

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Sadorus Village		
<b>Unit Code:</b>	010/090/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$398,920		
<b>Equalized Assessed Valuation:</b>	\$7,214,364		
<b>Population:</b>	402		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$22,260		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$633,038</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,575</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$231,644</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$193,174</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$576</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$481</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$38,470</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>347.62%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$671,508</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,670</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$190,907</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$480,602</b>	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Saint Rose Village		
<b>Unit Code:</b>	014/065/32	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$43,950		
<b>Equalized Assessed Valuation:</b>	\$11,640,738		
<b>Population:</b>	462		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$6,098		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$517,978	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,121	\$12,461	\$971
Revenues During FY 23:	\$338,196	\$513,571	\$224,624
Expenditures During FY 23:	\$299,294	\$418,948	\$163,794
Per Capita Revenues:	\$732	\$23,831	\$595
Per Capita Expenditures:	\$648	\$20,787	\$472
Revenues over/under Expenditures:	\$38,902	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	186.06%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$556,880	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,205	\$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:	\$161,983	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$394,897	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Sainte Marie Village		
<b>Unit Code:</b>	040/025/32	<b>County:</b>	Jasper
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$153,369		
<b>Equalized Assessed Valuation:</b>	\$3,030,962		
<b>Population:</b>	248		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$19,590		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$625,917	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,524	\$12,461	\$971
Revenues During FY 23:	\$173,703	\$513,571	\$224,624
Expenditures During FY 23:	\$84,844	\$418,948	\$163,794
Per Capita Revenues:	\$700	\$23,831	\$595
Per Capita Expenditures:	\$342	\$20,787	\$472
Revenues over/under Expenditures:	\$88,859	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	842.40%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$714,727	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,882	\$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:	\$38,626	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$676,101	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$384,549</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,551</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$74,873</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$66,424</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$302</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$268</b>	\$8,684	\$358
Operating Income (loss):	<b>\$8,449</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>591.73%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$393,048</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,585</b>	\$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

<b>Unit Name:</b>	Salem City		
<b>Unit Code:</b>	058/055/30	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$19,855,081		
<b>Equalized Assessed Valuation:</b>	\$102,116,673		
<b>Population:</b>	7,282		
<b>Employees:</b>			
	<b>Full Time:</b>	68	
	<b>Part Time:</b>	8	
	<b>Salaries Paid:</b>	\$4,836,639	

Blended Component Units
Number Submitted = 1
Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$6,661,831</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$915</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$7,906,380</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$7,780,958</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,086</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,069</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$125,422</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>87.69%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$6,822,895</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$937</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,417,837</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$5,341,225)</b>	(\$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:	<b>\$2,988,677</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$410</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$23,773,338</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$3,265</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$10,020,262</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$8,115,976</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$1,376</b>	\$677	\$474
Per Capita Expenses:	<b>\$1,115</b>	\$611	\$435
Operating Income (loss):	<b>\$1,904,286</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>310.91%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$25,233,068</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$3,465</b>	\$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

<b>Unit Name:</b>	Sammons Point Village		
<b>Unit Code:</b>	046/100/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$276,400		
<b>Equalized Assessed Valuation:</b>	\$4,893,167		
<b>Population:</b>	214		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$239,354	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,118	\$12,461	\$971
Revenues During FY 23:	\$83,270	\$513,571	\$224,624
Expenditures During FY 23:	\$29,546	\$418,948	\$163,794
Per Capita Revenues:	\$389	\$23,831	\$595
Per Capita Expenditures:	\$138	\$20,787	\$472
Revenues over/under Expenditures:	\$53,724	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	991.94%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$293,078	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,370	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$293,078	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	San Jose Village		
<b>Unit Code:</b>	054/060/32	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,778,620		
<b>Equalized Assessed Valuation:</b>	\$4,217,235		
<b>Population:</b>	452		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$160,636		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$643,315</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,423</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$398,534</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$306,029</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$882</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$677</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$92,505</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>240.24%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$735,206</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,627</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$185,475</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$549,734</b>	\$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:	<b>\$1,120,000</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$2,478</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,701,095</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$3,763</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$342,229</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$210,745</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$757</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$466</b>	\$8,684	\$358
Operating Income (loss):	<b>\$131,484</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>869.86%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,833,193</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$4,056</b>	\$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

<b>Unit Name:</b>	Sandwich City
<b>Unit Code:</b>	019/050/30
<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$17,146,131
<b>Equalized Assessed Valuation:</b>	\$182,355,813
<b>Population:</b>	7,156
<b>Employees:</b>	
<b>Full Time:</b>	26
<b>Part Time:</b>	11
<b>Salaries Paid:</b>	\$2,508,178

Blended Component Units
Empty table 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:	\$6,362,374	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$889	\$1,275	\$946
Revenues During FY 23:	\$7,304,382	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$7,413,486	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,021	\$1,271	\$1,015
Per Capita Expenditures:	\$1,036	\$1,070	\$859
Revenues over/under Expenditures:	(\$109,104)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	84.49%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$6,263,940	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$875	\$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:	\$1,486,561	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$5,116,416	(\$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:	<b>\$2,740,000</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$383</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$14,015,456</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,959</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$2,445,276</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$2,007,114</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$342</b>	\$677	\$474
Per Capita Expenses:	<b>\$280</b>	\$611	\$435
Operating Income (loss):	<b>\$438,162</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>720.12%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$14,453,618</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,020</b>	\$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

<b>Unit Name:</b>	Sauget Village		
<b>Unit Code:</b>	088/120/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$50,522,600		
<b>Equalized Assessed Valuation:</b>	\$37,755,728		
<b>Population:</b>	141		
<b>Employees:</b>			
<b>Full Time:</b>	26		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$2,352,989		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$17,811,410</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$126,322</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$15,092,856</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$9,405,333</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$107,042</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$66,704</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$5,687,523</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>249.85%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$23,498,933</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$166,659</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16,022,430</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$7,818,917</b>	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$45,571,614</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$323,203</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$19,018,994</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$19,419,695</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$134,886</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$137,728</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$400,701)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>232.60%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$45,170,913</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$320,361</b>	\$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

<b>Unit Name:</b>	Saunemin Village		
<b>Unit Code:</b>	053/070/32	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$538,070		
<b>Equalized Assessed Valuation:</b>	\$3,998,249		
<b>Population:</b>	406		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$16,122		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$424,497	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,046	\$12,461	\$971
Revenues During FY 23:	\$295,164	\$513,571	\$224,624
Expenditures During FY 23:	\$190,774	\$418,948	\$163,794
Per Capita Revenues:	\$727	\$23,831	\$595
Per Capita Expenditures:	\$470	\$20,787	\$472
Revenues over/under Expenditures:	\$104,390	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	280.93%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$535,940	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,320	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$301,689	\$14,175	\$0
Total Unreserved Funds:	\$234,251	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$188,342</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$464</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$62,167</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$28,098</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$153</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$69</b>	\$8,684	\$358
Operating Income (loss):	<b>\$34,069</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>766.45%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$215,358</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$530</b>	\$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

<b>Unit Name:</b>	Savanna City		
<b>Unit Code:</b>	008/030/30	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,404,362		
<b>Equalized Assessed Valuation:</b>	\$27,472,405		
<b>Population:</b>	3,102		
<b>Employees:</b>			
<b>Full Time:</b>	18		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$1,162,701		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,086,061	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$995	\$1,275	\$946
Revenues During FY 23:	\$2,735,752	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,240,710	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$882	\$1,271	\$1,015
Per Capita Expenditures:	\$1,045	\$1,070	\$859
Revenues over/under Expenditures:	(\$504,958)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	89.23%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,891,738	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$932	\$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:	\$2,163,603	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,396,423	(\$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:	<b>\$5,829,669</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,879</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$12,558,272</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$4,048</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,516,179</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,575,022</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$489</b>	\$677	\$474
Per Capita Expenses:	<b>\$508</b>	\$611	\$435
Operating Income (loss):	<b>(\$58,843)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>793.60%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$12,499,429</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$4,029</b>	\$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

<b>Unit Name:</b>	Savoy Village		
<b>Unit Code:</b>	010/095/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$11,466,791		
<b>Equalized Assessed Valuation:</b>	\$262,699,752		
<b>Population:</b>	8,857		
<b>Employees:</b>			
<b>Full Time:</b>	24		
<b>Part Time:</b>	74		
<b>Salaries Paid:</b>	\$1,901,531		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,420,700	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$951	\$1,275	\$946
Revenues During FY 23:	\$11,435,007	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$8,174,097	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,291	\$1,271	\$1,015
Per Capita Expenditures:	\$923	\$1,070	\$859
Revenues over/under Expenditures:	\$3,260,910	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	142.91%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$11,681,610	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,319	\$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:	\$3,329,366	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$8,352,244	(\$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:	<b>\$2,340,369</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$264</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,212,999</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$250</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$287,061</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$98,065</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$32</b>	\$677	\$474
Per Capita Expenses:	<b>\$11</b>	\$611	\$435
Operating Income (loss):	<b>\$188,996</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>2,449.39%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,401,995</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$271</b>	\$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

<b>Unit Name:</b>	Sawyererville Village		
<b>Unit Code:</b>	056/095/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$261,500		
<b>Equalized Assessed Valuation:</b>	\$2,821,495		
<b>Population:</b>	266		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$27,305		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$181,567</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$683</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$168,937</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$80,774</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$635</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$304</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$88,163</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>295.57%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$238,742</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$898</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$27,433</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$211,309</b>	\$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:	<b>\$197,642</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$743</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$788,449</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,964</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$182,852</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$212,400</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$687</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$798</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$29,548)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>371.89%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$789,889</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,970</b>	\$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

<b>Unit Name:</b>	Scales Mound Village		
<b>Unit Code:</b>	043/045/32	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,254,000		
<b>Equalized Assessed Valuation:</b>	\$5,432,757		
<b>Population:</b>	436		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$42,199		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$876,997	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,011	\$12,461	\$971
Revenues During FY 23:	\$348,770	\$513,571	\$224,624
Expenditures During FY 23:	\$155,297	\$418,948	\$163,794
Per Capita Revenues:	\$800	\$23,831	\$595
Per Capita Expenditures:	\$356	\$20,787	\$472
Revenues over/under Expenditures:	\$193,473	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	689.31%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,070,470	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,455	\$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:	\$292,233	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$778,237	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,097,673</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,518</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$116,660</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$167,550</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$268</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$384</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$50,890)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>624.76%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,046,783</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,401</b>	\$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

<b>Unit Name:</b>	Schaumburg Village		
<b>Unit Code:</b>	016/515/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$298,428,643		
<b>Equalized Assessed Valuation:</b>	\$3,649,931,991		
<b>Population:</b>	78,723		
<b>Employees:</b>			
<b>Full Time:</b>	489		
<b>Part Time:</b>	139		
<b>Salaries Paid:</b>	\$53,142,497		

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

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$68,681,486</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$872</b>	\$915	\$919
Revenues During FY 23:	<b>\$138,840,177</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$108,395,999</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$1,764</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$1,377</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$30,444,178</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>87.89%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$95,273,571</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$1,210</b>	\$1,034	\$1,023
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$4,513	\$0
Total Unreserved Funds:	<b>\$0</b>	\$264,094	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$38,199,726</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>(\$74,327,766)</b>	(\$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:	<b>\$539,956,916</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$6,859</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>7.77%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$103,898,595</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$1,320</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$84,832,679</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$75,815,096</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$1,078</b>	\$534	\$406
Per Capita Expenses:	<b>\$963</b>	\$463	\$368
Operating Income (loss):	<b>\$9,017,583</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>146.47%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$111,049,860</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$1,411</b>	\$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

<b>Unit Name:</b>	Schiller Park Village		
<b>Unit Code:</b>	016/520/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$37,425,148		
<b>Equalized Assessed Valuation:</b>	\$463,031,586		
<b>Population:</b>	11,709		
<b>Employees:</b>			
<b>Full Time:</b>	92		
<b>Part Time:</b>	103		
<b>Salaries Paid:</b>	\$9,526,058		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$20,558,755</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,756</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$29,808,306</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$23,992,397</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$2,546</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$2,049</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$5,815,909</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>101.70%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$24,400,963</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$2,084</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,134,696</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$30,575,679)</b>	(\$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:	<b>\$59,874,088</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$5,114</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>1.28%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$10,960,541</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$936</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$4,452,679</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$4,425,447</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$380</b>	\$677	\$474
Per Capita Expenses:	<b>\$378</b>	\$611	\$435
Operating Income (loss):	<b>\$27,232</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>287.64%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$12,729,189</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,087</b>	\$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

<b>Unit Name:</b>	Schram City Village		
<b>Unit Code:</b>	068/075/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,561,200		
<b>Equalized Assessed Valuation:</b>	\$5,935,899		
<b>Population:</b>	586		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$175,828		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$434,063</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$741</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$369,280</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$232,542</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$630</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$397</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$136,738</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>245.46%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$570,801</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$974</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$81,675</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$489,126</b>	\$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:	<b>\$215,355</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$368</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,416,249</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,417</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$625,463</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$353,847</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$1,067</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$604</b>	\$8,684	\$358
Operating Income (loss):	<b>\$271,616</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>477.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,687,865</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,880</b>	\$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

<b>Unit Name:</b>	Sciota Village		
<b>Unit Code:</b>	062/050/32	<b>County:</b>	McDonough
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$98,500		
<b>Equalized Assessed Valuation:</b>	\$813,473		
<b>Population:</b>	61		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$93,493	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,533	\$12,461	\$971
Revenues During FY 23:	\$17,602	\$513,571	\$224,624
Expenditures During FY 23:	\$13,355	\$418,948	\$163,794
Per Capita Revenues:	\$289	\$23,831	\$595
Per Capita Expenditures:	\$219	\$20,787	\$472
Revenues over/under Expenditures:	\$4,247	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	731.86%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$97,740	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,602	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$97,740	\$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:	<b>\$10,736</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$176</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$512,919</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$8,409</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$42,776</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$58,019</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$701</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$951</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$15,243)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>857.78%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$497,676</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$8,159</b>	\$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

