

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Abingdon City		
Unit Code:	048/010/30	County:	Knox
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,934,293		
Equalized Assessed Valuation:	\$25,637,976		
Population:	33,190		
Employees:			
Full Time:	8		
Part Time:	36		
Salaries Paid:	\$577,607		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,795,329	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$84	\$1,022	\$992
Revenues During FY 24:	\$1,525,589	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$1,200,416	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$46	\$1,565	\$1,601
Per Capita Expenditures:	\$36	\$1,374	\$1,334
Revenues over/under Expenditures:	\$325,173	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	264.93%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$3,180,266	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$96	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,559,963	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$1,686,983	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,756,380	\$150,163,942	\$93,484,413
Per Capita Debt:	\$53	\$2,742	\$2,369
General Obligation Debt over EAV:	0.00%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$5,439,732	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$164	\$1,762	\$1,500
Revenues During FY 24:	\$1,243,435	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$1,214,535	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$37	\$608	\$457
Per Capita Expenses:	\$37	\$477	\$380
Operating Income (loss):	\$28,900	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	445.34%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$5,408,868	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$163	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Addieville Village		
Unit Code:	095/010/32	County:	Washington
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$757,970		
Equalized Assessed Valuation:	\$4,356,631		
Population:	251		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$30,126		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$961,213	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$3,830	\$2,160	\$1,117
Revenues During FY 24:	\$231,909	\$513,962	\$205,596
Expenditures During FY 24:	\$169,038	\$431,552	\$184,468
Per Capita Revenues:	\$924	\$1,265	\$568
Per Capita Expenditures:	\$673	\$1,035	\$522
Revenues over/under Expenditures:	\$62,871	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	605.83%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,024,084	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$4,080	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,080	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$997,724	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$303,584	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,209	\$2,836	\$1,348
Revenues During FY 24:	\$29,985	\$370,027	\$130,294
Expenditures During FY 24:	\$48,456	\$341,260	\$138,408
Per Capita Revenues:	\$119	\$1,046	\$359
Per Capita Expenses:	\$193	\$957	\$383
Operating Income (loss):	(\$18,471)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	588.40%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$285,113	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,136	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Addison Village		
Unit Code:	022/010/32	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$119,183,897		
Equalized Assessed Valuation:	\$1,530,498,318		
Population:	35,702		
Employees:			
Full Time:	250		
Part Time:	18		
Salaries Paid:	\$27,688,889		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$35,183,174	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$985	\$1,022	\$992
Revenues During FY 24:	\$58,602,820	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$50,433,757	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,641	\$1,565	\$1,601
Per Capita Expenditures:	\$1,413	\$1,374	\$1,334
Revenues over/under Expenditures:	\$8,169,063	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	82.69%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$41,702,237	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,168	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,634,050	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$877,277)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$37,210,561	\$150,163,942	\$93,484,413
Per Capita Debt:	\$1,042	\$2,742	\$2,369
General Obligation Debt over EAV:	1.33%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$56,861,048	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,593	\$1,762	\$1,500
Revenues During FY 24:	\$27,279,133	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$20,337,280	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$764	\$608	\$457
Per Capita Expenses:	\$570	\$477	\$380
Operating Income (loss):	\$6,941,853	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	314.83%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$64,028,476	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,793	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Adeline Village		
Unit Code:	071/010/32	County:	Ogle
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$45,940		
Equalized Assessed Valuation:	\$1,419,282		
Population:	76		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$5,620		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$0	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$0	\$2,160	\$1,117
Revenues During FY 24:	\$37,507	\$513,962	\$205,596
Expenditures During FY 24:	\$25,767	\$431,552	\$184,468
Per Capita Revenues:	\$494	\$1,265	\$568
Per Capita Expenditures:	\$339	\$1,035	\$522
Revenues over/under Expenditures:	\$11,740	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	45.56%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$11,740	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$154	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$259,380	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Albany City		
Unit Code:	098/010/30	County:	Whiteside
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,937,770		
Equalized Assessed Valuation:	\$16,177,759		
Population:	846		
Employees:			
Full Time:	5		
Part Time:	1		
Salaries Paid:	\$251,342		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$901,348	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,065	\$2,160	\$1,117
Revenues During FY 24:	\$640,625	\$513,962	\$205,596
Expenditures During FY 24:	\$460,282	\$431,552	\$184,468
Per Capita Revenues:	\$757	\$1,265	\$568
Per Capita Expenditures:	\$544	\$1,035	\$522
Revenues over/under Expenditures:	\$180,343	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	235.01%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,081,691	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,279	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$396,314	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$685,379	\$269,168	\$223,305

FISCAL YEAR 2024



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,409,873	\$497,319	\$34,556
Per Capita Debt:	\$1,667	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,747,503	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$4,430	\$2,836	\$1,348
Revenues During FY 24:	\$1,136,249	\$370,027	\$130,294
Expenditures During FY 24:	\$1,096,409	\$341,260	\$138,408
Per Capita Revenues:	\$1,343	\$1,046	\$359
Per Capita Expenses:	\$1,296	\$957	\$383
Operating Income (loss):	\$39,840	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	345.43%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$3,787,343	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$4,477	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Albers Village		
Unit Code:	014/010/32	County:	Clinton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$871,200		
Equalized Assessed Valuation:	\$26,495,800		
Population:	1,109		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$150,993		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,314,884	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,186	\$1,430	\$1,079
Revenues During FY 24:	\$731,767	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,247,293	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$660	\$1,299	\$1,053
Per Capita Expenditures:	\$1,125	\$1,191	\$978
Revenues over/under Expenditures:	(\$515,526)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	66.73%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$832,332	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$751	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$832,332	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$17,343	\$14,784,019	\$3,250,668
Per Capita Debt:	\$16	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$793,570	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$716	\$2,159	\$1,757
Revenues During FY 24:	\$371,165	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$576,417	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$335	\$728	\$505
Per Capita Expenses:	\$520	\$629	\$467
Operating Income (loss):	(\$205,252)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	96.34%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$555,344	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$501	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Albion City		
Unit Code:	024/010/30	County:	Edwards
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,906,150		
Equalized Assessed Valuation:	\$26,697,669		
Population:	1,971		
Employees:			
Full Time:	23		
Part Time:	19		
Salaries Paid:	\$829,543		

Blended Component Units
Number Submitted = 1 Albion Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,440,061	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,745	\$1,430	\$1,079
Revenues During FY 24:	\$1,996,685	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,225,156	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,013	\$1,299	\$1,053
Per Capita Expenditures:	\$1,129	\$1,191	\$978
Revenues over/under Expenditures:	(\$228,471)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	144.33%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,211,590	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,629	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210,256	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$3,001,334	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,890,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$959	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,775,975	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,916	\$2,159	\$1,757
Revenues During FY 24:	\$1,919,550	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,486,650	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$974	\$728	\$505
Per Capita Expenses:	\$754	\$629	\$467
Operating Income (loss):	\$432,900	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	283.11%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,208,875	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,135	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Aledo City		
Unit Code:	066/010/30	County:	Mercer
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,241,029		
Equalized Assessed Valuation:	\$68,693,603		
Population:	3,569		
Employees:			
Full Time:	30		
Part Time:	25		
Salaries Paid:	\$1,669,696		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,022,175	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,687	\$1,430	\$1,079
Revenues During FY 24:	\$6,853,943	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,976,442	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,920	\$1,299	\$1,053
Per Capita Expenditures:	\$834	\$1,191	\$978
Revenues over/under Expenditures:	\$3,877,501	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	206.86%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,157,039	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,725	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,616,284	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,439,843	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$77,866	\$14,784,019	\$3,250,668
Per Capita Debt:	\$22	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$13,929,464	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,903	\$2,159	\$1,757
Revenues During FY 24:	\$3,419,337	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,209,258	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$958	\$728	\$505
Per Capita Expenses:	\$899	\$629	\$467
Operating Income (loss):	\$210,079	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	440.52%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$14,137,383	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,961	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alexis Village		
Unit Code:	094/010/32	County:	Warren
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$658,100		
Equalized Assessed Valuation:	\$7,317,964		
Population:	831		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$249,874		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$512,362	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$617	\$2,160	\$1,117
Revenues During FY 24:	\$481,719	\$513,962	\$205,596
Expenditures During FY 24:	\$408,846	\$431,552	\$184,468
Per Capita Revenues:	\$580	\$1,265	\$568
Per Capita Expenditures:	\$492	\$1,035	\$522
