	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$622	\$1,275	\$946
Revenues During FY 23:	\$24,070,929	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$19,083,609	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,578	\$1,271	\$1,015
Per Capita Expenditures:	\$1,251	\$1,070	\$859
Revenues over/under Expenditures:	\$4,987,320	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	66.23%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$12,639,868	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$829	\$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:	\$1,380,851	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$14,653,424)	(\$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:	\$24,962,474	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,637	\$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:	\$6,301,828	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$413	\$2,109	\$1,705
Revenues During FY 23:	\$4,594,887	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,595,310	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$301	\$677	\$474
Per Capita Expenses:	\$236	\$611	\$435
Operating Income (loss):	\$999,577	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	255.26%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$9,177,275	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$602	\$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:	Norris Village		
Unit Code:	029/085/32	County:	Fulton
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$284,500		
Equalized Assessed Valuation:	\$1,559,765		
Population:	173		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$41,645		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$134,224	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$776	\$12,461	\$971
Revenues During FY 23:	\$153,083	\$513,571	\$224,624
Expenditures During FY 23:	\$110,791	\$418,948	\$163,794
Per Capita Revenues:	\$885	\$23,831	\$595
Per Capita Expenditures:	\$640	\$20,787	\$472
Revenues over/under Expenditures:	\$42,292	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	166.95%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$184,967	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,069	\$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:	\$59,454	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$125,513	\$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:	\$102,748	\$461,994	\$32,000
Per Capita Debt:	\$594	\$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:	\$1,517,618	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$8,772	\$12,337	\$1,328
Revenues During FY 23:	\$118,495	\$362,679	\$130,462
Expenditures During FY 23:	\$171,176	\$335,468	\$134,205
Per Capita Revenues:	\$685	\$10,028	\$341
Per Capita Expenses:	\$989	\$8,684	\$358
Operating Income (loss):	(\$52,681)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	850.87%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,456,486	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$8,419	\$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:	Norris City Village		
Unit Code:	097/040/32	County:	White
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,298,700		
Equalized Assessed Valuation:	\$6,445,303		
Population:	1,145		
Employees:			
Full Time:	12		
Part Time:	13		
Salaries Paid:	\$629,366		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,595,912	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,394	\$1,275	\$946
Revenues During FY 23:	\$933,415	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,155,556	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$815	\$1,271	\$1,015
Per Capita Expenditures:	\$1,009	\$1,070	\$859
Revenues over/under Expenditures:	(\$222,141)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	127.76%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,476,367	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,289	\$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:	\$593,648	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$427,850	(\$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:	\$325,671	\$14,536,814	\$2,939,830
Per Capita Debt:	\$284	\$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:	\$3,569,359	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,117	\$2,109	\$1,705
Revenues During FY 23:	\$1,172,638	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,154,520	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,024	\$677	\$474
Per Capita Expenses:	\$1,008	\$611	\$435
Operating Income (loss):	\$18,118	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	345.60%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$3,990,077	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,485	\$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:	North Aurora Village		
Unit Code:	045/070/32	County:	Kane
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,071,630		
Equalized Assessed Valuation:	\$653,997,524		
Population:	18,261		
Employees:			
Full Time:	70		
Part Time:	3		
Salaries Paid:	\$6,731,559		

Blended Component Units
Number Submitted = 1 Police Pension - Pension Trust

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$13,910,136	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$762	\$1,275	\$946
Revenues During FY 23:	\$18,443,312	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$14,268,149	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,010	\$1,271	\$1,015
Per Capita Expenditures:	\$781	\$1,070	\$859
Revenues over/under Expenditures:	\$4,175,163	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	102.04%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$14,559,654	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$797	\$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:	\$3,684,228	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$11,454,048	(\$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:	\$7,336,867	\$14,536,814	\$2,939,830
Per Capita Debt:	\$402	\$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:	\$28,488,105	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,560	\$2,109	\$1,705
Revenues During FY 23:	\$3,809,467	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,395,097	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$209	\$677	\$474
Per Capita Expenses:	\$186	\$611	\$435
Operating Income (loss):	\$414,370	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	902.35%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$30,635,606	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,678	\$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:	North Barrington Village		
Unit Code:	049/135/32	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,356,509		
Equalized Assessed Valuation:	\$255,810,157		
Population:	3,171		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,312		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,075,911	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$655	\$1,275	\$946
Revenues During FY 23:	\$2,030,530	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,048,027	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$640	\$1,271	\$1,015
Per Capita Expenditures:	\$331	\$1,070	\$859
Revenues over/under Expenditures:	\$982,503	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	191.51%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,007,077	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$633	\$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:	\$207,885	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$4,067,907	(\$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:	\$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 Greater than 25,000