<b>Unit Name:</b>	Scottville Village		
<b>Unit Code:</b>	056/100/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$60,000		
<b>Equalized Assessed Valuation:</b>	\$1,093,155		
<b>Population:</b>	93		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$6,793		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$43,768	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$471	\$12,461	\$971
Revenues During FY 23:	\$51,572	\$513,571	\$224,624
Expenditures During FY 23:	\$48,450	\$418,948	\$163,794
Per Capita Revenues:	\$555	\$23,831	\$595
Per Capita Expenditures:	\$521	\$20,787	\$472
Revenues over/under Expenditures:	\$3,122	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	96.78%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$46,890	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$504	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,010	\$14,175	\$0
Total Unreserved Funds:	\$31,880	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Seatonville Village		
<b>Unit Code:</b>	006/095/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$390,912		
<b>Equalized Assessed Valuation:</b>	\$3,540,526		
<b>Population:</b>	372		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$60,748	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$419,304</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,127</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$161,027</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$67,912</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$433</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$183</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$93,115</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>753.83%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$511,943</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,376</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$106,759</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$405,184</b>	\$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:	<b>\$26,249</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$71</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$460,905</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,239</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$184,583</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$117,408</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$496</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$316</b>	\$8,684	\$358
Operating Income (loss):	<b>\$67,175</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>450.19%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$528,556</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,421</b>	\$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

<b>Unit Name:</b>	Secor Village		
<b>Unit Code:</b>	102/065/32	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$328,084		
<b>Equalized Assessed Valuation:</b>	\$3,662,610		
<b>Population:</b>	342		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$67,677		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$131,475	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$384	\$12,461	\$971
Revenues During FY 23:	\$161,282	\$513,571	\$224,624
Expenditures During FY 23:	\$145,646	\$418,948	\$163,794
Per Capita Revenues:	\$472	\$23,831	\$595
Per Capita Expenditures:	\$426	\$20,787	\$472
Revenues over/under Expenditures:	\$15,636	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	101.00%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$147,103	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$430	\$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:	\$69,395	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$77,708	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$126,826</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$371</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$76,066</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$63,692</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$222</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$186</b>	\$8,684	\$358
Operating Income (loss):	<b>\$12,374</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>218.55%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$139,200</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$407</b>	\$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

<b>Unit Name:</b>	Seneca Village		
<b>Unit Code:</b>	050/100/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$29,558,266		
<b>Equalized Assessed Valuation:</b>	\$44,486,788		
<b>Population:</b>	2,322		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	39		
<b>Salaries Paid:</b>	\$1,031,365		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$4,032,435</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,737</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$3,173,070</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$2,396,117</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,367</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,032</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$776,953</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>205.64%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$4,927,258</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$2,122</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,560,777</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$3,367,990</b>	(\$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:	<b>\$545,608</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$235</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.30%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$4,309,417</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,856</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$924,535</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$850,886</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$398</b>	\$677	\$474
Per Capita Expenses:	<b>\$366</b>	\$611	\$435
Operating Income (loss):	<b>\$73,649</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>497.38%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$4,232,146</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,823</b>	\$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

<b>Unit Name:</b>	Sesser City		
<b>Unit Code:</b>	028/050/30	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,663,748		
<b>Equalized Assessed Valuation:</b>	\$9,242,623		
<b>Population:</b>	1,865		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$662,338		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,680,256	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$901	\$1,275	\$946
Revenues During FY 23:	\$2,331,663	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,017,075	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,250	\$1,271	\$1,015
Per Capita Expenditures:	\$1,082	\$1,070	\$859
Revenues over/under Expenditures:	\$314,588	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	108.03%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,179,092	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,168	\$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:	\$671,283	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,807,747	(\$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:	<b>\$5,904,472</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$3,166</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>61.68%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,224,430</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,729</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,066,260</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,415,167</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$572</b>	\$677	\$474
Per Capita Expenses:	<b>\$759</b>	\$611	\$435
Operating Income (loss):	<b>(\$348,907)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>237.97%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$3,367,620</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,806</b>	\$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

<b>Unit Name:</b>	Shabbona Village		
<b>Unit Code:</b>	019/055/32	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,434,049		
<b>Equalized Assessed Valuation:</b>	\$19,488,117		
<b>Population:</b>	900		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$183,712		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,127,560	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,253	\$12,461	\$971
Revenues During FY 23:	\$721,278	\$513,571	\$224,624
Expenditures During FY 23:	\$704,485	\$418,948	\$163,794
Per Capita Revenues:	\$801	\$23,831	\$595
Per Capita Expenditures:	\$783	\$20,787	\$472
Revenues over/under Expenditures:	\$16,793	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	162.44%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,144,353	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,272	\$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:	\$375,747	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$753,344	\$159,352	\$212,330

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,026,374</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,252</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$321,547</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$649,469</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$357</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$722</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$327,922)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>261.51%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,698,452</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,887</b>	\$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

<b>Unit Name:</b>	Shannon Village		
<b>Unit Code:</b>	008/035/32	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,341,230		
<b>Equalized Assessed Valuation:</b>	\$10,012,891		
<b>Population:</b>	801		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$206,281		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$301,347</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$376</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$533,440</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$414,841</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$666</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$518</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$118,599</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>101.23%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$419,946</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$524</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$205,920</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$214,026</b>	\$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:	<b>\$4,347,432</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$5,428</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,353,995</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,939</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$565,608</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$720,016</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$706</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$899</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$154,408)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>305.49%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$2,199,587</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,746</b>	\$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

<b>Unit Name:</b>	Shawneetown City
<b>Unit Code:</b>	030/040/30
<b>County:</b>	Gallatin
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$1,212,491
<b>Equalized Assessed Valuation:</b>	\$4,852,010
<b>Population:</b>	1,054
<b>Employees:</b>	
<b>Full Time:</b>	13
<b>Part Time:</b>	5
<b>Salaries Paid:</b>	\$320,032

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,937,216	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,838	\$1,275	\$946
Revenues During FY 23:	\$1,159,166	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$961,597	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,100	\$1,271	\$1,015
Per Capita Expenditures:	\$912	\$1,070	\$859
Revenues over/under Expenditures:	\$197,569	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	221.49%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,129,818	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,021	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$949,195	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$401,261	(\$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:	<b>\$1,701,811</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,615</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,898,590</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,801</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$955,841</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$779,341</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$907</b>	\$677	\$474
Per Capita Expenses:	<b>\$739</b>	\$611	\$435
Operating Income (loss):	<b>\$176,500</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>263.95%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,057,090</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,952</b>	\$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

<b>Unit Name:</b>	Sheffield Village		
<b>Unit Code:</b>	006/100/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,415,500		
<b>Equalized Assessed Valuation:</b>	\$6,992,054		
<b>Population:</b>	825		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$201,225		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$823,414</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$998</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$1,055,156</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$734,942</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$1,279</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$891</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$320,214</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>156.48%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$1,150,028</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,394</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$270,282</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$935,147</b>	\$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:	<b>\$793,224</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$961</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,717,367</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$3,294</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$279,167</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$458,126</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$338</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$555</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$178,959)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>552.69%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$2,532,008</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$3,069</b>	\$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

<b>Unit Name:</b>	Shelbyville City
<b>Unit Code:</b>	086/035/30
<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$26,550,130
<b>Equalized Assessed Valuation:</b>	\$71,571,144
<b>Population:</b>	4,700
<b>Employees:</b>	
<b>Full Time:</b>	35
<b>Part Time:</b>	67
<b>Salaries Paid:</b>	\$2,246,638

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,898,750	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,255	\$1,275	\$946
Revenues During FY 23:	\$5,814,980	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,930,626	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,237	\$1,271	\$1,015
Per Capita Expenditures:	\$836	\$1,070	\$859
Revenues over/under Expenditures:	\$1,884,354	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	198.01%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$7,783,104	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,656	\$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:	\$3,658,866	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,822,398	(\$3,040,879)	\$907,008

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$1,096,579</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$233</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.81%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$9,752,135</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,075</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,947,385</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,884,141</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$414</b>	\$677	\$474
Per Capita Expenses:	<b>\$401</b>	\$611	\$435
Operating Income (loss):	<b>\$63,244</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>505.35%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$9,521,516</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,026</b>	\$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

<b>Unit Name:</b>	Sheldon Village		
<b>Unit Code:</b>	038/095/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$692,079		
<b>Equalized Assessed Valuation:</b>	\$5,888,711		
<b>Population:</b>	1,232		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$135,125		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,289,323	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,047	\$1,275	\$946
Revenues During FY 23:	\$601,339	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$377,152	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$488	\$1,271	\$1,015
Per Capita Expenditures:	\$306	\$1,070	\$859
Revenues over/under Expenditures:	\$224,187	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	401.30%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,513,510	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,228	\$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:	\$850,376	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$742,195	(\$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:	<b>\$260,000</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$211</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$714,760</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$580</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$105,051</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$102,640</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$85</b>	\$677	\$474
Per Capita Expenses:	<b>\$83</b>	\$611	\$435
Operating Income (loss):	<b>\$2,411</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>698.72%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$717,171</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$582</b>	\$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

<b>Unit Name:</b>	Sheridan Village		
<b>Unit Code:</b>	050/105/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,268,607		
<b>Equalized Assessed Valuation:</b>	\$13,363,013		
<b>Population:</b>	2,431		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$203,475		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,926,007</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$792</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$1,383,903</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$1,036,205</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$569</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$426</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$347,698</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>219.43%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$2,273,705</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$935</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$719,208</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$1,731,855</b>	(\$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:	<b>\$0</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$0</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Sherman Village
<b>Unit Code:</b>	083/105/32
<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$10,326,921
<b>Equalized Assessed Valuation:</b>	\$138,210,964
<b>Population:</b>	4,673
<b>Employees:</b>	
<b>Full Time:</b>	10
<b>Part Time:</b>	43
<b>Salaries Paid:</b>	\$1,018,587

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,923,362	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$840	\$1,275	\$946
Revenues During FY 23:	\$4,513,092	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$5,076,705	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$966	\$1,271	\$1,015
Per Capita Expenditures:	\$1,086	\$1,070	\$859
Revenues over/under Expenditures:	(\$563,613)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	74.22%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,768,149	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$806	\$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:	\$2,957,005	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$583,768)	(\$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:	<b>\$4,806,086</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,028</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>2.40%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,252,079</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$268</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$716,425</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$925,878</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$153</b>	\$677	\$474
Per Capita Expenses:	<b>\$198</b>	\$611	\$435
Operating Income (loss):	<b>(\$209,453)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>112.61%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$1,042,626</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$223</b>	\$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

<b>Unit Name:</b>	Shiloh Village		
<b>Unit Code:</b>	088/125/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$16,371,988		
<b>Equalized Assessed Valuation:</b>	\$325,649,641		
<b>Population:</b>	14,098		
<b>Employees:</b>			
<b>Full Time:</b>	34		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$2,679,760		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$13,321,180	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$945	\$1,275	\$946
Revenues During FY 23:	\$14,146,983	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$13,283,969	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,003	\$1,271	\$1,015
Per Capita Expenditures:	\$942	\$1,070	\$859
Revenues over/under Expenditures:	\$863,014	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	104.82%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$13,924,675	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$988	\$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:	\$4,220,676	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,411,679	(\$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:	<b>\$12,411,000</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$880</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>1.32%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$744,812</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$53</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>(\$43,298)</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$83,561</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>(\$3)</b>	\$677	\$474
Per Capita Expenses:	<b>\$6</b>	\$611	\$435
Operating Income (loss):	<b>(\$126,859)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>1,050.67%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$877,953</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$62</b>	\$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

<b>Unit Name:</b>	Shorewood Village
<b>Unit Code:</b>	099/110/32
<b>County:</b>	Will
<b>Fiscal Year End:</b>	3/31/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$60,870,311
<b>Equalized Assessed Valuation:</b>	\$720,786,958
<b>Population:</b>	18,186
<b>Employees:</b>	
<b>Full Time:</b>	79
<b>Part Time:</b>	7
<b>Salaries Paid:</b>	\$7,350,234

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$11,409,380	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$627	\$1,275	\$946
Revenues During FY 23:	\$20,505,036	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$16,291,197	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,128	\$1,271	\$1,015
Per Capita Expenditures:	\$896	\$1,070	\$859
Revenues over/under Expenditures:	\$4,213,839	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	74.54%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$12,143,848	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$668	\$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:	\$2,900,510	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$7,009,106	(\$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:	<b>\$35,276,602</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,940</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>1.91%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$60,535,688</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$3,329</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$15,918,696</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$8,514,853</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$875</b>	\$677	\$474
Per Capita Expenses:	<b>\$468</b>	\$611	\$435
Operating Income (loss):	<b>\$7,403,843</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>816.24%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$69,501,821</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$3,822</b>	\$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

<b>Unit Name:</b>	Shumway Village		
<b>Unit Code:</b>	025/045/32	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$187,990		
<b>Equalized Assessed Valuation:</b>	\$1,855,810		
<b>Population:</b>	243		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$3,019		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$139,796</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$575</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$117,966</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$89,550</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$485</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$369</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$28,416</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>187.84%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$168,212</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$692</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$168,212</b>	\$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:	<b>\$71,211</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$293</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Sibley Village		
<b>Unit Code:</b>	027/050/32	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$736,522		
<b>Equalized Assessed Valuation:</b>	\$2,405,413		
<b>Population:</b>	288		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$30,444		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$510,072	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,771	\$12,461	\$971
Revenues During FY 23:	\$164,110	\$513,571	\$224,624
Expenditures During FY 23:	\$141,998	\$418,948	\$163,794
Per Capita Revenues:	\$570	\$23,831	\$595
Per Capita Expenditures:	\$493	\$20,787	\$472
Revenues over/under Expenditures:	\$22,112	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	374.78%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$532,184	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,848	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,490	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$418,694	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$259,902</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$902</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$81,577</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$62,386</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$283</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$217</b>	\$8,684	\$358
Operating Income (loss):	<b>\$19,191</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>447.36%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$279,093</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$969</b>	\$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

<b>Unit Name:</b>	Sigel Town		
<b>Unit Code:</b>	086/040/31	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$727,900		
<b>Equalized Assessed Valuation:</b>	\$4,820,388		
<b>Population:</b>	329		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$60,946		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$175,727</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$534</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$184,846</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$152,531</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$562</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$464</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$32,315</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>136.39%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$208,042</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$632</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$44,732</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$167,653</b>	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$938,788</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,853</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$144,459</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$91,211</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$439</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$277</b>	\$8,684	\$358
Operating Income (loss):	<b>\$53,248</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>1,087.63%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$992,036</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$3,015</b>	\$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