Revenues over/under Expenditures:	\$72,873	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	138.38%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$565,766	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$681	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$247,961	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$317,805	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$959,591	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,155	\$2,836	\$1,348
Revenues During FY 24:	\$280,623	\$370,027	\$130,294
Expenditures During FY 24:	\$468,497	\$341,260	\$138,408
Per Capita Revenues:	\$338	\$1,046	\$359
Per Capita Expenses:	\$564	\$957	\$383
Operating Income (loss):	(\$187,874)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	168.88%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$791,186	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$952	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Algonquin Village		
Unit Code:	063/010/32	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$78,233,838		
Equalized Assessed Valuation:	\$1,221,895,095		
Population:	29,700		
Employees:			
Full Time:		146	
Part Time:		68	
Salaries Paid:		\$14,140,424	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$3,040,114)	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	(\$102)	\$1,022	\$992
Revenues During FY 24:	\$31,601,849	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$33,436,132	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,064	\$1,565	\$1,601
Per Capita Expenditures:	\$1,126	\$1,374	\$1,334
Revenues over/under Expenditures:	(\$1,834,283)	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	(29.18%)	89.86%	76.99%
Ending Fund Balance for FY 24:	(\$9,757,258)	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	(\$329)	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,776,759	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$7,954,277	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$45,830,791	\$150,163,942	\$93,484,413
Per Capita Debt:	\$1,543	\$2,742	\$2,369
General Obligation Debt over EAV:	0.07%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$73,029,475	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$2,459	\$1,762	\$1,500
Revenues During FY 24:	\$18,690,512	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$14,085,212	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$629	\$608	\$457
Per Capita Expenses:	\$474	\$477	\$380
Operating Income (loss):	\$4,605,300	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	563.09%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$79,311,939	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$2,670	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alhambra Village		
Unit Code:	057/010/32	County:	Madison
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,940,250		
Equalized Assessed Valuation:	\$10,614,930		
Population:	608		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$154,642		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,094,979	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,801	\$2,160	\$1,117
Revenues During FY 24:	\$472,000	\$513,962	\$205,596
Expenditures During FY 24:	\$363,377	\$431,552	\$184,468
Per Capita Revenues:	\$776	\$1,265	\$568
Per Capita Expenditures:	\$598	\$1,035	\$522
Revenues over/under Expenditures:	\$108,623	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	331.23%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,203,602	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,980	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,214	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,150,388	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$109,975	\$497,319	\$34,556
Per Capita Debt:	\$181	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,566,776	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,577	\$2,836	\$1,348
Revenues During FY 24:	\$263,015	\$370,027	\$130,294
Expenditures During FY 24:	\$278,604	\$341,260	\$138,408
Per Capita Revenues:	\$433	\$1,046	\$359
Per Capita Expenses:	\$458	\$957	\$383
Operating Income (loss):	(\$15,589)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	556.77%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,551,187	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,551	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Allendale Village		
Unit Code:	093/010/32	County:	Wabash
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$806,750		
Equalized Assessed Valuation:	\$4,207,583		
Population:	458		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$110,059		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,374,344	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$3,001	\$2,160	\$1,117
Revenues During FY 24:	\$175,525	\$513,962	\$205,596
Expenditures During FY 24:	\$90,805	\$431,552	\$184,468
Per Capita Revenues:	\$383	\$1,265	\$568
Per Capita Expenditures:	\$198	\$1,035	\$522
Revenues over/under Expenditures:	\$84,720	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,579.70%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,434,446	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$3,132	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,426	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,232,552	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$911,751	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,991	\$2,836	\$1,348
Revenues During FY 24:	\$592,105	\$370,027	\$130,294
Expenditures During FY 24:	\$574,143	\$341,260	\$138,408
Per Capita Revenues:	\$1,293	\$1,046	\$359
Per Capita Expenses:	\$1,254	\$957	\$383
Operating Income (loss):	\$17,962	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	163.67%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$939,713	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,052	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Allenville Village		
Unit Code:	070/010/32	County:	Moultrie
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$99,300		
Equalized Assessed Valuation:	\$1,016,036		
Population:	133		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$225,015	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,692	\$2,160	\$1,117
Revenues During FY 24:	\$52,874	\$513,962	\$205,596
Expenditures During FY 24:	\$83,546	\$431,552	\$184,468
Per Capita Revenues:	\$398	\$1,265	\$568
Per Capita Expenditures:	\$628	\$1,035	\$522
Revenues over/under Expenditures:	(\$30,672)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	232.62%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$194,343	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,461	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$194,784	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Allerton Village		
Unit Code:	092/010/32	County:	Vermilion
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$511,850		
Equalized Assessed Valuation:	\$3,019,825		
Population:	262		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$21,680		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,163,535	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$4,441	\$2,160	\$1,117
Revenues During FY 24:	\$134,391	\$513,962	\$205,596
Expenditures During FY 24:	\$128,306	\$431,552	\$184,468
Per Capita Revenues:	\$513	\$1,265	\$568
Per Capita Expenditures:	\$490	\$1,035	\$522
Revenues over/under Expenditures:	\$6,085	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	911.59%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,169,620	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$4,464	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,797	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,109,823	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$51,637	\$497,319	\$34,556
Per Capita Debt:	\$197	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	(\$3,559)	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	(\$14)	\$2,836	\$1,348
Revenues During FY 24:	\$67,766	\$370,027	\$130,294
Expenditures During FY 24:	\$122,340	\$341,260	\$138,408
Per Capita Revenues:	\$259	\$1,046	\$359
Per Capita Expenses:	\$467	\$957	\$383
Operating Income (loss):	(\$54,574)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	(47.52%)	405.44%	308.59%
Ending Retained Earnings for FY 24:	(\$58,133)	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	(\$222)	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alma Village		
Unit Code:	058/010/32	County:	Marion
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$455,493		
Equalized Assessed Valuation:	\$2,989,998		
Population:	287		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$67,201		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$137,991	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$481	\$2,160	\$1,117
Revenues During FY 24:	\$167,529	\$513,962	\$205,596
Expenditures During FY 24:	\$186,400	\$431,552	\$184,468
Per Capita Revenues:	\$584	\$1,265	\$568
Per Capita Expenditures:	\$649	\$1,035	\$522
Revenues over/under Expenditures:	(\$18,871)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	64.54%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$120,311	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$419	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,239	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$143,071	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$350,000	\$497,319	\$34,556
Per Capita Debt:	\$1,220	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,109,385	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,865	\$2,836	\$1,348
Revenues During FY 24:	\$188,888	\$370,027	\$130,294
Expenditures During FY 24:	\$293,115	\$341,260	\$138,408
Per Capita Revenues:	\$658	\$1,046	\$359
Per Capita Expenses:	\$1,021	\$957	\$383
Operating Income (loss):	(\$104,227)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	369.46%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,082,934	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,773	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alsey Village		
Unit Code:	085/010/32	County:	Scott
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$117,575		
Equalized Assessed Valuation:	\$2,111,224		
Population:	195		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$6,810		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$265,255	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,360	\$2,160	\$1,117
Revenues During FY 24:	\$102,939	\$513,962	\$205,596
Expenditures During FY 24:	\$69,428	\$431,552	\$184,468
Per Capita Revenues:	\$528	\$1,265	\$568
Per Capita Expenditures:	\$356	\$1,035	\$522
Revenues over/under Expenditures:	\$33,511	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	430.32%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$298,766	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,532	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$75,561	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$223,205	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Altamont City
Unit Code:	025/010/30
County:	Effingham
Fiscal Year End:	4/30/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$7,646,749
Equalized Assessed Valuation:	\$38,950,319
Population:	2,178
Employees:	
Full Time:	22
Part Time:	6
Salaries Paid:	\$1,235,695

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 24:	\$4,050,867	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,860	\$1,430	\$1,079
Revenues During FY 24:	\$2,253,960	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,642,946	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,035	\$1,299	\$1,053
Per Capita Expenditures:	\$754	\$1,191	\$978
Revenues over/under Expenditures:	\$611,014	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	278.93%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,582,636	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,104	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,060,729	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,645,103	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,314,577	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,522	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$9,499,475	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,362	\$2,159	\$1,757
Revenues During FY 24:	\$5,042,616	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,432,411	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$2,315	\$728	\$505
Per Capita Expenses:	\$2,035	\$629	\$467
Operating Income (loss):	\$610,205	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	230.26%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$10,205,925	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,686	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alto Pass Village		
Unit Code:	091/010/32	County:	Union
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$273,088		
Equalized Assessed Valuation:	\$3,770,203		
Population:	306		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$72,844		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$124,318	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$406	\$2,160	\$1,117
Revenues During FY 24:	\$178,317	\$513,962	\$205,596
Expenditures During FY 24:	\$226,768	\$431,552	\$184,468
Per Capita Revenues:	\$583	\$1,265	\$568
Per Capita Expenditures:	\$741	\$1,035	\$522
Revenues over/under Expenditures:	(\$48,451)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	38.56%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$87,435	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$286	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$24,835	\$10,146	\$0