Local Government Profile

Unit Name:	North Chicago City		
Unit Code:	049/140/30	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$52,780,147		
Equalized Assessed Valuation:	\$230,725,491		
Population:	30,759		
Employees:			
Full Time:	130		
Part Time:	43		
Salaries Paid:	\$12,360,680		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$22,152,956	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$720	\$915	\$919
Revenues During FY 23:	\$33,406,997	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$28,694,781	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,086	\$1,512	\$1,510
Per Capita Expenditures:	\$933	\$1,292	\$1,272
Revenues over/under Expenditures:	\$4,712,216	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	95.72%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$27,467,130	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$893	\$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:	\$10,197,072	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$99,005,497)	(\$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:	\$15,865,466	\$148,481,432	\$87,529,265
Per Capita Debt:	\$516	\$2,751	\$2,179
General Obligation Debt over EAV:	1.76%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$20,897,827	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$679	\$1,661	\$1,337
Revenues During FY 23:	\$7,622,343	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$4,999,352	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$248	\$534	\$406
Per Capita Expenses:	\$163	\$463	\$368
Operating Income (loss):	\$2,622,991	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	472.33%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$23,613,261	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$768	\$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:	North City Village											
Unit Code:	028/035/32	County:	Franklin									
Fiscal Year End:	4/30/2023											
Accounting Method:	Modified Accrual											
Appropriation or Budget:	\$353,450											
Equalized Assessed Valuation:	\$2,508,240											
Population:	608											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; text-align: center;">3</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; text-align: center;">\$95,285</td> </tr> </table>			Full Time:			Part Time:	3		Salaries Paid:	\$95,285	
Full Time:												
Part Time:	3											
Salaries Paid:	\$95,285											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$129,130	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$212	\$12,461	\$971
Revenues During FY 23:	\$192,532	\$513,571	\$224,624
Expenditures During FY 23:	\$322,196	\$418,948	\$163,794
Per Capita Revenues:	\$317	\$23,831	\$595
Per Capita Expenditures:	\$530	\$20,787	\$472
Revenues over/under Expenditures:	(\$129,664)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	10.26%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$33,049	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$54	\$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:	\$47,694	\$283,356	\$81,395
Total Unrestricted Net Assets:	(\$12,602)	\$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:	\$1,994,707	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$3,281	\$12,337	\$1,328
Revenues During FY 23:	\$274,430	\$362,679	\$130,462
Expenditures During FY 23:	\$229,457	\$335,468	\$134,205
Per Capita Revenues:	\$451	\$10,028	\$341
Per Capita Expenses:	\$377	\$8,684	\$358
Operating Income (loss):	\$44,973	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	874.28%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,006,097	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,300	\$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:	North Henderson Village		
Unit Code:	066/035/32	County:	Mercer
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$675,350		
Equalized Assessed Valuation:	\$1,346,204		
Population:	162		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$11,820		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$152,619	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$942	\$12,461	\$971
Revenues During FY 23:	\$70,861	\$513,571	\$224,624
Expenditures During FY 23:	\$44,496	\$418,948	\$163,794
Per Capita Revenues:	\$437	\$23,831	\$595
Per Capita Expenditures:	\$275	\$20,787	\$472
Revenues over/under Expenditures:	\$26,365	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	367.42%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$163,488	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,009	\$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:	\$74,671	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$88,817	\$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:	\$70,974	\$461,994	\$32,000
Per Capita Debt:	\$438	\$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:	\$446,823	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,758	\$12,337	\$1,328
Revenues During FY 23:	\$55,149	\$362,679	\$130,462
Expenditures During FY 23:	\$51,253	\$335,468	\$134,205
Per Capita Revenues:	\$340	\$10,028	\$341
Per Capita Expenses:	\$316	\$8,684	\$358
Operating Income (loss):	\$3,896	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	909.63%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$466,215	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,878	\$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:	North Riverside Village		
Unit Code:	016/400/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,791,075		
Equalized Assessed Valuation:	\$252,131,436		
Population:	7,426		
Employees:			
Full Time:		61	
Part Time:		34	
Salaries Paid:		\$7,642,579	

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,732,896	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,176	\$1,275	\$946
Revenues During FY 23:	\$22,455,858	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$21,550,551	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$3,024	\$1,271	\$1,015
Per Capita Expenditures:	\$2,902	\$1,070	\$859
Revenues over/under Expenditures:	\$905,307	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	41.79%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$9,006,556	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,213	\$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:	\$1,074,230	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$98,802,851)	(\$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:	\$113,441,987	\$14,536,814	\$2,939,830
Per Capita Debt:	\$15,276	\$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:	\$6,667,496	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$898	\$2,109	\$1,705
Revenues During FY 23:	\$3,933,529	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,094,349	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$530	\$677	\$474
Per Capita Expenses:	\$417	\$611	\$435
Operating Income (loss):	\$839,180	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	249.06%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$7,706,676	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,038	\$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:	North Utica Village		
Unit Code:	050/070/32	County:	Lasalle
Fiscal Year End:	3/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,537,300		
Equalized Assessed Valuation:	\$33,623,841		
Population:	1,323		
Employees:			
Full Time:	8		
Part Time:	27		
Salaries Paid:	\$781,484		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,291,510	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$976	\$1,275	\$946
Revenues During FY 23:	\$4,411,957	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,052,432	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$3,335	\$1,271	\$1,015
Per Capita Expenditures:	\$2,307	\$1,070	\$859
Revenues over/under Expenditures:	\$1,359,525	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	86.85%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,651,035	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,004	\$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:	\$1,425,427	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,225,608	(\$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:	\$4,096,475	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,096	\$2,109	\$1,705
Revenues During FY 23:	\$656,032	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$682,929	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$496	\$677	\$474
Per Capita Expenses:	\$516	\$611	\$435
Operating Income (loss):	(\$26,897)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	595.90%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$4,069,578	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,076	\$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:	Northbrook Village		
Unit Code:	016/385/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$114,324,846		
Equalized Assessed Valuation:	\$2,652,818,431		
Population:	35,222		
Employees:			
	Full Time:	275	
	Part Time:	8	
	Salaries Paid:	\$30,465,956	

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:	\$28,092,830	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$798	\$915	\$919
Revenues During FY 23:	\$63,942,371	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$57,859,655	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,815	\$1,512	\$1,510
Per Capita Expenditures:	\$1,643	\$1,292	\$1,272
Revenues over/under Expenditures:	\$6,082,716	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	59.07%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$34,175,546	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$970	\$1,034	\$1,023
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$4,513	\$0
Total Unreserved Funds:	\$0	\$264,094	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,974,152	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$71,730,386)	(\$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:	\$106,287,669	\$148,481,432	\$87,529,265
Per Capita Debt:	\$3,018	\$2,751	\$2,179
General Obligation Debt over EAV:	3.97%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$42,313,581	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$1,201	\$1,661	\$1,337
Revenues During FY 23:	\$13,323,057	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$14,856,309	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$378	\$534	\$406
Per Capita Expenses:	\$422	\$463	\$368
Operating Income (loss):	(\$1,533,252)	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	278.74%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$41,410,205	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$1,176	\$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:	Northfield Village		
Unit Code:	016/390/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,966,878		
Equalized Assessed Valuation:	\$566,897,439		
Population:	5,578		
Employees:			
Full Time:	44		
Part Time:	68		
Salaries Paid:	\$6,668,220		