<b>Unit Name:</b>	Silvis City
<b>Unit Code:</b>	081/080/30
<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$14,502,462
<b>Equalized Assessed Valuation:</b>	\$118,083,240
<b>Population:</b>	8,003
<b>Employees:</b>	
<b>Full Time:</b>	41
<b>Part Time:</b>	42
<b>Salaries Paid:</b>	\$3,293,304

#### Blended Component Units

Number Submitted = 2  
Firefighters' Pension  
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$4,862,692</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$608</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$12,173,602</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$9,772,072</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,521</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,221</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$2,401,530</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>66.30%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$6,478,699</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$810</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,855,732</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$8,977,800)</b>	(\$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:	<b>\$19,879,056</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2,484</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$8,509,047</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,063</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$2,505,248</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$2,461,780</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$313</b>	\$677	\$474
Per Capita Expenses:	<b>\$308</b>	\$611	\$435
Operating Income (loss):	<b>\$43,468</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>347.41%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$8,552,515</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,069</b>	\$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

<b>Unit Name:</b>	Skokie Village		
<b>Unit Code:</b>	016/525/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$150,705,548		
<b>Equalized Assessed Valuation:</b>	\$3,125,536,099		
<b>Population:</b>	67,824		
<b>Employees:</b>			
<b>Full Time:</b>	458		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$47,730,875		

Blended Component Units
Number Submitted = 4
Firefighters' Pension
Police Pension
SSA #1
SSA #2

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$85,693,262</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$1,263</b>	\$915	\$919
Revenues During FY 23:	<b>\$102,214,090</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$88,754,982</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$1,507</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$1,309</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$13,459,108</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>105.12%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$93,299,249</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$1,376</b>	\$1,034	\$1,023
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$4,513	\$0
Total Unreserved Funds:	<b>\$0</b>	\$264,094	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$39,538,163</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>(\$112,988,863)</b>	(\$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:	<b>\$215,340,265</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$3,175</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>6.73%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$70,940,565</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$1,046</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$18,397,035</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$11,557,230</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$271</b>	\$534	\$406
Per Capita Expenses:	<b>\$170</b>	\$463	\$368
Operating Income (loss):	<b>\$6,839,805</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>666.95%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$77,080,874</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$1,136</b>	\$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

<b>Unit Name:</b>	Sleepy Hollow Village		
<b>Unit Code:</b>	045/085/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,016,032		
<b>Equalized Assessed Valuation:</b>	\$126,381,837		
<b>Population:</b>	3,214		
<b>Employees:</b>			
<b>Full Time:</b>		12	
<b>Part Time:</b>		9	
<b>Salaries Paid:</b>		\$923,330	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,651,228</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$514</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$2,573,442</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$2,080,081</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$801</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$647</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$493,361</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>103.10%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$2,144,589</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$667</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$372,314</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$2,257,214</b>	(\$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:	<b>\$127,133</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$40</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$4,011,042</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,248</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,236,732</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,084,633</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$385</b>	\$677	\$474
Per Capita Expenses:	<b>\$337</b>	\$611	\$435
Operating Income (loss):	<b>\$152,099</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>383.83%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$4,163,141</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,295</b>	\$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

<b>Unit Name:</b>	<b>Smithton Village</b>
<b>Unit Code:</b>	088/130/32
<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$3,259,000
<b>Equalized Assessed Valuation:</b>	\$99,813,379
<b>Population:</b>	4,006
<b>Employees:</b>	
<b>Full Time:</b>	16
<b>Part Time:</b>	27
<b>Salaries Paid:</b>	\$1,113,164

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,750,413	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$936	\$1,275	\$946
Revenues During FY 23:	\$2,998,010	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,310,028	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$748	\$1,271	\$1,015
Per Capita Expenditures:	\$577	\$1,070	\$859
Revenues over/under Expenditures:	\$687,982	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	181.84%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,200,622	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,049	\$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:	\$713,175	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,449,898	(\$3,040,879)	\$907,008

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$2,814,699</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$703</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,859,389</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$963</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,451,664</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,431,049</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$362</b>	\$677	\$474
Per Capita Expenses:	<b>\$357</b>	\$611	\$435
Operating Income (loss):	<b>\$20,615</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>289.68%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$4,145,504</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,035</b>	\$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

<b>Unit Name:</b>	Somonauk Village		
<b>Unit Code:</b>	019/060/32	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,117,548		
<b>Equalized Assessed Valuation:</b>	\$46,251,970		
<b>Population:</b>	1,786		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$544,678		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$3,202,481</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,793</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$1,411,653</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$774,934</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$790</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$434</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$636,719</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>482.99%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$3,742,830</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$2,096</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$402,129</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$4,809,352</b>	(\$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:	<b>\$404,810</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$227</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.88%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$6,696,613</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$3,750</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$642,885</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$509,647</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$360</b>	\$677	\$474
Per Capita Expenses:	<b>\$285</b>	\$611	\$435
Operating Income (loss):	<b>\$133,238</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>1,372.09%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$6,992,840</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$3,915</b>	\$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

<b>Unit Name:</b>	Sorento Village		
<b>Unit Code:</b>	003/045/32	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$665,950		
<b>Equalized Assessed Valuation:</b>	\$2,323,688		
<b>Population:</b>	429		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$87,031		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$203,302	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$474	\$12,461	\$971
Revenues During FY 23:	\$199,576	\$513,571	\$224,624
Expenditures During FY 23:	\$163,794	\$418,948	\$163,794
Per Capita Revenues:	\$465	\$23,831	\$595
Per Capita Expenditures:	\$382	\$20,787	\$472
Revenues over/under Expenditures:	\$35,782	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	159.23%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$260,804	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$608	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,050	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$191,754	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,196,021</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,788</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$320,307</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$268,434</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$747</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$626</b>	\$8,684	\$358
Operating Income (loss):	<b>\$51,873</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>456.79%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,226,174</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,858</b>	\$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

<b>Unit Name:</b>	South Barrington Village		
<b>Unit Code:</b>	016/530/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,265,729		
<b>Equalized Assessed Valuation:</b>	\$481,573,856		
<b>Population:</b>	5,077		
<b>Employees:</b>			
<b>Full Time:</b>	27		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$2,911,559		

#### 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:	<b>\$3,505,591</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$690</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$8,357,838</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$6,051,030</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,646</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,192</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$2,306,808</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>69.45%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$4,202,399</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$828</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$621,063</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$6,815,247</b>	(\$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:	<b>\$0</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$0</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$10,259,853</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,021</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$591,868</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$785,343</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$117</b>	\$677	\$474
Per Capita Expenses:	<b>\$155</b>	\$611	\$435
Operating Income (loss):	<b>(\$193,475)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>1,281.78%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$10,066,378</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,983</b>	\$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

<b>Unit Name:</b>	South Beloit City		
<b>Unit Code:</b>	101/050/30	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$20,557,675		
<b>Equalized Assessed Valuation:</b>	\$144,189,193		
<b>Population:</b>	7,989		
<b>Employees:</b>			
<b>Full Time:</b>	34		
<b>Part Time:</b>	54		
<b>Salaries Paid:</b>	\$2,735,509		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$8,668,892</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,085</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$10,773,829</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$8,287,738</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,349</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,037</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$2,486,091</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>103.94%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$8,613,983</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,078</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,023,367</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$846,906</b>	(\$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:	<b>\$34,735,085</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$4,348</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$11,532,244</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,444</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$2,950,736</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$3,422,910</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$369</b>	\$677	\$474
Per Capita Expenses:	<b>\$428</b>	\$611	\$435
Operating Income (loss):	<b>(\$472,174)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>323.12%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$11,060,070</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,384</b>	\$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

<b>Unit Name:</b>	<b>South Chicago Heights Village</b>
<b>Unit Code:</b>	016/535/32
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$12,779,175
<b>Equalized Assessed Valuation:</b>	\$66,497,947
<b>Population:</b>	4,026
<b>Employees:</b>	
<b>Full Time:</b>	25
<b>Part Time:</b>	75
<b>Salaries Paid:</b>	\$2,651,349

#### Blended Component Units

Number Submitted = 2  
Firefighters' Pension Fund  
Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$9,169,572</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$2,278</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$8,018,092</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$6,539,222</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,992</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,624</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$1,478,870</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>164.44%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$10,753,408</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$2,671</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,897,184</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$6,449,473)</b>	(\$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:	<b>\$2,609,635</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$648</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>2.37%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,262,505</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$314</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,589,564</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,741,764</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$395</b>	\$677	\$474
Per Capita Expenses:	<b>\$433</b>	\$611	\$435
Operating Income (loss):	<b>(\$152,200)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>63.75%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$1,110,305</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$276</b>	\$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

<b>Unit Name:</b>	South Elgin Village		
<b>Unit Code:</b>	045/090/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$42,926,079		
<b>Equalized Assessed Valuation:</b>	\$826,473,850		
<b>Population:</b>	23,865		
<b>Employees:</b>			
<b>Full Time:</b>	85		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$8,416,798		

Blended Component Units
Number Submitted = 1
Police Pension

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$18,203,994</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$763</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$22,394,676</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$18,692,146</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$938</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$783</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$3,702,530</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>81.64%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$15,261,110</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$639</b>	\$1,452	\$1,079
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$15,889,103</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$2,391,429</b>	(\$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:	<b>\$21,775,625</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$912</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$26,849,919</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,125</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$10,300,414</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$7,735,011</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$432</b>	\$677	\$474
Per Capita Expenses:	<b>\$324</b>	\$611	\$435
Operating Income (loss):	<b>\$2,565,403</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>355.17%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$27,472,387</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,151</b>	\$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

<b>Unit Name:</b>	South Holland Village
<b>Unit Code:</b>	016/540/32
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$63,764,991
<b>Equalized Assessed Valuation:</b>	\$379,148,214
<b>Population:</b>	21,465
<b>Employees:</b>	
<b>Full Time:</b>	209
<b>Part Time:</b>	82
<b>Salaries Paid:</b>	\$14,978,829

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$17,120,384	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$798	\$1,275	\$946
Revenues During FY 23:	\$38,264,808	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$38,802,026	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,783	\$1,271	\$1,015
Per Capita Expenditures:	\$1,808	\$1,070	\$859
Revenues over/under Expenditures:	(\$537,218)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	47.22%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$18,321,066	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$854	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,218,699	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$16,795,221)	(\$3,040,879)	\$907,008

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$11,821,594</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$551</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>2.61%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$12,608,251</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$587</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$8,522,173</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$9,441,040</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$397</b>	\$677	\$474
Per Capita Expenses:	<b>\$440</b>	\$611	\$435
Operating Income (loss):	<b>(\$918,867)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>119.58%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$11,289,384</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$526</b>	\$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

<b>Unit Name:</b>	South Jacksonville Village		
<b>Unit Code:</b>	069/045/32	<b>County:</b>	Morgan
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,550,815		
<b>Equalized Assessed Valuation:</b>	\$45,673,308		
<b>Population:</b>	3,217		
<b>Employees:</b>			
<b>Full Time:</b>	15		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$1,026,535		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,533,686	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,098	\$1,275	\$946
Revenues During FY 23:	\$3,563,246	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,995,215	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,108	\$1,271	\$1,015
Per Capita Expenditures:	\$931	\$1,070	\$859
Revenues over/under Expenditures:	\$568,031	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	137.38%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,114,777	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,279	\$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:	\$2,703,164	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,879,965	(\$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:	<b>\$451,573</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$140</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$4,030,857</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,253</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,163,074</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,767,335</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$362</b>	\$677	\$474
Per Capita Expenses:	<b>\$549</b>	\$611	\$435
Operating Income (loss):	<b>(\$604,261)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>193.15%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$3,413,536</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,061</b>	\$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

<b>Unit Name:</b>	South Pekin Village
<b>Unit Code:</b>	090/075/32
<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$18,587,750
<b>Equalized Assessed Valuation:</b>	\$8,885,955
<b>Population:</b>	1,903
<b>Employees:</b>	
<b>Full Time:</b>	16
<b>Part Time:</b>	11
<b>Salaries Paid:</b>	\$264,905

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$491,774	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$258	\$1,275	\$946
Revenues During FY 23:	\$746,674	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$667,463	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$392	\$1,271	\$1,015
Per Capita Expenditures:	\$351	\$1,070	\$859
Revenues over/under Expenditures:	\$79,211	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	99.35%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$663,102	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$348	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$224,329	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$438,773	(\$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:	<b>\$679,249</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$357</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,476,393</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,301</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$337,559</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$453,959</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$177</b>	\$677	\$474
Per Capita Expenses:	<b>\$239</b>	\$611	\$435
Operating Income (loss):	<b>(\$116,400)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>519.87%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,359,993</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,240</b>	\$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

<b>Unit Name:</b>	South Roxana Village
<b>Unit Code:</b>	057/110/32
<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$2,577,685
<b>Equalized Assessed Valuation:</b>	\$16,401,470
<b>Population:</b>	2,200
<b>Employees:</b>	
<b>Full Time:</b>	3
<b>Part Time:</b>	17
<b>Salaries Paid:</b>	\$606,778

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$813,344	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$370	\$1,275	\$946
Revenues During FY 23:	\$1,532,017	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,208,699	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$696	\$1,271	\$1,015
Per Capita Expenditures:	\$549	\$1,070	\$859
Revenues over/under Expenditures:	\$323,318	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	90.80%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,097,556	\$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:	\$397,033	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$257,939	(\$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:	<b>\$0</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$0</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$468,309</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$213</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$918,710</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$945,812</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$418</b>	\$677	\$474
Per Capita Expenses:	<b>\$430</b>	\$611	\$435
Operating Income (loss):	<b>(\$27,102)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>50.78%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$480,313</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$218</b>	\$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

<b>Unit Name:</b>	South Wilmington Village		
<b>Unit Code:</b>	032/070/32	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,596,229		
<b>Equalized Assessed Valuation:</b>	\$12,808,930		
<b>Population:</b>	644		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$35,593		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$631,931</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$981</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$459,081</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$311,275</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$713</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$483</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$147,806</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>250.50%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$779,737</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,211</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$246,330</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$533,407</b>	\$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:	<b>\$269,271</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$418</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$407,816</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$633</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$285,450</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$362,458</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$443</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$563</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$77,008)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>91.27%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$330,808</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$514</b>	\$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

