

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:	Palatine Village		
Unit Code:	016/430/32	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$132,926,134		
Equalized Assessed Valuation:	\$2,263,182,399		
Population:	67,908		
Employees:			
Full Time:	330		
Part Time:	52		
Salaries Paid:	\$35,469,923		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$68,240,265	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$1,005	\$915	\$919
Revenues During FY 23:	\$94,418,829	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$77,801,152	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,390	\$1,512	\$1,510
Per Capita Expenditures:	\$1,146	\$1,292	\$1,272
Revenues over/under Expenditures:	\$16,617,677	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	91.72%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$71,356,511	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,051	\$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:	\$31,353,314	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$46,907,125)	(\$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:	\$180,162,751	\$148,481,432	\$87,529,265
Per Capita Debt:	\$2,653	\$2,751	\$2,179
General Obligation Debt over EAV:	1.27%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$78,581,018	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$1,157	\$1,661	\$1,337
Revenues During FY 23:	\$24,670,387	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$18,512,880	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$363	\$534	\$406
Per Capita Expenses:	\$273	\$463	\$368
Operating Income (loss):	\$6,157,507	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	453.97%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$84,042,525	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$1,238	\$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:	Palestine Village		
Unit Code:	017/025/32	County:	Crawford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,003,300		
Equalized Assessed Valuation:	\$9,041,426		
Population:	1,223		
Employees:			
Full Time:	8		
Part Time:	6		
Salaries Paid:	\$335,178		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$511,760	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$418	\$1,275	\$946
Revenues During FY 23:	\$786,022	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$785,769	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$643	\$1,271	\$1,015
Per Capita Expenditures:	\$642	\$1,070	\$859
Revenues over/under Expenditures:	\$253	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	75.21%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$590,983	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$483	\$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:	\$458,805	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$132,178	(\$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:	\$75,242	\$14,536,814	\$2,939,830
Per Capita Debt:	\$62	\$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:	\$301,120	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$246	\$2,109	\$1,705
Revenues During FY 23:	\$139,177	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$156,983	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$114	\$677	\$474
Per Capita Expenses:	\$128	\$611	\$435
Operating Income (loss):	(\$17,806)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	180.47%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$283,314	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$232	\$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:	Palmer Village		
Unit Code:	011/050/32	County:	Christian
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$574,395		
Equalized Assessed Valuation:	\$2,201,315		
Population:	248		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$36,330		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$318,029	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,282	\$12,461	\$971
Revenues During FY 23:	\$110,141	\$513,571	\$224,624
Expenditures During FY 23:	\$86,403	\$418,948	\$163,794
Per Capita Revenues:	\$444	\$23,831	\$595
Per Capita Expenditures:	\$348	\$20,787	\$472
Revenues over/under Expenditures:	\$23,738	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	395.55%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$341,767	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,378	\$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:	\$63,032	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$278,735	\$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:	\$310,321	\$461,994	\$32,000
Per Capita Debt:	\$1,251	\$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:	\$637,135	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,569	\$12,337	\$1,328
Revenues During FY 23:	\$64,439	\$362,679	\$130,462
Expenditures During FY 23:	\$69,891	\$335,468	\$134,205
Per Capita Revenues:	\$260	\$10,028	\$341
Per Capita Expenses:	\$282	\$8,684	\$358
Operating Income (loss):	(\$5,452)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	903.81%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$631,683	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,547	\$13,693	\$1,373

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Palmyra Village		
Unit Code:	056/090/32	County:	Macoupin
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,304,059		
Equalized Assessed Valuation:	\$5,892,105		
Population:	605		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$314,211		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,594,378	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,635	\$12,461	\$971
Revenues During FY 23:	\$589,956	\$513,571	\$224,624
Expenditures During FY 23:	\$624,743	\$418,948	\$163,794
Per Capita Revenues:	\$975	\$23,831	\$595
Per Capita Expenditures:	\$1,033	\$20,787	\$472
Revenues over/under Expenditures:	(\$34,787)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	232.85%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,454,727	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,405	\$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:	\$442,940	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$1,011,787	\$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:	\$698,000	\$461,994	\$32,000
Per Capita Debt:	\$1,154	\$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:	\$1,736,386	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,870	\$12,337	\$1,328
Revenues During FY 23:	\$486,691	\$362,679	\$130,462
Expenditures During FY 23:	\$622,133	\$335,468	\$134,205
Per Capita Revenues:	\$804	\$10,028	\$341
Per Capita Expenses:	\$1,028	\$8,684	\$358
Operating Income (loss):	(\$135,442)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	274.19%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,705,808	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,820	\$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:	Palos Heights City		
Unit Code:	016/435/30	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,752,670		
Equalized Assessed Valuation:	\$424,621,585		
Population:	12,060		
Employees:			
Full Time:	71		
Part Time:	311		
Salaries Paid:	\$8,391,221		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,982,471	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$745	\$1,275	\$946
Revenues During FY 23:	\$17,864,519	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$15,877,482	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,481	\$1,271	\$1,015
Per Capita Expenditures:	\$1,317	\$1,070	\$859
Revenues over/under Expenditures:	\$1,987,037	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	50.67%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$8,044,484	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$667	\$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:	\$4,922,404	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$10,145,529)	(\$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:	\$30,223,668	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,506	\$1,852	\$913
General Obligation Debt over EAV:	0.98%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$14,983,558	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,242	\$2,109	\$1,705
Revenues During FY 23:	\$8,727,766	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$9,056,921	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$724	\$677	\$474
Per Capita Expenses:	\$751	\$611	\$435
Operating Income (loss):	(\$329,155)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	161.80%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$14,654,403	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,215	\$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:	Palos Hills City		
Unit Code:	016/440/30	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,391,726		
Equalized Assessed Valuation:	\$359,156,781		
Population:	18,530		
Employees:			
Full Time:	74		
Part Time:	69		
Salaries Paid:	\$7,369,579		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,157,659	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$278	\$1,275	\$946
Revenues During FY 23:	\$13,621,809	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$12,679,261	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$735	\$1,271	\$1,015
Per Capita Expenditures:	\$684	\$1,070	\$859
Revenues over/under Expenditures:	\$942,548	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	56.09%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$7,111,675	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$384	\$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:	\$1,710,407	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$21,354,476)	(\$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:	\$44,109,982	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,380	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$10,631,859	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$574	\$2,109	\$1,705
Revenues During FY 23:	\$7,226,004	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$6,713,097	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$390	\$677	\$474
Per Capita Expenses:	\$362	\$611	\$435
Operating Income (loss):	\$512,907	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	158.30%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$10,626,716	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$573	\$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:	Palos Park Village		
Unit Code:	016/445/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,056,957		
Equalized Assessed Valuation:	\$240,723,445		
Population:	4,899		
Employees:			
Full Time:		29	
Part Time:		28	
Salaries Paid:	\$3,430,500		

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:	\$6,637,614	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,355	\$1,275	\$946
Revenues During FY 23:	\$6,890,781	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$5,536,705	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,407	\$1,271	\$1,015
Per Capita Expenditures:	\$1,130	\$1,070	\$859
Revenues over/under Expenditures:	\$1,354,076	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	136.46%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$7,555,531	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,542	\$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:	\$686,782	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$221,446	(\$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:	\$4,320,230	\$14,536,814	\$2,939,830
Per Capita Debt:	\$882	\$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:	\$16,789,179	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,427	\$2,109	\$1,705
Revenues During FY 23:	\$3,207,650	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,867,649	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$655	\$677	\$474
Per Capita Expenses:	\$789	\$611	\$435
Operating Income (loss):	(\$659,999)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	417.34%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$16,141,240	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,295	\$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:	Pana City		
Unit Code:	011/055/30	County:	Christian
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$34,553,100		
Equalized Assessed Valuation:	\$36,760,076		
Population:	5,093		
Employees:			
Full Time:		53	
Part Time:		54	
Salaries Paid:		\$2,443,193	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,103,822	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$806	\$1,275	\$946
Revenues During FY 23:	\$5,841,232	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$4,823,912	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,147	\$1,271	\$1,015
Per Capita Expenditures:	\$947	\$1,070	\$859
Revenues over/under Expenditures:	\$1,017,320	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	105.55%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$5,091,440	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,000	\$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:	\$2,085,524	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,610,947	(\$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:	\$4,126,071	\$14,536,814	\$2,939,830
Per Capita Debt:	\$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:	\$6,044,559	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,187	\$2,109	\$1,705
Revenues During FY 23:	\$2,536,628	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,589,386	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$498	\$677	\$474
Per Capita Expenses:	\$508	\$611	\$435
Operating Income (loss):	(\$52,758)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	232.55%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,021,503	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,182	\$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:	Panama Village		
Unit Code:	068/067/32	County:	Montgomery
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$320,350		
Equalized Assessed Valuation:	\$1,807,929		
Population:	337		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$31,320		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$219,708	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$652	\$12,461	\$971
Revenues During FY 23:	\$188,953	\$513,571	\$224,624
Expenditures During FY 23:	\$244,229	\$418,948	\$163,794
Per Capita Revenues:	\$561	\$23,831	\$595
Per Capita Expenditures:	\$725	\$20,787	\$472
Revenues over/under Expenditures:	(\$55,276)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	90.89%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$221,972	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$659	\$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:	\$77,455	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$144,517	\$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:	\$76,491	\$461,994	\$32,000
Per Capita Debt:	\$227	\$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:	\$631,375	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,874	\$12,337	\$1,328
Revenues During FY 23:	\$116,963	\$362,679	\$130,462
Expenditures During FY 23:	\$122,383	\$335,468	\$134,205
Per Capita Revenues:	\$347	\$10,028	\$341
Per Capita Expenses:	\$363	\$8,684	\$358
Operating Income (loss):	(\$5,420)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	511.47%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$625,955	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,857	\$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:	Panola Village		
Unit Code:	102/055/32	County:	Woodford
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$7,057		
Equalized Assessed Valuation:	\$987,177		
Population:	47		
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:	\$110,160	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,344	\$12,461	\$971
Revenues During FY 23:	\$16,879	\$513,571	\$224,624
Expenditures During FY 23:	\$0	\$418,948	\$163,794
Per Capita Revenues:	\$359	\$23,831	\$595
Per Capita Expenditures:	\$0	\$20,787	\$472
Revenues over/under Expenditures:	\$16,879	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	0.00%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$127,039	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,703	\$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:	Papineau Village		
Unit Code:	038/090/32	County:	Iroquois
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$104,500		
Equalized Assessed Valuation:	\$1,552,047		
Population:	180		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$2,409		

Blended Component Units
Number Submitted = 1 PapineauVillage

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$125,614	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$698	\$12,461	\$971
Revenues During FY 23:	\$94,849	\$513,571	\$224,624
Expenditures During FY 23:	\$56,349	\$418,948	\$163,794
Per Capita Revenues:	\$527	\$23,831	\$595
Per Capita Expenditures:	\$313	\$20,787	\$472
Revenues over/under Expenditures:	\$38,500	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	291.25%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$164,114	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$912	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$232,362	\$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:	\$12,421	\$461,994	\$32,000
Per Capita Debt:	\$69	\$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:	Paris City		
Unit Code:	023/035/30	County:	Edgar
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,684,029		
Equalized Assessed Valuation:	\$93,388,646		
Population:	8,084		
Employees:			
Full Time:	65		
Part Time:	23		
Salaries Paid:	\$4,151,981		

Blended Component Units
Number Submitted = 1
Paris Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$9,271,723	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,147	\$1,275	\$946
Revenues During FY 23:	\$9,700,821	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$8,346,147	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,200	\$1,271	\$1,015
Per Capita Expenditures:	\$1,032	\$1,070	\$859
Revenues over/under Expenditures:	\$1,354,674	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	129.29%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$10,791,074	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,335	\$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:	\$5,029,432	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$2,504,886)	(\$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:	\$11,504,379	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,423	\$1,852	\$913
General Obligation Debt over EAV:	11.05%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$16,766,667	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,074	\$2,109	\$1,705
Revenues During FY 23:	\$5,565,112	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$4,605,681	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$688	\$677	\$474
Per Capita Expenses:	\$570	\$611	\$435
Operating Income (loss):	\$959,431	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	384.87%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$17,726,098	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,193	\$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:	Park City City
Unit Code:	049/150/30
County:	Lake
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$28,434,200
Equalized Assessed Valuation:	\$57,048,301
Population:	7,885
Employees:	
Full Time:	23
Part Time:	26
Salaries Paid:	\$2,030,882

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,917,318	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$243	\$1,275	\$946
Revenues During FY 23:	\$5,780,579	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$4,927,042	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$733	\$1,271	\$1,015
Per Capita Expenditures:	\$625	\$1,070	\$859
Revenues over/under Expenditures:	\$853,537	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	53.81%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,651,368	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$336	\$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:	\$948,547	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,702,821	(\$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:	\$100,000	\$14,536,814	\$2,939,830
Per Capita Debt:	\$13	\$1,852	\$913
General Obligation Debt over EAV:	0.18%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,006,284	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$254	\$2,109	\$1,705
Revenues During FY 23:	\$1,584,970	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,041,098	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$201	\$677	\$474
Per Capita Expenses:	\$132	\$611	\$435
Operating Income (loss):	\$543,872	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	262.06%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,728,289	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$346	\$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:	Park Forest Village		
Unit Code:	016/450/32	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$64,958,831		
Equalized Assessed Valuation:	\$122,578,899		
Population:	20,954		
Employees:			
	Full Time:	157	
	Part Time:	39	
	Salaries Paid:	\$15,892,617	