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:	\$9,515,359	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,706	\$1,275	\$946
Revenues During FY 23:	\$14,794,199	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$13,276,344	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,652	\$1,271	\$1,015
Per Capita Expenditures:	\$2,380	\$1,070	\$859
Revenues over/under Expenditures:	\$1,517,855	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	80.74%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$10,719,894	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,922	\$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:	\$1,328,763	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$4,189,575)	(\$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:	\$7,834,096	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,404	\$1,852	\$913
General Obligation Debt over EAV:	1.26%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$16,657,126	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,986	\$2,109	\$1,705
Revenues During FY 23:	\$4,713,424	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$4,467,579	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$845	\$677	\$474
Per Capita Expenses:	\$801	\$611	\$435
Operating Income (loss):	\$245,845	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	375.57%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$16,779,091	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,008	\$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:	Northlake City		
Unit Code:	016/395/30	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,935,614		
Equalized Assessed Valuation:	\$515,370,559		
Population:	12,372		
Employees:			
Full Time:		78	
Part Time:		38	
Salaries Paid:		\$7,722,871	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$25,229,471	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$2,039	\$1,275	\$946
Revenues During FY 23:	\$22,003,711	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$16,122,641	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,779	\$1,271	\$1,015
Per Capita Expenditures:	\$1,303	\$1,070	\$859
Revenues over/under Expenditures:	\$5,881,070	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	68.99%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$11,122,445	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$899	\$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:	\$3,358,988	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$5,908,022	(\$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:	\$29,561,811	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,389	\$1,852	\$913
General Obligation Debt over EAV:	1.53%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$18,214,752	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,472	\$2,109	\$1,705
Revenues During FY 23:	\$10,622,760	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$7,115,089	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$859	\$677	\$474
Per Capita Expenses:	\$575	\$611	\$435
Operating Income (loss):	\$3,507,671	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	280.63%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$19,966,768	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,614	\$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:	Norwood Village		
Unit Code:	072/060/32	County:	Peoria
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$466,395		
Equalized Assessed Valuation:	\$4,515,700		
Population:	430		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$18,398		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$541,075	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,258	\$12,461	\$971
Revenues During FY 23:	\$212,034	\$513,571	\$224,624
Expenditures During FY 23:	\$144,447	\$418,948	\$163,794
Per Capita Revenues:	\$493	\$23,831	\$595
Per Capita Expenditures:	\$336	\$20,787	\$472
Revenues over/under Expenditures:	\$67,587	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	421.37%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$608,662	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,415	\$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:	\$193,723	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$414,939	\$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:	Oak Brook Village		
Unit Code:	022/085/32	County:	Dupage
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,198,183		
Equalized Assessed Valuation:	\$1,723,821,817		
Population:	8,163		
Employees:			
Full Time:	129		
Part Time:	33		
Salaries Paid:	\$16,104,527		

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:	\$43,114,621	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$5,282	\$1,275	\$946
Revenues During FY 23:	\$36,821,926	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$31,140,419	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$4,511	\$1,271	\$1,015
Per Capita Expenditures:	\$3,815	\$1,070	\$859
Revenues over/under Expenditures:	\$5,681,507	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	155.92%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$48,555,041	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$5,948	\$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:	\$21,341,458	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$9,246,839)	(\$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:	\$71,418,953	\$14,536,814	\$2,939,830
Per Capita Debt:	\$8,749	\$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:	\$64,974,811	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$7,960	\$2,109	\$1,705
Revenues During FY 23:	\$16,249,504	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$11,890,329	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,991	\$677	\$474
Per Capita Expenses:	\$1,457	\$611	\$435
Operating Income (loss):	\$4,359,175	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	583.11%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$69,333,986	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$8,494	\$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:	Oak Forest City		
Unit Code:	016/405/30	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,354,773		
Equalized Assessed Valuation:	\$470,725,243		
Population:	27,478		
Employees:			
Full Time:	124		
Part Time:	69		
Salaries Paid:	\$12,985,539		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$11,913,939	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$434	\$915	\$919
Revenues During FY 23:	\$28,923,356	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$25,455,547	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,053	\$1,512	\$1,510
Per Capita Expenditures:	\$926	\$1,292	\$1,272
Revenues over/under Expenditures:	\$3,467,809	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	60.57%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$15,418,824	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$561	\$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:	\$5,030,330	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$27,440,537)	(\$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:	\$71,781,738	\$148,481,432	\$87,529,265
Per Capita Debt:	\$2,612	\$2,751	\$2,179
General Obligation Debt over EAV:	3.41%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$14,180,319	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$516	\$1,661	\$1,337
Revenues During FY 23:	\$9,114,106	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$8,132,696	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$332	\$534	\$406
Per Capita Expenses:	\$296	\$463	\$368
Operating Income (loss):	\$981,410	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	187.16%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$15,221,232	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$554	\$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:	Oak Grove Village		
Unit Code:	081/055/32	County:	Rock Island
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$170,800		
Equalized Assessed Valuation:	\$4,341,785		
Population:	728		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$23,365		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,433,206	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,969	\$12,461	\$971
Revenues During FY 23:	\$261,278	\$513,571	\$224,624
Expenditures During FY 23:	\$126,733	\$418,948	\$163,794
Per Capita Revenues:	\$359	\$23,831	\$595
Per Capita Expenditures:	\$174	\$20,787	\$472
Revenues over/under Expenditures:	\$134,545	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	1,237.05%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,567,751	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,154	\$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:	\$173,406	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$1,394,345	\$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 Greater than 25,000

Local Government Profile

Unit Name:	Oak Lawn Village		
Unit Code:	016/410/32	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$213,746,982		
Equalized Assessed Valuation:	\$1,193,366,101		
Population:	58,362		
Employees:			
Full Time:	336		
Part Time:	11		
Salaries Paid:	\$36,585,578		

Blended Component Units
Number Submitted = 1 OLSSC

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$25,899,010	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$444	\$915	\$919
Revenues During FY 23:	\$81,571,147	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$79,407,467	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,398	\$1,512	\$1,510
Per Capita Expenditures:	\$1,361	\$1,292	\$1,272
Revenues over/under Expenditures:	\$2,163,680	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	36.83%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$29,248,004	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$501	\$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:	\$21,154,642	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$237,708,078)	(\$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:	\$235,179,480	\$148,481,432	\$87,529,265
Per Capita Debt:	\$4,030	\$2,751	\$2,179
General Obligation Debt over EAV:	5.93%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$54,741,580	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$938	\$1,661	\$1,337
Revenues During FY 23:	\$64,626,000	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$60,298,373	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$1,107	\$534	\$406
Per Capita Expenses:	\$1,033	\$463	\$368
Operating Income (loss):	\$4,327,627	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	95.54%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$57,609,525	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$987	\$1,747	\$1,442