<b>Unit Name:</b>	Southern View Village		
<b>Unit Code:</b>	083/110/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,286,000		
<b>Equalized Assessed Valuation:</b>	\$22,489,541		
<b>Population:</b>	1,571		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$521,769		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,721,875	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,096	\$1,275	\$946
Revenues During FY 23:	\$1,815,934	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,304,460	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,156	\$1,271	\$1,015
Per Capita Expenditures:	\$830	\$1,070	\$859
Revenues over/under Expenditures:	\$511,474	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	171.21%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,233,349	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,422	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$799,922	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,433,427	(\$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:	<b>\$193,190</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$123</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Sparland Village		
<b>Unit Code:</b>	059/025/32	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$439,516		
<b>Equalized Assessed Valuation:</b>	\$3,409,724		
<b>Population:</b>	366		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$61,996		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$207,451</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$567</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$212,707</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$131,784</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$581</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$360</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$80,923</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>188.13%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$247,926</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$677</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$121,102</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$126,824</b>	\$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:	<b>\$179,825</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$491</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$623,187</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,703</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$291,807</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$191,581</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$797</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$523</b>	\$8,684	\$358
Operating Income (loss):	<b>\$100,226</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>398.71%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$763,861</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,087</b>	\$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

<b>Unit Name:</b>	Sparta City		
<b>Unit Code:</b>	079/065/30	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,213,996		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	4,209		
<b>Employees:</b>			
<b>Full Time:</b>	30		
<b>Part Time:</b>	90		
<b>Salaries Paid:</b>	\$2,334,918		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$10,155,937</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$2,413</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$7,153,039</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$7,762,323</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,699</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,844</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>(\$609,284)</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>122.45%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$9,504,978</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$2,258</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,446,511</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$7,360,299</b>	(\$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:	<b>\$18,019,382</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$4,281</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$12,558,022</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,984</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$2,380,386</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$3,439,070</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$566</b>	\$677	\$474
Per Capita Expenses:	<b>\$817</b>	\$611	\$435
Operating Income (loss):	<b>(\$1,058,684)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>353.58%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$12,159,982</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,889</b>	\$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

<b>Unit Name:</b>	Spaulding Village		
<b>Unit Code:</b>	083/115/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$440,625		
<b>Equalized Assessed Valuation:</b>	\$17,474,150		
<b>Population:</b>	873		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$54,525	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$493,806</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$566</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$418,921</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$210,198</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$480</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$241</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$208,723</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>334.22%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$702,529</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$805</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$197,182</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$529,717</b>	\$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:	<b>\$16,717</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$19</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Spillertown Village		
<b>Unit Code:</b>	100/075/32	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$56,460		
<b>Equalized Assessed Valuation:</b>	\$2,320,976		
<b>Population:</b>	220		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$10,217		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$56,099	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$255	\$12,461	\$971
Revenues During FY 23:	\$136,854	\$513,571	\$224,624
Expenditures During FY 23:	\$161,791	\$418,948	\$163,794
Per Capita Revenues:	\$622	\$23,831	\$595
Per Capita Expenditures:	\$735	\$20,787	\$472
Revenues over/under Expenditures:	(\$24,937)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	19.26%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$31,162	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$142	\$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:	\$19,457	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$11,705	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$359,995</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,636</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$91,030</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$69,703</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$414</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$317</b>	\$8,684	\$358
Operating Income (loss):	<b>\$21,327</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>547.07%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$381,322</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,733</b>	\$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

<b>Unit Name:</b>	Spring Bay Village		
<b>Unit Code:</b>	102/070/32	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	6/1/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$379,780		
<b>Equalized Assessed Valuation:</b>	\$5,830,525		
<b>Population:</b>	500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$6,498		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$231,135</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$462</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$176,491</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$87,435</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$353</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$175</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$89,056</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>366.20%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$320,191</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$640</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$325,771</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Spring Grove Village		
<b>Unit Code:</b>	063/100/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,155,205		
<b>Equalized Assessed Valuation:</b>	\$226,188,731		
<b>Population:</b>	5,487		
<b>Employees:</b>			
<b>Full Time:</b>	16		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$1,320,707		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,739,145	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$864	\$1,275	\$946
Revenues During FY 23:	\$4,633,444	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,874,254	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$844	\$1,271	\$1,015
Per Capita Expenditures:	\$706	\$1,070	\$859
Revenues over/under Expenditures:	\$759,190	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	123.08%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,768,379	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$869	\$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:	\$1,877,434	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,951,076	(\$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:	<b>\$10,212</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,062,422</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$558</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$280,756</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$354,831</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$51</b>	\$677	\$474
Per Capita Expenses:	<b>\$65</b>	\$611	\$435
Operating Income (loss):	<b>(\$74,075)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>842.19%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,988,347</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$545</b>	\$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

<b>Unit Name:</b>	Spring Valley City
<b>Unit Code:</b>	006/105/30
<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$17,083,670
<b>Equalized Assessed Valuation:</b>	\$18,380,408
<b>Population:</b>	5,551
<b>Employees:</b>	
<b>Full Time:</b>	29
<b>Part Time:</b>	87
<b>Salaries Paid:</b>	\$1,966,362

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,992,822	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$719	\$1,275	\$946
Revenues During FY 23:	\$5,709,028	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$5,356,442	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,028	\$1,271	\$1,015
Per Capita Expenditures:	\$965	\$1,070	\$859
Revenues over/under Expenditures:	\$352,586	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	80.60%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,317,058	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$778	\$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:	\$2,623,978	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$3,463,004)	(\$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:	<b>\$3,335,496</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$601</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.32%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$22,491,586</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$4,052</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$2,976,943</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$2,754,285</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$536</b>	\$677	\$474
Per Capita Expenses:	<b>\$496</b>	\$611	\$435
Operating Income (loss):	<b>\$222,658</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>824.03%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$22,696,244</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$4,089</b>	\$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

<b>Unit Name:</b>	Springfield City		
<b>Unit Code:</b>	083/120/30	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	2/28/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$605,224,538		
<b>Equalized Assessed Valuation:</b>	\$2,572,076,883		
<b>Population:</b>	113,273		
<b>Employees:</b>			
<b>Full Time:</b>	1,318		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$110,916,154		

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:	<b>\$56,497,238</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$499</b>	\$915	\$919
Revenues During FY 23:	<b>\$231,033,172</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$211,959,554</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$2,040</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$1,871</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$19,073,618</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>36.51%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$77,394,723</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$683</b>	\$1,034	\$1,023
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$4,513	\$0
Total Unreserved Funds:	<b>\$0</b>	\$264,094	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$13,970,917</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>(\$447,503,133)</b>	(\$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:	<b>\$1,388,876,363</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$12,261</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>2.24%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$413,211,806</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$3,648</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$241,232,668</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$232,605,599</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$2,130</b>	\$534	\$406
Per Capita Expenses:	<b>\$2,053</b>	\$463	\$368
Operating Income (loss):	<b>\$8,627,069</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>178.50%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$415,197,195</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$3,665</b>	\$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

<b>Unit Name:</b>	St. Anne Village		
<b>Unit Code:</b>	046/085/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,672,000		
<b>Equalized Assessed Valuation:</b>	\$18,658,321		
<b>Population:</b>	1,257		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$447,211		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$195,370</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$155</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$899,948</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$769,212</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$716</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$612</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$130,736</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>42.39%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$326,106</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$259</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$143,886</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$167,759</b>	(\$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:	<b>\$1,110,641</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$884</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,623,829</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,292</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$426,662</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$405,316</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$339</b>	\$677	\$474
Per Capita Expenses:	<b>\$322</b>	\$611	\$435
Operating Income (loss):	<b>\$21,346</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>405.90%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$1,645,175</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,309</b>	\$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

<b>Unit Name:</b>	St. Augustine Village		
<b>Unit Code:</b>	048/055/32	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$237,900		
<b>Equalized Assessed Valuation:</b>	\$1,178,599		
<b>Population:</b>	119		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$13,763		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$107,259	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$901	\$12,461	\$971
Revenues During FY 23:	\$81,460	\$513,571	\$224,624
Expenditures During FY 23:	\$74,042	\$418,948	\$163,794
Per Capita Revenues:	\$685	\$23,831	\$595
Per Capita Expenditures:	\$622	\$20,787	\$472
Revenues over/under Expenditures:	\$7,418	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	145.40%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$107,658	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$905	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$39,878	\$14,175	\$0
Total Unreserved Funds:	\$67,781	\$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:	<b>\$18,886</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$159</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$48,070</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$404</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$28,874</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$16,218</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$243</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$136</b>	\$8,684	\$358
Operating Income (loss):	<b>\$12,656</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>417.71%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$67,745</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$569</b>	\$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

<b>Unit Name:</b>	St. Charles City		
<b>Unit Code:</b>	045/080/30	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$207,136,398		
<b>Equalized Assessed Valuation:</b>	\$1,696,638,354		
<b>Population:</b>	32,750		
<b>Employees:</b>			
<b>Full Time:</b>	243		
<b>Part Time:</b>	56		
<b>Salaries Paid:</b>	\$29,087,637		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$35,030,500</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$1,070</b>	\$915	\$919
Revenues During FY 23:	<b>\$62,630,611</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$47,878,545</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$1,912</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$1,462</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$14,752,066</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>76.04%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$36,406,813</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$1,112</b>	\$1,034	\$1,023

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,205,560</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>(\$15,365,559)</b>	(\$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:	<b>\$165,419,505</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$5,051</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>6.01%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$164,921,992</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$5,036</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$89,669,607</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$76,438,840</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$2,738</b>	\$534	\$406
Per Capita Expenses:	<b>\$2,334</b>	\$463	\$368
Operating Income (loss):	<b>\$13,230,767</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>232.52%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$177,738,615</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$5,427</b>	\$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

<b>Unit Name:</b>	St. David Village		
<b>Unit Code:</b>	029/090/32	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$477,154		
<b>Equalized Assessed Valuation:</b>	\$3,523,641		
<b>Population:</b>	522		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$63,172		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$315,417</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$604</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$263,454</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$487,821</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$505</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$935</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>(\$224,367)</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>16.50%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$80,485</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$154</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$46,160</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$34,325</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	St. Elmo City		
<b>Unit Code:</b>	026/030/30	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$16,126,000		
<b>Equalized Assessed Valuation:</b>	\$9,729,692		
<b>Population:</b>	1,254		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$421,014		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,596,282	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,273	\$1,275	\$946
Revenues During FY 23:	\$1,110,843	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$999,129	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$886	\$1,271	\$1,015
Per Capita Expenditures:	\$797	\$1,070	\$859
Revenues over/under Expenditures:	\$111,714	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	151.84%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,517,069	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,210	\$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:	\$637,561	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$879,508	(\$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:	<b>\$200,430</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$160</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$5,134,777</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$4,095</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$977,714</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$920,631</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$780</b>	\$677	\$474
Per Capita Expenses:	<b>\$734</b>	\$611	\$435
Operating Income (loss):	<b>\$57,083</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>584.68%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$5,382,787</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$4,292</b>	\$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

<b>Unit Name:</b>	St. Francisville City		
<b>Unit Code:</b>	051/030/30	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,670,400		
<b>Equalized Assessed Valuation:</b>	\$2,976,268		
<b>Population:</b>	555		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$233,879		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$303,757</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$547</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$239,950</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$257,334</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$432</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$464</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>(\$17,384)</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>90.97%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$234,094</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$422</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$113,368</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$120,726</b>	\$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:	<b>\$713,040</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$1,285</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,881,652</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$5,192</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$1,068,028</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$783,984</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$1,924</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$1,413</b>	\$8,684	\$358
Operating Income (loss):	<b>\$284,044</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>410.46%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$3,217,975</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$5,798</b>	\$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

<b>Unit Name:</b>	St. Jacob Village		
<b>Unit Code:</b>	057/105/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,500,809		
<b>Equalized Assessed Valuation:</b>	\$28,094,304		
<b>Population:</b>	1,150		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$378,110		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$332,795	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$289	\$1,275	\$946
Revenues During FY 23:	\$1,047,989	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$770,951	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$911	\$1,271	\$1,015
Per Capita Expenditures:	\$670	\$1,070	\$859
Revenues over/under Expenditures:	\$277,038	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	79.10%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$609,833	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$530	\$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:	\$436,030	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$173,803	(\$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:	<b>\$583,088</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$507</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,568,678</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,364</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$679,210</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$700,273</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$591</b>	\$677	\$474
Per Capita Expenses:	<b>\$609</b>	\$611	\$435
Operating Income (loss):	<b>(\$21,063)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>221.00%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$1,547,615</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,346</b>	\$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

<b>Unit Name:</b>	St. Johns Village		
<b>Unit Code:</b>	073/025/32	<b>County:</b>	Perry
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$102,310		
<b>Equalized Assessed Valuation:</b>	\$1,959,612		
<b>Population:</b>	224		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$19,490		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$229,398	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,024	\$12,461	\$971
Revenues During FY 23:	\$125,186	\$513,571	\$224,624
Expenditures During FY 23:	\$66,971	\$418,948	\$163,794
Per Capita Revenues:	\$559	\$23,831	\$595
Per Capita Expenditures:	\$299	\$20,787	\$472
Revenues over/under Expenditures:	\$58,215	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	428.43%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$286,921	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,281	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,009	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$243,912	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$53,007</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$237</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$31,516</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$30,499</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$141</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$136</b>	\$8,684	\$358
Operating Income (loss):	<b>\$1,017</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>179.40%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$54,716</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$244</b>	\$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

<b>Unit Name:</b>	St. Joseph Village		
<b>Unit Code:</b>	010/105/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,292,388		
<b>Equalized Assessed Valuation:</b>	\$83,662,501		
<b>Population:</b>	3,810		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$548,778		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,676,903	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$703	\$1,275	\$946
Revenues During FY 23:	\$2,021,583	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,797,505	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$531	\$1,271	\$1,015
Per Capita Expenditures:	\$472	\$1,070	\$859
Revenues over/under Expenditures:	\$224,078	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	165.45%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,973,971	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$781	\$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:	\$377,833	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,027,170	(\$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:	<b>\$981,879</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$258</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,945,693</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$773</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,271,185</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$658,375</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$334</b>	\$677	\$474
Per Capita Expenses:	<b>\$173</b>	\$611	\$435
Operating Income (loss):	<b>\$612,810</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>540.50%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$3,558,503</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$934</b>	\$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