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:	\$28,456,623	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,358	\$1,275	\$946
Revenues During FY 23:	\$36,264,444	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$36,572,136	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,731	\$1,271	\$1,015
Per Capita Expenditures:	\$1,745	\$1,070	\$859
Revenues over/under Expenditures:	(\$307,692)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	78.37%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$28,663,329	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,368	\$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:	\$8,998,019	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$27,419,594)	(\$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:	\$67,645,722	\$14,536,814	\$2,939,830
Per Capita Debt:	\$3,228	\$1,852	\$913
General Obligation Debt over EAV:	0.48%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$37,701,375	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,799	\$2,109	\$1,705
Revenues During FY 23:	\$13,582,923	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$10,533,887	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$648	\$677	\$474
Per Capita Expenses:	\$503	\$611	\$435
Operating Income (loss):	\$3,049,036	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	392.66%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$41,362,458	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,974	\$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:	Park Ridge City		
Unit Code:	016/455/30	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$78,952,631		
Equalized Assessed Valuation:	\$1,998,500,314		
Population:	39,656		
Employees:			
	Full Time:	229	
	Part Time:	56	
	Salaries Paid:	\$20,063,955	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$43,255,269	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$1,091	\$915	\$919
Revenues During FY 23:	\$55,351,847	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$45,757,237	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,396	\$1,512	\$1,510
Per Capita Expenditures:	\$1,154	\$1,292	\$1,272
Revenues over/under Expenditures:	\$9,594,610	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	106.57%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$48,763,219	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,230	\$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:	\$18,722,056	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$13,019,847)	(\$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:	\$6,581,212	\$148,481,432	\$87,529,265
Per Capita Debt:	\$166	\$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:	\$43,962,575	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$1,109	\$1,661	\$1,337
Revenues During FY 23:	\$12,963,600	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$10,742,548	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$327	\$534	\$406
Per Capita Expenses:	\$271	\$463	\$368
Operating Income (loss):	\$2,221,052	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	414.24%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$44,500,134	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$1,122	\$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:	Patterson Village		
Unit Code:	031/050/32	County:	Greene
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$218,786		
Equalized Assessed Valuation:	\$627,008		
Population:	91		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$25,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$52,385	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$576	\$12,461	\$971
Revenues During FY 23:	\$31,319	\$513,571	\$224,624
Expenditures During FY 23:	\$43,541	\$418,948	\$163,794
Per Capita Revenues:	\$344	\$23,831	\$595
Per Capita Expenditures:	\$478	\$20,787	\$472
Revenues over/under Expenditures:	(\$12,222)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	92.24%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$40,163	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$441	\$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:	\$17,112	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$23,051	\$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:	\$198,232	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,178	\$12,337	\$1,328
Revenues During FY 23:	\$67,516	\$362,679	\$130,462
Expenditures During FY 23:	\$68,339	\$335,468	\$134,205
Per Capita Revenues:	\$742	\$10,028	\$341
Per Capita Expenses:	\$751	\$8,684	\$358
Operating Income (loss):	(\$823)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	288.87%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$197,409	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,169	\$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:	Paw Paw Village		
Unit Code:	052/050/32	County:	Lee
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,514,500		
Equalized Assessed Valuation:	\$8,499,775		
Population:	830		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$140,380		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$945,754	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,139	\$12,461	\$971
Revenues During FY 23:	\$748,286	\$513,571	\$224,624
Expenditures During FY 23:	\$616,974	\$418,948	\$163,794
Per Capita Revenues:	\$902	\$23,831	\$595
Per Capita Expenditures:	\$743	\$20,787	\$472
Revenues over/under Expenditures:	\$131,312	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	172.77%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,065,942	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,284	\$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:	\$680,422	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$385,520	\$159,352	\$212,330

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$290,345	\$461,994	\$32,000
Per Capita Debt:	\$350	\$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:	\$1,024,287	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,234	\$12,337	\$1,328
Revenues During FY 23:	\$266,406	\$362,679	\$130,462
Expenditures During FY 23:	\$353,612	\$335,468	\$134,205
Per Capita Revenues:	\$321	\$10,028	\$341
Per Capita Expenses:	\$426	\$8,684	\$358
Operating Income (loss):	(\$87,206)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	276.09%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$976,304	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,176	\$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:	Pawnee Village		
Unit Code:	083/085/32	County:	Sangamon
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,511,988		
Equalized Assessed Valuation:	\$44,135,735		
Population:	2,678		
Employees:			
Full Time:	16		
Part Time:	5		
Salaries Paid:	\$1,214,746		

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:	\$1,697,933	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$634	\$1,275	\$946
Revenues During FY 23:	\$1,579,460	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,698,010	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$590	\$1,271	\$1,015
Per Capita Expenditures:	\$634	\$1,070	\$859
Revenues over/under Expenditures:	(\$118,550)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	86.46%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,468,164	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$548	\$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:	\$356,663	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$669,206	(\$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:	\$179,779	\$14,536,814	\$2,939,830
Per Capita Debt:	\$67	\$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:	\$2,892,639	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,080	\$2,109	\$1,705
Revenues During FY 23:	\$2,519,773	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,813,978	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$941	\$677	\$474
Per Capita Expenses:	\$1,051	\$611	\$435
Operating Income (loss):	(\$294,205)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	98.52%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,772,383	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,035	\$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:	Paxton City		
Unit Code:	027/035/30	County:	Ford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,507,490		
Equalized Assessed Valuation:	\$51,746,542		
Population:	4,450		
Employees:			
Full Time:	22		
Part Time:	31		
Salaries Paid:	\$1,340,636		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,344,706	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$976	\$1,275	\$946
Revenues During FY 23:	\$4,496,628	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,554,428	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,010	\$1,271	\$1,015
Per Capita Expenditures:	\$799	\$1,070	\$859
Revenues over/under Expenditures:	\$942,200	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	148.74%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$5,286,906	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,188	\$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:	\$1,525,158	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,761,748	(\$3,040,879)	\$907,008

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,536,814	\$2,939,830
Per Capita Debt:	\$0	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,558,198	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$575	\$2,109	\$1,705
Revenues During FY 23:	\$1,497,257	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,192,104	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$336	\$677	\$474
Per Capita Expenses:	\$268	\$611	\$435
Operating Income (loss):	\$305,153	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	240.19%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,863,351	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$643	\$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:	Payson Village		
Unit Code:	001/060/32	County:	Adams
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$281,750		
Equalized Assessed Valuation:	\$11,373,688		
Population:	1,025		
Employees:			
Full Time:	3		
Part Time:	14		
Salaries Paid:	\$169,834		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$630,614	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$615	\$1,275	\$946
Revenues During FY 23:	\$438,846	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$279,373	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$428	\$1,271	\$1,015
Per Capita Expenditures:	\$273	\$1,070	\$859
Revenues over/under Expenditures:	\$159,473	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	282.81%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$790,087	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$771	\$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:	\$431,975	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$351,472	(\$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:	\$961,487	\$14,536,814	\$2,939,830
Per Capita Debt:	\$938	\$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:	\$1,003,809	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$979	\$2,109	\$1,705
Revenues During FY 23:	\$439,405	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$437,565	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$429	\$677	\$474
Per Capita Expenses:	\$427	\$611	\$435
Operating Income (loss):	\$1,840	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	229.83%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,005,649	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$981	\$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:	Pearl City Village		
Unit Code:	089/045/32	County:	Stephenson
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,936,025		
Equalized Assessed Valuation:	\$10,085,317		
Population:	790		
Employees:			
Full Time:	1		
Part Time:	14		
Salaries Paid:	\$116,451		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,951,475	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,470	\$12,461	\$971
Revenues During FY 23:	\$914,750	\$513,571	\$224,624
Expenditures During FY 23:	\$286,286	\$418,948	\$163,794
Per Capita Revenues:	\$1,158	\$23,831	\$595
Per Capita Expenditures:	\$362	\$20,787	\$472
Revenues over/under Expenditures:	\$628,464	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	574.83%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,645,660	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,083	\$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:	\$388,179	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$1,257,481	\$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:	\$2,699,886	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$3,418	\$12,337	\$1,328
Revenues During FY 23:	\$235,362	\$362,679	\$130,462
Expenditures During FY 23:	\$279,744	\$335,468	\$134,205
Per Capita Revenues:	\$298	\$10,028	\$341
Per Capita Expenses:	\$354	\$8,684	\$358
Operating Income (loss):	(\$44,382)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,119.80%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$3,132,561	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,965	\$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:	Pecatonica Village		
Unit Code:	101/030/32	County:	Winnebago
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,981,052		
Equalized Assessed Valuation:	\$33,149,152		
Population:	2,189		
Employees:			
Full Time:	8		
Part Time:	14		
Salaries Paid:	\$542,806		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,005,898	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$460	\$1,275	\$946
Revenues During FY 23:	\$1,661,843	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$973,961	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$759	\$1,271	\$1,015
Per Capita Expenditures:	\$445	\$1,070	\$859
Revenues over/under Expenditures:	\$687,882	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	130.92%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,275,155	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$583	\$1,452	\$1,079

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$517,166	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$957,313	(\$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:	\$11,701,089	\$14,536,814	\$2,939,830
Per Capita Debt:	\$5,345	\$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:	\$9,232,603	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$4,218	\$2,109	\$1,705
Revenues During FY 23:	\$1,562,166	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,037,326	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$714	\$677	\$474
Per Capita Expenses:	\$474	\$611	\$435
Operating Income (loss):	\$524,840	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	955.95%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$9,916,369	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$4,530	\$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:	Peoria City		
Unit Code:	072/065/30	County:	Peoria
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$287,763,410		
Equalized Assessed Valuation:	\$2,266,130,575		
Population:	110,460		
Employees:			
	Full Time:	717	
	Part Time:	89	
	Salaries Paid:	\$69,500,000	

Blended Component Units

Number Submitted = 4
 City of Peoria Designated Zone Organization
 Firemen's Pension Fund of Peoria
 Peoria Foreign Fire Insurance Board
 Police Pension Fund of Peoria

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$101,198,567	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$916	\$915	\$919
Revenues During FY 23:	\$215,297,911	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$185,366,348	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,949	\$1,512	\$1,510
Per Capita Expenditures:	\$1,678	\$1,292	\$1,272
Revenues over/under Expenditures:	\$29,931,563	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	70.83%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$131,297,052	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,189	\$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:	\$70,905,279	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$498,369,309)	(\$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:	\$182,209,398	\$148,481,432	\$87,529,265
Per Capita Debt:	\$1,650	\$2,751	\$2,179
General Obligation Debt over EAV:	6.89%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$43,217,930	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$391	\$1,661	\$1,337
Revenues During FY 23:	\$17,652,132	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$5,758,277	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$160	\$534	\$406
Per Capita Expenses:	\$52	\$463	\$368
Operating Income (loss):	\$11,893,855	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	916.28%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$52,762,168	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$478	\$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:	Peoria Heights Village		
Unit Code:	072/070/32	County:	Peoria
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,899,737		
Equalized Assessed Valuation:	\$100,277,825		
Population:	5,908		
Employees:			
Full Time:	29		
Part Time:	12		
Salaries Paid:	\$2,264,950		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,680,257	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$961	\$1,275	\$946
Revenues During FY 23:	\$8,428,943	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$6,745,715	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,427	\$1,271	\$1,015
Per Capita Expenditures:	\$1,142	\$1,070	\$859
Revenues over/under Expenditures:	\$1,683,228	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	92.48%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$6,238,485	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,056	\$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:	\$2,296,008	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,902,710	(\$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:	\$3,352,231	\$14,536,814	\$2,939,830
Per Capita Debt:	\$567	\$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:	\$3,690,571	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$625	\$2,109	\$1,705
Revenues During FY 23:	\$1,669,032	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,382,061	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$283	\$677	\$474
Per Capita Expenses:	\$234	\$611	\$435
Operating Income (loss):	\$286,971	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	287.80%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$3,977,542	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$673	\$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:	Peotone Village		
Unit Code:	099/095/32	County:	Will
Fiscal Year End:	3/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,350,587		
Equalized Assessed Valuation:	\$20,815,440		
Population:	4,182		
Employees:			
Full Time:	18		
Part Time:	9		
Salaries Paid:	\$1,325,907		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$12,929,375	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$3,092	\$1,275	\$946
Revenues During FY 23:	\$5,048,346	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$5,488,848	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,207	\$1,271	\$1,015
Per Capita Expenditures:	\$1,312	\$1,070	\$859
Revenues over/under Expenditures:	(\$440,502)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	283.19%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$15,543,873	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$3,717	\$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:	\$1,233,050	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$6,576,443	(\$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:	\$119,123	\$14,536,814	\$2,939,830
Per Capita Debt:	\$28	\$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 Less Than 1,000

Local Government Profile

Unit Name:	Percy Village		
Unit Code:	079/040/32	County:	Randolph
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,130,025		
Equalized Assessed Valuation:	\$7,820,734		
Population:	879		
Employees:			
Full Time:	3		
Part Time:	4		
Salaries Paid:	\$139,116		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$795,214	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$905	\$12,461	\$971
Revenues During FY 23:	\$641,068	\$513,571	\$224,624
Expenditures During FY 23:	\$468,597	\$418,948	\$163,794
Per Capita Revenues:	\$729	\$23,831	\$595
Per Capita Expenditures:	\$533	\$20,787	\$472
Revenues over/under Expenditures:	\$172,471	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	205.40%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$962,517	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,095	\$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:	\$605,250	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$411,620	\$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:	\$143,420	\$461,994	\$32,000
Per Capita Debt:	\$163	\$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:	\$1,122,923	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,278	\$12,337	\$1,328
Revenues During FY 23:	\$323,682	\$362,679	\$130,462
Expenditures During FY 23:	\$284,265	\$335,468	\$134,205
Per Capita Revenues:	\$368	\$10,028	\$341
Per Capita Expenses:	\$323	\$8,684	\$358
Operating Income (loss):	\$39,417	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	410.71%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,167,508	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,328	\$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:	Perry Village		
Unit Code:	075/075/32	County:	Pike
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$646,000		
Equalized Assessed Valuation:	\$2,320,763		
Population:	314		
Employees:			
Full Time:			
Part Time:	20		
Salaries Paid:	\$52,560		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$424,445	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,352	\$12,461	\$971
Revenues During FY 23:	\$158,452	\$513,571	\$224,624
Expenditures During FY 23:	\$109,122	\$418,948	\$163,794
Per Capita Revenues:	\$505	\$23,831	\$595
Per Capita Expenditures:	\$348	\$20,787	\$472
Revenues over/under Expenditures:	\$49,330	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	434.17%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$473,775	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,509	\$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:	\$44,883	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$428,892	\$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:	\$651,473	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,075	\$12,337	\$1,328
Revenues During FY 23:	\$163,076	\$362,679	\$130,462
Expenditures During FY 23:	\$119,751	\$335,468	\$134,205
Per Capita Revenues:	\$519	\$10,028	\$341
Per Capita Expenses:	\$381	\$8,684	\$358
Operating Income (loss):	\$43,325	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	580.20%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$694,798	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,213	\$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:	Peru City		
Unit Code:	050/085/30	County:	Lasalle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$61,697,548		
Equalized Assessed Valuation:	\$288,470,374		
Population:	9,864		
Employees:			
	Full Time:	72	
	Part Time:	30	
	Salaries Paid:	\$7,148,820	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$11,306,931	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,146	\$1,275	\$946
Revenues During FY 23:	\$23,316,503	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$28,218,429	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,364	\$1,271	\$1,015
Per Capita Expenditures:	\$2,861	\$1,070	\$859
Revenues over/under Expenditures:	(\$4,901,926)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	41.14%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$11,608,337	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,177	\$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:	\$6,528,469	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$5,870,874)	(\$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:	\$25,950,944	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,631	\$1,852	\$913
General Obligation Debt over EAV:	7.86%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$81,939,251	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$8,307	\$2,109	\$1,705
Revenues During FY 23:	\$33,244,670	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$31,623,326	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$3,370	\$677	\$474
Per Capita Expenses:	\$3,206	\$611	\$435
Operating Income (loss):	\$1,621,344	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	264.24%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$83,560,595	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$8,471	\$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:	Pesotum Village		
Unit Code:	010/070/32	County:	Champaign
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$516,953		
Equalized Assessed Valuation:	\$10,634,321		
Population:	550		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$44,522		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$384,822	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$700	\$12,461	\$971
Revenues During FY 23:	\$334,197	\$513,571	\$224,624
Expenditures During FY 23:	\$272,936	\$418,948	\$163,794
Per Capita Revenues:	\$608	\$23,831	\$595
Per Capita Expenditures:	\$496	\$20,787	\$472
Revenues over/under Expenditures:	\$61,261	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	163.44%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$446,083	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$811	\$15,511	\$1,116

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$115,145	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$330,938	\$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:	Petersburg City		
Unit Code:	065/025/30	County:	Menard
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,088,720		
Equalized Assessed Valuation:	\$34,723,410		
Population:	2,226		
Employees:			
Full Time:	12		
Part Time:	20		
Salaries Paid:	\$925,723		