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:	Oak Park Village		
Unit Code:	016/415/32	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$215,369,136		
Equalized Assessed Valuation:	\$1,830,646,053		
Population:	54,583		
Employees:			
Full Time:	376		
Part Time:	6		
Salaries Paid:	\$34,110,869		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$52,856,968	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$968	\$915	\$919
Revenues During FY 23:	\$86,478,686	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$72,500,642	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,584	\$1,512	\$1,510
Per Capita Expenditures:	\$1,328	\$1,292	\$1,272
Revenues over/under Expenditures:	\$13,978,044	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	80.40%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$58,287,345	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,068	\$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:	\$10,551,058	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$95,554,054)	(\$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:	\$265,014,270	\$148,481,432	\$87,529,265
Per Capita Debt:	\$4,855	\$2,751	\$2,179
General Obligation Debt over EAV:	4.47%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$116,643,040	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$2,137	\$1,661	\$1,337
Revenues During FY 23:	\$31,889,431	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$24,906,110	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$584	\$534	\$406
Per Capita Expenses:	\$456	\$463	\$368
Operating Income (loss):	\$6,983,321	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	501.06%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$124,795,257	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$2,286	\$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:	Oakbrook Terrace City		
Unit Code:	022/090/30	County:	Dupage
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,033,102		
Equalized Assessed Valuation:	\$326,284,280		
Population:	2,571		
Employees:			
Full Time:	44		
Part Time:	6		
Salaries Paid:	\$4,219,652		

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:	\$9,029,585	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$3,512	\$1,275	\$946
Revenues During FY 23:	\$12,093,988	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$10,558,206	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$4,704	\$1,271	\$1,015
Per Capita Expenditures:	\$4,107	\$1,070	\$859
Revenues over/under Expenditures:	\$1,535,782	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	100.07%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$10,565,367	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$4,109	\$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:	\$2,021,581	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,973,074	(\$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:	\$5,001,919	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,946	\$1,852	\$913
General Obligation Debt over EAV:	1.31%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$6,191,530	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,408	\$2,109	\$1,705
Revenues During FY 23:	\$1,210,306	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,343,277	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$471	\$677	\$474
Per Capita Expenses:	\$522	\$611	\$435
Operating Income (loss):	(\$132,971)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	465.92%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,258,559	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,434	\$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:	Oakdale Village		
Unit Code:	095/043/32	County:	Washington
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$150,700		
Equalized Assessed Valuation:	\$3,101,896		
Population:	199		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$9,624		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$249,592	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,254	\$12,461	\$971
Revenues During FY 23:	\$102,074	\$513,571	\$224,624
Expenditures During FY 23:	\$73,919	\$418,948	\$163,794
Per Capita Revenues:	\$513	\$23,831	\$595
Per Capita Expenditures:	\$371	\$20,787	\$472
Revenues over/under Expenditures:	\$28,155	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	372.09%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$275,047	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,382	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$275,049	\$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:	Oakford Village		
Unit Code:	065/020/32	County:	Menard
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$278,160		
Equalized Assessed Valuation:	\$2,213,526		
Population:	234		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$20,828		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$143,245	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$612	\$12,461	\$971
Revenues During FY 23:	\$171,837	\$513,571	\$224,624
Expenditures During FY 23:	\$159,037	\$418,948	\$163,794
Per Capita Revenues:	\$734	\$23,831	\$595
Per Capita Expenditures:	\$680	\$20,787	\$472
Revenues over/under Expenditures:	\$12,800	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	98.12%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$156,045	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$667	\$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:	\$37,638	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$125,060	\$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:	\$250,000	\$461,994	\$32,000
Per Capita Debt:	\$1,068	\$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:	\$396,322	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,694	\$12,337	\$1,328
Revenues During FY 23:	\$76,810	\$362,679	\$130,462
Expenditures During FY 23:	\$108,105	\$335,468	\$134,205
Per Capita Revenues:	\$328	\$10,028	\$341
Per Capita Expenses:	\$462	\$8,684	\$358
Operating Income (loss):	(\$31,295)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	337.66%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$365,027	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,560	\$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:	Oakland City		
Unit Code:	015/035/30	County:	Coles
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,534,550		
Equalized Assessed Valuation:	\$9,417,633		
Population:	739		
Employees:			
Full Time:		5	
Part Time:		4	
Salaries Paid:	\$352,252		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$876,171	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,186	\$12,461	\$971
Revenues During FY 23:	\$500,189	\$513,571	\$224,624
Expenditures During FY 23:	\$646,323	\$418,948	\$163,794
Per Capita Revenues:	\$677	\$23,831	\$595
Per Capita Expenditures:	\$875	\$20,787	\$472
Revenues over/under Expenditures:	(\$146,134)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	117.73%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$760,941	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,030	\$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:	\$314,057	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$431,896	\$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:	\$91,024	\$461,994	\$32,000
Per Capita Debt:	\$123	\$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:	\$698,244	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$945	\$12,337	\$1,328
Revenues During FY 23:	\$549,174	\$362,679	\$130,462
Expenditures During FY 23:	\$578,373	\$335,468	\$134,205
Per Capita Revenues:	\$743	\$10,028	\$341
Per Capita Expenses:	\$783	\$8,684	\$358
Operating Income (loss):	(\$29,199)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	117.53%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$679,767	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$920	\$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:	Oakwood Village		
Unit Code:	092/070/32	County:	Vermilion
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,868,700		
Equalized Assessed Valuation:	\$16,808,005		
Population:	1,325		
Employees:			
Full Time:	7		
Part Time:	47		
Salaries Paid:	\$516,229		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,244,315	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$3,203	\$1,275	\$946
Revenues During FY 23:	\$2,210,314	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,853,324	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,668	\$1,271	\$1,015
Per Capita Expenditures:	\$1,399	\$1,070	\$859
Revenues over/under Expenditures:	\$356,990	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	248.27%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,601,305	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$3,473	\$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:	\$949,690	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,717,520	(\$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:	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Oakwood Hills Village		
Unit Code:	063/090/32	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,318,199		
Equalized Assessed Valuation:	\$66,579,764		
Population:	2,092		
Employees:			
Full Time:		10	
Part Time:		10	
Salaries Paid:	\$386,626		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,062,391	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$508	\$1,275	\$946
Revenues During FY 23:	\$1,317,290	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$859,889	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$630	\$1,271	\$1,015
Per Capita Expenditures:	\$411	\$1,070	\$859
Revenues over/under Expenditures:	\$457,401	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	176.74%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,519,792	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$726	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$637,865	\$39,036	\$0
Total Unreserved Funds:	\$881,927	\$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:	\$32,098	\$14,536,814	\$2,939,830
Per Capita Debt:	\$15	\$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:	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Oblong Village
Unit Code:	017/020/32
County:	Crawford
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,307,716
Equalized Assessed Valuation:	\$15,891,630
Population:	1,421
Employees:	
Full Time:	9
Part Time:	15
Salaries Paid:	\$406,672