Total Unreserved Funds:	\$62,600	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$840,824	\$497,319	\$34,556
Per Capita Debt:	\$2,748	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$125,047	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$409	\$2,836	\$1,348
Revenues During FY 24:	\$2,056,018	\$370,027	\$130,294
Expenditures During FY 24:	\$2,119,742	\$341,260	\$138,408
Per Capita Revenues:	\$6,719	\$1,046	\$359
Per Capita Expenses:	\$6,927	\$957	\$383
Operating Income (loss):	(\$63,724)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	6.27%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$132,974	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$435	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Alton City		
Unit Code:	057/015/30	County:	Madison
Fiscal Year End:	3/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$108,361,516		
Equalized Assessed Valuation:	\$370,341,652		
Population:	25,217		
Employees:			
Full Time:	212		
Part Time:	1		
Salaries Paid:	\$21,530,370		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$28,903,292	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,146	\$1,022	\$992
Revenues During FY 24:	\$59,638,137	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$48,259,349	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$2,365	\$1,565	\$1,601
Per Capita Expenditures:	\$1,914	\$1,374	\$1,334
Revenues over/under Expenditures:	\$11,378,788	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	86.79%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$41,886,527	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,661	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,179,236	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$78,688,838)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,937,413	\$150,163,942	\$93,484,413
Per Capita Debt:	\$196	\$2,742	\$2,369
General Obligation Debt over EAV:	1.20%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	(\$1,007,030)	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	(\$40)	\$1,762	\$1,500
Revenues During FY 24:	\$960,011	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$1,191,782	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$38	\$608	\$457
Per Capita Expenses:	\$47	\$477	\$380
Operating Income (loss):	(\$231,771)	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	(104.33%)	440.16%	429.61%
Ending Retained Earnings for FY 24:	(\$1,243,352)	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	(\$49)	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Altona Village		
Unit Code:	048/015/32	County:	Knox
Fiscal Year End:	3/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,244,420		
Equalized Assessed Valuation:	\$6,256,888		
Population:	463		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$66,448		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$352,374	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$761	\$2,160	\$1,117
Revenues During FY 24:	\$263,203	\$513,962	\$205,596
Expenditures During FY 24:	\$206,065	\$431,552	\$184,468
Per Capita Revenues:	\$568	\$1,265	\$568
Per Capita Expenditures:	\$445	\$1,035	\$522
Revenues over/under Expenditures:	\$57,138	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	198.74%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$409,527	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$885	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$208,863	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$200,664	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$130,585	\$497,319	\$34,556
Per Capita Debt:	\$282	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,348,806	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,913	\$2,836	\$1,348
Revenues During FY 24:	\$169,843	\$370,027	\$130,294
Expenditures During FY 24:	\$160,129	\$341,260	\$138,408
Per Capita Revenues:	\$367	\$1,046	\$359
Per Capita Expenses:	\$346	\$957	\$383
Operating Income (loss):	\$9,714	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	848.39%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,358,520	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,934	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alvin Village		
Unit Code:	092/015/32	County:	Vermilion
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$173,900		
Equalized Assessed Valuation:	\$20,119,880		
Population:	270		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$25,893		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$246,718	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$914	\$2,160	\$1,117
Revenues During FY 24:	\$105,492	\$513,962	\$205,596
Expenditures During FY 24:	\$95,418	\$431,552	\$184,468
Per Capita Revenues:	\$391	\$1,265	\$568
Per Capita Expenditures:	\$353	\$1,035	\$522
Revenues over/under Expenditures:	\$10,074	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	249.54%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$238,107	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$882	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,743	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$223,404	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$111,390	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$413	\$2,836	\$1,348
Revenues During FY 24:	\$67,310	\$370,027	\$130,294
Expenditures During FY 24:	\$60,560	\$341,260	\$138,408
Per Capita Revenues:	\$249	\$1,046	\$359
Per Capita Expenses:	\$224	\$957	\$383
Operating Income (loss):	\$6,750	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	225.93%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$136,825	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$507	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Anchor Village		
Unit Code:	064/010/32	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$301,700		
Equalized Assessed Valuation:	\$2,477,514		
Population:	159		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$15,400	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$118,820	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$747	\$2,160	\$1,117
Revenues During FY 24:	\$81,925	\$513,962	\$205,596
Expenditures During FY 24:	\$137,983	\$431,552	\$184,468
Per Capita Revenues:	\$515	\$1,265	\$568
Per Capita Expenditures:	\$868	\$1,035	\$522
Revenues over/under Expenditures:	(\$56,058)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	45.49%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$62,762	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$395	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,740	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$56,022	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,000	\$497,319	\$34,556
Per Capita Debt:	\$13	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$170,113	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,070	\$2,836	\$1,348
Revenues During FY 24:	\$51,118	\$370,027	\$130,294
Expenditures During FY 24:	\$45,394	\$341,260	\$138,408
Per Capita Revenues:	\$321	\$1,046	\$359
Per Capita Expenses:	\$285	\$957	\$383
Operating Income (loss):	\$5,724	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	387.36%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$175,837	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,106	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Andalusia Village		
Unit Code:	081/010/32	County:	Rock Island
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,372,918		
Equalized Assessed Valuation:	\$24,930,684		
Population:	1,184		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$137,205		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,039,305	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,567	\$1,430	\$1,079
Revenues During FY 24:	\$1,035,314	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$787,553	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$874	\$1,299	\$1,053
Per Capita Expenditures:	\$665	\$1,191	\$978
Revenues over/under Expenditures:	\$247,761	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	417.38%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,287,066	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,776	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$499,537	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,760,244	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$14,784,019	\$3,250,668
Per Capita Debt:	\$0	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$21,491	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$18	\$2,159	\$1,757
Revenues During FY 24:	\$102,900	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$85,428	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$87	\$728	\$505
Per Capita Expenses:	\$72	\$629	\$467
Operating Income (loss):	\$17,472	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	45.61%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$38,963	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$33	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Andover Village		
Unit Code:	037/015/32	County:	Henry
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$452,779		
Equalized Assessed Valuation:	\$9,811,501		
Population:	600		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$89,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$634,041	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,057	\$2,160	\$1,117
Revenues During FY 24:	\$471,243	\$513,962	\$205,596
Expenditures During FY 24:	\$367,198	\$431,552	\$184,468
Per Capita Revenues:	\$785	\$1,265	\$568
Per Capita Expenditures:	\$612	\$1,035	\$522
Revenues over/under Expenditures:	\$104,045	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	201.00%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$738,086	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,230	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,174	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$316,580	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Anna City		
Unit Code:	091/015/30	County:	Union
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,444,864		
Equalized Assessed Valuation:	\$64,095,008		
Population:	4,303		
Employees:			
Full Time:	34		
Part Time:	48		
Salaries Paid:	\$1,867,178		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$11,832,575	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,750	\$1,430	\$1,079
Revenues During FY 24:	\$4,911,926	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,973,371	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,142	\$1,299	\$1,053
Per Capita Expenditures:	\$923	\$1,191	\$978
Revenues over/under Expenditures:	\$938,555	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	321.42%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$12,771,130	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,968	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,052,515	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$6,048,947	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$956,989	\$14,784,019	\$3,250,668
Per Capita Debt:	\$222	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$10,590,354	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,461	\$2,159	\$1,757
Revenues During FY 24:	\$5,611,805	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,394,384	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,304	\$728	\$505
Per Capita Expenses:	\$1,021	\$629	\$467
Operating Income (loss):	\$1,217,421	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	268.70%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$11,807,775	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,744	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Annawan Village		
Unit Code:	037/020/32	County:	Henry
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,888,661		
Equalized Assessed Valuation:	\$17,098,815		
Population:	900		
Employees:			
	Full Time:	4	
	Part Time:	29	
	Salaries Paid:	\$339,830	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$53,393)	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	(\$59)	\$2,160	\$1,117
Revenues During FY 24:	\$1,039,288	\$513,962	\$205,596
Expenditures During FY 24:	\$889,342	\$431,552	\$184,468
Per Capita Revenues:	\$1,155	\$1,265	\$568
Per Capita Expenditures:	\$988	\$1,035	\$522
Revenues over/under Expenditures:	\$149,946	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	15.47%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$137,540	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$153	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,151,069	\$300,512	\$79,457
Total Unrestricted Net Assets:	(\$99,210)	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$895,099	\$497,319	\$34,556
Per Capita Debt:	\$995	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$939,699	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,044	\$2,836	\$1,348
Revenues During FY 24:	\$230,444	\$370,027	\$130,294
Expenditures During FY 24:	\$278,498	\$341,260	\$138,408
Per Capita Revenues:	\$256	\$1,046	\$359
Per Capita Expenses:	\$309	\$957	\$383
Operating Income (loss):	(\$48,054)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	509.23%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,418,190	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,576	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Antioch Village		