Blended Component Units
Number Submitted = 1 Road District 8, Menard County

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,389,846	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,074	\$1,275	\$946
Revenues During FY 23:	\$1,927,598	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,603,078	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$866	\$1,271	\$1,015
Per Capita Expenditures:	\$720	\$1,070	\$859
Revenues over/under Expenditures:	\$324,520	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	171.16%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,743,786	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,233	\$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:	\$1,252,509	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,527,586	(\$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:	\$1,134,341	\$14,536,814	\$2,939,830
Per Capita Debt:	\$510	\$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:	\$6,051,427	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,719	\$2,109	\$1,705
Revenues During FY 23:	\$1,613,005	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,327,610	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$725	\$677	\$474
Per Capita Expenses:	\$596	\$611	\$435
Operating Income (loss):	\$285,395	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	477.31%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,336,822	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,847	\$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:	Phillipstown Village		
Unit Code:	097/045/32	County:	White
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,500		
Equalized Assessed Valuation:	\$216,370		
Population:	49		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Number Submitted = 1

PHILLPSTOWN VILLAGE

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$35,803	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$731	\$12,461	\$971
Revenues During FY 23:	\$9,295	\$513,571	\$224,624
Expenditures During FY 23:	\$9,935	\$418,948	\$163,794
Per Capita Revenues:	\$190	\$23,831	\$595
Per Capita Expenditures:	\$203	\$20,787	\$472
Revenues over/under Expenditures:	(\$640)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	353.93%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$35,163	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$718	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$53,709	\$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:	Philo Village		
Unit Code:	010/075/32	County:	Champaign
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,526,010		
Equalized Assessed Valuation:	\$31,902,103		
Population:	1,392		
Employees:			
Full Time:	1		
Part Time:	20		
Salaries Paid:	\$165,429		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$720,311	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$517	\$1,275	\$946
Revenues During FY 23:	\$1,017,955	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$747,086	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$731	\$1,271	\$1,015
Per Capita Expenditures:	\$537	\$1,070	\$859
Revenues over/under Expenditures:	\$270,869	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	132.67%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$991,180	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$712	\$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:	\$445,594	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$545,586	(\$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:	\$97,485	\$14,536,814	\$2,939,830
Per Capita Debt:	\$70	\$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 Less Than 1,000

Local Government Profile

Unit Name:	Pierron Village		
Unit Code:	003/030/32	County:	Bond
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,316,616		
Equalized Assessed Valuation:	\$3,686,008		
Population:	459		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$176,102		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$370,727	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$808	\$12,461	\$971
Revenues During FY 23:	\$242,483	\$513,571	\$224,624
Expenditures During FY 23:	\$240,488	\$418,948	\$163,794
Per Capita Revenues:	\$528	\$23,831	\$595
Per Capita Expenditures:	\$524	\$20,787	\$472
Revenues over/under Expenditures:	\$1,995	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	157.81%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$379,510	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$827	\$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:	\$175,398	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$189,914	\$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:	\$1,984,357	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$4,323	\$12,337	\$1,328
Revenues During FY 23:	\$489,822	\$362,679	\$130,462
Expenditures During FY 23:	\$551,523	\$335,468	\$134,205
Per Capita Revenues:	\$1,067	\$10,028	\$341
Per Capita Expenses:	\$1,202	\$8,684	\$358
Operating Income (loss):	(\$61,701)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	347.38%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,915,868	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$4,174	\$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:	Pinckneyville City		
Unit Code:	073/020/30	County:	Perry
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,916,855		
Equalized Assessed Valuation:	\$40,750,946		
Population:	5,198		
Employees:			
Full Time:	32		
Part Time:	21		
Salaries Paid:	\$2,202,138		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,865,214	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,128	\$1,275	\$946
Revenues During FY 23:	\$4,975,002	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,615,799	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$957	\$1,271	\$1,015
Per Capita Expenditures:	\$696	\$1,070	\$859
Revenues over/under Expenditures:	\$1,359,203	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	203.66%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$7,363,909	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,417	\$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:	\$4,390,627	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,215,549	(\$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:	\$303,142	\$14,536,814	\$2,939,830
Per Capita Debt:	\$58	\$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:	\$14,417,647	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,774	\$2,109	\$1,705
Revenues During FY 23:	\$5,083,955	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$4,082,715	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$978	\$677	\$474
Per Capita Expenses:	\$785	\$611	\$435
Operating Income (loss):	\$1,001,240	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	374.25%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$15,279,395	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,939	\$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:	Pingree Grove Village		
Unit Code:	045/075/32	County:	Kane
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,695,978		
Equalized Assessed Valuation:	\$329,836,541		
Population:	11,800		
Employees:			
Full Time:	31		
Part Time:	8		
Salaries Paid:	\$2,035,326		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,075,686	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$515	\$1,275	\$946
Revenues During FY 23:	\$5,817,987	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,802,096	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$493	\$1,271	\$1,015
Per Capita Expenditures:	\$322	\$1,070	\$859
Revenues over/under Expenditures:	\$2,015,891	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	148.08%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$5,630,088	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$477	\$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:	\$2,080,983	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$8,304,484	(\$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:	\$7,044,585	\$14,536,814	\$2,939,830
Per Capita Debt:	\$597	\$1,852	\$913
General Obligation Debt over EAV:	0.25%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$49,376,015	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$4,184	\$2,109	\$1,705
Revenues During FY 23:	\$4,813,980	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,944,170	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$408	\$677	\$474
Per Capita Expenses:	\$334	\$611	\$435
Operating Income (loss):	\$869,810	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	1,266.82%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$49,965,499	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$4,234	\$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:	Piper City Village		
Unit Code:	027/040/32	County:	Ford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$654,120		
Equalized Assessed Valuation:	\$9,245,412		
Population:	765		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$102,763		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$632,201	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$826	\$12,461	\$971
Revenues During FY 23:	\$617,250	\$513,571	\$224,624
Expenditures During FY 23:	\$336,701	\$418,948	\$163,794
Per Capita Revenues:	\$807	\$23,831	\$595
Per Capita Expenditures:	\$440	\$20,787	\$472
Revenues over/under Expenditures:	\$280,549	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	231.02%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$777,830	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,017	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$285,084	\$14,175	\$0
Total Unreserved Funds:	\$492,746	\$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:	\$70,461	\$461,994	\$32,000
Per Capita Debt:	\$92	\$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:	\$326,680	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$427	\$12,337	\$1,328
Revenues During FY 23:	\$75,328	\$362,679	\$130,462
Expenditures During FY 23:	\$79,840	\$335,468	\$134,205
Per Capita Revenues:	\$98	\$10,028	\$341
Per Capita Expenses:	\$104	\$8,684	\$358
Operating Income (loss):	(\$4,512)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	572.51%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$457,088	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$598	\$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:	Pittsburg Village		
Unit Code:	100/070/32	County:	Williamson
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,725,044		
Equalized Assessed Valuation:	\$4,254,188		
Population:	565		
Employees:			
	Full Time:	4	
	Part Time:	2	
	Salaries Paid:	\$288,977	

Blended Component Units
Number Submitted = 1
Pittsburg Volunteer Fire Department

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$709,776	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,256	\$12,461	\$971
Revenues During FY 23:	\$760,309	\$513,571	\$224,624
Expenditures During FY 23:	\$666,401	\$418,948	\$163,794
Per Capita Revenues:	\$1,346	\$23,831	\$595
Per Capita Expenditures:	\$1,179	\$20,787	\$472
Revenues over/under Expenditures:	\$93,908	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	121.29%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$808,301	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,431	\$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:	\$267,976	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$527,710	\$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:	\$985,188	\$461,994	\$32,000
Per Capita Debt:	\$1,744	\$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:	\$3,224,963	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$5,708	\$12,337	\$1,328
Revenues During FY 23:	\$1,061,796	\$362,679	\$130,462
Expenditures During FY 23:	\$983,748	\$335,468	\$134,205
Per Capita Revenues:	\$1,879	\$10,028	\$341
Per Capita Expenses:	\$1,741	\$8,684	\$358
Operating Income (loss):	\$78,048	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	335.29%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$3,298,394	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$5,838	\$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:	Pittsfield City		
Unit Code:	075/080/30	County:	Pike
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,718,565		
Equalized Assessed Valuation:	\$62,602,655		
Population:	4,206		
Employees:			
Full Time:	25		
Part Time:	24		
Salaries Paid:	\$1,609,550		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,431,825	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$816	\$1,275	\$946
Revenues During FY 23:	\$3,799,066	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,340,111	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$903	\$1,271	\$1,015
Per Capita Expenditures:	\$794	\$1,070	\$859
Revenues over/under Expenditures:	\$458,955	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	119.50%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,991,336	\$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:	\$1,849,413	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,451,139	(\$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:	\$5,124,875	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,218	\$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:	\$9,828,542	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,337	\$2,109	\$1,705
Revenues During FY 23:	\$5,146,427	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,954,255	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,224	\$677	\$474
Per Capita Expenses:	\$940	\$611	\$435
Operating Income (loss):	\$1,192,172	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	274.66%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$10,860,714	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,582	\$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:	Plainfield Village		
Unit Code:	099/100/32	County:	Will
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$83,943,465		
Equalized Assessed Valuation:	\$1,756,541,256		
Population:	45,398		
Employees:			
Full Time:	141		
Part Time:	14		
Salaries Paid:	\$14,356,498		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$19,118,308	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$421	\$915	\$919
Revenues During FY 23:	\$42,291,586	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$32,727,800	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$932	\$1,512	\$1,510
Per Capita Expenditures:	\$721	\$1,292	\$1,272
Revenues over/under Expenditures:	\$9,563,786	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	59.27%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$19,398,904	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$427	\$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:	\$6,833,726	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	\$37,185,198	(\$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:	\$49,240,497	\$148,481,432	\$87,529,265
Per Capita Debt:	\$1,085	\$2,751	\$2,179
General Obligation Debt over EAV:	0.40%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$123,333,541	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$2,717	\$1,661	\$1,337
Revenues During FY 23:	\$31,902,885	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$19,851,038	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$703	\$534	\$406
Per Capita Expenses:	\$437	\$463	\$368
Operating Income (loss):	\$12,051,847	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	683.17%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$135,616,023	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$2,987	\$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:	Plainville Village		
Unit Code:	001/065/32	County:	Adams
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$55,340		
Equalized Assessed Valuation:	\$2,331,745		
Population:	271		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$29,880		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$289,795	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,069	\$12,461	\$971
Revenues During FY 23:	\$113,605	\$513,571	\$224,624
Expenditures During FY 23:	\$57,739	\$418,948	\$163,794
Per Capita Revenues:	\$419	\$23,831	\$595
Per Capita Expenditures:	\$213	\$20,787	\$472
Revenues over/under Expenditures:	\$55,866	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	598.66%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$345,661	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,276	\$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:	\$106,905	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$238,756	\$159,352	\$212,330

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$5,000	\$461,994	\$32,000
Per Capita Debt:	\$18	\$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:	\$848,340	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$3,130	\$12,337	\$1,328
Revenues During FY 23:	\$80,748	\$362,679	\$130,462
Expenditures During FY 23:	\$50,005	\$335,468	\$134,205
Per Capita Revenues:	\$298	\$10,028	\$341
Per Capita Expenses:	\$185	\$8,684	\$358
Operating Income (loss):	\$30,743	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,757.99%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$879,083	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,244	\$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:	Plano City		
Unit Code:	047/030/30	County:	Kendall
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,116,100		
Equalized Assessed Valuation:	\$271,380,993		
Population:	11,847		
Employees:			
Full Time:	53		
Part Time:	17		
Salaries Paid:	\$4,379,437		