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,975,182	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,390	\$1,275	\$946
Revenues During FY 23:	\$1,062,443	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$699,402	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$748	\$1,271	\$1,015
Per Capita Expenditures:	\$492	\$1,070	\$859
Revenues over/under Expenditures:	\$363,041	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	364.45%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,548,941	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,794	\$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:	\$1,358,465	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$979,758	(\$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:	\$380,434	\$14,536,814	\$2,939,830
Per Capita Debt:	\$268	\$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:	\$2,101,984	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,479	\$2,109	\$1,705
Revenues During FY 23:	\$697,948	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$797,948	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$491	\$677	\$474
Per Capita Expenses:	\$562	\$611	\$435
Operating Income (loss):	(\$100,000)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	250.89%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,001,984	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,409	\$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:	Oconee Village		
Unit Code:	086/030/32	County:	Shelby
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$146,500		
Equalized Assessed Valuation:	\$1,462,946		
Population:	145		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$2,274		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$260,351	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,796	\$12,461	\$971
Revenues During FY 23:	\$125,126	\$513,571	\$224,624
Expenditures During FY 23:	\$117,590	\$418,948	\$163,794
Per Capita Revenues:	\$863	\$23,831	\$595
Per Capita Expenditures:	\$811	\$20,787	\$472
Revenues over/under Expenditures:	\$7,536	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	227.81%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$267,887	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,847	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$260,351	\$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:	Odell Village		
Unit Code:	053/060/32	County:	Livingston
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,646,175		
Equalized Assessed Valuation:	\$13,522,281		
Population:	1,003		
Employees:			
Full Time:	3		
Part Time:	15		
Salaries Paid:	\$192,015		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$887,926	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$885	\$1,275	\$946
Revenues During FY 23:	\$756,216	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$454,976	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$754	\$1,271	\$1,015
Per Capita Expenditures:	\$454	\$1,070	\$859
Revenues over/under Expenditures:	\$301,240	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	260.76%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,186,395	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,183	\$1,452	\$1,079