Unit Code:	049/010/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,315,721		
Equalized Assessed Valuation:	\$465,898,037		
Population:	14,833		
Employees:			
Full Time:		76	
Part Time:		24	
Salaries Paid:		\$7,110,344	

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 24:	\$15,604,198	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,052	\$1,430	\$1,079
Revenues During FY 24:	\$21,872,192	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$18,376,617	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,475	\$1,299	\$1,053
Per Capita Expenditures:	\$1,239	\$1,191	\$978
Revenues over/under Expenditures:	\$3,495,575	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	89.50%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$16,446,448	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,109	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,357,764	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$23,872,865)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$57,147,393	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,853	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$44,558,467	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,004	\$2,159	\$1,757
Revenues During FY 24:	\$4,888,756	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,506,883	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$330	\$728	\$505
Per Capita Expenses:	\$304	\$629	\$467
Operating Income (loss):	\$381,873	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	997.15%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$44,940,340	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,030	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Apple River Village		
Unit Code:	043/010/32	County:	Jo Daviess
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,295,650		
Equalized Assessed Valuation:	\$3,436,297		
Population:	347		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$56,674		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$575,976	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,660	\$2,160	\$1,117
Revenues During FY 24:	\$189,159	\$513,962	\$205,596
Expenditures During FY 24:	\$153,367	\$431,552	\$184,468
Per Capita Revenues:	\$545	\$1,265	\$568
Per Capita Expenditures:	\$442	\$1,035	\$522
Revenues over/under Expenditures:	\$35,792	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	398.89%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$611,768	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,763	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,592	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$530,176	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$819,647	\$497,319	\$34,556
Per Capita Debt:	\$2,362	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,117,836	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,221	\$2,836	\$1,348
Revenues During FY 24:	\$203,454	\$370,027	\$130,294
Expenditures During FY 24:	\$201,168	\$341,260	\$138,408
Per Capita Revenues:	\$586	\$1,046	\$359
Per Capita Expenses:	\$580	\$957	\$383
Operating Income (loss):	\$2,286	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	556.81%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,120,122	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,228	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Arcola City		
Unit Code:	021/010/30	County:	Douglas
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,163,850		
Equalized Assessed Valuation:	\$56,764,249		
Population:	2,927		
Employees:			
Full Time:	13		
Part Time:	33		
Salaries Paid:	\$902,061		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,274,657	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$777	\$1,430	\$1,079
Revenues During FY 24:	\$3,957,816	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,108,351	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,352	\$1,299	\$1,053
Per Capita Expenditures:	\$1,404	\$1,191	\$978
Revenues over/under Expenditures:	(\$150,535)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	52.13%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,141,722	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$732	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,298,518	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$703,092	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,276,911	\$14,784,019	\$3,250,668
Per Capita Debt:	\$778	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,641,606	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,244	\$2,159	\$1,757
Revenues During FY 24:	\$2,331,357	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,973,256	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$797	\$728	\$505
Per Capita Expenses:	\$674	\$629	\$467
Operating Income (loss):	\$358,101	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	202.70%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,999,707	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,366	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Arenzville Village		
Unit Code:	009/010/32	County:	Cass
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,604,826		
Equalized Assessed Valuation:	\$5,852,117		
Population:	367		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$167,650		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$859,743	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,343	\$2,160	\$1,117
Revenues During FY 24:	\$237,063	\$513,962	\$205,596
Expenditures During FY 24:	\$264,025	\$431,552	\$184,468
Per Capita Revenues:	\$646	\$1,265	\$568
Per Capita Expenditures:	\$719	\$1,035	\$522
Revenues over/under Expenditures:	(\$26,962)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	309.42%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$816,945	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,226	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$831,730	\$300,512	\$79,457
Total Unrestricted Net Assets:	(\$14,785)	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$201,018	\$497,319	\$34,556
Per Capita Debt:	\$548	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,372,853	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,741	\$2,836	\$1,348
Revenues During FY 24:	\$161,013	\$370,027	\$130,294
Expenditures During FY 24:	\$259,130	\$341,260	\$138,408
Per Capita Revenues:	\$439	\$1,046	\$359
Per Capita Expenses:	\$706	\$957	\$383
Operating Income (loss):	(\$98,117)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	498.04%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,290,572	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,517	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Argenta Village		
Unit Code:	055/010/32	County:	Macon
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,393,255		
Equalized Assessed Valuation:	\$11,111,636		
Population:	900		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$185,735		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,153,337	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,281	\$2,160	\$1,117
Revenues During FY 24:	\$553,461	\$513,962	\$205,596
Expenditures During FY 24:	\$521,592	\$431,552	\$184,468
Per Capita Revenues:	\$615	\$1,265	\$568
Per Capita Expenditures:	\$580	\$1,035	\$522
Revenues over/under Expenditures:	\$31,869	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	220.43%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,149,770	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,278	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$217,935	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$931,836	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,241,370	\$497,319	\$34,556
Per Capita Debt:	\$4,713	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$763,438	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$848	\$2,836	\$1,348
Revenues During FY 24:	\$277,344	\$370,027	\$130,294
Expenditures During FY 24:	\$311,836	\$341,260	\$138,408
Per Capita Revenues:	\$308	\$1,046	\$359
Per Capita Expenses:	\$346	\$957	\$383
Operating Income (loss):	(\$34,492)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	259.42%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$808,964	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$899	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Arlington Village		
Unit Code:	006/010/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$300,232		
Equalized Assessed Valuation:	\$2,800,116		
Population:	202		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$27,298		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$251,343	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,244	\$2,160	\$1,117
Revenues During FY 24:	\$120,182	\$513,962	\$205,596
Expenditures During FY 24:	\$119,637	\$431,552	\$184,468
Per Capita Revenues:	\$595	\$1,265	\$568
Per Capita Expenditures:	\$592	\$1,035	\$522
Revenues over/under Expenditures:	\$545	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	210.54%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$251,888	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,247	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71,583	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$180,305	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$229,000	\$497,319	\$34,556
Per Capita Debt:	\$1,134	\$1,082	\$70
General Obligation Debt over EAV:	0.89%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,078,906	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$5,341	\$2,836	\$1,348
Revenues During FY 24:	\$88,563	\$370,027	\$130,294
Expenditures During FY 24:	\$121,098	\$341,260	\$138,408
Per Capita Revenues:	\$438	\$1,046	\$359
Per Capita Expenses:	\$599	\$957	\$383
Operating Income (loss):	(\$32,535)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	864.07%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,046,371	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$5,180	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Arlington Heights Village		
Unit Code:	016/015/32	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$262,545,603		
Equalized Assessed Valuation:	\$3,846,327,521		
Population:	74,495		
Employees:			
Full Time:		426	
Part Time:		26	
Salaries Paid:		\$52,877,481	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$65,035,874	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$873	\$1,022	\$992
Revenues During FY 24:	\$102,611,068	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$95,630,450	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,377	\$1,565	\$1,601
Per Capita Expenditures:	\$1,284	\$1,374	\$1,334
Revenues over/under Expenditures:	\$6,980,618	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	76.25%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$72,916,492	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$979	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,328,757	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$37,686,253)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$183,131,292	\$150,163,942	\$93,484,413
Per Capita Debt:	\$2,458	\$2,742	\$2,369
General Obligation Debt over EAV:	1.55%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$97,423,877	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,308	\$1,762	\$1,500
Revenues During FY 24:	\$29,583,310	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$32,047,772	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$397	\$608	\$457
Per Capita Expenses:	\$430	\$477	\$380
Operating Income (loss):	(\$2,464,462)	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	343.37%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$110,041,259	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,477	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Armington Village		
Unit Code:	090/010/32	County:	Tazewell
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$332,200		
Equalized Assessed Valuation:	\$3,224,960		
Population:	310		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$62,111		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$373,300	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,204	\$2,160	\$1,117
Revenues During FY 24:	\$169,316	\$513,962	\$205,596
Expenditures During FY 24:	\$140,836	\$431,552	\$184,468
Per Capita Revenues:	\$546	\$1,265	\$568
Per Capita Expenditures:	\$454	\$1,035	\$522
Revenues over/under Expenditures:	\$28,480	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	285.28%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$401,780	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,296	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,944	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$355,836	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$326,810	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,054	\$2,836	\$1,348
Revenues During FY 24:	\$124,063	\$370,027	\$130,294
Expenditures During FY 24:	\$145,940	\$341,260	\$138,408
Per Capita Revenues:	\$400	\$1,046	\$359
Per Capita Expenses:	\$471	\$957	\$383
Operating Income (loss):	(\$21,877)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	208.94%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$304,933	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$984	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Aroma Park Village		
Unit Code:	046/010/32	County:	Kankakee
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,100,560		
Equalized Assessed Valuation:	\$17,242,539		