Blended Component Units

Number Submitted = 1
Plano City Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,714,368	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$482	\$1,275	\$946
Revenues During FY 23:	\$10,724,691	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$9,389,583	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$905	\$1,271	\$1,015
Per Capita Expenditures:	\$793	\$1,070	\$859
Revenues over/under Expenditures:	\$1,335,108	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	72.60%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$6,817,282	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$575	\$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:	\$2,248,790	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$472,253)	(\$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:	\$3,327,893	\$14,536,814	\$2,939,830
Per Capita Debt:	\$281	\$1,852	\$913
General Obligation Debt over EAV:	0.82%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$53,687,422	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$4,532	\$2,109	\$1,705
Revenues During FY 23:	\$4,784,936	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,193,394	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$404	\$677	\$474
Per Capita Expenses:	\$270	\$611	\$435
Operating Income (loss):	\$1,591,542	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	1,730.68%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$55,267,287	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$4,665	\$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:	Plattville Village		
Unit Code:	047/030/32	County:	Kendall
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$73,518		
Equalized Assessed Valuation:	\$7,367,805		
Population:	221		
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:	\$286,085	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,295	\$12,461	\$971
Revenues During FY 23:	\$80,699	\$513,571	\$224,624
Expenditures During FY 23:	\$73,518	\$418,948	\$163,794
Per Capita Revenues:	\$365	\$23,831	\$595
Per Capita Expenditures:	\$333	\$20,787	\$472
Revenues over/under Expenditures:	\$7,181	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	398.90%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$293,266	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,327	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$293,266	\$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:	Pleasant Hill Village		
Unit Code:	075/085/32	County:	Pike
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,043,825		
Equalized Assessed Valuation:	\$6,952,542		
Population:	924		
Employees:			
Full Time:	4		
Part Time:	15		
Salaries Paid:	\$212,860		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$656,407	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$710	\$12,461	\$971
Revenues During FY 23:	\$399,563	\$513,571	\$224,624
Expenditures During FY 23:	\$264,774	\$418,948	\$163,794
Per Capita Revenues:	\$432	\$23,831	\$595
Per Capita Expenditures:	\$287	\$20,787	\$472
Revenues over/under Expenditures:	\$134,789	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	298.82%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$791,196	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$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:	\$302,202	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$504,192	\$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:	\$3,517,724	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$3,807	\$12,337	\$1,328
Revenues During FY 23:	\$981,912	\$362,679	\$130,462
Expenditures During FY 23:	\$600,027	\$335,468	\$134,205
Per Capita Revenues:	\$1,063	\$10,028	\$341
Per Capita Expenses:	\$649	\$8,684	\$358
Operating Income (loss):	\$381,885	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	649.91%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$3,899,609	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$4,220	\$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:	Pleasant Plains Village		
Unit Code:	083/090/32	County:	Sangamon
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$951,942		
Equalized Assessed Valuation:	\$13,927,443		
Population:	806		
Employees:			
Full Time:		3	
Part Time:		9	
Salaries Paid:	\$293,684		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$958,135	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,189	\$12,461	\$971
Revenues During FY 23:	\$595,803	\$513,571	\$224,624
Expenditures During FY 23:	\$355,634	\$418,948	\$163,794
Per Capita Revenues:	\$739	\$23,831	\$595
Per Capita Expenditures:	\$441	\$20,787	\$472
Revenues over/under Expenditures:	\$240,169	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	336.95%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,198,304	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,487	\$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:	\$145,852	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$1,052,452	\$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:	\$686,868	\$461,994	\$32,000
Per Capita Debt:	\$852	\$8,336	\$73
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$4,165,743	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$5,168	\$12,337	\$1,328
Revenues During FY 23:	\$496,234	\$362,679	\$130,462
Expenditures During FY 23:	\$776,719	\$335,468	\$134,205
Per Capita Revenues:	\$616	\$10,028	\$341
Per Capita Expenses:	\$964	\$8,684	\$358
Operating Income (loss):	(\$280,485)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	500.21%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$3,885,258	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$4,820	\$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:	Plymouth Village		
Unit Code:	034/065/32	County:	Hancock
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,674,534		
Equalized Assessed Valuation:	\$2,295,420		
Population:	433		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$89,213		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$524,309	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,211	\$12,461	\$971
Revenues During FY 23:	\$584,308	\$513,571	\$224,624
Expenditures During FY 23:	\$181,300	\$418,948	\$163,794
Per Capita Revenues:	\$1,349	\$23,831	\$595
Per Capita Expenditures:	\$419	\$20,787	\$472
Revenues over/under Expenditures:	\$403,008	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	481.15%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$872,317	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,015	\$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:	\$125,533	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$746,783	\$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:	\$320,000	\$461,994	\$32,000
Per Capita Debt:	\$739	\$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:	\$2,584,544	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$5,969	\$12,337	\$1,328
Revenues During FY 23:	\$198,803	\$362,679	\$130,462
Expenditures During FY 23:	\$234,693	\$335,468	\$134,205
Per Capita Revenues:	\$459	\$10,028	\$341
Per Capita Expenses:	\$542	\$8,684	\$358
Operating Income (loss):	(\$35,890)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,109.39%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,603,654	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$6,013	\$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:	Polo City		
Unit Code:	071/050/30	County:	Ogle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,900,600		
Equalized Assessed Valuation:	\$29,847,897		
Population:	2,262		
Employees:			
Full Time:		12	
Part Time:		38	
Salaries Paid:		\$626,988	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,589,672	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$703	\$1,275	\$946
Revenues During FY 23:	\$3,616,454	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,450,071	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,599	\$1,271	\$1,015
Per Capita Expenditures:	\$1,525	\$1,070	\$859
Revenues over/under Expenditures:	\$166,383	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	73.51%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,536,055	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,121	\$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:	\$754,153	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,828,526	(\$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:	\$6,321,944	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,795	\$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:	\$5,892,007	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,605	\$2,109	\$1,705
Revenues During FY 23:	\$1,192,547	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,514,643	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$527	\$677	\$474
Per Capita Expenses:	\$670	\$611	\$435
Operating Income (loss):	(\$322,096)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	362.96%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$5,497,554	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,430	\$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:	Pontiac City		
Unit Code:	053/065/30	County:	Livingston
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$34,721,604		
Equalized Assessed Valuation:	\$142,411,130		
Population:	11,150		
Employees:			
Full Time:	85		
Part Time:	150		
Salaries Paid:	\$7,055,633		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,537,413	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$676	\$1,275	\$946
Revenues During FY 23:	\$15,809,112	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$14,184,527	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,418	\$1,271	\$1,015
Per Capita Expenditures:	\$1,272	\$1,070	\$859
Revenues over/under Expenditures:	\$1,624,585	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	66.55%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$9,440,398	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$847	\$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:	\$2,173,634	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$7,711,538	(\$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:	\$45,252,162	\$14,536,814	\$2,939,830
Per Capita Debt:	\$4,058	\$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:	\$13,940,451	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,250	\$2,109	\$1,705
Revenues During FY 23:	\$4,978,122	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$4,428,393	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$446	\$677	\$474
Per Capita Expenses:	\$397	\$611	\$435
Operating Income (loss):	\$549,729	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	320.92%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$14,211,780	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,275	\$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:	Pontoon Beach Village		
Unit Code:	057/095/32	County:	Madison
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,922,365		
Equalized Assessed Valuation:	\$83,614,108		
Population:	5,641		
Employees:			
Full Time:	26		
Part Time:	24		
Salaries Paid:	\$2,266,222		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,062,499	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$897	\$1,275	\$946
Revenues During FY 23:	\$12,078,884	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$6,296,894	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,141	\$1,271	\$1,015
Per Capita Expenditures:	\$1,116	\$1,070	\$859
Revenues over/under Expenditures:	\$5,781,990	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	172.22%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$10,844,489	\$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:	\$8,951,100	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$4,804,717)	(\$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:	\$7,452,776	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,321	\$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 Less Than 1,000

Local Government Profile

Unit Name:	Pontoosuc Village		
Unit Code:	034/070/32	County:	Hancock
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$222,590		
Equalized Assessed Valuation:	\$2,162,252		
Population:	104		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$4,575		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$207,348	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,994	\$12,461	\$971
Revenues During FY 23:	\$58,039	\$513,571	\$224,624
Expenditures During FY 23:	\$72,438	\$418,948	\$163,794
Per Capita Revenues:	\$558	\$23,831	\$595
Per Capita Expenditures:	\$697	\$20,787	\$472
Revenues over/under Expenditures:	(\$14,399)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	265.12%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$192,051	\$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:	\$0	\$47,388	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$149,884	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$26,497	\$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:	Poplar Grove Village		
Unit Code:	004/020/32	County:	Boone
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,484,847		
Equalized Assessed Valuation:	\$112,005,198		
Population:	5,049		
Employees:			
	Full Time:	7	
	Part Time:	1	
	Salaries Paid:	\$500,344	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,778,211	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$550	\$1,275	\$946
Revenues During FY 23:	\$2,828,252	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,706,060	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$560	\$1,271	\$1,015
Per Capita Expenditures:	\$338	\$1,070	\$859
Revenues over/under Expenditures:	\$1,122,192	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	170.62%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,910,799	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$577	\$1,452	\$1,079

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$801,075	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,407,209	(\$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:	\$3,500,767	\$14,536,814	\$2,939,830
Per Capita Debt:	\$693	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$7,941,173	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,573	\$2,109	\$1,705
Revenues During FY 23:	\$1,845,242	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,589,106	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$365	\$677	\$474
Per Capita Expenses:	\$315	\$611	\$435
Operating Income (loss):	\$256,136	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	515.84%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$8,197,309	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,624	\$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:	Port Barrington Village		
Unit Code:	063/030/32	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,211,112		
Equalized Assessed Valuation:	\$57,041,322		
Population:	1,588		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$245,492		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,651,369	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,040	\$1,275	\$946
Revenues During FY 23:	\$1,053,999	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,075,498	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$664	\$1,271	\$1,015
Per Capita Expenditures:	\$677	\$1,070	\$859
Revenues over/under Expenditures:	(\$21,499)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	151.55%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,629,870	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,026	\$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:	\$371,950	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,268,474	(\$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:	\$118,706	\$14,536,814	\$2,939,830
Per Capita Debt:	\$75	\$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:	Port Byron Village		
Unit Code:	081/060/32	County:	Rock Island
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,555,670		
Equalized Assessed Valuation:	\$31,296,313		
Population:	1,668		
Employees:			
Full Time:	4		
Part Time:	18		
Salaries Paid:	\$289,932		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,918,206	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,750	\$1,275	\$946
Revenues During FY 23:	\$2,598,432	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,022,408	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,558	\$1,271	\$1,015
Per Capita Expenditures:	\$1,212	\$1,070	\$859
Revenues over/under Expenditures:	\$576,024	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	155.69%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,148,635	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,888	\$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:	\$1,491,468	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,657,169	(\$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:	\$2,732,549	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,638	\$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:	\$5,757,070	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,451	\$2,109	\$1,705
Revenues During FY 23:	\$612,681	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$789,027	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$367	\$677	\$474
Per Capita Expenses:	\$473	\$611	\$435
Operating Income (loss):	(\$176,346)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	751.09%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$5,926,319	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,553	\$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:	Posen Village		
Unit Code:	016/465/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,432,500		
Equalized Assessed Valuation:	\$53,774,689		
Population:	5,386		
Employees:			
Full Time:	35		
Part Time:	96		
Salaries Paid:	\$2,715,776		

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,171,096	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,146	\$1,275	\$946
Revenues During FY 23:	\$8,610,329	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$7,200,976	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,599	\$1,271	\$1,015
Per Capita Expenditures:	\$1,337	\$1,070	\$859
Revenues over/under Expenditures:	\$1,409,353	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	110.49%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$7,956,691	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,477	\$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:	\$7,705,679	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$4,260,585)	(\$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:	\$4,122,413	\$14,536,814	\$2,939,830
Per Capita Debt:	\$765	\$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:	\$5,339,650	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$991	\$2,109	\$1,705
Revenues During FY 23:	\$2,113,031	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,624,887	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$392	\$677	\$474
Per Capita Expenses:	\$302	\$611	\$435
Operating Income (loss):	\$488,144	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	358.66%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$5,827,794	\$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:	Potomac Village		
Unit Code:	092/075/32	County:	Vermilion
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$952,000		
Equalized Assessed Valuation:	\$5,447,397		
Population:	750		
Employees:			
Full Time:	3		
Part Time:	7		
Salaries Paid:	\$111,723		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$562,051	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$749	\$12,461	\$971
Revenues During FY 23:	\$484,281	\$513,571	\$224,624
Expenditures During FY 23:	\$319,195	\$418,948	\$163,794
Per Capita Revenues:	\$646	\$23,831	\$595
Per Capita Expenditures:	\$426	\$20,787	\$472
Revenues over/under Expenditures:	\$165,086	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	210.24%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$671,074	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$895	\$15,511	\$1,116

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$189,665	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$481,589	\$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:	\$778,597	\$461,994	\$32,000
Per Capita Debt:	\$1,038	\$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:	\$1,695,756	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,261	\$12,337	\$1,328
Revenues During FY 23:	\$240,776	\$362,679	\$130,462
Expenditures During FY 23:	\$272,133	\$335,468	\$134,205
Per Capita Revenues:	\$321	\$10,028	\$341
Per Capita Expenses:	\$363	\$8,684	\$358
Operating Income (loss):	(\$31,357)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	632.21%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,720,462	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,294	\$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:	Prairie City Village		
Unit Code:	062/045/32	County:	McDonough
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$462,450		
Equalized Assessed Valuation:	\$1,788,412		
Population:	461		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$22,938		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$197,263	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$428	\$12,461	\$971
Revenues During FY 23:	\$168,153	\$513,571	\$224,624
Expenditures During FY 23:	\$126,045	\$418,948	\$163,794
Per Capita Revenues:	\$365	\$23,831	\$595
Per Capita Expenditures:	\$273	\$20,787	\$472
Revenues over/under Expenditures:	\$42,108	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	189.91%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$239,371	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$519	\$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:	\$239,380	\$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:	\$504,000	\$461,994	\$32,000
Per Capita Debt:	\$1,093	\$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:	\$1,340,692	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,908	\$12,337	\$1,328
Revenues During FY 23:	\$195,657	\$362,679	\$130,462
Expenditures During FY 23:	\$237,884	\$335,468	\$134,205
Per Capita Revenues:	\$424	\$10,028	\$341
Per Capita Expenses:	\$516	\$8,684	\$358
Operating Income (loss):	(\$42,227)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	545.84%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,298,465	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,817	\$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:	Prairie Du Rocher Village		
Unit Code:	079/045/32	County:	Randolph
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$964,650		
Equalized Assessed Valuation:	\$4,761,187		
Population:	502		
Employees:			
Full Time:	3		
Part Time:	16		
Salaries Paid:	\$127,143		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$878,011	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,749	\$12,461	\$971
Revenues During FY 23:	\$357,826	\$513,571	\$224,624
Expenditures During FY 23:	\$487,464	\$418,948	\$163,794
Per Capita Revenues:	\$713	\$23,831	\$595
Per Capita Expenditures:	\$971	\$20,787	\$472
Revenues over/under Expenditures:	(\$129,638)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	168.30%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$820,397	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,634	\$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:	\$208,347	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$612,050	\$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:	\$413,051	\$461,994	\$32,000
Per Capita Debt:	\$823	\$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:	\$1,108,659	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,208	\$12,337	\$1,328
Revenues During FY 23:	\$193,337	\$362,679	\$130,462
Expenditures During FY 23:	\$157,150	\$335,468	\$134,205
Per Capita Revenues:	\$385	\$10,028	\$341
Per Capita Expenses:	\$313	\$8,684	\$358
Operating Income (loss):	\$36,187	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	728.51%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,144,846	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,281	\$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:	Prairie Grove Village		
Unit Code:	063/092/32	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,062,216		
Equalized Assessed Valuation:	\$91,953,179		
Population:	1,904		
Employees:			
Full Time:	6		
Part Time:	8		
Salaries Paid:	\$395,768		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,001,498	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,051	\$1,275	\$946
Revenues During FY 23:	\$2,100,827	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,242,033	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,103	\$1,271	\$1,015
Per Capita Expenditures:	\$1,178	\$1,070	\$859
Revenues over/under Expenditures:	(\$141,206)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	82.97%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,860,292	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$977	\$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:	\$176,878	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,683,414	(\$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:	Princeton City		
Unit Code:	006/090/30	County:	Bureau
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,772,008		
Equalized Assessed Valuation:	\$156,905,368		
Population:	7,469		
Employees:			
Full Time:	74		
Part Time:	34		
Salaries Paid:	\$6,864,972		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,400,869	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$188	\$1,275	\$946
Revenues During FY 23:	\$11,417,598	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$11,109,667	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,529	\$1,271	\$1,015
Per Capita Expenditures:	\$1,487	\$1,070	\$859
Revenues over/under Expenditures:	\$307,931	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	23.53%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,613,996	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$350	\$1,452	\$1,079