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$121,092	\$39,036	\$0
Total Unreserved Funds:	\$1,065,303	\$45,153	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$103,431	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,082,964	(\$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:	\$124,031	\$14,536,814	\$2,939,830
Per Capita Debt:	\$124	\$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:	\$1,033,925	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,031	\$2,109	\$1,705
Revenues During FY 23:	\$330,073	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$340,817	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$329	\$677	\$474
Per Capita Expenses:	\$340	\$611	\$435
Operating Income (loss):	(\$10,744)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	302.37%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,030,515	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,027	\$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:	Odin Village		
Unit Code:	058/045/32	County:	Marion
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,104,550		
Equalized Assessed Valuation:	\$7,552,693		
Population:	935		
Employees:			
Full Time:		5	
Part Time:		5	
Salaries Paid:	\$266,099		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$306,296	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$328	\$12,461	\$971
Revenues During FY 23:	\$487,279	\$513,571	\$224,624
Expenditures During FY 23:	\$415,571	\$418,948	\$163,794
Per Capita Revenues:	\$521	\$23,831	\$595
Per Capita Expenditures:	\$444	\$20,787	\$472
Revenues over/under Expenditures:	\$71,708	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	90.96%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$378,004	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$404	\$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:	\$282,697	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$95,307	\$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:	\$75,996	\$461,994	\$32,000
Per Capita Debt:	\$81	\$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:	\$799,830	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$855	\$12,337	\$1,328
Revenues During FY 23:	\$609,966	\$362,679	\$130,462
Expenditures During FY 23:	\$541,180	\$335,468	\$134,205
Per Capita Revenues:	\$652	\$10,028	\$341
Per Capita Expenses:	\$579	\$8,684	\$358
Operating Income (loss):	\$68,786	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	167.50%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$906,451	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$969	\$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:	O'Fallon City		
Unit Code:	088/110/30	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$105,984,923		
Equalized Assessed Valuation:	\$838,440,988		
Population:	32,289		
Employees:			
Full Time:	197		
Part Time:	325		
Salaries Paid:	\$17,625,947		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$49,005,159	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$1,518	\$915	\$919
Revenues During FY 23:	\$47,853,468	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$33,944,417	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,482	\$1,512	\$1,510
Per Capita Expenditures:	\$1,051	\$1,292	\$1,272
Revenues over/under Expenditures:	\$13,909,051	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	162.63%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$55,203,775	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,710	\$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:	\$30,534,652	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	\$41,027,531	(\$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:	\$52,216,826	\$148,481,432	\$87,529,265
Per Capita Debt:	\$1,617	\$2,751	\$2,179
General Obligation Debt over EAV:	4.68%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$74,032,118	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$2,293	\$1,661	\$1,337
Revenues During FY 23:	\$22,202,339	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$20,569,429	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$688	\$534	\$406
Per Capita Expenses:	\$637	\$463	\$368
Operating Income (loss):	\$1,632,910	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	367.85%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$75,665,028	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$2,343	\$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:	Ogden Village		
Unit Code:	010/065/32	County:	Champaign
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,773,100		
Equalized Assessed Valuation:	\$14,071,300		
Population:	720		
Employees:			
Full Time:	1		
Part Time:	23		
Salaries Paid:	\$131,237		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$809,780	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,125	\$12,461	\$971
Revenues During FY 23:	\$636,498	\$513,571	\$224,624
Expenditures During FY 23:	\$498,207	\$418,948	\$163,794
Per Capita Revenues:	\$884	\$23,831	\$595
Per Capita Expenditures:	\$692	\$20,787	\$472
Revenues over/under Expenditures:	\$138,291	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	190.30%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$948,071	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,317	\$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:	\$293,397	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$418,165	\$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:	\$236,505	\$461,994	\$32,000
Per Capita Debt:	\$328	\$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:	\$510,689	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$709	\$12,337	\$1,328
Revenues During FY 23:	\$185,122	\$362,679	\$130,462
Expenditures During FY 23:	\$132,240	\$335,468	\$134,205
Per Capita Revenues:	\$257	\$10,028	\$341
Per Capita Expenses:	\$184	\$8,684	\$358
Operating Income (loss):	\$52,882	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	426.17%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$563,571	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$783	\$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:	Oglesby City		
Unit Code:	050/075/30	County:	Lasalle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,101,500		
Equalized Assessed Valuation:	\$66,802,732		
Population:	3,570		
Employees:			
Full Time:		29	
Part Time:		90	
Salaries Paid:		\$2,276,645	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,615,752	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$733	\$1,275	\$946
Revenues During FY 23:	\$7,148,378	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$5,862,128	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,002	\$1,271	\$1,015
Per Capita Expenditures:	\$1,642	\$1,070	\$859
Revenues over/under Expenditures:	\$1,286,250	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	76.15%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,463,923	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,250	\$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:	\$3,374,508	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$3,887,779)	(\$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:	\$1,222,965	\$14,536,814	\$2,939,830
Per Capita Debt:	\$343	\$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:	\$11,297,372	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,165	\$2,109	\$1,705
Revenues During FY 23:	\$8,519,669	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$6,530,201	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$2,386	\$677	\$474
Per Capita Expenses:	\$1,829	\$611	\$435
Operating Income (loss):	\$1,989,468	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	181.22%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$11,833,728	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,315	\$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:	Ohio Village		
Unit Code:	006/085/32	County:	Bureau
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,031,833		
Equalized Assessed Valuation:	\$2,935,914		
Population:	465		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$65,550	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$397,067	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$854	\$12,461	\$971
Revenues During FY 23:	\$349,655	\$513,571	\$224,624
Expenditures During FY 23:	\$253,174	\$418,948	\$163,794
Per Capita Revenues:	\$752	\$23,831	\$595
Per Capita Expenditures:	\$544	\$20,787	\$472
Revenues over/under Expenditures:	\$96,481	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	173.22%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$438,547	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$943	\$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:	\$315,193	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$117,916	\$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:	\$479,407	\$461,994	\$32,000
Per Capita Debt:	\$1,031	\$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:	\$1,024,574	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,203	\$12,337	\$1,328
Revenues During FY 23:	\$192,731	\$362,679	\$130,462
Expenditures During FY 23:	\$207,423	\$335,468	\$134,205
Per Capita Revenues:	\$414	\$10,028	\$341
Per Capita Expenses:	\$446	\$8,684	\$358
Operating Income (loss):	(\$14,692)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	513.39%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,064,882	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,290	\$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:	Ohlman Village		
Unit Code:	068/065/32	County:	Montgomery
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$101,700		
Equalized Assessed Valuation:	\$1,087,889		
Population:	128		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$4,691		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$143,135	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,118	\$12,461	\$971
Revenues During FY 23:	\$68,101	\$513,571	\$224,624
Expenditures During FY 23:	\$29,960	\$418,948	\$163,794
Per Capita Revenues:	\$532	\$23,831	\$595
Per Capita Expenditures:	\$234	\$20,787	\$472
Revenues over/under Expenditures:	\$38,141	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	591.71%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$177,276	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,385	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$33,300	\$14,175	\$0
Total Unreserved Funds:	\$143,976	\$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:	\$168,000	\$461,994	\$32,000
Per Capita Debt:	\$1,313	\$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:	\$28,933	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$226	\$12,337	\$1,328
Revenues During FY 23:	\$28,146	\$362,679	\$130,462
Expenditures During FY 23:	\$30,749	\$335,468	\$134,205
Per Capita Revenues:	\$220	\$10,028	\$341
Per Capita Expenses:	\$240	\$8,684	\$358
Operating Income (loss):	(\$2,603)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	98.64%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$30,330	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Okawville Village		
Unit Code:	095/045/32	County:	Washington
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,525,100		
Equalized Assessed Valuation:	\$24,348,918		
Population:	1,369		
Employees:			
Full Time:	8		
Part Time:	24		
Salaries Paid:	\$378,458		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$875,754	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$640	\$1,275	\$946
Revenues During FY 23:	\$1,163,277	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,030,812	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$850	\$1,271	\$1,015
Per Capita Expenditures:	\$753	\$1,070	\$859
Revenues over/under Expenditures:	\$132,465	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	97.81%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,008,219	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$736	\$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:	\$372,552	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$635,666	(\$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:	\$54,479	\$14,536,814	\$2,939,830
Per Capita Debt:	\$40	\$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:	\$1,470,451	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,074	\$2,109	\$1,705
Revenues During FY 23:	\$858,155	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$875,122	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$627	\$677	\$474
Per Capita Expenses:	\$639	\$611	\$435
Operating Income (loss):	(\$16,967)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	166.09%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,453,484	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,062	\$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:	Old Mill Creek Village		
Unit Code:	049/145/32	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$131,676		
Equalized Assessed Valuation:	\$9,155,842		
Population:	120		
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:	\$425,867	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$3,549	\$12,461	\$971
Revenues During FY 23:	\$151,545	\$513,571	\$224,624
Expenditures During FY 23:	\$75,181	\$418,948	\$163,794
Per Capita Revenues:	\$1,263	\$23,831	\$595
Per Capita Expenditures:	\$627	\$20,787	\$472
Revenues over/under Expenditures:	\$76,364	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	668.03%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$502,231	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$4,185	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$149,602	\$14,175	\$0
Total Unreserved Funds:	\$352,630	\$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:	\$308,505	\$461,994	\$32,000
Per Capita Debt:	\$2,571	\$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:	Olmsted Village		
Unit Code:	077/035/32	County:	Pulaski
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$476,850		
Equalized Assessed Valuation:	\$1,405,316		
Population:	286		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$130,235		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$143,351	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$501	\$12,461	\$971
Revenues During FY 23:	\$244,591	\$513,571	\$224,624
Expenditures During FY 23:	\$160,023	\$418,948	\$163,794
Per Capita Revenues:	\$855	\$23,831	\$595
Per Capita Expenditures:	\$560	\$20,787	\$472
Revenues over/under Expenditures:	\$84,568	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	131.78%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$210,872	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$737	\$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:	\$72,472	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$138,400	\$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:	\$407,599	\$461,994	\$32,000
Per Capita Debt:	\$1,425	\$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:	\$2,148,090	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$7,511	\$12,337	\$1,328
Revenues During FY 23:	\$174,031	\$362,679	\$130,462
Expenditures During FY 23:	\$326,968	\$335,468	\$134,205
Per Capita Revenues:	\$609	\$10,028	\$341
Per Capita Expenses:	\$1,143	\$8,684	\$358
Operating Income (loss):	(\$152,937)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	615.41%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,012,200	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$7,036	\$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:	Olney City		
Unit Code:	080/025/30	County:	Richland
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,999,011		
Equalized Assessed Valuation:	\$112,186,302		
Population:	8,701		
Employees:			
Full Time:	54		
Part Time:	91		
Salaries Paid:	\$3,729,007		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$10,277,423	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,181	\$1,275	\$946
Revenues During FY 23:	\$9,614,834	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$8,006,282	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,105	\$1,271	\$1,015
Per Capita Expenditures:	\$920	\$1,070	\$859
Revenues over/under Expenditures:	\$1,608,552	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	149.90%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$12,001,059	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,379	\$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:	\$3,338,809	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$8,662,250	(\$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:	\$1,309,039	\$14,536,814	\$2,939,830
Per Capita Debt:	\$150	\$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:	\$16,391,915	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,884	\$2,109	\$1,705
Revenues During FY 23:	\$3,921,295	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,951,943	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$451	\$677	\$474
Per Capita Expenses:	\$339	\$611	\$435
Operating Income (loss):	\$969,352	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	587.27%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$17,335,913	\$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:	Olympia Fields Village		
Unit Code:	016/420/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,764,703		
Equalized Assessed Valuation:	\$125,333,232		
Population:	4,718		
Employees:			
Full Time:		38	
Part Time:		3	
Salaries Paid:		\$3,384,455	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$9,292,574	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,970	\$1,275	\$946
Revenues During FY 23:	\$9,492,629	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$7,365,560	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,012	\$1,271	\$1,015
Per Capita Expenditures:	\$1,561	\$1,070	\$859
Revenues over/under Expenditures:	\$2,127,069	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	139.01%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$10,239,043	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,170	\$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:	\$4,181,057	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$19,344,850)	(\$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:	\$32,953,523	\$14,536,814	\$2,939,830
Per Capita Debt:	\$6,985	\$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:	\$9,002,878	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,908	\$2,109	\$1,705
Revenues During FY 23:	\$4,522,702	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,762,305	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$959	\$677	\$474
Per Capita Expenses:	\$797	\$611	\$435
Operating Income (loss):	\$760,397	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	280.10%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$10,538,275	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,234	\$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:	Omaha Village		
Unit Code:	030/030/32	County:	Gallatin
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$979,350		
Equalized Assessed Valuation:	\$1,235,088		
Population:	209		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$76,852		