Population:	652		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$167,603		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,617,574	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,481	\$2,160	\$1,117
Revenues During FY 24:	\$848,076	\$513,962	\$205,596
Expenditures During FY 24:	\$592,462	\$431,552	\$184,468
Per Capita Revenues:	\$1,301	\$1,265	\$568
Per Capita Expenditures:	\$909	\$1,035	\$522
Revenues over/under Expenditures:	\$255,614	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	316.17%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,873,188	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,873	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$128,437	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,744,751	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,400,000	\$497,319	\$34,556
Per Capita Debt:	\$2,147	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,617,776	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,481	\$2,836	\$1,348
Revenues During FY 24:	\$252,627	\$370,027	\$130,294
Expenditures During FY 24:	\$346,268	\$341,260	\$138,408
Per Capita Revenues:	\$387	\$1,046	\$359
Per Capita Expenses:	\$531	\$957	\$383
Operating Income (loss):	(\$93,641)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	441.19%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,527,701	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,343	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Arrowsmith Village		
Unit Code:	064/015/32	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$370,900		
Equalized Assessed Valuation:	\$3,900,954		
Population:	276		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$34,418		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$72,184	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$262	\$2,160	\$1,117
Revenues During FY 24:	\$141,616	\$513,962	\$205,596
Expenditures During FY 24:	\$106,642	\$431,552	\$184,468
Per Capita Revenues:	\$513	\$1,265	\$568
Per Capita Expenditures:	\$386	\$1,035	\$522
Revenues over/under Expenditures:	\$34,974	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	82.87%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$88,378	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$320	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,699	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$57,679	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$42,320	\$497,319	\$34,556
Per Capita Debt:	\$153	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$536,983	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,946	\$2,836	\$1,348
Revenues During FY 24:	\$121,526	\$370,027	\$130,294
Expenditures During FY 24:	\$157,287	\$341,260	\$138,408
Per Capita Revenues:	\$440	\$1,046	\$359
Per Capita Expenses:	\$570	\$957	\$383
Operating Income (loss):	(\$35,761)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	330.61%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$520,002	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,884	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Arthur Village		
Unit Code:	021/015/32	County:	Douglas
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,885,422		
Equalized Assessed Valuation:	\$51,125,862		
Population:	2,231		
Employees:			
Full Time:	9		
Part Time:	29		
Salaries Paid:	\$741,573		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,557,448	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,491	\$1,430	\$1,079
Revenues During FY 24:	\$2,588,267	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,680,581	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,160	\$1,299	\$1,053
Per Capita Expenditures:	\$753	\$1,191	\$978
Revenues over/under Expenditures:	\$907,686	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	366.88%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,165,748	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,764	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,567,505	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,709,573	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,629,999	\$14,784,019	\$3,250,668
Per Capita Debt:	\$731	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$5,601,314	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,511	\$2,159	\$1,757
Revenues During FY 24:	\$1,393,862	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$935,912	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$625	\$728	\$505
Per Capita Expenses:	\$420	\$629	\$467
Operating Income (loss):	\$457,950	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	679.41%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,358,650	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,850	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ashkum Village		
Unit Code:	038/010/32	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$620,225		
Equalized Assessed Valuation:	\$14,121,332		
Population:	724		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$75,361		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,232,275	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,702	\$2,160	\$1,117
Revenues During FY 24:	\$416,697	\$513,962	\$205,596
Expenditures During FY 24:	\$251,621	\$431,552	\$184,468
Per Capita Revenues:	\$576	\$1,265	\$568
Per Capita Expenditures:	\$348	\$1,035	\$522
Revenues over/under Expenditures:	\$165,076	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	555.34%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,397,351	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,930	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$272,529	\$10,146	\$0
Total Unreserved Funds:	\$1,124,802	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$74,056	\$497,319	\$34,556
Per Capita Debt:	\$102	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$784,324	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,083	\$2,836	\$1,348
Revenues During FY 24:	\$186,852	\$370,027	\$130,294
Expenditures During FY 24:	\$184,306	\$341,260	\$138,408
Per Capita Revenues:	\$258	\$1,046	\$359
Per Capita Expenses:	\$255	\$957	\$383
Operating Income (loss):	\$2,546	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	426.94%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$786,870	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,087	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Ashland Village		
Unit Code:	009/015/32	County:	Cass
Fiscal Year End:	4/30/2024		
Accounting Method:	Combination		
Appropriation or Budget:	\$4,436,500		
Equalized Assessed Valuation:	\$15,095,063		
Population:	1,330		
Employees:			
Full Time:		5	
Part Time:		9	
Salaries Paid:		\$254,864	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,033,436	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$777	\$1,430	\$1,079
Revenues During FY 24:	\$722,676	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$627,385	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$543	\$1,299	\$1,053
Per Capita Expenditures:	\$472	\$1,191	\$978
Revenues over/under Expenditures:	\$95,291	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	172.92%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,084,861	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$816	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$520,559	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$564,303	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$283,298	\$14,784,019	\$3,250,668
Per Capita Debt:	\$213	\$1,823	\$902
General Obligation Debt over EAV:	0.11%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,736,658	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,306	\$2,159	\$1,757
Revenues During FY 24:	\$609,402	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$676,926	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$458	\$728	\$505
Per Capita Expenses:	\$509	\$629	\$467
Operating Income (loss):	(\$67,524)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	253.06%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$1,713,000	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,288	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ashmore Village		
Unit Code:	015/010/32	County:	Coles
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$770,845		
Equalized Assessed Valuation:	\$10,334,993		
Population:	637		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$171,593		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$866,607	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,360	\$2,160	\$1,117
Revenues During FY 24:	\$372,520	\$513,962	\$205,596
Expenditures During FY 24:	\$303,358	\$431,552	\$184,468
Per Capita Revenues:	\$585	\$1,265	\$568
Per Capita Expenditures:	\$476	\$1,035	\$522
Revenues over/under Expenditures:	\$69,162	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	293.31%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$889,769	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,397	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$212,459	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$681,926	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$972,459	\$497,319	\$34,556
Per Capita Debt:	\$1,527	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,550,174	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,434	\$2,836	\$1,348
Revenues During FY 24:	\$217,681	\$370,027	\$130,294
Expenditures During FY 24:	\$293,886	\$341,260	\$138,408
Per Capita Revenues:	\$342	\$1,046	\$359
Per Capita Expenses:	\$461	\$957	\$383
Operating Income (loss):	(\$76,205)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	517.20%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,519,969	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,386	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ashton Village		
Unit Code:	052/015/32	County:	Lee
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,663,398		
Equalized Assessed Valuation:	\$14,738,869		
Population:	967		
Employees:			
Full Time:	3		
Part Time:	25		
Salaries Paid:	\$206,297		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,942,504	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$3,043	\$2,160	\$1,117
Revenues During FY 24:	\$1,041,761	\$513,962	\$205,596
Expenditures During FY 24:	\$613,128	\$431,552	\$184,468
Per Capita Revenues:	\$1,077	\$1,265	\$568
Per Capita Expenditures:	\$634	\$1,035	\$522
Revenues over/under Expenditures:	\$428,633	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	549.83%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$3,371,137	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$3,486	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,781,910	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$589,227	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$923,980	\$497,319	\$34,556
Per Capita Debt:	\$956	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,919,535	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,985	\$2,836	\$1,348
Revenues During FY 24:	\$393,445	\$370,027	\$130,294
Expenditures During FY 24:	\$348,561	\$341,260	\$138,408
Per Capita Revenues:	\$407	\$1,046	\$359
Per Capita Expenses:	\$360	\$957	\$383
Operating Income (loss):	\$44,884	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	563.58%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,964,419	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,031	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Assumption City		
Unit Code:	011/010/30	County:	Christian
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,537,017		
Equalized Assessed Valuation:	\$15,128,215		
Population:	1,155		
Employees:			
Full Time:	4		
Part Time:	14		
Salaries Paid:	\$484,238		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,135,113	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,849	\$1,430	\$1,079
Revenues During FY 24:	\$1,593,556	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,533,918	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,380	\$1,299	\$1,053
Per Capita Expenditures:	\$1,328	\$1,191	\$978
Revenues over/under Expenditures:	\$59,638	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	133.01%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,040,208	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,766	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$849,733	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,190,475	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,879,420	\$14,784,019	\$3,250,668
Per Capita Debt:	\$4,225	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$8,593,537	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$7,440	\$2,159	\$1,757
Revenues During FY 24:	\$3,207,912	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$643,771	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$2,777	\$728	\$505
Per Capita Expenses:	\$557	\$629	\$467
Operating Income (loss):	\$2,564,141	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	1,757.18%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$11,312,221	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$9,794	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Astoria Village		
Unit Code:	029/010/32	County:	Fulton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,477,495		
Equalized Assessed Valuation:	\$8,645,650		
Population:	929		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$213,403		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$761,273	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$819	\$2,160	\$1,117