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,562,084	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$17,846,074)	(\$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:	\$17,805,867	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,384	\$1,852	\$913
General Obligation Debt over EAV:	0.28%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$40,609,406	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$5,437	\$2,109	\$1,705
Revenues During FY 23:	\$16,490,384	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$15,137,079	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$2,208	\$677	\$474
Per Capita Expenses:	\$2,027	\$611	\$435
Operating Income (loss):	\$1,353,305	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	270.66%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$40,969,365	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$5,485	\$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:	Princeville Village		
Unit Code:	072/075/32	County:	Peoria
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,977,660		
Equalized Assessed Valuation:	\$28,959,534		
Population:	1,864		
Employees:			
Full Time:	5		
Part Time:	2		
Salaries Paid:	\$414,468		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,503,726	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$807	\$1,275	\$946
Revenues During FY 23:	\$2,105,257	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,716,253	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,129	\$1,271	\$1,015
Per Capita Expenditures:	\$921	\$1,070	\$859
Revenues over/under Expenditures:	\$389,004	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	110.11%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,889,730	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,014	\$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:	\$1,390,361	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$499,369	(\$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:	\$311,899	\$14,536,814	\$2,939,830
Per Capita Debt:	\$167	\$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:	\$2,440,130	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,309	\$2,109	\$1,705
Revenues During FY 23:	\$1,131,151	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,376,667	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$607	\$677	\$474
Per Capita Expenses:	\$739	\$611	\$435
Operating Income (loss):	(\$245,516)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	159.63%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,197,614	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,179	\$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:	Prospect Heights City		
Unit Code:	016/467/30	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,382,655		
Equalized Assessed Valuation:	\$516,918,831		
Population:	15,691		
Employees:			
Full Time:		42	
Part Time:		28	
Salaries Paid:		\$4,269,322	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$22,684,112	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,446	\$1,275	\$946
Revenues During FY 23:	\$14,995,629	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$10,200,042	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$956	\$1,271	\$1,015
Per Capita Expenditures:	\$650	\$1,070	\$859
Revenues over/under Expenditures:	\$4,795,587	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	250.81%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$25,582,983	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,630	\$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:	\$8,889,717	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$56,004,679	(\$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:	\$6,583,544	\$14,536,814	\$2,939,830
Per Capita Debt:	\$420	\$1,852	\$913
General Obligation Debt over EAV:	0.97%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$8,814,588	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$562	\$2,109	\$1,705
Revenues During FY 23:	\$1,830,454	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,147,892	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$117	\$677	\$474
Per Capita Expenses:	\$73	\$611	\$435
Operating Income (loss):	\$682,562	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	837.11%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$9,609,150	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$612	\$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:	Pulaski Village		
Unit Code:	077/040/32	County:	Pulaski
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$680,714		
Equalized Assessed Valuation:	\$1,044,110		
Population:	147		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$50,695		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$92,728	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$631	\$12,461	\$971
Revenues During FY 23:	\$361,780	\$513,571	\$224,624
Expenditures During FY 23:	\$250,580	\$418,948	\$163,794
Per Capita Revenues:	\$2,461	\$23,831	\$595
Per Capita Expenditures:	\$1,705	\$20,787	\$472
Revenues over/under Expenditures:	\$111,200	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	81.38%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$203,928	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,387	\$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:	\$66,560	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$131,526	\$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:	\$563,306	\$461,994	\$32,000
Per Capita Debt:	\$3,832	\$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:	\$1,998,299	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$13,594	\$12,337	\$1,328
Revenues During FY 23:	\$147,298	\$362,679	\$130,462
Expenditures During FY 23:	\$192,886	\$335,468	\$134,205
Per Capita Revenues:	\$1,002	\$10,028	\$341
Per Capita Expenses:	\$1,312	\$8,684	\$358
Operating Income (loss):	(\$45,588)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,012.37%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,952,711	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$13,284	\$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:	Quincy City		
Unit Code:	001/070/30	County:	Adams
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$181,527,452		
Equalized Assessed Valuation:	\$76,393,931		
Population:	39,463		
Employees:			
Full Time:	311		
Part Time:	60		
Salaries Paid:	\$21,831,424		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$36,512,243	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$925	\$915	\$919
Revenues During FY 23:	\$65,548,741	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$47,328,317	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,661	\$1,512	\$1,510
Per Capita Expenditures:	\$1,199	\$1,292	\$1,272
Revenues over/under Expenditures:	\$18,220,424	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	93.47%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$44,235,438	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,121	\$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:	\$13,367,025	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$49,434,451)	(\$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:	\$52,711,425	\$148,481,432	\$87,529,265
Per Capita Debt:	\$1,336	\$2,751	\$2,179
General Obligation Debt over EAV:	30.43%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$91,623,427	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$2,322	\$1,661	\$1,337
Revenues During FY 23:	\$21,058,535	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$21,370,018	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$534	\$534	\$406
Per Capita Expenses:	\$542	\$463	\$368
Operating Income (loss):	(\$311,483)	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	464.14%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$99,187,387	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$2,513	\$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:	Ramsey Village
Unit Code:	026/025/32
County:	Fayette
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$3,000,450
Equalized Assessed Valuation:	\$5,061,390
Population:	1,037
Employees:	
Full Time:	5
Part Time:	6
Salaries Paid:	\$220,891

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,189,874	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,147	\$1,275	\$946
Revenues During FY 23:	\$739,645	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$633,343	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$713	\$1,271	\$1,015
Per Capita Expenditures:	\$611	\$1,070	\$859
Revenues over/under Expenditures:	\$106,302	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	178.19%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,128,571	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,088	\$1,452	\$1,079

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$392,646	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$735,925	(\$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:	\$452,275	\$14,536,814	\$2,939,830
Per Capita Debt:	\$436	\$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:	\$2,908,091	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,804	\$2,109	\$1,705
Revenues During FY 23:	\$514,181	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$642,683	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$496	\$677	\$474
Per Capita Expenses:	\$620	\$611	\$435
Operating Income (loss):	(\$128,502)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	458.58%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,947,194	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,842	\$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:	Rankin Village		
Unit Code:	092/080/32	County:	Vermilion
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$456,610		
Equalized Assessed Valuation:	\$2,970,631		
Population:	850		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$76,156		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$810,403	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$953	\$12,461	\$971
Revenues During FY 23:	\$263,134	\$513,571	\$224,624
Expenditures During FY 23:	\$174,788	\$418,948	\$163,794
Per Capita Revenues:	\$310	\$23,831	\$595
Per Capita Expenditures:	\$206	\$20,787	\$472
Revenues over/under Expenditures:	\$88,346	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	514.19%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$898,749	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,057	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$898,769	\$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:	\$375,944	\$461,994	\$32,000
Per Capita Debt:	\$442	\$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:	(\$103,079)	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	(\$121)	\$12,337	\$1,328
Revenues During FY 23:	\$162,178	\$362,679	\$130,462
Expenditures During FY 23:	\$226,698	\$335,468	\$134,205
Per Capita Revenues:	\$191	\$10,028	\$341
Per Capita Expenses:	\$267	\$8,684	\$358
Operating Income (loss):	(\$64,520)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	(73.93%)	420.53%	326.14%
Ending Retained Earnings for FY 23:	(\$167,599)	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	(\$197)	\$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:	Ransom Village		
Unit Code:	050/090/32	County:	Lasalle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$586,823		
Equalized Assessed Valuation:	\$5,794,212		
Population:	302		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$8,630		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$350,754	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,161	\$12,461	\$971
Revenues During FY 23:	\$277,583	\$513,571	\$224,624
Expenditures During FY 23:	\$287,852	\$418,948	\$163,794
Per Capita Revenues:	\$919	\$23,831	\$595
Per Capita Expenditures:	\$953	\$20,787	\$472
Revenues over/under Expenditures:	(\$10,269)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	118.28%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$340,485	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,127	\$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:	\$151,951	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$188,534	\$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:	Rantoul Village		
Unit Code:	010/080/32	County:	Champaign
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,741,333		
Equalized Assessed Valuation:	\$129,436,961		
Population:	12,119		
Employees:			
Full Time:	130		
Part Time:	126		
Salaries Paid:	\$10,555,328		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$13,539,863	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,117	\$1,275	\$946
Revenues During FY 23:	\$15,958,623	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$15,562,555	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,317	\$1,271	\$1,015
Per Capita Expenditures:	\$1,284	\$1,070	\$859
Revenues over/under Expenditures:	\$396,068	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	97.64%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$15,195,672	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,254	\$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:	\$4,509,285	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$180,981	(\$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:	\$29,959,755	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,472	\$1,852	\$913
General Obligation Debt over EAV:	23.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$84,677,910	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$6,987	\$2,109	\$1,705
Revenues During FY 23:	\$30,116,568	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$30,874,767	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$2,485	\$677	\$474
Per Capita Expenses:	\$2,548	\$611	\$435
Operating Income (loss):	(\$758,199)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	267.95%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$82,729,587	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$6,826	\$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:	Raritan Village		
Unit Code:	036/040/32	County:	Henderson
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$88,000		
Equalized Assessed Valuation:	\$990,976		
Population:	102		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$10,963		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$163,173	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,600	\$12,461	\$971
Revenues During FY 23:	\$57,616	\$513,571	\$224,624
Expenditures During FY 23:	\$44,725	\$418,948	\$163,794
Per Capita Revenues:	\$565	\$23,831	\$595
Per Capita Expenditures:	\$438	\$20,787	\$472
Revenues over/under Expenditures:	\$12,891	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	419.75%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$187,733	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,841	\$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:	\$59,216	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$114,017	\$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:	\$433,074	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$4,246	\$12,337	\$1,328
Revenues During FY 23:	\$29,710	\$362,679	\$130,462
Expenditures During FY 23:	\$34,439	\$335,468	\$134,205
Per Capita Revenues:	\$291	\$10,028	\$341
Per Capita Expenses:	\$338	\$8,684	\$358
Operating Income (loss):	(\$4,729)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,209.90%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$416,676	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$4,085	\$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:	Raymond Village		
Unit Code:	068/070/32	County:	Montgomery
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,476,968		
Equalized Assessed Valuation:	\$14,458,049		
Population:	1,066		
Employees:			
	Full Time:	8	
	Part Time:	11	
	Salaries Paid:	\$385,405	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,954,617	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,834	\$1,275	\$946
Revenues During FY 23:	\$773,228	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$522,268	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$725	\$1,271	\$1,015
Per Capita Expenditures:	\$490	\$1,070	\$859
Revenues over/under Expenditures:	\$250,960	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	408.32%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,132,544	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,001	\$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:	\$420,796	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,711,748	(\$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:	\$45,201	\$14,536,814	\$2,939,830
Per Capita Debt:	\$42	\$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:	\$1,086,001	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,019	\$2,109	\$1,705
Revenues During FY 23:	\$526,619	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$613,629	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$494	\$677	\$474
Per Capita Expenses:	\$576	\$611	\$435
Operating Income (loss):	(\$87,010)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	174.70%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$1,072,024	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,006	\$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:	Red Bud City		
Unit Code:	079/050/30	County:	Randolph
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,663,948		
Equalized Assessed Valuation:	\$87,017,164		
Population:	3,804		
Employees:			
Full Time:	33		
Part Time:	14		
Salaries Paid:	\$1,975,671		

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:	\$6,978,137	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,834	\$1,275	\$946
Revenues During FY 23:	\$3,539,665	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,072,396	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$931	\$1,271	\$1,015
Per Capita Expenditures:	\$545	\$1,070	\$859
Revenues over/under Expenditures:	\$1,467,269	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	411.78%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$8,533,786	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,243	\$1,452	\$1,079
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,321,232	\$39,036	\$0
Total Unreserved Funds:	\$5,212,554	\$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:	\$108,878	\$14,536,814	\$2,939,830
Per Capita Debt:	\$29	\$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:	\$13,969,493	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,672	\$2,109	\$1,705
Revenues During FY 23:	\$9,176,455	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$9,296,654	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$2,412	\$677	\$474
Per Capita Expenses:	\$2,444	\$611	\$435
Operating Income (loss):	(\$120,199)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	148.97%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$13,849,294	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,641	\$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:	Reddick Village		
Unit Code:	046/080/32	County:	Kankakee
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,138,000		
Equalized Assessed Valuation:	\$2,623,641		
Population:	199		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$8,394		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$343,147	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,724	\$12,461	\$971
Revenues During FY 23:	\$82,250	\$513,571	\$224,624
Expenditures During FY 23:	\$25,101	\$418,948	\$163,794
Per Capita Revenues:	\$413	\$23,831	\$595
Per Capita Expenditures:	\$126	\$20,787	\$472
Revenues over/under Expenditures:	\$57,149	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	1,550.41%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$389,169	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,956	\$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:	\$84,143	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$314,085	\$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:	\$56,396	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$283	\$12,337	\$1,328
Revenues During FY 23:	\$50,232	\$362,679	\$130,462
Expenditures During FY 23:	\$63,772	\$335,468	\$134,205
Per Capita Revenues:	\$252	\$10,028	\$341
Per Capita Expenses:	\$320	\$8,684	\$358
Operating Income (loss):	(\$13,540)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	96.61%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$61,610	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$310	\$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:	Redmon Village		
Unit Code:	023/040/32	County:	Edgar
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$88,950		
Equalized Assessed Valuation:	\$1,393,680		
Population:	205		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$7,860		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$89,184	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$435	\$12,461	\$971
Revenues During FY 23:	\$57,245	\$513,571	\$224,624
Expenditures During FY 23:	\$37,298	\$418,948	\$163,794
Per Capita Revenues:	\$279	\$23,831	\$595
Per Capita Expenditures:	\$182	\$20,787	\$472
Revenues over/under Expenditures:	\$19,947	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	292.59%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$109,131	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$532	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,600	\$14,175	\$0
Total Unreserved Funds:	\$90,531	\$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:	Reynolds Village		
Unit Code:	081/070/32	County:	Rock Island
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$481,758		
Equalized Assessed Valuation:	\$7,824,403		
Population:	498		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$76,872		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$388,204	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$780	\$12,461	\$971
Revenues During FY 23:	\$244,246	\$513,571	\$224,624
Expenditures During FY 23:	\$293,450	\$418,948	\$163,794
Per Capita Revenues:	\$490	\$23,831	\$595
Per Capita Expenditures:	\$589	\$20,787	\$472
Revenues over/under Expenditures:	(\$49,204)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	115.52%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$339,000	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$681	\$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:	\$80,384	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$258,616	\$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:	\$894,345	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,796	\$12,337	\$1,328
Revenues During FY 23:	\$194,082	\$362,679	\$130,462
Expenditures During FY 23:	\$179,576	\$335,468	\$134,205
Per Capita Revenues:	\$390	\$10,028	\$341
Per Capita Expenses:	\$361	\$8,684	\$358
Operating Income (loss):	\$14,506	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	506.11%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$908,851	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,825	\$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:	Richmond Village		
Unit Code:	063/095/32	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,349,724		
Equalized Assessed Valuation:	\$67,936,355		
Population:	2,089		
Employees:			
Full Time:	14		
Part Time:	6		
Salaries Paid:	\$1,216,461		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,718,259	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,301	\$1,275	\$946
Revenues During FY 23:	\$2,885,939	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,511,454	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,381	\$1,271	\$1,015
Per Capita Expenditures:	\$1,202	\$1,070	\$859
Revenues over/under Expenditures:	\$374,485	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	117.99%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,963,191	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,418	\$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:	\$405,417	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,196,816	(\$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:	\$5,098,451	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,441	\$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:	\$6,084,690	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,913	\$2,109	\$1,705
Revenues During FY 23:	\$1,355,591	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,177,547	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$649	\$677	\$474
Per Capita Expenses:	\$564	\$611	\$435
Operating Income (loss):	\$178,044	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	554.93%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,534,575	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,128	\$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:	Richton Park Village		
Unit Code:	016/470/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,309,024		
Equalized Assessed Valuation:	\$140,729,089		
Population:	12,441		
Employees:			
Full Time:	77		
Part Time:	51		
Salaries Paid:	\$6,880,354		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$9,286,911	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$746	\$1,275	\$946
Revenues During FY 23:	\$18,218,134	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$15,733,416	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,464	\$1,271	\$1,015
Per Capita Expenditures:	\$1,265	\$1,070	\$859
Revenues over/under Expenditures:	\$2,484,718	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	71.10%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$11,187,031	\$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:	\$4,685,835	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$17,427,928)	(\$3,040,879)	\$907,008