<b>Unit Name:</b>	St. Libory Village		
<b>Unit Code:</b>	088/115/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$540,861		
<b>Equalized Assessed Valuation:</b>	\$7,437,179		
<b>Population:</b>	628		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$61,485		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,181,812</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,882</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$582,640</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$223,070</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$928</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$355</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$359,570</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>587.58%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$1,310,716</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$2,087</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$499,604</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$811,112</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$196,680</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$313</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,761,772</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$4,398</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$399,998</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$313,791</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$637</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$500</b>	\$8,684	\$358
Operating Income (loss):	<b>\$86,207</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>981.11%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$3,078,645</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$4,902</b>	\$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

<b>Unit Name:</b>	St. Peter Village		
<b>Unit Code:</b>	026/035/32	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,918,200		
<b>Equalized Assessed Valuation:</b>	\$3,858,916		
<b>Population:</b>	355		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$81,752		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$366,549</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,033</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$262,530</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$189,232</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$740</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$533</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$73,298</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>232.44%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$439,847</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,239</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$73,497</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$366,350</b>	\$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:	<b>\$157,000</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$442</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$494,042</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,392</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$182,229</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$222,006</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$513</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$625</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$39,777)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>204.62%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$454,265</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,280</b>	\$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

<b>Unit Name:</b>	Standard Village		
<b>Unit Code:</b>	078/035/32	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$459,690		
<b>Equalized Assessed Valuation:</b>	\$2,782,849		
<b>Population:</b>	281		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$20,102		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$210,110	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$748	\$12,461	\$971
Revenues During FY 23:	\$156,510	\$513,571	\$224,624
Expenditures During FY 23:	\$137,071	\$418,948	\$163,794
Per Capita Revenues:	\$557	\$23,831	\$595
Per Capita Expenditures:	\$488	\$20,787	\$472
Revenues over/under Expenditures:	\$19,439	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	173.18%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$237,385	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$845	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,187	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$141,198	\$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:	<b>\$1,026,000</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$3,651</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,153,580</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$4,105</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$144,369</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$191,836</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$514</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$683</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$47,467)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>572.51%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,098,277</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$3,908</b>	\$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

<b>Unit Name:</b>	Standard City Village		
<b>Unit Code:</b>	056/110/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$25,960		
<b>Equalized Assessed Valuation:</b>	\$1,084,037		
<b>Population:</b>	145		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$75,370	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$520	\$12,461	\$971
Revenues During FY 23:	\$51,527	\$513,571	\$224,624
Expenditures During FY 23:	\$19,421	\$418,948	\$163,794
Per Capita Revenues:	\$355	\$23,831	\$595
Per Capita Expenditures:	\$134	\$20,787	\$472
Revenues over/under Expenditures:	\$32,106	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	553.40%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$107,476	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$741	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$27,315	\$14,175	\$0
Total Unreserved Funds:	\$80,161	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Stanford Village		
<b>Unit Code:</b>	064/105/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,576,500		
<b>Equalized Assessed Valuation:</b>	\$8,427,859		
<b>Population:</b>	600		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$238,107		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$240,765</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$401</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$536,357</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$515,304</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$894</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$859</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$21,053</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>59.83%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$308,318</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$514</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$85,687</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$222,631</b>	\$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:	<b>\$41,827</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$70</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$470,661</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$784</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$170,828</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$150,385</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$285</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$251</b>	\$8,684	\$358
Operating Income (loss):	<b>\$20,443</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>295.64%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$444,604</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$741</b>	\$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

<b>Unit Name:</b>	Staunton City		
<b>Unit Code:</b>	056/115/30	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$20,687,906		
<b>Equalized Assessed Valuation:</b>	\$72,096,252		
<b>Population:</b>	4,914		
<b>Employees:</b>			
<b>Full Time:</b>	22		
<b>Part Time:</b>	56		
<b>Salaries Paid:</b>	\$1,629,532		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,764,268	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$766	\$1,275	\$946
Revenues During FY 23:	\$3,598,756	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,665,062	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$732	\$1,271	\$1,015
Per Capita Expenditures:	\$542	\$1,070	\$859
Revenues over/under Expenditures:	\$933,694	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	176.28%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,697,962	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$956	\$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:	\$1,940,230	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,757,732	(\$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:	<b>\$7,813,176</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,590</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$12,812,690</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,607</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$2,290,295</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$2,260,295</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$466</b>	\$677	\$474
Per Capita Expenses:	<b>\$460</b>	\$611	\$435
Operating Income (loss):	<b>\$30,000</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>568.19%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$12,842,690</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,613</b>	\$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

<b>Unit Name:</b>	Steeleville Village		
<b>Unit Code:</b>	079/070/32	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,222,550		
<b>Equalized Assessed Valuation:</b>	\$35,226,113		
<b>Population:</b>	2,083		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	44		
<b>Salaries Paid:</b>	\$847,887		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,719,694	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$826	\$1,275	\$946
Revenues During FY 23:	\$2,613,548	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,293,623	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,255	\$1,271	\$1,015
Per Capita Expenditures:	\$1,101	\$1,070	\$859
Revenues over/under Expenditures:	\$319,925	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	88.93%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,039,619	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$979	\$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:	\$745,332	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,074,286	(\$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:	<b>\$2,099,561</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,008</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$984,261</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$473</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$768,639</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$699,232</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$369</b>	\$677	\$474
Per Capita Expenses:	<b>\$336</b>	\$611	\$435
Operating Income (loss):	<b>\$69,407</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>150.69%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$1,053,668</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$506</b>	\$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

<b>Unit Name:</b>	Sterling City		
<b>Unit Code:</b>	098/055/30	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$326,679,894		
<b>Equalized Assessed Valuation:</b>	\$207,466,239		
<b>Population:</b>	14,764		
<b>Employees:</b>			
<b>Full Time:</b>	94		
<b>Part Time:</b>	61		
<b>Salaries Paid:</b>	\$7,061,432		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$31,011,511</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$2,100</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$23,003,145</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$25,177,874</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,558</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,705</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>(\$2,174,729)</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>97.60%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$24,574,549</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,664</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$35,980,671</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$26,545,256)</b>	(\$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:	<b>\$95,920,762</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$6,497</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>18.86%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$17,605,580</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,192</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$5,243,270</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$3,952,745</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$355</b>	\$677	\$474
Per Capita Expenses:	<b>\$268</b>	\$611	\$435
Operating Income (loss):	<b>\$1,290,525</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>477.31%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$18,866,925</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,278</b>	\$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

<b>Unit Name:</b>	Steward Village		
<b>Unit Code:</b>	052/055/32	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$209,145		
<b>Equalized Assessed Valuation:</b>	\$3,429,944		
<b>Population:</b>	229		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$16,601		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$230,640	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,007	\$12,461	\$971
Revenues During FY 23:	\$115,101	\$513,571	\$224,624
Expenditures During FY 23:	\$79,600	\$418,948	\$163,794
Per Capita Revenues:	\$503	\$23,831	\$595
Per Capita Expenditures:	\$348	\$20,787	\$472
Revenues over/under Expenditures:	\$35,501	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	323.01%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$257,114	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,123	\$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:	\$80,825	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$176,289	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$678,839</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,964</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$57,325</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$73,829</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$250</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$322</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$16,504)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>909.35%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$671,362</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,932</b>	\$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

<b>Unit Name:</b>	Stewardson Village		
<b>Unit Code:</b>	086/045/32	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$920,300		
<b>Equalized Assessed Valuation:</b>	\$8,785,880		
<b>Population:</b>	721		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$171,684		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$422,683</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$586</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$382,297</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$230,695</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$530</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$320</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$151,602</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>240.25%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$554,252</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$769</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$88,801</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$465,451</b>	\$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:	<b>\$149,926</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$208</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,518,482</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,106</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$184,949</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$297,656</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$257</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$413</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$112,707)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>479.01%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,425,808</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,978</b>	\$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

<b>Unit Name:</b>	Stickney Village		
<b>Unit Code:</b>	016/550/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$20,593,378		
<b>Equalized Assessed Valuation:</b>	\$127,467,880		
<b>Population:</b>	6,721		
<b>Employees:</b>			
<b>Full Time:</b>		41	
<b>Part Time:</b>		71	
<b>Salaries Paid:</b>		\$5,600,348	

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:	<b>\$3,095,823</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$461</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$11,527,781</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$10,828,040</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,715</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,611</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$699,741</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>34.85%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$3,773,317</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$561</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,905,802</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$17,932,227)</b>	(\$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:	<b>\$4,809,886</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$716</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>3.31%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$6,197,556</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$922</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$4,540,787</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$3,833,167</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$676</b>	\$677	\$474
Per Capita Expenses:	<b>\$570</b>	\$611	\$435
Operating Income (loss):	<b>\$707,620</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>173.88%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$6,665,176</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$992</b>	\$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

<b>Unit Name:</b>	Stillman Valley Village		
<b>Unit Code:</b>	071/060/32	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,491,172		
<b>Equalized Assessed Valuation:</b>	\$18,830,375		
<b>Population:</b>	1,075		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$260,059		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$749,281	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$697	\$1,275	\$946
Revenues During FY 23:	\$945,657	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$916,295	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$880	\$1,271	\$1,015
Per Capita Expenditures:	\$852	\$1,070	\$859
Revenues over/under Expenditures:	\$29,362	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	89.02%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$815,643	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$759	\$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:	\$252,920	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$562,723	(\$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:	<b>\$5,110,641</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$4,754</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,788,360</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,664</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$680,856</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$577,529</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$633</b>	\$677	\$474
Per Capita Expenses:	<b>\$537</b>	\$611	\$435
Operating Income (loss):	<b>\$103,327</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>380.32%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,196,487</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,043</b>	\$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

<b>Unit Name:</b>	Stockton Village		
<b>Unit Code:</b>	043/050/32	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$23,234,650		
<b>Equalized Assessed Valuation:</b>	\$23,234,650		
<b>Population:</b>	1,712		
<b>Employees:</b>			
<b>Full Time:</b>	14		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$785,524		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,361,088</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$795</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$2,278,022</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$1,703,048</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,331</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$995</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$574,974</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>113.03%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$1,924,939</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,124</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$805,180</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$626,242</b>	(\$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:	<b>\$3,413,323</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,994</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$10,094,991</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$5,897</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$2,550,278</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,292,399</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$1,490</b>	\$677	\$474
Per Capita Expenses:	<b>\$755</b>	\$611	\$435
Operating Income (loss):	<b>\$1,257,879</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>879.29%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$11,363,993</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$6,638</b>	\$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

<b>Unit Name:</b>	Stone Park Village
<b>Unit Code:</b>	016/555/32
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$10,589,361
<b>Equalized Assessed Valuation:</b>	\$52,254,652
<b>Population:</b>	4,576
<b>Employees:</b>	
<b>Full Time:</b>	26
<b>Part Time:</b>	24
<b>Salaries Paid:</b>	\$1,977,251

#### 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:	\$4,100,190	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$896	\$1,275	\$946
Revenues During FY 23:	\$7,747,672	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$6,812,082	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,693	\$1,271	\$1,015
Per Capita Expenditures:	\$1,489	\$1,070	\$859
Revenues over/under Expenditures:	\$935,590	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	77.12%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$5,253,387	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,148	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$904,706	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$21,512,893)	(\$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:	<b>\$39,195,948</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$8,566</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>29.88%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$710,463</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$155</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$988,577</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$851,244</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$216</b>	\$677	\$474
Per Capita Expenses:	<b>\$186</b>	\$611	\$435
Operating Income (loss):	<b>\$137,333</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>99.59%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$847,796</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$185</b>	\$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

<b>Unit Name:</b>	Stonington Village		
<b>Unit Code:</b>	011/060/32	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$517,910		
<b>Equalized Assessed Valuation:</b>	\$10,394,559		
<b>Population:</b>	951		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$348,612		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,038,469	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,092	\$12,461	\$971
Revenues During FY 23:	\$716,782	\$513,571	\$224,624
Expenditures During FY 23:	\$307,700	\$418,948	\$163,794
Per Capita Revenues:	\$754	\$23,831	\$595
Per Capita Expenditures:	\$324	\$20,787	\$472
Revenues over/under Expenditures:	\$409,082	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	470.44%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,447,551	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,522	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,035,862	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$411,689	\$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:	<b>\$712,003</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$749</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,261,384</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$3,429</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$1,133,133</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$1,285,880</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$1,192</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$1,352</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$152,747)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>241.75%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$3,108,637</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$3,269</b>	\$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

<b>Unit Name:</b>	Stoy Village														
<b>Unit Code:</b>	017/035/32	<b>County:</b>	Crawford												
<b>Fiscal Year End:</b>	4/30/2023														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$113,610														
<b>Equalized Assessed Valuation:</b>	\$1,222,873														
<b>Population:</b>	108														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$285,703	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,645	\$12,461	\$971
Revenues During FY 23:	\$63,917	\$513,571	\$224,624
Expenditures During FY 23:	\$37,057	\$418,948	\$163,794
Per Capita Revenues:	\$592	\$23,831	\$595
Per Capita Expenditures:	\$343	\$20,787	\$472
Revenues over/under Expenditures:	\$26,860	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	843.47%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$312,563	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,894	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$340	\$14,175	\$0
Total Unreserved Funds:	\$312,223	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Strasburg Village		
<b>Unit Code:</b>	086/050/32	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,652,043		
<b>Equalized Assessed Valuation:</b>	\$5,379,880		
<b>Population:</b>	531		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$62,825		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$746,154	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,405	\$12,461	\$971
Revenues During FY 23:	\$299,164	\$513,571	\$224,624
Expenditures During FY 23:	\$276,088	\$418,948	\$163,794
Per Capita Revenues:	\$563	\$23,831	\$595
Per Capita Expenditures:	\$520	\$20,787	\$472
Revenues over/under Expenditures:	\$23,076	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	278.62%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$769,230	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,449	\$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:	\$88,277	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$691,860	\$159,352	\$212,330

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$44,501</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$84</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,055,934</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,989</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$183,504</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$111,932</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$346</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$211</b>	\$8,684	\$358
Operating Income (loss):	<b>\$71,572</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>1,007.31%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,127,506</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,123</b>	\$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

<b>Unit Name:</b>	Strawn Village		
<b>Unit Code:</b>	053/075/32	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$117,783		
<b>Equalized Assessed Valuation:</b>	\$1,006,329		
<b>Population:</b>	101		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$9,815	