Revenues During FY 24:	\$527,068	\$513,962	\$205,596
Expenditures During FY 24:	\$425,747	\$431,552	\$184,468
Per Capita Revenues:	\$567	\$1,265	\$568
Per Capita Expenditures:	\$458	\$1,035	\$522
Revenues over/under Expenditures:	\$101,321	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	171.17%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$728,730	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$784	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$226,467	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$502,263	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$888,884	\$497,319	\$34,556
Per Capita Debt:	\$957	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,054,762	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,288	\$2,836	\$1,348
Revenues During FY 24:	\$790,308	\$370,027	\$130,294
Expenditures During FY 24:	\$708,532	\$341,260	\$138,408
Per Capita Revenues:	\$851	\$1,046	\$359
Per Capita Expenses:	\$763	\$957	\$383
Operating Income (loss):	\$81,776	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	461.57%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$3,270,402	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,520	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Athens City		
Unit Code:	065/010/30	County:	Menard
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,948,034		
Equalized Assessed Valuation:	\$27,769,499		
Population:	2,000		
Employees:			
Full Time:	12		
Part Time:	8		
Salaries Paid:	\$888,869		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,465,808	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,733	\$1,430	\$1,079
Revenues During FY 24:	\$1,936,608	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,515,342	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$968	\$1,299	\$1,053
Per Capita Expenditures:	\$758	\$1,191	\$978
Revenues over/under Expenditures:	\$421,266	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	256.51%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,887,074	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,944	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,000,820	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,420,421	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,445,377	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,223	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,080,776	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,040	\$2,159	\$1,757
Revenues During FY 24:	\$1,797,362	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,541,822	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$899	\$728	\$505
Per Capita Expenses:	\$771	\$629	\$467
Operating Income (loss):	\$255,540	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	281.25%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,336,316	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,168	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Atkinson Village		
Unit Code:	037/025/32	County:	Henry
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,977,645		
Equalized Assessed Valuation:	\$17,232,755		
Population:	965		
Employees:			
Full Time:	4		
Part Time:	21		
Salaries Paid:	\$348,191		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,314,474	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$5,507	\$2,160	\$1,117
Revenues During FY 24:	\$2,555,761	\$513,962	\$205,596
Expenditures During FY 24:	\$2,945,553	\$431,552	\$184,468
Per Capita Revenues:	\$2,648	\$1,265	\$568
Per Capita Expenditures:	\$3,052	\$1,035	\$522
Revenues over/under Expenditures:	(\$389,792)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	166.19%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$4,895,108	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$5,073	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$670,962	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$4,300,406	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,280,212	\$497,319	\$34,556
Per Capita Debt:	\$1,327	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,212,950	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,257	\$2,836	\$1,348
Revenues During FY 24:	\$1,099,339	\$370,027	\$130,294
Expenditures During FY 24:	\$920,420	\$341,260	\$138,408
Per Capita Revenues:	\$1,139	\$1,046	\$359
Per Capita Expenses:	\$954	\$957	\$383
Operating Income (loss):	\$178,919	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	156.57%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,441,135	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,493	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Atlanta City		
Unit Code:	054/010/30	County:	Logan
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,490,440		
Equalized Assessed Valuation:	\$23,487,111		
Population:	1,669		
Employees:			
Full Time:	8		
Part Time:	79		
Salaries Paid:	\$644,031		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$730,681	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$438	\$1,430	\$1,079
Revenues During FY 24:	\$1,824,979	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,763,069	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,093	\$1,299	\$1,053
Per Capita Expenditures:	\$1,056	\$1,191	\$978
Revenues over/under Expenditures:	\$61,910	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	44.96%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$792,591	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$475	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$263,940	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$528,651	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,165,187	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,297	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,489,521	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,492	\$2,159	\$1,757
Revenues During FY 24:	\$842,700	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$918,219	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$505	\$728	\$505
Per Capita Expenses:	\$550	\$629	\$467
Operating Income (loss):	(\$75,519)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	262.90%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,414,002	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,446	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Atwood Village		
Unit Code:	074/010/32	County:	Piatt
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,259,705		
Equalized Assessed Valuation:	\$13,006,981		
Population:	1,290		
Employees:			
Full Time:	4		
Part Time:	19		
Salaries Paid:	\$359,570		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,511,876	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,172	\$1,430	\$1,079
Revenues During FY 24:	\$924,975	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,152,108	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$717	\$1,299	\$1,053
Per Capita Expenditures:	\$893	\$1,191	\$978
Revenues over/under Expenditures:	(\$227,133)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	110.55%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,273,693	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$987	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$280,472	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$993,221	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$294,705	\$14,784,019	\$3,250,668
Per Capita Debt:	\$228	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$780,901	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$605	\$2,159	\$1,757
Revenues During FY 24:	\$493,651	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$434,240	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$383	\$728	\$505
Per Capita Expenses:	\$337	\$629	\$467
Operating Income (loss):	\$59,411	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	196.06%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$851,362	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$660	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Auburn City		
Unit Code:	083/010/30	County:	Sangamon
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,635,541		
Equalized Assessed Valuation:	\$78,463,974		
Population:	4,535		
Employees:			
Full Time:	17		
Part Time:	13		
Salaries Paid:	\$1,060,241		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,417,573	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$974	\$1,430	\$1,079
Revenues During FY 24:	\$3,314,150	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,999,795	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$731	\$1,299	\$1,053
Per Capita Expenditures:	\$441	\$1,191	\$978
Revenues over/under Expenditures:	\$1,314,355	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	286.63%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,731,928	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,264	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,193,037	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,401,140	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,444,177	\$14,784,019	\$3,250,668
Per Capita Debt:	\$759	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,812,853	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,061	\$2,159	\$1,757
Revenues During FY 24:	\$2,980,436	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,635,746	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$657	\$728	\$505
Per Capita Expenses:	\$581	\$629	\$467
Operating Income (loss):	\$344,690	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	195.68%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$5,157,543	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,137	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Augusta Village		
Unit Code:	034/010/32	County:	Hancock
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$733,152		
Equalized Assessed Valuation:	\$5,396,315		
Population:	544		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$65,571		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$950,706	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,748	\$2,160	\$1,117
Revenues During FY 24:	\$276,485	\$513,962	\$205,596
Expenditures During FY 24:	\$142,845	\$431,552	\$184,468
Per Capita Revenues:	\$508	\$1,265	\$568
Per Capita Expenditures:	\$263	\$1,035	\$522
Revenues over/under Expenditures:	\$133,640	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	759.11%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,084,346	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,993	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$191,092	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$893,254	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,410,852	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,593	\$2,836	\$1,348
Revenues During FY 24:	\$295,518	\$370,027	\$130,294
Expenditures During FY 24:	\$331,073	\$341,260	\$138,408
Per Capita Revenues:	\$543	\$1,046	\$359
Per Capita Expenses:	\$609	\$957	\$383
Operating Income (loss):	(\$35,555)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	415.41%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,375,297	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,528	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Aurora City		
Unit Code:	045/010/30	County:	Kane
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$621,740,576		
Equalized Assessed Valuation:	\$5,883,532,822		
Population:	180,542		
Employees:			
Full Time:	1,136		
Part Time:	81		
Salaries Paid:	\$143,482,347		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$96,082,480	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$532	\$1,022	\$992
Revenues During FY 24:	\$298,139,523	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$284,946,871	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,651	\$1,565	\$1,601
Per Capita Expenditures:	\$1,578	\$1,374	\$1,334
Revenues over/under Expenditures:	\$13,192,652	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	57.03%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$162,491,085	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$900	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$91,044,671	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$542,849,221)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$890,593,000	\$150,163,942	\$93,484,413
Per Capita Debt:	\$4,933	\$2,742	\$2,369
General Obligation Debt over EAV:	3.49%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$275,431,166	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,526	\$1,762	\$1,500
Revenues During FY 24:	\$60,445,905	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$42,356,002	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$335	\$608	\$457
Per Capita Expenses:	\$235	\$477	\$380
Operating Income (loss):	\$18,089,903	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	694.18%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$294,025,022	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,629	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ava City		
Unit Code:	039/010/30	County:	Jackson
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$862,702		
Equalized Assessed Valuation:	\$5,315,730		
Population:	553		
Employees:			
Full Time:	2		
Part Time:	13		
Salaries Paid:	\$164,075		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,009,865	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,826	\$2,160	\$1,117