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:	\$656,534	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$3,141	\$12,461	\$971
Revenues During FY 23:	\$177,794	\$513,571	\$224,624
Expenditures During FY 23:	\$302,981	\$418,948	\$163,794
Per Capita Revenues:	\$851	\$23,831	\$595
Per Capita Expenditures:	\$1,450	\$20,787	\$472
Revenues over/under Expenditures:	(\$125,187)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	173.94%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$527,003	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,522	\$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:	\$205,551	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$244,357	\$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:	\$644,000	\$461,994	\$32,000
Per Capita Debt:	\$3,081	\$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:	\$1,414,846	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$6,770	\$12,337	\$1,328
Revenues During FY 23:	\$131,144	\$362,679	\$130,462
Expenditures During FY 23:	\$189,842	\$335,468	\$134,205
Per Capita Revenues:	\$627	\$10,028	\$341
Per Capita Expenses:	\$908	\$8,684	\$358
Operating Income (loss):	(\$58,698)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	714.36%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,356,148	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$6,489	\$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:	Onarga Village		
Unit Code:	038/085/32	County:	Iroquois
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,444,040		
Equalized Assessed Valuation:	\$10,863,358		
Population:	1,438		
Employees:			
Full Time:	4		
Part Time:	30		
Salaries Paid:	\$289,981		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$322,319	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$224	\$1,275	\$946
Revenues During FY 23:	\$1,272,635	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$971,420	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$885	\$1,271	\$1,015
Per Capita Expenditures:	\$676	\$1,070	\$859
Revenues over/under Expenditures:	\$301,215	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	43.06%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$418,326	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$291	\$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:	\$224,615	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$193,711	(\$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:	\$1,847,649	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,285	\$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:	\$6,201,069	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$4,312	\$2,109	\$1,705
Revenues During FY 23:	\$420,919	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$440,862	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$293	\$677	\$474
Per Capita Expenses:	\$307	\$611	\$435
Operating Income (loss):	(\$19,943)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	1,405.48%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,196,224	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$4,309	\$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:	Oreana Village		
Unit Code:	055/055/32	County:	Macon
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$984,858		
Equalized Assessed Valuation:	\$11,319,326		
Population:	892		
Employees:			
Full Time:	1		
Part Time:	14		
Salaries Paid:	\$132,586		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$650,801	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$730	\$12,461	\$971
Revenues During FY 23:	\$513,730	\$513,571	\$224,624
Expenditures During FY 23:	\$495,448	\$418,948	\$163,794
Per Capita Revenues:	\$576	\$23,831	\$595
Per Capita Expenditures:	\$555	\$20,787	\$472
Revenues over/under Expenditures:	\$18,282	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	136.00%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$673,803	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$755	\$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:	\$293,535	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$380,268	\$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:	\$4,054,778	\$461,994	\$32,000
Per Capita Debt:	\$4,546	\$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:	\$1,595,752	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,789	\$12,337	\$1,328
Revenues During FY 23:	\$454,039	\$362,679	\$130,462
Expenditures During FY 23:	\$349,785	\$335,468	\$134,205
Per Capita Revenues:	\$509	\$10,028	\$341
Per Capita Expenses:	\$392	\$8,684	\$358
Operating Income (loss):	\$104,254	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	486.01%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,700,006	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,906	\$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:	Oregon City		
Unit Code:	071/045/30	County:	Ogle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,901,900		
Equalized Assessed Valuation:	\$53,279,128		
Population:	3,604		
Employees:			
Full Time:	29		
Part Time:	2		
Salaries Paid:	\$1,593,388		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,949,283	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,373	\$1,275	\$946
Revenues During FY 23:	\$4,445,758	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$4,755,332	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,234	\$1,271	\$1,015
Per Capita Expenditures:	\$1,319	\$1,070	\$859
Revenues over/under Expenditures:	(\$309,574)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	97.57%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,639,709	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,287	\$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:	\$2,786,287	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,462,088	(\$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:	\$8,550,270	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,372	\$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:	\$8,730,390	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,422	\$2,109	\$1,705
Revenues During FY 23:	\$1,662,205	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,282,196	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$461	\$677	\$474
Per Capita Expenses:	\$356	\$611	\$435
Operating Income (loss):	\$380,009	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	710.53%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$9,110,399	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,528	\$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:	Orient City		
Unit Code:	028/040/30	County:	Franklin
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$750,000		
Equalized Assessed Valuation:	\$1,464,250		
Population:	327		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$62,322		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$150,625	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$461	\$12,461	\$971
Revenues During FY 23:	\$588,953	\$513,571	\$224,624
Expenditures During FY 23:	\$588,991	\$418,948	\$163,794
Per Capita Revenues:	\$1,801	\$23,831	\$595
Per Capita Expenditures:	\$1,801	\$20,787	\$472
Revenues over/under Expenditures:	(\$38)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	25.57%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$150,588	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$461	\$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:	\$36,947	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$113,644	\$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:	\$39,469	\$461,994	\$32,000
Per Capita Debt:	\$121	\$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:	\$415,406	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,270	\$12,337	\$1,328
Revenues During FY 23:	\$136,326	\$362,679	\$130,462
Expenditures During FY 23:	\$147,234	\$335,468	\$134,205
Per Capita Revenues:	\$417	\$10,028	\$341
Per Capita Expenses:	\$450	\$8,684	\$358
Operating Income (loss):	(\$10,908)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	274.73%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$404,497	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,237	\$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:	Orland Hills Village		
Unit Code:	016/590/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,280,834		
Equalized Assessed Valuation:	\$149,060,364		
Population:	6,642		
Employees:			
Full Time:	20		
Part Time:	53		
Salaries Paid:	\$2,983,128		