Blended Component Units
Number Submitted = 1  Water District

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$105,399</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,044</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$45,508</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$81,132</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$451</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$803</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>(\$35,624)</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>115.80%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$93,948</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$930</b>	\$15,511	\$1,116
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,523</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$91,424</b>	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$107,909</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,068</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$34,705</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$32,946</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$344</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$326</b>	\$8,684	\$358
Operating Income (loss):	<b>\$1,759</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>332.87%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$109,668</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,086</b>	\$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

<b>Unit Name:</b>	Streamwood Village		
<b>Unit Code:</b>	016/560/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$75,352,317		
<b>Equalized Assessed Valuation:</b>	\$1,011,073,668		
<b>Population:</b>	39,651		
<b>Employees:</b>			
<b>Full Time:</b>	197		
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$20,863,373		

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:	<b>\$22,858,892</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$577</b>	\$915	\$919
Revenues During FY 23:	<b>\$42,345,570</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$36,988,759</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$1,068</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$933</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$5,356,811</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>61.44%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$22,725,578</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$573</b>	\$1,034	\$1,023
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$4,513	\$0
Total Unreserved Funds:	<b>\$0</b>	\$264,094	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$3,424,246</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>(\$17,184,543)</b>	(\$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:	<b>\$19,681,011</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$496</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>1.56%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$46,059,955</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$1,162</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$17,546,904</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$16,075,603</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$443</b>	\$534	\$406
Per Capita Expenses:	<b>\$405</b>	\$463	\$368
Operating Income (loss):	<b>\$1,471,301</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>295.67%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$47,531,256</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$1,199</b>	\$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

<b>Unit Name:</b>	Streator City		
<b>Unit Code:</b>	050/110/30	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$30,127,433		
<b>Equalized Assessed Valuation:</b>	\$114,746,457		
<b>Population:</b>	12,374		
<b>Employees:</b>			
<b>Full Time:</b>	57		
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$5,386,905		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,151,736	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$659	\$1,275	\$946
Revenues During FY 23:	\$18,364,994	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$18,606,113	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,484	\$1,271	\$1,015
Per Capita Expenditures:	\$1,504	\$1,070	\$859
Revenues over/under Expenditures:	(\$241,119)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	39.85%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$7,414,082	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$599	\$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:	\$1,509,614	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$31,587,829)	(\$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:	<b>\$50,721,642</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$4,099</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.28%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$33,335,329</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,694</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$4,714,785</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$5,388,705</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$381</b>	\$677	\$474
Per Capita Expenses:	<b>\$435</b>	\$611	\$435
Operating Income (loss):	<b>(\$673,920)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>615.32%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$33,157,944</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,680</b>	\$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

<b>Unit Name:</b>	Stronghurst Village		
<b>Unit Code:</b>	036/045/32	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,407,250		
<b>Equalized Assessed Valuation:</b>	\$9,791,029		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$189,621		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$788,878</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$789</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$503,472</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$309,613</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$503</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$310</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$193,859</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>317.41%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$982,737</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$983</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$233,540</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$749,197</b>	\$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:	<b>\$324,074</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$324</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,862,151</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,862</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$281,527</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$298,564</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$282</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$299</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$17,037)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>952.93%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$2,845,114</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,845</b>	\$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

<b>Unit Name:</b>	Sublette Village		
<b>Unit Code:</b>	052/060/32	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,213,198		
<b>Equalized Assessed Valuation:</b>	\$7,530,649		
<b>Population:</b>	380		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$24,046		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,050,557</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$2,765</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$388,531</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$334,775</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$1,022</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$881</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$53,756</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>315.14%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$1,054,997</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$2,776</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$206,311</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$848,686</b>	\$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:	<b>\$261,096</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$687</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$406,098</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,069</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$89,101</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$113,969</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$234</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$300</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$24,868)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>377.77%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$430,546</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,133</b>	\$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

<b>Unit Name:</b>	Sugar Grove Village		
<b>Unit Code:</b>	045/095/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,617,305		
<b>Equalized Assessed Valuation:</b>	\$367,563,154		
<b>Population:</b>	9,278		
<b>Employees:</b>			
<b>Full Time:</b>		35	
<b>Part Time:</b>		24	
<b>Salaries Paid:</b>		\$3,757,587	

#### 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:	<b>\$2,085,088</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$225</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$7,761,903</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$6,002,527</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$837</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$647</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$1,759,376</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>38.18%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$2,291,885</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$247</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$992,415</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$3,770,114</b>	(\$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:	<b>\$10,539,862</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,136</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$23,002,510</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,479</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$5,019,194</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$4,018,391</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$541</b>	\$677	\$474
Per Capita Expenses:	<b>\$433</b>	\$611	\$435
Operating Income (loss):	<b>\$1,000,803</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>596.34%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$23,963,313</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,583</b>	\$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

<b>Unit Name:</b>	Sullivan City		
<b>Unit Code:</b>	070/035/30	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$57,318,350		
<b>Equalized Assessed Valuation:</b>	\$53,833,948		
<b>Population:</b>	4,387		
<b>Employees:</b>			
<b>Full Time:</b>	65		
<b>Part Time:</b>	43		
<b>Salaries Paid:</b>	\$3,588,858		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$17,912,536	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$4,083	\$1,275	\$946
Revenues During FY 23:	\$5,683,161	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$6,286,597	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,295	\$1,271	\$1,015
Per Capita Expenditures:	\$1,433	\$1,070	\$859
Revenues over/under Expenditures:	(\$603,436)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	298.76%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$18,781,602	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$4,281	\$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:	\$4,445,190	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$12,268,454	(\$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:	<b>\$7,813,188</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,781</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$31,526,310</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$7,186</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$13,991,818</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$13,943,169</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$3,189</b>	\$677	\$474
Per Capita Expenses:	<b>\$3,178</b>	\$611	\$435
Operating Income (loss):	<b>\$48,649</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>215.91%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$30,104,959</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$6,862</b>	\$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

<b>Unit Name:</b>	Sumner City		
<b>Unit Code:</b>	051/035/30	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,362,979		
<b>Equalized Assessed Valuation:</b>	\$4,382,588		
<b>Population:</b>	2,631		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$409,504		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,687,200</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$641</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$1,139,407</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$570,209</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$433</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$217</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$569,198</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>395.71%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$2,256,398</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$858</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$408,430</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$1,847,968</b>	(\$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:	<b>\$699,000</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$266</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,555,097</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$591</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$575,076</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$628,791</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$219</b>	\$677	\$474
Per Capita Expenses:	<b>\$239</b>	\$611	\$435
Operating Income (loss):	<b>(\$53,715)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>238.77%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$1,501,382</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$571</b>	\$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

<b>Unit Name:</b>	Sun River Terrace Village		
<b>Unit Code:</b>	046/087/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$311,003		
<b>Equalized Assessed Valuation:</b>	\$5,265,047		
<b>Population:</b>	455		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$88,804		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$126,572	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$278	\$12,461	\$971
Revenues During FY 23:	\$349,190	\$513,571	\$224,624
Expenditures During FY 23:	\$311,003	\$418,948	\$163,794
Per Capita Revenues:	\$767	\$23,831	\$595
Per Capita Expenditures:	\$684	\$20,787	\$472
Revenues over/under Expenditures:	\$38,187	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	52.98%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$164,759	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$362	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$35,719	\$14,175	\$0
Total Unreserved Funds:	\$129,040	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,719	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$129,040	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Swansea Village		
<b>Unit Code:</b>	088/140/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,149,065		
<b>Equalized Assessed Valuation:</b>	\$328,710,917		
<b>Population:</b>	13,928		
<b>Employees:</b>			
<b>Full Time:</b>		38	
<b>Part Time:</b>		49	
<b>Salaries Paid:</b>		\$4,121,533	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$9,920,354</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$712</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$12,490,929</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$8,722,534</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$897</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$626</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$3,768,395</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>154.94%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$13,514,835</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$970</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,818,121</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$182,992)</b>	(\$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:	<b>\$7,130,704</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$512</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.07%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$20,752,289</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,490</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$3,714,350</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$3,257,151</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$267</b>	\$677	\$474
Per Capita Expenses:	<b>\$234</b>	\$611	\$435
Operating Income (loss):	<b>\$457,199</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>651.55%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$21,222,002</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,524</b>	\$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

<b>Unit Name:</b>	Symerton Village		
<b>Unit Code:</b>	099/115/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$127,372		
<b>Equalized Assessed Valuation:</b>	\$1,891,115		
<b>Population:</b>	128		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units
Number Submitted = 1 Village of Symerton

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$0	\$12,461	\$971
Revenues During FY 23:	\$212,221	\$513,571	\$224,624
Expenditures During FY 23:	\$111,206	\$418,948	\$163,794
Per Capita Revenues:	\$1,658	\$23,831	\$595
Per Capita Expenditures:	\$869	\$20,787	\$472
Revenues over/under Expenditures:	\$101,015	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	90.84%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$101,015	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$789	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Tallula Village		
<b>Unit Code:</b>	065/030/32	<b>County:</b>	Menard
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$828,250		
<b>Equalized Assessed Valuation:</b>	\$4,740,682		
<b>Population:</b>	434		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$106,612		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$200,826</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$463</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$223,342</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$228,482</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$515</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$526</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>(\$5,140)</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>102.39%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$233,941</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$539</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$83,460</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$150,481</b>	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$439,443</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,013</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$273,778</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$229,501</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$631</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$529</b>	\$8,684	\$358
Operating Income (loss):	<b>\$44,277</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>194.10%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$445,463</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,026</b>	\$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

<b>Unit Name:</b>	Tamms Village		
<b>Unit Code:</b>	002/015/32	<b>County:</b>	Alexander
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$645,675		
<b>Equalized Assessed Valuation:</b>	\$2,695,958		
<b>Population:</b>	411		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$136,817		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$253,709	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$617	\$12,461	\$971
Revenues During FY 23:	\$390,229	\$513,571	\$224,624
Expenditures During FY 23:	\$370,901	\$418,948	\$163,794
Per Capita Revenues:	\$949	\$23,831	\$595
Per Capita Expenditures:	\$902	\$20,787	\$472
Revenues over/under Expenditures:	\$19,328	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	83.05%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$308,037	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$749	\$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:	\$217,072	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$90,965	\$159,352	\$212,330

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,098,309</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$5,105</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$193,368</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$248,326</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$470</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$604</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$54,958)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>808.76%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$2,008,351</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$4,886</b>	\$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

<b>Unit Name:</b>	Tampico Village		
<b>Unit Code:</b>	098/060/32	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,714,405		
<b>Equalized Assessed Valuation:</b>	\$6,770,600		
<b>Population:</b>	689		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$118,555		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$345,399	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$501	\$12,461	\$971
Revenues During FY 23:	\$443,567	\$513,571	\$224,624
Expenditures During FY 23:	\$559,300	\$418,948	\$163,794
Per Capita Revenues:	\$644	\$23,831	\$595
Per Capita Expenditures:	\$812	\$20,787	\$472
Revenues over/under Expenditures:	(\$115,733)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	65.51%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$366,374	\$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:	\$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:	\$259,951	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$106,423	\$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:	<b>\$1,582,202</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$2,296</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,295,274</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$3,331</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$763,711</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$439,752</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$1,108</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$638</b>	\$8,684	\$358
Operating Income (loss):	<b>\$323,959</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>595.08%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$2,616,889</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$3,798</b>	\$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

<b>Unit Name:</b>	Taylor Springs Village		
<b>Unit Code:</b>	068/080/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,038,529		
<b>Equalized Assessed Valuation:</b>	\$5,098,137		
<b>Population:</b>	724		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$151,841		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$443,239	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$612	\$12,461	\$971
Revenues During FY 23:	\$528,542	\$513,571	\$224,624
Expenditures During FY 23:	\$548,544	\$418,948	\$163,794
Per Capita Revenues:	\$730	\$23,831	\$595
Per Capita Expenditures:	\$758	\$20,787	\$472
Revenues over/under Expenditures:	(\$20,002)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	77.16%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$423,237	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$585	\$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:	\$105,368	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$254,747	\$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:	<b>\$612,636</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$846</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$984,983</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,360</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$628,950</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$156,625</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$869</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$216</b>	\$8,684	\$358
Operating Income (loss):	<b>\$472,325</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>930.44%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,457,308</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,013</b>	\$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

<b>Unit Name:</b>	Taylorville City		
<b>Unit Code:</b>	011/065/30	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$42,574,930		
<b>Equalized Assessed Valuation:</b>	\$149,844,771		
<b>Population:</b>	10,312		
<b>Employees:</b>			
<b>Full Time:</b>	109		
<b>Part Time:</b>	129		
<b>Salaries Paid:</b>	\$6,208,439		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$13,461,711	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,305	\$1,275	\$946
Revenues During FY 23:	\$16,069,546	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$13,216,428	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,558	\$1,271	\$1,015
Per Capita Expenditures:	\$1,282	\$1,070	\$859
Revenues over/under Expenditures:	\$2,853,118	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	113.56%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$15,009,115	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,455	\$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:	\$9,066,174	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$5,942,942	(\$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:	<b>\$33,196,823</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$3,219</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>4.26%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$24,130,537</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,340</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$5,356,318</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$6,188,830</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$519</b>	\$677	\$474
Per Capita Expenses:	<b>\$600</b>	\$611	\$435
Operating Income (loss):	<b>(\$832,512)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>397.55%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$24,603,739</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,386</b>	\$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

<b>Unit Name:</b>	Teutopolis Village		
<b>Unit Code:</b>	025/050/32	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$10,238,000		
<b>Equalized Assessed Valuation:</b>	\$58,553,437		
<b>Population:</b>	1,587		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$530,760		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,518,153	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,587	\$1,275	\$946
Revenues During FY 23:	\$2,256,768	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,205,508	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,422	\$1,271	\$1,015
Per Capita Expenditures:	\$760	\$1,070	\$859
Revenues over/under Expenditures:	\$1,051,260	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	277.31%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,342,971	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,106	\$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:	\$926,547	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,416,424	(\$3,040,879)	\$907,008

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$1,646,399</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,037</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>2.08%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$5,146,841</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$3,243</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$819,142</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$608,681</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$516</b>	\$677	\$474
Per Capita Expenses:	<b>\$384</b>	\$611	\$435
Operating Income (loss):	<b>\$210,461</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>917.35%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$5,583,743</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$3,518</b>	\$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