Revenues During FY 24:	\$533,071	\$513,962	\$205,596
Expenditures During FY 24:	\$371,252	\$431,552	\$184,468
Per Capita Revenues:	\$964	\$1,265	\$568
Per Capita Expenditures:	\$671	\$1,035	\$522
Revenues over/under Expenditures:	\$161,819	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	315.60%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,171,684	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,119	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$329,777	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,009,184	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$298,697	\$497,319	\$34,556
Per Capita Debt:	\$540	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,039,615	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,880	\$2,836	\$1,348
Revenues During FY 24:	\$300,474	\$370,027	\$130,294
Expenditures During FY 24:	\$328,176	\$341,260	\$138,408
Per Capita Revenues:	\$543	\$1,046	\$359
Per Capita Expenses:	\$593	\$957	\$383
Operating Income (loss):	(\$27,702)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	308.34%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,011,913	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,830	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Aviston Village		
Unit Code:	014/015/32	County:	Clinton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,636,250		
Equalized Assessed Valuation:	\$54,311,445		
Population:	2,340		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$531,582		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,250,084	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$534	\$1,430	\$1,079
Revenues During FY 24:	\$1,590,336	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,229,272	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$680	\$1,299	\$1,053
Per Capita Expenditures:	\$525	\$1,191	\$978
Revenues over/under Expenditures:	\$361,064	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	138.39%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,701,148	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$727	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$725,561	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$975,587	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,390,739	\$14,784,019	\$3,250,668
Per Capita Debt:	\$594	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,614,164	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,545	\$2,159	\$1,757
Revenues During FY 24:	\$911,408	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$828,048	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$389	\$728	\$505
Per Capita Expenses:	\$354	\$629	\$467
Operating Income (loss):	\$83,360	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	435.67%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,607,524	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,542	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Avon Village		
Unit Code:	029/015/32	County:	Fulton
Fiscal Year End:	4/30/2024		
Accounting Method:	Combination		
Appropriation or Budget:	\$1,117,900		
Equalized Assessed Valuation:	\$7,088,031		
Population:	659		
Employees:			
Full Time:			
Part Time:	23		
Salaries Paid:	\$131,680		

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 24:	\$999,009	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,516	\$2,160	\$1,117
Revenues During FY 24:	\$496,402	\$513,962	\$205,596
Expenditures During FY 24:	\$467,342	\$431,552	\$184,468
Per Capita Revenues:	\$753	\$1,265	\$568
Per Capita Expenditures:	\$709	\$1,035	\$522
Revenues over/under Expenditures:	\$29,060	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	219.98%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,028,069	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,560	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$205,691	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$822,378	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$51,652	\$497,319	\$34,556
Per Capita Debt:	\$78	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,269,008	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,443	\$2,836	\$1,348
Revenues During FY 24:	\$422,466	\$370,027	\$130,294
Expenditures During FY 24:	\$530,791	\$341,260	\$138,408
Per Capita Revenues:	\$641	\$1,046	\$359
Per Capita Expenses:	\$805	\$957	\$383
Operating Income (loss):	(\$108,325)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	407.07%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,160,683	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,279	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Baldwin Village		
Unit Code:	079/010/32	County:	Randolph
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$575,300		
Equalized Assessed Valuation:	\$3,463,816		
Population:	312		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$90,505		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$625,504	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,005	\$2,160	\$1,117
Revenues During FY 24:	\$284,245	\$513,962	\$205,596
Expenditures During FY 24:	\$223,932	\$431,552	\$184,468
Per Capita Revenues:	\$911	\$1,265	\$568
Per Capita Expenditures:	\$718	\$1,035	\$522
Revenues over/under Expenditures:	\$60,313	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	343.45%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$769,090	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,465	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$159,751	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$609,339	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$744,000	\$497,319	\$34,556
Per Capita Debt:	\$2,385	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,724,942	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$5,529	\$2,836	\$1,348
Revenues During FY 24:	\$228,211	\$370,027	\$130,294
Expenditures During FY 24:	\$281,775	\$341,260	\$138,408
Per Capita Revenues:	\$731	\$1,046	\$359
Per Capita Expenses:	\$903	\$957	\$383
Operating Income (loss):	(\$53,564)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	565.87%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,594,470	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$5,110	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Banner Village		
Unit Code:	029/020/32	County:	Fulton
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$101,183		
Equalized Assessed Valuation:	\$1,267,498		
Population:	165		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$14,428		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$134,362	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$814	\$2,160	\$1,117
Revenues During FY 24:	\$62,003	\$513,962	\$205,596
Expenditures During FY 24:	\$48,560	\$431,552	\$184,468
Per Capita Revenues:	\$376	\$1,265	\$568
Per Capita Expenditures:	\$294	\$1,035	\$522
Revenues over/under Expenditures:	\$13,443	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	304.38%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$147,805	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$896	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,536	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$83,269	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$106,101	\$497,319	\$34,556
Per Capita Debt:	\$643	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,223,813	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$7,417	\$2,836	\$1,348
Revenues During FY 24:	\$38,188	\$370,027	\$130,294
Expenditures During FY 24:	\$67,799	\$341,260	\$138,408
Per Capita Revenues:	\$231	\$1,046	\$359
Per Capita Expenses:	\$411	\$957	\$383
Operating Income (loss):	(\$29,611)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,761.39%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,194,202	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$7,238	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bannockburn Village		
Unit Code:	049/015/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,965,383		
Equalized Assessed Valuation:	\$187,982,495		
Population:	1,013		
Employees:			
Full Time:	12		
Part Time:	9		
Salaries Paid:	\$1,763,437		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,696,640	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$7,598	\$1,430	\$1,079
Revenues During FY 24:	\$4,658,921	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,631,200	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$4,599	\$1,299	\$1,053
Per Capita Expenditures:	\$4,572	\$1,191	\$978
Revenues over/under Expenditures:	\$27,721	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	166.84%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$7,726,861	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$7,628	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,930	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$7,865,472	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,042,832	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,017	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$11,633,529	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$11,484	\$2,159	\$1,757
Revenues During FY 24:	\$1,686,825	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,410,983	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,665	\$728	\$505
Per Capita Expenses:	\$1,393	\$629	\$467
Operating Income (loss):	\$275,842	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	844.05%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$11,909,371	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$11,757	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bardolph Village		
Unit Code:	062/010/32	County:	McDonough
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$268,644		
Equalized Assessed Valuation:	\$1,431,909		
Population:	237		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$8,865		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$263,544	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,112	\$2,160	\$1,117
Revenues During FY 24:	\$71,628	\$513,962	\$205,596
Expenditures During FY 24:	\$52,175	\$431,552	\$184,468
Per Capita Revenues:	\$302	\$1,265	\$568
Per Capita Expenditures:	\$220	\$1,035	\$522
Revenues over/under Expenditures:	\$19,453	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	537.25%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$280,310	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,183	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,077	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$212,233	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$113,586	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$479	\$2,836	\$1,348
Revenues During FY 24:	\$72,848	\$370,027	\$130,294
Expenditures During FY 24:	\$100,358	\$341,260	\$138,408
Per Capita Revenues:	\$307	\$1,046	\$359
Per Capita Expenses:	\$423	\$957	\$383
Operating Income (loss):	(\$27,510)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	88.45%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$88,763	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$375	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Barrington Village		
Unit Code:	016/020/32	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,552,263		
Equalized Assessed Valuation:	\$707,653,337		
Population:	10,722		
Employees:			
	Full Time:	97	
	Part Time:	19	
	Salaries Paid:	\$11,337,292	

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 24:	\$15,030,600	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,402	\$1,430	\$1,079
Revenues During FY 24:	\$23,222,126	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$19,764,586	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,166	\$1,299	\$1,053
Per Capita Expenditures:	\$1,843	\$1,191	\$978
Revenues over/under Expenditures:	\$3,457,540	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	88.50%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$17,491,722	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,631	\$1,463	\$1,108
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,213,917	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$11,199,602)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$54,025,222	\$14,784,019	\$3,250,668
Per Capita Debt:	\$5,039	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$40,744,503	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,800	\$2,159	\$1,757
Revenues During FY 24:	\$13,692,467	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$11,310,057	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,277	\$728	\$505
Per Capita Expenses:	\$1,055	\$629	\$467
Operating Income (loss):	\$2,382,410	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	382.44%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$43,254,475	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,034	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Barrington Hills Village		
Unit Code:	016/025/32	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,571,845		
Equalized Assessed Valuation:	\$463,334,465		
Population:	4,060		
Employees:			
Full Time:	23		
Part Time:	4		
Salaries Paid:	\$2,644,921		

Blended Component Units
Number Submitted = 1 Village of Barrington Hills Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,082,176	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,744	\$1,430	\$1,079