Blended Component Units
Number Submitted = 1
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:	\$3,299,976	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$497	\$1,275	\$946
Revenues During FY 23:	\$8,441,174	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$7,588,331	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,271	\$1,271	\$1,015
Per Capita Expenditures:	\$1,142	\$1,070	\$859
Revenues over/under Expenditures:	\$852,843	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	54.73%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,152,819	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$625	\$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:	\$5,864,690	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$14,697,969)	(\$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:	\$11,683,890	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,759	\$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:	\$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 Greater than 25,000

Local Government Profile

Unit Name:	Oswego Village		
Unit Code:	047/025/32	County:	Kendall
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$52,330,286		
Equalized Assessed Valuation:	\$1,139,143,084		
Population:	35,850		
Employees:			
Full Time:	116		
Part Time:	15		
Salaries Paid:	\$11,234,893		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$16,344,384	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$456	\$915	\$919
Revenues During FY 23:	\$30,862,839	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$21,499,091	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$861	\$1,512	\$1,510
Per Capita Expenditures:	\$600	\$1,292	\$1,272
Revenues over/under Expenditures:	\$9,363,748	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	109.62%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$23,566,904	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$657	\$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:	\$5,437,304	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	\$17,484,020	(\$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:	\$54,188,665	\$148,481,432	\$87,529,265
Per Capita Debt:	\$1,512	\$2,751	\$2,179
General Obligation Debt over EAV:	4.20%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$64,429,297	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$1,797	\$1,661	\$1,337
Revenues During FY 23:	\$13,015,983	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$10,415,883	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$363	\$534	\$406
Per Capita Expenses:	\$291	\$463	\$368
Operating Income (loss):	\$2,600,100	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	643.95%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$67,073,071	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$1,871	\$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:	Ottawa City		
Unit Code:	050/080/30	County:	Lasalle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$63,731,178		
Equalized Assessed Valuation:	\$418,945,988		
Population:	18,840		
Employees:			
Full Time:	152		
Part Time:	53		
Salaries Paid:	\$13,536,085		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$13,248,117	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$703	\$1,275	\$946
Revenues During FY 23:	\$38,004,025	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$36,834,384	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,017	\$1,271	\$1,015
Per Capita Expenditures:	\$1,955	\$1,070	\$859
Revenues over/under Expenditures:	\$1,169,641	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	42.81%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$15,768,810	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$837	\$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:	\$10,485,927	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$82,325,276)	(\$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:	\$34,004,305	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,805	\$1,852	\$913
General Obligation Debt over EAV:	5.68%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$33,518,127	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,779	\$2,109	\$1,705
Revenues During FY 23:	\$7,709,653	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$9,083,469	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$409	\$677	\$474
Per Capita Expenses:	\$482	\$611	\$435
Operating Income (loss):	(\$1,373,816)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	351.76%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$31,951,728	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,696	\$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:	Otterville Town		
Unit Code:	042/035/31	County:	Jersey
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,363		
Equalized Assessed Valuation:	\$660,822		
Population:	87		
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:	\$140,174	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,611	\$12,461	\$971
Revenues During FY 23:	\$31,358	\$513,571	\$224,624
Expenditures During FY 23:	\$22,363	\$418,948	\$163,794
Per Capita Revenues:	\$360	\$23,831	\$595
Per Capita Expenditures:	\$257	\$20,787	\$472
Revenues over/under Expenditures:	\$8,995	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	667.03%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$149,169	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,715	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,494	\$14,175	\$0
Total Unreserved Funds:	\$135,358	\$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:	Owaneco Village		
Unit Code:	011/045/32	County:	Christian
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$122,050		
Equalized Assessed Valuation:	\$2,120,317		
Population:	260		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$15,554		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$251,687	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$968	\$12,461	\$971
Revenues During FY 23:	\$115,489	\$513,571	\$224,624
Expenditures During FY 23:	\$69,908	\$418,948	\$163,794
Per Capita Revenues:	\$444	\$23,831	\$595
Per Capita Expenditures:	\$269	\$20,787	\$472
Revenues over/under Expenditures:	\$45,581	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	425.23%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$297,268	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,143	\$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:	\$41,455	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$255,813	\$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:	\$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