<b>Unit Name:</b>	Thawville Village		
<b>Unit Code:</b>	038/100/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$211,230		
<b>Equalized Assessed Valuation:</b>	\$1,955,421		
<b>Population:</b>	275		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$25,220		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$241,253	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$877	\$12,461	\$971
Revenues During FY 23:	\$94,744	\$513,571	\$224,624
Expenditures During FY 23:	\$36,469	\$418,948	\$163,794
Per Capita Revenues:	\$345	\$23,831	\$595
Per Capita Expenditures:	\$133	\$20,787	\$472
Revenues over/under Expenditures:	\$58,275	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	821.22%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$299,489	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,089	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$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:	\$299,489	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$163,512</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$595</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$67,024</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$56,391</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$244</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$205</b>	\$8,684	\$358
Operating Income (loss):	<b>\$10,633</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>308.89%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$174,184</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$633</b>	\$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

<b>Unit Name:</b>	Thayer Village		
<b>Unit Code:</b>	083/125/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$614,645		
<b>Equalized Assessed Valuation:</b>	\$6,870,424		
<b>Population:</b>	626		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$112,961		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$581,396	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$929	\$12,461	\$971
Revenues During FY 23:	\$298,966	\$513,571	\$224,624
Expenditures During FY 23:	\$191,590	\$418,948	\$163,794
Per Capita Revenues:	\$478	\$23,831	\$595
Per Capita Expenditures:	\$306	\$20,787	\$472
Revenues over/under Expenditures:	\$107,376	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	353.95%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$678,131	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,083	\$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:	\$556,112	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$122,019	\$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:	<b>\$275,772</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$441</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,065,538</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,702</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$283,502</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$265,142</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$453</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$424</b>	\$8,684	\$358
Operating Income (loss):	<b>\$18,360</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>412.81%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,094,539</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,748</b>	\$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

<b>Unit Name:</b>	Thebes Village		
<b>Unit Code:</b>	002/020/32	<b>County:</b>	Alexander
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,469,000		
<b>Equalized Assessed Valuation:</b>	\$1,041,974		
<b>Population:</b>	208		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$80,590		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$186,175	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$895	\$12,461	\$971
Revenues During FY 23:	\$110,711	\$513,571	\$224,624
Expenditures During FY 23:	\$168,276	\$418,948	\$163,794
Per Capita Revenues:	\$532	\$23,831	\$595
Per Capita Expenditures:	\$809	\$20,787	\$472
Revenues over/under Expenditures:	(\$57,565)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	87.58%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$147,373	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$709	\$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:	\$111,255	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$30,215	\$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:	<b>\$324,340</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$1,559</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,613,738</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$7,758</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$124,388</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$163,941</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$598</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$788</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$39,553)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>948.77%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,555,422</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$7,478</b>	\$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

<b>Unit Name:</b>	Third Lake Village
<b>Unit Code:</b>	049/180/32
<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$1,525,900
<b>Equalized Assessed Valuation:</b>	\$49,356,131
<b>Population:</b>	1,109
<b>Employees:</b>	
<b>Full Time:</b>	
<b>Part Time:</b>	6
<b>Salaries Paid:</b>	\$76,652

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,103,557	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$2,799	\$1,275	\$946
Revenues During FY 23:	\$1,046,987	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$948,388	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$944	\$1,271	\$1,015
Per Capita Expenditures:	\$855	\$1,070	\$859
Revenues over/under Expenditures:	\$98,599	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	337.64%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,202,156	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,887	\$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:	\$190,310	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,011,846	(\$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:	<b>\$0</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$0</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Thomasboro Village		
<b>Unit Code:</b>	010/110/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,278,237		
<b>Equalized Assessed Valuation:</b>	\$13,964,140		
<b>Population:</b>	1,034		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$159,237		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,561,504</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,510</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$600,783</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$379,283</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$581</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$367</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$221,500</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>470.10%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$1,783,004</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,724</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$413,417</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$1,369,587</b>	(\$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:	<b>\$425,000</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$411</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,344,876</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,268</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$576,406</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$399,748</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$557</b>	\$677	\$474
Per Capita Expenses:	<b>\$387</b>	\$611	\$435
Operating Income (loss):	<b>\$176,658</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>630.78%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,521,534</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,439</b>	\$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

<b>Unit Name:</b>	Thompsonville Village		
<b>Unit Code:</b>	028/055/32	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$421,888		
<b>Equalized Assessed Valuation:</b>	\$4,656,247		
<b>Population:</b>	571		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$71,222		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$256,237</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$449</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$317,976</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$236,049</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$557</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$413</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$81,927</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>143.26%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$338,164</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$592</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$62,714</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$275,450</b>	\$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:	<b>\$198,911</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$348</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$919,558</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,610</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$117,203</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$141,399</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$205</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$248</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$24,196)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>633.22%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$895,362</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,568</b>	\$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

<b>Unit Name:</b>	Thomson Village		
<b>Unit Code:</b>	008/040/32	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,837,350		
<b>Equalized Assessed Valuation:</b>	\$7,996,661		
<b>Population:</b>	1,610		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$232,677		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$302,598</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$188</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$662,067</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$418,219</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$411</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$260</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$243,848</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>114.65%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$479,488</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$298</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$110,864</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$177,577</b>	(\$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:	<b>\$2,104,210</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,307</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$4,941,175</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$3,069</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$677,421</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$846,853</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$421</b>	\$677	\$474
Per Capita Expenses:	<b>\$526</b>	\$611	\$435
Operating Income (loss):	<b>(\$169,432)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>571.37%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$4,838,701</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$3,005</b>	\$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

<b>Unit Name:</b>	Thornton Village
<b>Unit Code:</b>	016/570/32
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$16,348,431
<b>Equalized Assessed Valuation:</b>	\$170,979,471
<b>Population:</b>	2,386
<b>Employees:</b>	
<b>Full Time:</b>	1
<b>Part Time:</b>	1
<b>Salaries Paid:</b>	\$2,870,370

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,823,260	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,602	\$1,275	\$946
Revenues During FY 23:	\$8,452,594	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$7,796,590	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$3,543	\$1,271	\$1,015
Per Capita Expenditures:	\$3,268	\$1,070	\$859
Revenues over/under Expenditures:	\$656,004	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	47.98%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,740,778	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,568	\$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:	\$543,761	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,013,104	(\$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:	<b>\$2,633,308</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,104</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.69%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$370,531</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$155</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$944,816</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$970,170</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$396</b>	\$677	\$474
Per Capita Expenses:	<b>\$407</b>	\$611	\$435
Operating Income (loss):	<b>(\$25,354)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>35.58%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$345,177</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$145</b>	\$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

<b>Unit Name:</b>	Tilden Village		
<b>Unit Code:</b>	079/075/32	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,056,049		
<b>Equalized Assessed Valuation:</b>	\$3,775,923		
<b>Population:</b>	912		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$14,176		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$352,593</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$387</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$458,086</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$391,346</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$502</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$429</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$66,740</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>107.15%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$419,333</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$460</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$198,436</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$220,620</b>	\$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:	<b>\$162,603</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$178</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$551,143</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$604</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$269,054</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$280,490</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$295</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$308</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$11,436)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>200.77%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$563,126</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$617</b>	\$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

<b>Unit Name:</b>	Tilton Village		
<b>Unit Code:</b>	092/100/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,117,360		
<b>Equalized Assessed Valuation:</b>	\$21,706,443		
<b>Population:</b>	2,648		
<b>Employees:</b>			
<b>Full Time:</b>	21		
<b>Part Time:</b>	64		
<b>Salaries Paid:</b>	\$1,438,974		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,643,757	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,376	\$1,275	\$946
Revenues During FY 23:	\$6,130,975	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$5,451,079	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,315	\$1,271	\$1,015
Per Capita Expenditures:	\$2,059	\$1,070	\$859
Revenues over/under Expenditures:	\$679,896	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	79.59%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$4,338,395	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,638	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,051,958	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,286,437	(\$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:	<b>\$9,555,674</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$3,609</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>10.45%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,571,107</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$593</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$518,513</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$245,241</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$196</b>	\$677	\$474
Per Capita Expenses:	<b>\$93</b>	\$611	\$435
Operating Income (loss):	<b>\$273,272</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>746.06%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$1,829,637</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$691</b>	\$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

<b>Unit Name:</b>	Timberlane Village		
<b>Unit Code:</b>	004/100/32	<b>County:</b>	Boone
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$414,127		
<b>Equalized Assessed Valuation:</b>	\$26,587,158		
<b>Population:</b>	906		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$26,949		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$899,285	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$993	\$12,461	\$971
Revenues During FY 23:	\$416,425	\$513,571	\$224,624
Expenditures During FY 23:	\$311,720	\$418,948	\$163,794
Per Capita Revenues:	\$460	\$23,831	\$595
Per Capita Expenditures:	\$344	\$20,787	\$472
Revenues over/under Expenditures:	\$104,705	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	322.08%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,003,990	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,108	\$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:	\$192,697	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$811,293	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Tinley Park Village		
<b>Unit Code:</b>	016/575/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$179,255,090		
<b>Equalized Assessed Valuation:</b>	\$1,551,716,947		
<b>Population:</b>	54,287		
<b>Employees:</b>			
<b>Full Time:</b>	222		
<b>Part Time:</b>	203		
<b>Salaries Paid:</b>	\$28,289,488		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$49,731,634</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$916</b>	\$915	\$919
Revenues During FY 23:	<b>\$77,523,801</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$53,778,610</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$1,428</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$991</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$23,745,191</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>99.17%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$53,332,625</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$982</b>	\$1,034	\$1,023

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$20,287,431</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>\$82,590,653</b>	(\$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:	<b>\$98,140,700</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$1,808</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>1.14%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$57,683,741</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$1,063</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$32,093,023</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$28,338,306</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$591</b>	\$534	\$406
Per Capita Expenses:	<b>\$522</b>	\$463	\$368
Operating Income (loss):	<b>\$3,754,717</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>215.06%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$60,945,671</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$1,123</b>	\$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

<b>Unit Name:</b>	Tiskilwa Village		
<b>Unit Code:</b>	006/110/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,262,500		
<b>Equalized Assessed Valuation:</b>	\$7,664,808		
<b>Population:</b>	800		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$136,940		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$995,846</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,245</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$494,848</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$542,721</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$619</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$678</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>(\$47,873)</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>174.67%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$947,973</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,185</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$312,877</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$635,096</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,138,374</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,423</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$132,456</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$172,775</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$166</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$216</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$40,319)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>635.54%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,098,055</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,373</b>	\$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

<b>Unit Name:</b>	Toledo Village		
<b>Unit Code:</b>	018/025/32	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,255,963		
<b>Equalized Assessed Valuation:</b>	\$12,233,802		
<b>Population:</b>	1,161		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$353,004		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,725,469	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,486	\$1,275	\$946
Revenues During FY 23:	\$790,525	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$601,673	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$681	\$1,271	\$1,015
Per Capita Expenditures:	\$518	\$1,070	\$859
Revenues over/under Expenditures:	\$188,852	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	318.17%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,914,321	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,649	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$298,112	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,616,209	(\$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:	<b>\$1,396,935</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,203</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,968,274</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,695</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,051,534</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,064,294</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$906</b>	\$677	\$474
Per Capita Expenses:	<b>\$917</b>	\$611	\$435
Operating Income (loss):	<b>(\$12,760)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>183.74%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$1,955,514</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,684</b>	\$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

<b>Unit Name:</b>	Tolono Village		
<b>Unit Code:</b>	010/115/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$5,324,692		
<b>Equalized Assessed Valuation:</b>	\$42,884,758		
<b>Population:</b>	3,604		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$472,436		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,915,944	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$532	\$1,275	\$946
Revenues During FY 23:	\$3,166,378	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,735,707	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$879	\$1,271	\$1,015
Per Capita Expenditures:	\$759	\$1,070	\$859
Revenues over/under Expenditures:	\$430,671	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	85.26%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,332,520	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$647	\$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:	\$538,288	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,794,232	(\$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:	<b>\$3,460,105</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$960</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,819,663</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$505</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,401,372</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,185,658</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$389</b>	\$677	\$474
Per Capita Expenses:	<b>\$329</b>	\$611	\$435
Operating Income (loss):	<b>\$215,714</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>172.86%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,049,472</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$569</b>	\$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

<b>Unit Name:</b>	Toluca City		
<b>Unit Code:</b>	059/030/30	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,683,100		
<b>Equalized Assessed Valuation:</b>	\$16,843,251		
<b>Population:</b>	1,146		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$431,385		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$911,160</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$795</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$1,097,389</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$1,177,371</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$958</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,027</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>(\$79,982)</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>70.60%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$831,178</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$725</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$462,240</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$450,613</b>	(\$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:	<b>\$393,112</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$343</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,214,968</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,805</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,383,020</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$859,877</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$1,207</b>	\$677	\$474
Per Capita Expenses:	<b>\$750</b>	\$611	\$435
Operating Income (loss):	<b>\$523,143</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>434.73%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$3,738,111</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$3,262</b>	\$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

<b>Unit Name:</b>	Tonica Village		
<b>Unit Code:</b>	050/115/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,088,700		
<b>Equalized Assessed Valuation:</b>	\$14,503,027		
<b>Population:</b>	722		
<b>Employees:</b>			
<b>Full Time:</b>		5	
<b>Part Time:</b>		5	
<b>Salaries Paid:</b>	\$171,783		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,649,761</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$2,285</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$614,835</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$451,080</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$852</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$625</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$163,755</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>214.94%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$969,565</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,343</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$535,656</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$467,790</b>	\$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:	<b>\$2,813,987</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$3,897</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,142,020</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,582</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$342,081</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$477,582</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$474</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$661</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$135,501)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>265.77%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,269,249</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,758</b>	\$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

<b>Unit Name:</b>	Topeka Town		
<b>Unit Code:</b>	060/045/31	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$18,790		
<b>Equalized Assessed Valuation:</b>	\$262,200		
<b>Population:</b>	72		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$4,340		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$89,406	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,242	\$12,461	\$971
Revenues During FY 23:	\$30,513	\$513,571	\$224,624
Expenditures During FY 23:	\$13,753	\$418,948	\$163,794
Per Capita Revenues:	\$424	\$23,831	\$595
Per Capita Expenditures:	\$191	\$20,787	\$472
Revenues over/under Expenditures:	\$16,760	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	771.95%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$106,166	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,475	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$79,649	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Toulon City		
<b>Unit Code:</b>	087/020/30	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,253,150		
<b>Equalized Assessed Valuation:</b>	\$11,208,116		
<b>Population:</b>	1,159		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$265,265		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$813,431</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$702</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$857,392</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$762,396</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$740</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$658</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$94,996</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>98.36%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$749,918</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$647</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$419,314</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$4,378)</b>	(\$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:	<b>\$803,465</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$693</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,392,057</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,064</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$527,236</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$541,633</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$455</b>	\$677	\$474
Per Capita Expenses:	<b>\$467</b>	\$611	\$435
Operating Income (loss):	<b>(\$14,397)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>508.20%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,752,597</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,375</b>	\$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