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$10,192,570	\$14,536,814	\$2,939,830
Per Capita Debt:	\$819	\$1,852	\$913
General Obligation Debt over EAV:	2.38%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$8,439,142	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$678	\$2,109	\$1,705
Revenues During FY 23:	\$5,392,613	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$4,553,791	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$433	\$677	\$474
Per Capita Expenses:	\$366	\$611	\$435
Operating Income (loss):	\$838,822	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	248.78%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$11,329,101	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$911	\$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:	Ridge Farm Village		
Unit Code:	092/085/32	County:	Vermilion
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$857,014		
Equalized Assessed Valuation:	\$5,657,991		
Population:	882		
Employees:			
Full Time:	5		
Part Time:	12		
Salaries Paid:	\$212,115		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$896,292	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,016	\$12,461	\$971
Revenues During FY 23:	\$535,874	\$513,571	\$224,624
Expenditures During FY 23:	\$424,229	\$418,948	\$163,794
Per Capita Revenues:	\$608	\$23,831	\$595
Per Capita Expenditures:	\$481	\$20,787	\$472
Revenues over/under Expenditures:	\$111,645	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	252.77%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,072,320	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,216	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$370,601	\$14,175	\$0
Total Unreserved Funds:	\$701,719	\$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:	\$48,782	\$461,994	\$32,000
Per Capita Debt:	\$55	\$8,336	\$73
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,560,584	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,769	\$12,337	\$1,328
Revenues During FY 23:	\$433,092	\$362,679	\$130,462
Expenditures During FY 23:	\$328,745	\$335,468	\$134,205
Per Capita Revenues:	\$491	\$10,028	\$341
Per Capita Expenses:	\$373	\$8,684	\$358
Operating Income (loss):	\$104,347	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	486.87%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,600,548	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,815	\$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:	Ridgway Village
Unit Code:	030/035/32
County:	Gallatin
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$809,778
Equalized Assessed Valuation:	\$3,666,810
Population:	851
Employees:	
Full Time:	5
Part Time:	11
Salaries Paid:	\$227,716

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,735,839	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,040	\$12,461	\$971
Revenues During FY 23:	\$788,601	\$513,571	\$224,624
Expenditures During FY 23:	\$586,566	\$418,948	\$163,794
Per Capita Revenues:	\$927	\$23,831	\$595
Per Capita Expenditures:	\$689	\$20,787	\$472
Revenues over/under Expenditures:	\$202,035	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	316.22%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,854,852	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,180	\$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:	\$612,054	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$324,999	\$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:	\$1,173,407	\$461,994	\$32,000
Per Capita Debt:	\$1,379	\$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:	\$1,103,787	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,297	\$12,337	\$1,328
Revenues During FY 23:	\$922,388	\$362,679	\$130,462
Expenditures During FY 23:	\$363,735	\$335,468	\$134,205
Per Capita Revenues:	\$1,084	\$10,028	\$341
Per Capita Expenses:	\$427	\$8,684	\$358
Operating Income (loss):	\$558,653	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	447.81%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,628,840	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,914	\$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:	Ridott Village		
Unit Code:	089/050/32	County:	Stephenson
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$38,660		
Equalized Assessed Valuation:	\$1,172,587		
Population:	124		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,316		

Blended Component Units

Number Submitted = 1
village of ridott

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$120,392	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$971	\$12,461	\$971
Revenues During FY 23:	\$42,519	\$513,571	\$224,624
Expenditures During FY 23:	\$38,659	\$418,948	\$163,794
Per Capita Revenues:	\$343	\$23,831	\$595
Per Capita Expenditures:	\$312	\$20,787	\$472
Revenues over/under Expenditures:	\$3,860	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	321.41%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$124,252	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,002	\$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:	Ringwood Village		
Unit Code:	063/094/32	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,592,370		
Equalized Assessed Valuation:	\$45,708,928		
Population:	838		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$18,651		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$645,968	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$771	\$12,461	\$971
Revenues During FY 23:	\$1,306,822	\$513,571	\$224,624
Expenditures During FY 23:	\$473,558	\$418,948	\$163,794
Per Capita Revenues:	\$1,559	\$23,831	\$595
Per Capita Expenditures:	\$565	\$20,787	\$472
Revenues over/under Expenditures:	\$833,264	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	312.37%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,479,232	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,765	\$15,511	\$1,116

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,073,230	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$446,002	\$159,352	\$212,330

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$97,493	\$461,994	\$32,000
Per Capita Debt:	\$116	\$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:	Rio Village		
Unit Code:	048/050/32	County:	Knox
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$157,854		
Equalized Assessed Valuation:	\$2,345,844		
Population:	225		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$14,990		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$324,254	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,441	\$12,461	\$971
Revenues During FY 23:	\$100,053	\$513,571	\$224,624
Expenditures During FY 23:	\$69,068	\$418,948	\$163,794
Per Capita Revenues:	\$445	\$23,831	\$595
Per Capita Expenditures:	\$307	\$20,787	\$472
Revenues over/under Expenditures:	\$30,985	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	508.82%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$351,435	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,562	\$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:	\$101,156	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$250,279	\$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:	\$196,568	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$874	\$12,337	\$1,328
Revenues During FY 23:	\$46,608	\$362,679	\$130,462
Expenditures During FY 23:	\$67,418	\$335,468	\$134,205
Per Capita Revenues:	\$207	\$10,028	\$341
Per Capita Expenses:	\$300	\$8,684	\$358
Operating Income (loss):	(\$20,810)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	266.34%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$179,562	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$798	\$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:	Ripley Village		
Unit Code:	005/020/32	County:	Brown
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$145,113		
Equalized Assessed Valuation:	\$650,616		
Population:	53		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$4,630		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$186,531	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$3,519	\$12,461	\$971
Revenues During FY 23:	\$77,945	\$513,571	\$224,624
Expenditures During FY 23:	\$67,773	\$418,948	\$163,794
Per Capita Revenues:	\$1,471	\$23,831	\$595
Per Capita Expenditures:	\$1,279	\$20,787	\$472
Revenues over/under Expenditures:	\$10,172	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	290.24%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$196,703	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$3,711	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$196,703	\$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:	River Forest Village		
Unit Code:	016/480/32	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,700,365		
Equalized Assessed Valuation:	\$594,319,539		
Population:	11,717		
Employees:			
Full Time:	78		
Part Time:	3		
Salaries Paid:	\$8,587,595		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$13,424,117	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,146	\$1,275	\$946
Revenues During FY 23:	\$21,349,122	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$17,875,557	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,822	\$1,271	\$1,015
Per Capita Expenditures:	\$1,526	\$1,070	\$859
Revenues over/under Expenditures:	\$3,473,565	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	75.38%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$13,474,289	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,150	\$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:	\$3,952,067	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$25,222,803)	(\$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:	\$63,233,618	\$14,536,814	\$2,939,830
Per Capita Debt:	\$5,397	\$1,852	\$913
General Obligation Debt over EAV:	0.93%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$12,576,758	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,073	\$2,109	\$1,705
Revenues During FY 23:	\$5,535,037	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$4,343,552	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$472	\$677	\$474
Per Capita Expenses:	\$371	\$611	\$435
Operating Income (loss):	\$1,191,485	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	316.98%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$13,768,243	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,175	\$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:	Riverdale Village
Unit Code:	016/475/32
County:	Cook
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$27,042,270
Equalized Assessed Valuation:	\$100,107,604
Population:	10,663
Employees:	
Full Time:	75
Part Time:	32
Salaries Paid:	\$6,560,375

Blended Component Units

Number Submitted = 3
 Firefighters' Pension
 Police Pension
 Riverdale Finance Corporation

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,907,895	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$460	\$1,275	\$946
Revenues During FY 23:	\$14,523,304	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$14,352,802	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,362	\$1,271	\$1,015
Per Capita Expenditures:	\$1,346	\$1,070	\$859
Revenues over/under Expenditures:	\$170,502	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	40.29%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$5,782,679	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$542	\$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:	\$9,201,460	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$113,781,090)	(\$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:	\$123,286,459	\$14,536,814	\$2,939,830
Per Capita Debt:	\$11,562	\$1,852	\$913
General Obligation Debt over EAV:	18.86%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$4,912,417	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$461	\$2,109	\$1,705
Revenues During FY 23:	\$5,006,914	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$7,022,010	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$470	\$677	\$474
Per Capita Expenses:	\$659	\$611	\$435
Operating Income (loss):	(\$2,015,096)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	41.19%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,892,201	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$271	\$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:	Riverside Village		
Unit Code:	016/490/32	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,747,086		
Equalized Assessed Valuation:	\$311,342,845		
Population:	9,298		
Employees:			
	Full Time:	52	
	Part Time:	104	
	Salaries Paid:	\$6,420,415	

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:	\$6,942,221	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$747	\$1,275	\$946
Revenues During FY 23:	\$12,709,509	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$11,852,554	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,367	\$1,271	\$1,015
Per Capita Expenditures:	\$1,275	\$1,070	\$859
Revenues over/under Expenditures:	\$856,955	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	64.22%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$7,612,076	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$819	\$1,452	\$1,079

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,643,531	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$10,193,887)	(\$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:	\$3,752,039	\$14,536,814	\$2,939,830
Per Capita Debt:	\$404	\$1,852	\$913
General Obligation Debt over EAV:	0.98%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$19,610,244	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,109	\$2,109	\$1,705
Revenues During FY 23:	\$5,477,078	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$4,941,294	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$589	\$677	\$474
Per Capita Expenses:	\$531	\$611	\$435
Operating Income (loss):	\$535,784	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	407.71%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$20,146,028	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,167	\$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:	Riverton Village
Unit Code:	083/095/32
County:	Sangamon
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$11,127,815
Equalized Assessed Valuation:	\$45,385,534
Population:	3,497
Employees:	
Full Time:	26
Part Time:	26
Salaries Paid:	\$2,349,585

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,381,071	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$395	\$1,275	\$946
Revenues During FY 23:	\$2,338,631	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,565,875	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$669	\$1,271	\$1,015
Per Capita Expenditures:	\$734	\$1,070	\$859
Revenues over/under Expenditures:	(\$227,244)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	56.42%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,447,627	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$414	\$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:	\$529,809	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$602,963	(\$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:	\$4,584,632	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,311	\$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:	\$5,103,814	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,459	\$2,109	\$1,705
Revenues During FY 23:	\$6,619,892	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$7,163,381	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,893	\$677	\$474
Per Capita Expenses:	\$2,048	\$611	\$435
Operating Income (loss):	(\$543,489)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	59.56%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$4,266,525	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,220	\$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:	Riverwoods Village		
Unit Code:	049/155/32	County:	Lake
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,893,855		
Equalized Assessed Valuation:	\$357,919,639		
Population:	3,618		
Employees:			
Full Time:			15
Part Time:			12
Salaries Paid:			\$1,818,390

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,727,929	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$2,136	\$1,275	\$946
Revenues During FY 23:	\$5,641,821	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$5,756,966	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,559	\$1,271	\$1,015
Per Capita Expenditures:	\$1,591	\$1,070	\$859
Revenues over/under Expenditures:	(\$115,145)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	134.67%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$7,752,784	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,143	\$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:	\$2,078,873	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$8,465,193	(\$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:	\$2,280,908	\$14,536,814	\$2,939,830
Per Capita Debt:	\$630	\$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:	\$13,105,361	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,622	\$2,109	\$1,705
Revenues During FY 23:	\$1,795,716	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,768,631	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$496	\$677	\$474
Per Capita Expenses:	\$489	\$611	\$435
Operating Income (loss):	\$27,085	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	743.31%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$13,146,349	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,634	\$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:	Roanoke Village		
Unit Code:	102/060/32	County:	Woodford
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,580,200		
Equalized Assessed Valuation:	\$28,800,161		
Population:	1,885		
Employees:			
Full Time:	5		
Part Time:	19		
Salaries Paid:	\$361,803		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,973,400	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,047	\$1,275	\$946
Revenues During FY 23:	\$1,482,683	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,648,579	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$787	\$1,271	\$1,015
Per Capita Expenditures:	\$875	\$1,070	\$859
Revenues over/under Expenditures:	(\$165,896)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	109.25%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,801,041	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$955	\$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:	\$533,784	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,260,355	(\$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:	\$6,177,306	\$14,536,814	\$2,939,830
Per Capita Debt:	\$3,277	\$1,852	\$913
General Obligation Debt over EAV:	13.75%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$5,376,720	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,852	\$2,109	\$1,705
Revenues During FY 23:	\$1,062,343	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,062,930	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$564	\$677	\$474
Per Capita Expenses:	\$564	\$611	\$435
Operating Income (loss):	(\$587)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	506.39%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$5,382,596	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,855	\$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:	Roberts Village		
Unit Code:	027/045/32	County:	Ford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$344,416		
Equalized Assessed Valuation:	\$2,613,325		
Population:	345		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$49,868		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$468,249	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,357	\$12,461	\$971
Revenues During FY 23:	\$278,999	\$513,571	\$224,624
Expenditures During FY 23:	\$160,090	\$418,948	\$163,794
Per Capita Revenues:	\$809	\$23,831	\$595
Per Capita Expenditures:	\$464	\$20,787	\$472
Revenues over/under Expenditures:	\$118,909	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	360.52%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$577,158	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,673	\$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:	\$109,481	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$467,677	\$159,352	\$212,330

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$526,252	\$461,994	\$32,000
Per Capita Debt:	\$1,525	\$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:	\$676,587	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$1,961	\$12,337	\$1,328
Revenues During FY 23:	\$137,554	\$362,679	\$130,462
Expenditures During FY 23:	\$75,558	\$335,468	\$134,205
Per Capita Revenues:	\$399	\$10,028	\$341
Per Capita Expenses:	\$219	\$8,684	\$358
Operating Income (loss):	\$61,996	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	990.74%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$748,583	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,170	\$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:	Robinson City
Unit Code:	017/030/30
County:	Crawford
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$10,475,722
Equalized Assessed Valuation:	\$90,305,671
Population:	7,150
Employees:	
Full Time:	40
Part Time:	128
Salaries Paid:	\$3,175,872

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,784,517	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$949	\$1,275	\$946
Revenues During FY 23:	\$6,602,492	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$6,792,345	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$923	\$1,271	\$1,015
Per Capita Expenditures:	\$950	\$1,070	\$859
Revenues over/under Expenditures:	(\$189,853)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	98.39%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$6,682,889	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$935	\$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:	\$3,434,702	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,979,434	(\$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:	\$6,529,616	\$14,536,814	\$2,939,830
Per Capita Debt:	\$913	\$1,852	\$913
General Obligation Debt over EAV:	6.96%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$6,592,770	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$922	\$2,109	\$1,705
Revenues During FY 23:	\$1,433,187	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,505,208	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$200	\$677	\$474
Per Capita Expenses:	\$211	\$611	\$435
Operating Income (loss):	(\$72,021)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	431.22%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,490,749	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$908	\$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:	Rochelle City		
Unit Code:	071/055/30	County:	Ogle
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$106,616,478		
Equalized Assessed Valuation:	\$311,565,381		
Population:	9,343		
Employees:			
Full Time:	117		
Part Time:	4		
Salaries Paid:	\$12,515,378		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$16,017,970	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,714	\$1,275	\$946
Revenues During FY 23:	\$16,297,918	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$18,234,312	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,744	\$1,271	\$1,015
Per Capita Expenditures:	\$1,952	\$1,070	\$859
Revenues over/under Expenditures:	(\$1,936,394)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	99.48%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$18,140,178	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,942	\$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:	\$7,365,060	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$2,586,783)	(\$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:	\$61,148,752	\$14,536,814	\$2,939,830
Per Capita Debt:	\$6,545	\$1,852	\$913
General Obligation Debt over EAV:	2.71%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$113,284,038	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$12,125	\$2,109	\$1,705
Revenues During FY 23:	\$59,194,568	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$48,935,968	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$6,336	\$677	\$474
Per Capita Expenses:	\$5,238	\$611	\$435
Operating Income (loss):	\$10,258,600	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	247.47%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$121,101,467	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$12,962	\$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:	Rochester Village		
Unit Code:	083/100/32	County:	Sangamon
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,735,188		
Equalized Assessed Valuation:	\$93,817,664		
Population:	3,811		
Employees:			
Full Time:	19		
Part Time:			
Salaries Paid:	\$1,143,141		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,612,654	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$686	\$1,275	\$946
Revenues During FY 23:	\$3,013,821	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,008,960	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$791	\$1,271	\$1,015
Per Capita Expenditures:	\$527	\$1,070	\$859
Revenues over/under Expenditures:	\$1,004,861	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	167.51%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,365,146	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$883	\$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:	\$1,580,611	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,475,123	(\$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:	\$1,018,925	\$14,536,814	\$2,939,830
Per Capita Debt:	\$267	\$1,852	\$913
General Obligation Debt over EAV:	0.85%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$6,426,763	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,686	\$2,109	\$1,705
Revenues During FY 23:	\$2,294,344	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,006,235	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$602	\$677	\$474
Per Capita Expenses:	\$526	\$611	\$435
Operating Income (loss):	\$288,109	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	347.28%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$6,967,241	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,828	\$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:	Rock City Village		
Unit Code:	089/055/32	County:	Stephenson
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$117,200		
Equalized Assessed Valuation:	\$4,787,446		
Population:	314		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$46,240		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$276,919	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$882	\$12,461	\$971
Revenues During FY 23:	\$131,915	\$513,571	\$224,624
Expenditures During FY 23:	\$47,952	\$418,948	\$163,794
Per Capita Revenues:	\$420	\$23,831	\$595
Per Capita Expenditures:	\$153	\$20,787	\$472
Revenues over/under Expenditures:	\$83,963	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	741.57%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$355,597	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,132	\$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:	\$32,851	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$322,746	\$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:	\$115,217	\$461,994	\$32,000
Per Capita Debt:	\$367	\$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:	\$1,141,449	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$3,635	\$12,337	\$1,328
Revenues During FY 23:	\$123,404	\$362,679	\$130,462
Expenditures During FY 23:	\$115,138	\$335,468	\$134,205
Per Capita Revenues:	\$393	\$10,028	\$341
Per Capita Expenses:	\$367	\$8,684	\$358
Operating Income (loss):	\$8,266	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,003.14%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$1,155,000	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$3,678	\$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:	Rock Falls City		
Unit Code:	098/050/30	County:	Whiteside
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,855,835		
Equalized Assessed Valuation:	\$85,541,560		
Population:	8,724		
Employees:			
Full Time:	76		
Part Time:	1		
Salaries Paid:	\$5,821,840		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,054,516	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$923	\$1,275	\$946
Revenues During FY 23:	\$10,753,873	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$11,536,091	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,233	\$1,271	\$1,015
Per Capita Expenditures:	\$1,322	\$1,070	\$859
Revenues over/under Expenditures:	(\$782,218)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	66.83%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$7,709,293	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$884	\$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:	\$3,020,502	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$10,507,850)	(\$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:	\$40,303,551	\$14,536,814	\$2,939,830
Per Capita Debt:	\$4,620	\$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:	\$57,598,167	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$6,602	\$2,109	\$1,705
Revenues During FY 23:	\$19,811,976	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$15,615,230	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$2,271	\$677	\$474
Per Capita Expenses:	\$1,790	\$611	\$435
Operating Income (loss):	\$4,196,746	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	396.59%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$61,929,089	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$7,099	\$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:	Rock Island City		
Unit Code:	081/075/30	County:	Rock Island
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$171,353,186		
Equalized Assessed Valuation:	\$15,136,513		
Population:	36,636		
Employees:			
	Full Time:	351	
	Part Time:	361	
	Salaries Paid:	\$27,114,069	

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:	\$42,508,605	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$1,160	\$915	\$919
Revenues During FY 23:	\$65,358,099	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$55,859,649	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,784	\$1,512	\$1,510
Per Capita Expenditures:	\$1,525	\$1,292	\$1,272
Revenues over/under Expenditures:	\$9,498,450	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	81.26%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$45,389,068	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,239	\$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:	\$14,098,692	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$146,594,930)	(\$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:	\$112,700,310	\$148,481,432	\$87,529,265
Per Capita Debt:	\$3,076	\$2,751	\$2,179
General Obligation Debt over EAV:	404.12%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$57,691,863	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$1,575	\$1,661	\$1,337
Revenues During FY 23:	\$31,916,317	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$29,106,281	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$871	\$534	\$406
Per Capita Expenses:	\$794	\$463	\$368
Operating Income (loss):	\$2,810,036	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	212.80%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$61,938,501	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$1,691	\$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:	Rockbridge Village		
Unit Code:	031/035/32	County:	Greene
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$322,358		
Equalized Assessed Valuation:	\$1,836,850		
Population:	175		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$19,073		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$399,173	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,281	\$12,461	\$971
Revenues During FY 23:	\$122,736	\$513,571	\$224,624
Expenditures During FY 23:	\$95,533	\$418,948	\$163,794
Per Capita Revenues:	\$701	\$23,831	\$595
Per Capita Expenditures:	\$546	\$20,787	\$472
Revenues over/under Expenditures:	\$27,203	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	443.90%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$424,071	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,423	\$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:	\$36,288	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$387,783	\$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:	\$181,258	\$461,994	\$32,000
Per Capita Debt:	\$1,036	\$8,336	\$73
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,081,330	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$11,893	\$12,337	\$1,328
Revenues During FY 23:	\$91,793	\$362,679	\$130,462
Expenditures During FY 23:	\$142,528	\$335,468	\$134,205
Per Capita Revenues:	\$525	\$10,028	\$341
Per Capita Expenses:	\$814	\$8,684	\$358
Operating Income (loss):	(\$50,735)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	1,426.32%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,032,900	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$11,617	\$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:	Rockdale Village
Unit Code:	099/105/32
County:	Will
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$9,918,550
Equalized Assessed Valuation:	\$55,659,944
Population:	2,012
Employees:	
Full Time:	13
Part Time:	12
Salaries Paid:	\$932,064

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,588,102	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$3,771	\$1,275	\$946
Revenues During FY 23:	\$4,029,354	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,649,763	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,003	\$1,271	\$1,015
Per Capita Expenditures:	\$1,317	\$1,070	\$859
Revenues over/under Expenditures:	\$1,379,591	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	338.43%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$8,967,693	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$4,457	\$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:	\$1,982,458	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$6,021,783	(\$3,040,879)	\$907,008

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,536,814	\$2,939,830
Per Capita Debt:	\$0	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$7,865,568	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$3,909	\$2,109	\$1,705
Revenues During FY 23:	\$1,810,087	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,038,195	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$900	\$677	\$474
Per Capita Expenses:	\$1,013	\$611	\$435
Operating Income (loss):	(\$228,108)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	374.72%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$7,637,460	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$3,796	\$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:	Rockford City		
Unit Code:	101/035/30	County:	Winnebago
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$473,671,861		
Equalized Assessed Valuation:	\$2,283,014,227		
Population:	146,713		
Employees:			
Full Time:	1,117		
Part Time:	28		
Salaries Paid:	\$102,386,733		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$149,661,794	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$1,020	\$915	\$919
Revenues During FY 23:	\$285,576,964	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$256,420,856	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,947	\$1,512	\$1,510
Per Capita Expenditures:	\$1,748	\$1,292	\$1,272
Revenues over/under Expenditures:	\$29,156,108	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	67.54%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$173,197,988	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,181	\$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:	\$51,253,571	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	(\$298,003,810)	(\$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:	\$143,096,936	\$148,481,432	\$87,529,265
Per Capita Debt:	\$975	\$2,751	\$2,179
General Obligation Debt over EAV:	0.00%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$194,830,399	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$1,328	\$1,661	\$1,337
Revenues During FY 23:	\$42,964,216	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$33,332,851	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$293	\$534	\$406
Per Capita Expenses:	\$227	\$463	\$368
Operating Income (loss):	\$9,631,365	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	614.38%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$204,789,920	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$1,396	\$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:	Rockton Village
Unit Code:	101/040/32
County:	Winnebago
Fiscal Year End:	5/31/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$9,758,682
Equalized Assessed Valuation:	\$189,440,327
Population:	7,899
Employees:	
Full Time:	37
Part Time:	42
Salaries Paid:	\$2,530,821

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,351,498	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$424	\$1,275	\$946
Revenues During FY 23:	\$8,351,603	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$8,246,063	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,057	\$1,271	\$1,015
Per Capita Expenditures:	\$1,044	\$1,070	\$859
Revenues over/under Expenditures:	\$105,540	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	47.81%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,942,686	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$499	\$1,452	\$1,079

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,502,387	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$1,152,222)	(\$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:	\$13,388,608	\$14,536,814	\$2,939,830
Per Capita Debt:	\$1,695	\$1,852	\$913
General Obligation Debt over EAV:	0.42%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$4,979,945	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$630	\$2,109	\$1,705
Revenues During FY 23:	\$2,314,628	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$2,198,950	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$293	\$677	\$474
Per Capita Expenses:	\$278	\$611	\$435
Operating Income (loss):	\$115,678	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	227.36%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$4,999,563	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$633	\$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:	Rockwood Village		
Unit Code:	079/055/32	County:	Randolph
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$34,355		
Equalized Assessed Valuation:	\$543,907		
Population:	32		
Employees:			
	Full Time:		
	Part Time:	7	
	Salaries Paid:	\$3,021	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$118,701	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$3,709	\$12,461	\$971
Revenues During FY 23:	\$19,555	\$513,571	\$224,624
Expenditures During FY 23:	\$12,141	\$418,948	\$163,794
Per Capita Revenues:	\$611	\$23,831	\$595
Per Capita Expenditures:	\$379	\$20,787	\$472
Revenues over/under Expenditures:	\$7,414	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	1,038.75%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$126,115	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$3,941	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$49,025	\$14,175	\$0
Total Unreserved Funds:	\$77,090	\$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:	Rolling Meadows City		
Unit Code:	016/500/30	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$83,936,476		
Equalized Assessed Valuation:	\$3,005,372,898		
Population:	23,564		
Employees:			
Full Time:	168		
Part Time:	12		
Salaries Paid:	\$20,040,621		

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:	\$19,596,724	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$832	\$1,275	\$946
Revenues During FY 23:	\$44,109,263	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$38,593,968	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,872	\$1,271	\$1,015
Per Capita Expenditures:	\$1,638	\$1,070	\$859
Revenues over/under Expenditures:	\$5,515,295	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	52.92%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$20,424,837	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$867	\$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:	\$3,561,818	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$36,608,980)	(\$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:	\$113,666,580	\$14,536,814	\$2,939,830
Per Capita Debt:	\$4,824	\$1,852	\$913
General Obligation Debt over EAV:	0.50%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$24,577,141	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,043	\$2,109	\$1,705
Revenues During FY 23:	\$13,968,533	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$12,854,957	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$593	\$677	\$474
Per Capita Expenses:	\$546	\$611	\$435
Operating Income (loss):	\$1,113,576	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	223.19%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$28,690,717	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,218	\$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:	Romeoville Village		
Unit Code:	099/107/32	County:	Will
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$149,417,350		
Equalized Assessed Valuation:	\$1,478,292,696		
Population:	39,863		
Employees:			
Full Time:	239		
Part Time:	327		
Salaries Paid:	\$26,689,923		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$64,734,660	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$1,624	\$915	\$919
Revenues During FY 23:	\$91,384,215	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$64,372,536	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$2,292	\$1,512	\$1,510
Per Capita Expenditures:	\$1,615	\$1,292	\$1,272
Revenues over/under Expenditures:	\$27,011,679	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	133.61%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$86,009,443	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$2,158	\$1,034	\$1,023

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,696,987	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	\$1,319,133	(\$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:	\$174,268,089	\$148,481,432	\$87,529,265
Per Capita Debt:	\$4,372	\$2,751	\$2,179
General Obligation Debt over EAV:	7.81%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$99,911,776	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$2,506	\$1,661	\$1,337
Revenues During FY 23:	\$28,473,059	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$16,203,764	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$714	\$534	\$406
Per Capita Expenses:	\$406	\$463	\$368
Operating Income (loss):	\$12,269,295	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	692.31%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$112,181,071	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$2,814	\$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:	Roodhouse City
Unit Code:	031/040/30
County:	Greene
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$8,647,415
Equalized Assessed Valuation:	\$11,708,120
Population:	1,578
Employees:	
Full Time:	25
Part Time:	10
Salaries Paid:	\$855,604

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$500,518	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$317	\$1,275	\$946
Revenues During FY 23:	\$1,507,166	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,356,196	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$955	\$1,271	\$1,015
Per Capita Expenditures:	\$859	\$1,070	\$859
Revenues over/under Expenditures:	\$150,970	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	72.97%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$989,569	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$627	\$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:	\$836,150	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$486,575	(\$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:	\$5,848,518	\$14,536,814	\$2,939,830
Per Capita Debt:	\$3,706	\$1,852	\$913
General Obligation Debt over EAV:	3.84%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$4,563,666	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,892	\$2,109	\$1,705
Revenues During FY 23:	\$3,030,712	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$3,126,206	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$1,921	\$677	\$474
Per Capita Expenses:	\$1,981	\$611	\$435
Operating Income (loss):	(\$95,494)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	133.33%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$4,168,172	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,641	\$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:	Roscoe Village		
Unit Code:	101/045/32	County:	Winnebago
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,826,368		
Equalized Assessed Valuation:	\$265,414,376		
Population:	10,871		
Employees:			
Full Time:	29		
Part Time:	32		
Salaries Paid:	\$2,188,909		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,020,203	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$738	\$1,275	\$946
Revenues During FY 23:	\$8,478,060	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$6,394,597	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$780	\$1,271	\$1,015
Per Capita Expenditures:	\$588	\$1,070	\$859
Revenues over/under Expenditures:	\$2,083,463	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	124.36%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$7,952,301	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$732	\$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:	\$2,915,248	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,646,138	(\$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:	\$6,026,948	\$14,536,814	\$2,939,830
Per Capita Debt:	\$554	\$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 Less Than 1,000

Local Government Profile

Unit Name:	Rose Hill Village		
Unit Code:	040/020/32	County:	Jasper
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$33,521		
Equalized Assessed Valuation:	\$634,415		
Population:	84		
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:	\$238,349	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,837	\$12,461	\$971
Revenues During FY 23:	\$29,114	\$513,571	\$224,624
Expenditures During FY 23:	\$41,866	\$418,948	\$163,794
Per Capita Revenues:	\$347	\$23,831	\$595
Per Capita Expenditures:	\$498	\$20,787	\$472
Revenues over/under Expenditures:	(\$12,752)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	538.85%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$225,597	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,686	\$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:	\$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:	Roselle Village
Unit Code:	022/095/32
County:	Dupage
Fiscal Year End:	12/31/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$68,258,840
Equalized Assessed Valuation:	\$893,180,444
Population:	22,897
Employees:	
Full Time:	113
Part Time:	34
Salaries Paid:	\$11,533,931