<b>Unit Name:</b>	Tovey Village		
<b>Unit Code:</b>	011/070/32	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$321,100		
<b>Equalized Assessed Valuation:</b>	\$3,519,798		
<b>Population:</b>	505		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$18,287		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$563,155	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,115	\$12,461	\$971
Revenues During FY 23:	\$197,794	\$513,571	\$224,624
Expenditures During FY 23:	\$122,953	\$418,948	\$163,794
Per Capita Revenues:	\$392	\$23,831	\$595
Per Capita Expenditures:	\$243	\$20,787	\$472
Revenues over/under Expenditures:	\$74,841	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	518.89%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$637,996	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,263	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$138,713	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$499,283	\$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:	<b>\$42,902</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$85</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Towanda Village		
<b>Unit Code:</b>	064/110/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$578,905		
<b>Equalized Assessed Valuation:</b>	\$9,218,556		
<b>Population:</b>	431		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$102,529		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$404,836</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$939</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$337,679</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$273,333</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$783</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$634</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$64,346</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>171.65%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$469,182</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,089</b>	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$92,371</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$376,811</b>	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$95,622</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$222</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$200,112</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$166,799</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$464</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$387</b>	\$8,684	\$358
Operating Income (loss):	<b>\$33,313</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>77.30%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$128,935</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$299</b>	\$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

<b>Unit Name:</b>	Tower Hill Village		
<b>Unit Code:</b>	086/055/32	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,227,950		
<b>Equalized Assessed Valuation:</b>	\$2,381,996		
<b>Population:</b>	485		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$116,847		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$224,652	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$463	\$12,461	\$971
Revenues During FY 23:	\$296,402	\$513,571	\$224,624
Expenditures During FY 23:	\$246,067	\$418,948	\$163,794
Per Capita Revenues:	\$611	\$23,831	\$595
Per Capita Expenditures:	\$507	\$20,787	\$472
Revenues over/under Expenditures:	\$50,335	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	75.33%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$185,368	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$382	\$15,511	\$1,116

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,043	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$104,325	\$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:	<b>\$7,608</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$16</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$529,408</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,092</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$207,994</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$210,863</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$429</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$435</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$2,869)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>292.21%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$616,158</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,270</b>	\$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

<b>Unit Name:</b>	Tower Lakes Village		
<b>Unit Code:</b>	049/185/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,550,000		
<b>Equalized Assessed Valuation:</b>	\$64,392,055		
<b>Population:</b>	1,226		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$315,608		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,576,215</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,286</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$1,283,525</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$1,127,711</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,047</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$920</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$155,814</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>150.86%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$1,701,233</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,388</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$129,456</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$1,790,299</b>	(\$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:	<b>\$3,704,773</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$3,022</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,460,944</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,192</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$509,914</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$528,949</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$416</b>	\$677	\$474
Per Capita Expenses:	<b>\$431</b>	\$611	\$435
Operating Income (loss):	<b>(\$19,035)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>272.60%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$1,441,909</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,176</b>	\$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

<b>Unit Name:</b>	Tremont Village		
<b>Unit Code:</b>	090/080/32	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,704,200		
<b>Equalized Assessed Valuation:</b>	\$49,568,209		
<b>Population:</b>	2,284		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$575,114		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$600,750</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$263</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$1,698,227</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$2,022,812</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$744</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$886</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>(\$324,585)</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>12.85%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$259,955</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$114</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$301,598</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$74,877</b>	(\$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:	<b>\$4,635,550</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2,030</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>9.27%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,482,247</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,087</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,187,821</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,008,699</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$520</b>	\$677	\$474
Per Capita Expenses:	<b>\$442</b>	\$611	\$435
Operating Income (loss):	<b>\$179,122</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>250.43%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,526,079</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,106</b>	\$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

<b>Unit Name:</b>	Trenton City		
<b>Unit Code:</b>	014/065/30	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,912,690		
<b>Equalized Assessed Valuation:</b>	\$52,330,734		
<b>Population:</b>	2,695		
<b>Employees:</b>			
<b>Full Time:</b>	16		
<b>Part Time:</b>	44		
<b>Salaries Paid:</b>	\$1,142,132		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,628,547	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$604	\$1,275	\$946
Revenues During FY 23:	\$2,833,570	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,435,927	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,051	\$1,271	\$1,015
Per Capita Expenditures:	\$904	\$1,070	\$859
Revenues over/under Expenditures:	\$397,643	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	83.18%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,026,190	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$752	\$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:	\$964,017	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,090,404	(\$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:	<b>\$3,981,112</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,477</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,838,031</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$682</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,099,285</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,179,365</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$408</b>	\$677	\$474
Per Capita Expenses:	<b>\$438</b>	\$611	\$435
Operating Income (loss):	<b>(\$80,080)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>149.06%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$1,757,951</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$652</b>	\$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

<b>Unit Name:</b>	Trout Valley Village		
<b>Unit Code:</b>	063/109/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	8/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$236,200		
<b>Equalized Assessed Valuation:</b>	\$26,095,249		
<b>Population:</b>	517		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$366,623	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$709	\$12,461	\$971
Revenues During FY 23:	\$226,055	\$513,571	\$224,624
Expenditures During FY 23:	\$137,960	\$418,948	\$163,794
Per Capita Revenues:	\$437	\$23,831	\$595
Per Capita Expenditures:	\$267	\$20,787	\$472
Revenues over/under Expenditures:	\$88,095	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	329.60%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$454,718	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$880	\$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:	\$287,212	\$283,356	\$81,395
Total Unrestricted Net Assets:	(\$262,494)	\$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:	<b>\$430,000</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$832</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>1.65%</b>	0.23%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Troy City		
<b>Unit Code:</b>	057/115/30	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$26,208,725		
<b>Equalized Assessed Valuation:</b>	\$282,481,935		
<b>Population:</b>	11,174		
<b>Employees:</b>			
<b>Full Time:</b>	54		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$4,319,687		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,993,248	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$626	\$1,275	\$946
Revenues During FY 23:	\$11,486,936	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$9,807,193	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,028	\$1,271	\$1,015
Per Capita Expenditures:	\$878	\$1,070	\$859
Revenues over/under Expenditures:	\$1,679,743	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	88.43%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$8,672,991	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$776	\$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:	\$2,254,954	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,787,534	(\$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:	<b>\$8,339,469</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$746</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$17,929,035</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,605</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$5,204,089</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$5,471,627</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$466</b>	\$677	\$474
Per Capita Expenses:	<b>\$490</b>	\$611	\$435
Operating Income (loss):	<b>(\$267,538)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>322.78%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$17,661,497</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,581</b>	\$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

<b>Unit Name:</b>	Troy Grove Village		
<b>Unit Code:</b>	050/120/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$691,850		
<b>Equalized Assessed Valuation:</b>	\$5,050,322		
<b>Population:</b>	250		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$15,085		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$519,699	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,079	\$12,461	\$971
Revenues During FY 23:	\$113,100	\$513,571	\$224,624
Expenditures During FY 23:	\$85,825	\$418,948	\$163,794
Per Capita Revenues:	\$452	\$23,831	\$595
Per Capita Expenditures:	\$343	\$20,787	\$472
Revenues over/under Expenditures:	\$27,275	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	637.31%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$546,974	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,188	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$524,989	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Tuscola City		
<b>Unit Code:</b>	021/040/30	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$43,227,000		
<b>Equalized Assessed Valuation:</b>	\$64,087,586		
<b>Population:</b>	4,636		
<b>Employees:</b>			
<b>Full Time:</b>	28		
<b>Part Time:</b>	108		
<b>Salaries Paid:</b>	\$1,910,738		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$9,099,813	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,963	\$1,275	\$946
Revenues During FY 23:	\$6,708,260	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$5,213,968	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,447	\$1,271	\$1,015
Per Capita Expenditures:	\$1,125	\$1,070	\$859
Revenues over/under Expenditures:	\$1,494,292	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	203.19%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$10,594,105	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,285	\$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:	\$1,584,052	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$9,497,868	(\$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:	<b>\$778,441</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$168</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$10,454,644</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,255</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,908,902</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$2,024,358</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$412</b>	\$677	\$474
Per Capita Expenses:	<b>\$437</b>	\$611	\$435
Operating Income (loss):	<b>(\$115,456)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>510.74%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$10,339,188</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,230</b>	\$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

<b>Unit Name:</b>	Ullin Village		
<b>Unit Code:</b>	077/045/32	<b>County:</b>	Pulaski
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,135,477		
<b>Equalized Assessed Valuation:</b>	\$1,885,522		
<b>Population:</b>	384		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$296,489		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,005,772	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,619	\$12,461	\$971
Revenues During FY 23:	\$874,889	\$513,571	\$224,624
Expenditures During FY 23:	\$1,077,541	\$418,948	\$163,794
Per Capita Revenues:	\$2,278	\$23,831	\$595
Per Capita Expenditures:	\$2,806	\$20,787	\$472
Revenues over/under Expenditures:	(\$202,652)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	87.32%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$940,885	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,450	\$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:	\$300,998	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$639,887	\$159,352	\$212,330

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$817,311</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$2,128</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$135,732</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$353</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$236,037</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$316,626</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$615</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$825</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$80,589)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>24.73%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$78,288</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$204</b>	\$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

<b>Unit Name:</b>	Union Village		
<b>Unit Code:</b>	063/110/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,654,262		
<b>Equalized Assessed Valuation:</b>	\$21,588,281		
<b>Population:</b>	600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$149,756		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,074,428	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,791	\$12,461	\$971
Revenues During FY 23:	\$676,223	\$513,571	\$224,624
Expenditures During FY 23:	\$352,396	\$418,948	\$163,794
Per Capita Revenues:	\$1,127	\$23,831	\$595
Per Capita Expenditures:	\$587	\$20,787	\$472
Revenues over/under Expenditures:	\$323,827	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	325.84%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,148,255	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,914	\$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:	\$387,536	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$760,718	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,260,883</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$5,435</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$182,448</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$297,616</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$304</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$496</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$115,168)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>1,140.97%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$3,395,715</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$5,660</b>	\$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

<b>Unit Name:</b>	Union Hill Village		
<b>Unit Code:</b>	046/090/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$22,467		
<b>Equalized Assessed Valuation:</b>	\$1,721,510		
<b>Population:</b>	60		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$1,530		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$83,882	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,398	\$12,461	\$971
Revenues During FY 23:	\$48,645	\$513,571	\$224,624
Expenditures During FY 23:	\$22,467	\$418,948	\$163,794
Per Capita Revenues:	\$811	\$23,831	\$595
Per Capita Expenditures:	\$374	\$20,787	\$472
Revenues over/under Expenditures:	\$26,178	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	489.87%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$110,060	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,834	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,850	\$14,175	\$0
Total Unreserved Funds:	\$111,228	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	United City of Yorkville City
<b>Unit Code:</b>	047/035/30
<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$54,469,997
<b>Equalized Assessed Valuation:</b>	\$700,198,445
<b>Population:</b>	23,835
<b>Employees:</b>	
<b>Full Time:</b>	93
<b>Part Time:</b>	57
<b>Salaries Paid:</b>	\$8,246,669

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:	<b>\$9,048,508</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$380</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$29,222,632</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$22,639,956</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,226</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$950</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$6,582,676</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>44.04%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$9,969,508</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$418</b>	\$1,452	\$1,079

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,489,514</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$2,772,833</b>	(\$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:	<b>\$44,169,595</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,853</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.23%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$73,832,011</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$3,098</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$11,137,461</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$5,058,038</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$467</b>	\$677	\$474
Per Capita Expenses:	<b>\$212</b>	\$611	\$435
Operating Income (loss):	<b>\$6,079,423</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>1,613.59%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$81,615,999</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$3,424</b>	\$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

<b>Unit Name:</b>	Urbana City		
<b>Unit Code:</b>	010/120/30	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$89,802,151		
<b>Equalized Assessed Valuation:</b>	\$693,472,254		
<b>Population:</b>	38,468		
<b>Employees:</b>			
<b>Full Time:</b>	238		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$21,302,783		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$45,378,246	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	\$1,180	\$915	\$919
Revenues During FY 23:	\$55,167,266	\$78,236,345	\$60,818,797
Expenditures During FY 23:	\$49,059,138	\$67,704,125	\$50,267,777
Per Capita Revenues:	\$1,434	\$1,512	\$1,510
Per Capita Expenditures:	\$1,275	\$1,292	\$1,272
Revenues over/under Expenditures:	\$6,108,128	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	109.08%	85.37%	77.35%
Ending Fund Balance for FY 23:	\$53,512,258	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	\$1,391	\$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:	\$16,249,704	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	\$14,445,008	(\$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:	<b>\$2,046,903</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$53</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>0.04%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$6,094,518</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$158</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$1,390,177</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$641,726</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$36</b>	\$534	\$406
Per Capita Expenses:	<b>\$17</b>	\$463	\$368
Operating Income (loss):	<b>\$748,451</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>832.09%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$5,339,769</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$139</b>	\$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

<b>Unit Name:</b>	Ursa Village		
<b>Unit Code:</b>	001/075/32	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,092,450		
<b>Equalized Assessed Valuation:</b>	\$10,128,069		
<b>Population:</b>	609		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$79,725		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$536,505	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$881	\$12,461	\$971
Revenues During FY 23:	\$292,776	\$513,571	\$224,624
Expenditures During FY 23:	\$233,487	\$418,948	\$163,794
Per Capita Revenues:	\$481	\$23,831	\$595
Per Capita Expenditures:	\$383	\$20,787	\$472
Revenues over/under Expenditures:	\$59,289	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	219.93%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$513,506	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$843	\$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:	\$77,530	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$435,976	\$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:	<b>\$0</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,251,656</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,055</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$203,794</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$219,663</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$335</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$361</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$15,869)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>600.04%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,318,075</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,164</b>	\$13,693	\$1,373