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$13,001,111	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$568	\$1,275	\$946
Revenues During FY 23:	\$23,723,078	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$22,166,824	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,036	\$1,271	\$1,015
Per Capita Expenditures:	\$968	\$1,070	\$859
Revenues over/under Expenditures:	\$1,556,254	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	59.47%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$13,181,664	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$576	\$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:	\$4,057,319	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$11,227,452)	(\$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:	\$62,009,157	\$14,536,814	\$2,939,830
Per Capita Debt:	\$2,708	\$1,852	\$913
General Obligation Debt over EAV:	0.06%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$27,041,544	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$1,181	\$2,109	\$1,705
Revenues During FY 23:	\$14,587,767	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$10,272,437	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$637	\$677	\$474
Per Capita Expenses:	\$449	\$611	\$435
Operating Income (loss):	\$4,315,330	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	305.96%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$31,429,578	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$1,373	\$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:	Rosemont Village		
Unit Code:	016/505/32	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$64,783,218		
Equalized Assessed Valuation:	\$982,818,840		
Population:	3,864		
Employees:			
	Full Time:	238	
	Part Time:	469	
	Salaries Paid:	\$30,928,578	

Blended Component Units
Number Submitted = 1
Public Safety Officers' Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$186,813,985	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$48,347	\$1,275	\$946
Revenues During FY 23:	\$84,331,900	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$55,108,735	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$21,825	\$1,271	\$1,015
Per Capita Expenditures:	\$14,262	\$1,070	\$859
Revenues over/under Expenditures:	\$29,223,165	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	383.15%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$211,148,947	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$54,645	\$1,452	\$1,079

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,116,964	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$248,998,433)	(\$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:	\$455,072,112	\$14,536,814	\$2,939,830
Per Capita Debt:	\$117,772	\$1,852	\$913
General Obligation Debt over EAV:	27.66%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$241,379,148	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$62,469	\$2,109	\$1,705
Revenues During FY 23:	\$111,397,152	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$92,808,246	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$28,829	\$677	\$474
Per Capita Expenses:	\$24,019	\$611	\$435
Operating Income (loss):	\$18,588,906	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	241.64%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$224,260,611	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$58,038	\$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:	Roseville Village		
Unit Code:	094/030/32	County:	Warren
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,263,181		
Equalized Assessed Valuation:	\$10,353,759		
Population:	892		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$104,618		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$920,607	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,032	\$12,461	\$971
Revenues During FY 23:	\$516,687	\$513,571	\$224,624
Expenditures During FY 23:	\$373,017	\$418,948	\$163,794
Per Capita Revenues:	\$579	\$23,831	\$595
Per Capita Expenditures:	\$418	\$20,787	\$472
Revenues over/under Expenditures:	\$143,670	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	291.27%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,086,501	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,218	\$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:	\$512,722	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$573,779	\$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:	\$135,000	\$461,994	\$32,000
Per Capita Debt:	\$151	\$8,336	\$73
General Obligation Debt over EAV:	1.30%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,097,226	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,351	\$12,337	\$1,328
Revenues During FY 23:	\$338,886	\$362,679	\$130,462
Expenditures During FY 23:	\$290,749	\$335,468	\$134,205
Per Capita Revenues:	\$380	\$10,028	\$341
Per Capita Expenses:	\$326	\$8,684	\$358
Operating Income (loss):	\$48,137	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	730.23%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$2,123,139	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,380	\$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:	Rosiclare City		
Unit Code:	035/020/30	County:	Hardin
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$600,657		
Equalized Assessed Valuation:	\$4,413,411		
Population:	966		
Employees:			
Full Time:	3		
Part Time:	11		
Salaries Paid:	\$217,416		

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:	\$657,758	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$681	\$12,461	\$971
Revenues During FY 23:	\$1,142,780	\$513,571	\$224,624
Expenditures During FY 23:	\$1,084,164	\$418,948	\$163,794
Per Capita Revenues:	\$1,183	\$23,831	\$595
Per Capita Expenditures:	\$1,122	\$20,787	\$472
Revenues over/under Expenditures:	\$58,616	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	121.11%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,312,980	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,359	\$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:	\$273,049	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$1,039,931	\$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:	\$44,611	\$461,994	\$32,000
Per Capita Debt:	\$46	\$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:	\$3,184,521	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$3,297	\$12,337	\$1,328
Revenues During FY 23:	\$389,642	\$362,679	\$130,462
Expenditures During FY 23:	\$1,983,843	\$335,468	\$134,205
Per Capita Revenues:	\$403	\$10,028	\$341
Per Capita Expenses:	\$2,054	\$8,684	\$358
Operating Income (loss):	(\$1,594,201)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	47.31%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$938,602	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$972	\$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:	Rossville Village
Unit Code:	092/090/32
County:	Vermilion
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,887,964
Equalized Assessed Valuation:	\$7,265,407
Population:	1,221
Employees:	
Full Time:	9
Part Time:	10
Salaries Paid:	\$425,652

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,127,760	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$924	\$1,275	\$946
Revenues During FY 23:	\$901,420	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$811,954	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$738	\$1,271	\$1,015
Per Capita Expenditures:	\$665	\$1,070	\$859
Revenues over/under Expenditures:	\$89,466	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	139.71%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,134,418	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$929	\$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:	\$655,301	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$381,932	(\$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:	\$82,560	\$14,536,814	\$2,939,830
Per Capita Debt:	\$68	\$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:	\$3,185,719	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,609	\$2,109	\$1,705
Revenues During FY 23:	\$1,185,829	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$996,322	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$971	\$677	\$474
Per Capita Expenses:	\$816	\$611	\$435
Operating Income (loss):	\$189,507	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	347.08%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$3,458,034	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,832	\$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:	Round Lake Village		
Unit Code:	049/160/32	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$26,242,726		
Equalized Assessed Valuation:	\$386,360,099		
Population:	18,721		
Employees:			
Full Time:	51		
Part Time:	3		
Salaries Paid:	\$4,735,168		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$10,781,576	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$576	\$1,275	\$946
Revenues During FY 23:	\$13,943,419	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$10,108,992	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$745	\$1,271	\$1,015
Per Capita Expenditures:	\$540	\$1,070	\$859
Revenues over/under Expenditures:	\$3,834,427	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	137.17%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$13,866,003	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$741	\$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:	\$3,938,931	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$13,080,869	(\$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:	\$6,730,203	\$14,536,814	\$2,939,830
Per Capita Debt:	\$360	\$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:	\$40,256,713	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,150	\$2,109	\$1,705
Revenues During FY 23:	\$5,664,095	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$5,096,937	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$303	\$677	\$474
Per Capita Expenses:	\$272	\$611	\$435
Operating Income (loss):	\$567,158	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	800.95%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$40,823,871	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,181	\$2,172	\$1,778

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Round Lake Beach Village		
Unit Code:	049/165/32	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,071,977		
Equalized Assessed Valuation:	\$460,547,021		
Population:	27,252		
Employees:			
Full Time:	75		
Part Time:	9		
Salaries Paid:	\$6,952,937		

Blended Component Units
Number Submitted = 1 Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$16,651,862	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$611	\$915	\$919
Revenues During FY 23:	\$22,627,146	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$17,749,453	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$830	\$1,512	\$1,510
Per Capita Expenditures:	\$651	\$1,292	\$1,272
Revenues over/under Expenditures:	\$4,877,693	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	108.67%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$19,288,038	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$708	\$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:	\$4,726,776	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	\$2,275,996	(\$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:	\$34,532,112	\$148,481,432	\$87,529,265
Per Capita Debt:	\$1,267	\$2,751	\$2,179
General Obligation Debt over EAV:	2.93%	8.98%	2.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$21,024,787	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	\$771	\$1,661	\$1,337
Revenues During FY 23:	\$5,965,421	\$27,833,660	\$19,017,689
Expenditures During FY 23:	\$4,791,027	\$24,431,806	\$15,980,912
Per Capita Revenues:	\$219	\$534	\$406
Per Capita Expenses:	\$176	\$463	\$368
Operating Income (loss):	\$1,174,394	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	453.52%	432.45%	411.24%
Ending Retained Earnings for FY 23:	\$21,728,477	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	\$797	\$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:	Round Lake Heights Village		
Unit Code:	049/170/32	County:	Lake
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,555,800		
Equalized Assessed Valuation:	\$47,627,575		
Population:	2,773		
Employees:			
Full Time:		11	
Part Time:		12	
Salaries Paid:		\$863,811	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$976,760	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$352	\$1,275	\$946
Revenues During FY 23:	\$1,713,226	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,737,079	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$618	\$1,271	\$1,015
Per Capita Expenditures:	\$626	\$1,070	\$859
Revenues over/under Expenditures:	(\$23,853)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	67.81%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,177,907	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$425	\$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:	\$33,789	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,144,118	(\$3,040,879)	\$907,008

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,536,814	\$2,939,830
Per Capita Debt:	\$0	\$1,852	\$913
General Obligation Debt over EAV:	0.00%	1.72%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,714,982	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$979	\$2,109	\$1,705
Revenues During FY 23:	\$762,966	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$752,320	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$275	\$677	\$474
Per Capita Expenses:	\$271	\$611	\$435
Operating Income (loss):	\$10,646	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	332.39%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,500,628	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$902	\$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:	Roxana Village
Unit Code:	057/100/32
County:	Madison
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$14,374,202
Equalized Assessed Valuation:	\$378,012,558
Population:	1,452
Employees:	
Full Time:	23
Part Time:	14
Salaries Paid:	\$2,274,959

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$12,518,036	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$8,621	\$1,275	\$946
Revenues During FY 23:	\$7,797,344	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$4,789,021	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$5,370	\$1,271	\$1,015
Per Capita Expenditures:	\$3,298	\$1,070	\$859
Revenues over/under Expenditures:	\$3,008,323	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	306.82%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$14,693,565	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$10,120	\$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:	\$267,906	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$14,425,659	(\$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:	\$4,910,000	\$14,536,814	\$2,939,830
Per Capita Debt:	\$3,382	\$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:	\$9,755,065	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$6,718	\$2,109	\$1,705
Revenues During FY 23:	\$757,651	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,153,791	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$522	\$677	\$474
Per Capita Expenses:	\$795	\$611	\$435
Operating Income (loss):	(\$396,140)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	815.48%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$9,408,954	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$6,480	\$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:	Royalton Village
Unit Code:	028/045/32
County:	Franklin
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,775,195
Equalized Assessed Valuation:	\$6,517,463
Population:	1,151
Employees:	
Full Time:	8
Part Time:	13
Salaries Paid:	\$258,982

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$697,359	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$606	\$1,275	\$946
Revenues During FY 23:	\$621,461	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$454,013	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$540	\$1,271	\$1,015
Per Capita Expenditures:	\$394	\$1,070	\$859
Revenues over/under Expenditures:	\$167,448	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	190.48%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$864,807	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$751	\$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:	\$244,234	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$618,261	(\$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:	\$810,200	\$14,536,814	\$2,939,830
Per Capita Debt:	\$704	\$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:	\$2,665,524	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$2,316	\$2,109	\$1,705
Revenues During FY 23:	\$382,190	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$462,839	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$332	\$677	\$474
Per Capita Expenses:	\$402	\$611	\$435
Operating Income (loss):	(\$80,649)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	558.48%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$2,584,875	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$2,246	\$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:	Ruma Village		
Unit Code:	079/060/32	County:	Randolph
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$397,542		
Equalized Assessed Valuation:	\$5,640,544		
Population:	296		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$89,746		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$375,683	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,269	\$12,461	\$971
Revenues During FY 23:	\$271,636	\$513,571	\$224,624
Expenditures During FY 23:	\$216,531	\$418,948	\$163,794
Per Capita Revenues:	\$918	\$23,831	\$595
Per Capita Expenditures:	\$732	\$20,787	\$472
Revenues over/under Expenditures:	\$55,105	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	198.95%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$430,788	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,455	\$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:	\$90,235	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$349,598	\$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:	\$608,364	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,055	\$12,337	\$1,328
Revenues During FY 23:	\$131,853	\$362,679	\$130,462
Expenditures During FY 23:	\$181,010	\$335,468	\$134,205
Per Capita Revenues:	\$445	\$10,028	\$341
Per Capita Expenses:	\$612	\$8,684	\$358
Operating Income (loss):	(\$49,157)	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	308.94%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$559,207	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$1,889	\$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:	Rushville City
Unit Code:	084/025/30
County:	Schuyler
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$6,715,298
Equalized Assessed Valuation:	\$30,149,787
Population:	2,928
Employees:	
Full Time:	17
Part Time:	18
Salaries Paid:	\$1,167,072

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,487,343	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,533	\$1,275	\$946
Revenues During FY 23:	\$2,869,795	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,159,385	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$980	\$1,271	\$1,015
Per Capita Expenditures:	\$737	\$1,070	\$859
Revenues over/under Expenditures:	\$710,410	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	227.68%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,916,456	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,679	\$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:	\$1,877,524	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,344,472	(\$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:	\$574,003	\$14,536,814	\$2,939,830
Per Capita Debt:	\$196	\$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:	\$13,090,686	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	\$4,471	\$2,109	\$1,705
Revenues During FY 23:	\$1,740,591	\$4,017,717	\$1,655,930
Expenditures During FY 23:	\$1,754,267	\$3,520,157	\$1,505,208
Per Capita Revenues:	\$594	\$677	\$474
Per Capita Expenses:	\$599	\$611	\$435
Operating Income (loss):	(\$13,676)	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	758.69%	413.07%	350.42%
Ending Retained Earnings for FY 23:	\$13,309,443	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	\$4,546	\$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:	Russellville Village		
Unit Code:	051/025/32	County:	Lawrence
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$31,000		
Equalized Assessed Valuation:	\$657,758		
Population:	98		
Employees:			
Full Time:	9		
Part Time:			
Salaries Paid:	\$4,350		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$47,690	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$487	\$12,461	\$971
Revenues During FY 23:	\$27,611	\$513,571	\$224,624
Expenditures During FY 23:	\$17,574	\$418,948	\$163,794
Per Capita Revenues:	\$282	\$23,831	\$595
Per Capita Expenditures:	\$179	\$20,787	\$472
Revenues over/under Expenditures:	\$10,037	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	328.48%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$57,727	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$589	\$15,511	\$1,116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$57,727	\$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:	Rutland Village		
Unit Code:	050/095/32	County:	Lasalle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$380,122		
Equalized Assessed Valuation:	\$2,661,683		
Population:	209		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$13,341		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$309,271	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,480	\$12,461	\$971
Revenues During FY 23:	\$155,758	\$513,571	\$224,624
Expenditures During FY 23:	\$95,596	\$418,948	\$163,794
Per Capita Revenues:	\$745	\$23,831	\$595
Per Capita Expenditures:	\$457	\$20,787	\$472
Revenues over/under Expenditures:	\$60,162	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	382.54%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$365,695	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,750	\$15,511	\$1,116

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$86,629	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$279,066	\$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:	\$79,459	\$461,994	\$32,000
Per Capita Debt:	\$380	\$8,336	\$73
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$469,842	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	\$2,248	\$12,337	\$1,328
Revenues During FY 23:	\$174,587	\$362,679	\$130,462
Expenditures During FY 23:	\$132,376	\$335,468	\$134,205
Per Capita Revenues:	\$835	\$10,028	\$341
Per Capita Expenses:	\$633	\$8,684	\$358
Operating Income (loss):	\$42,211	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	389.64%	420.53%	326.14%
Ending Retained Earnings for FY 23:	\$515,791	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	\$2,468	\$13,693	\$1,373