Revenues During FY 24:	\$7,675,681	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$7,493,969	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,891	\$1,299	\$1,053
Per Capita Expenditures:	\$1,846	\$1,191	\$978
Revenues over/under Expenditures:	\$181,712	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	97.03%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$7,271,323	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,791	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,016,510	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$5,582,628)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$489,859	\$14,784,019	\$3,250,668
Per Capita Debt:	\$121	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$0	\$2,159	\$1,757
Revenues During FY 24:	\$0	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$0	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$0	\$728	\$505
Per Capita Expenses:	\$0	\$629	\$467
Operating Income (loss):	\$0	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	0.00%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$0	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$0	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Barry City		
Unit Code:	075/010/30	County:	Pike
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,030,558		
Equalized Assessed Valuation:	\$14,045,387		
Population:	1,303		
Employees:			
Full Time:	5		
Part Time:	34		
Salaries Paid:	\$380,707		

Blended Component Units
Number Submitted = 1 Barry Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,284,476	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$986	\$1,430	\$1,079
Revenues During FY 24:	\$809,100	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$762,062	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$621	\$1,299	\$1,053
Per Capita Expenditures:	\$585	\$1,191	\$978
Revenues over/under Expenditures:	\$47,038	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	177.99%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,356,401	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,041	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,403,689	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$862,700	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$190,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$146	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,331,899	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,557	\$2,159	\$1,757
Revenues During FY 24:	\$531,445	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$528,714	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$408	\$728	\$505
Per Capita Expenses:	\$406	\$629	\$467
Operating Income (loss):	\$2,731	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	633.06%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,347,086	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,569	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bartelso Village		
Unit Code:	014/020/32	County:	Clinton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,294,300		
Equalized Assessed Valuation:	\$15,441,204		
Population:	634		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$83,417		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$300,477	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$474	\$2,160	\$1,117
Revenues During FY 24:	\$314,817	\$513,962	\$205,596
Expenditures During FY 24:	\$422,824	\$431,552	\$184,468
Per Capita Revenues:	\$497	\$1,265	\$568
Per Capita Expenditures:	\$667	\$1,035	\$522
Revenues over/under Expenditures:	(\$108,007)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	45.52%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$192,470	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$304	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,269	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$151,201	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,289,281	\$497,319	\$34,556
Per Capita Debt:	\$2,034	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$666,683	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,052	\$2,836	\$1,348
Revenues During FY 24:	\$304,361	\$370,027	\$130,294
Expenditures During FY 24:	\$300,188	\$341,260	\$138,408
Per Capita Revenues:	\$480	\$1,046	\$359
Per Capita Expenses:	\$473	\$957	\$383
Operating Income (loss):	\$4,173	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	223.48%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$670,856	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,058	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Bartlett Village		
Unit Code:	016/030/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$110,108,799		
Equalized Assessed Valuation:	\$4,527,566,796		
Population:	41,105		
Employees:			
	Full Time:	167	
	Part Time:	35	
	Salaries Paid:	\$17,863,521	

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 24:	\$28,514,545	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$694	\$1,022	\$992
Revenues During FY 24:	\$33,459,735	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$14,056,359	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$814	\$1,565	\$1,601
Per Capita Expenditures:	\$342	\$1,374	\$1,334
Revenues over/under Expenditures:	\$19,403,376	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	347.52%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$48,848,672	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,188	\$1,130	\$1,065
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,123,414	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$14,213,562)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$122,800,725	\$150,163,942	\$93,484,413
Per Capita Debt:	\$2,987	\$2,742	\$2,369
General Obligation Debt over EAV:	1.03%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$31,364,442	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$763	\$1,762	\$1,500
Revenues During FY 24:	\$25,387,509	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$18,988,828	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$618	\$608	\$457
Per Capita Expenses:	\$462	\$477	\$380
Operating Income (loss):	\$6,398,681	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	198.85%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$37,758,873	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$919	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bartonville Village		
Unit Code:	072/010/32	County:	Peoria
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,691,509		
Equalized Assessed Valuation:	\$110,792,579		
Population:	5,945		
Employees:			
Full Time:	28		
Part Time:	47		
Salaries Paid:	\$2,042,705		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,850,206	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,152	\$1,430	\$1,079
Revenues During FY 24:	\$6,698,577	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$6,635,715	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,127	\$1,299	\$1,053
Per Capita Expenditures:	\$1,116	\$1,191	\$978
Revenues over/under Expenditures:	\$62,862	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	104.18%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,913,068	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,163	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,143,842	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$5,769,226	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$445,446	\$14,784,019	\$3,250,668
Per Capita Debt:	\$75	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$0	\$2,159	\$1,757
Revenues During FY 24:	\$0	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$0	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$0	\$728	\$505
Per Capita Expenses:	\$0	\$629	\$467
Operating Income (loss):	\$0	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	0.00%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$0	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$0	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Basco Village		
Unit Code:	034/015/32	County:	Hancock
Fiscal Year End:	4/18/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$68,950		
Equalized Assessed Valuation:	\$536,435		
Population:	98		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$3,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$282,757	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,885	\$2,160	\$1,117
Revenues During FY 24:	\$69,286	\$513,962	\$205,596
Expenditures During FY 24:	\$55,442	\$431,552	\$184,468
Per Capita Revenues:	\$707	\$1,265	\$568
Per Capita Expenditures:	\$566	\$1,035	\$522
Revenues over/under Expenditures:	\$13,844	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	534.98%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$296,601	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$3,027	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$253,660	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Batavia City		
Unit Code:	045/015/30	County:	Kane
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$157,066,957		
Equalized Assessed Valuation:	\$1,422,330,223		
Population:	26,098		
Employees:			
	Full Time:	175	
	Part Time:	54	
	Salaries Paid:	\$22,135,066	

Blended Component Units
Number Submitted = 2
Fire 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 24:	\$29,044,175	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,113	\$1,022	\$992
Revenues During FY 24:	\$37,485,944	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$32,234,416	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,436	\$1,565	\$1,601
Per Capita Expenditures:	\$1,235	\$1,374	\$1,334
Revenues over/under Expenditures:	\$5,251,528	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	87.32%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$28,146,293	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,078	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,967,614	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$632,998)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$88,942,219	\$150,163,942	\$93,484,413
Per Capita Debt:	\$3,408	\$2,742	\$2,369
General Obligation Debt over EAV:	1.77%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$139,159,878	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$5,332	\$1,762	\$1,500
Revenues During FY 24:	\$64,304,120	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$55,768,720	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$2,464	\$608	\$457
Per Capita Expenses:	\$2,137	\$477	\$380
Operating Income (loss):	\$8,535,400	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	268.23%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$149,590,080	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$5,732	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Batchtown Village		
Unit Code:	007/010/32	County:	Calhoun
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$225,800		
Equalized Assessed Valuation:	\$3,060,542		
Population:	165		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$14,084		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$480,108	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,910	\$2,160	\$1,117
Revenues During FY 24:	\$119,872	\$513,962	\$205,596
Expenditures During FY 24:	\$103,516	\$431,552	\$184,468
Per Capita Revenues:	\$726	\$1,265	\$568
Per Capita Expenditures:	\$627	\$1,035	\$522
Revenues over/under Expenditures:	\$16,356	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	453.84%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$469,798	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,847	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,781	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$455,017	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$197	\$497,319	\$34,556
Per Capita Debt:	\$1	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$141,408	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$857	\$2,836	\$1,348
Revenues During FY 24:	\$78,446	\$370,027	\$130,294
Expenditures During FY 24:	\$59,424	\$341,260	\$138,408
Per Capita Revenues:	\$475	\$1,046	\$359
Per Capita Expenses:	\$360	\$957	\$383
Operating Income (loss):	\$19,022	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	314.85%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$187,096	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,134	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bayview Gardens Village		
Unit Code:	102/010/32	County:	Woodford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$618,790		
Equalized Assessed Valuation:	\$4,826,632		
Population:	351		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$30,838		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$273,633	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$780	\$2,160	\$1,117
Revenues During FY 24:	\$174,546	\$513,962	\$205,596
Expenditures During FY 24:	\$143,419	\$431,552	\$184,468
Per Capita Revenues:	\$497	\$1,265	\$568
Per Capita Expenditures:	\$409	\$1,035	\$522
Revenues over/under Expenditures:	\$31,127	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	212.50%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$304,760	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$868	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$155,494	\$10,146	\$0
Total Unreserved Funds:	\$149,266	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Beach Park Village		
Unit Code:	049/017/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,613,688		
Equalized Assessed Valuation:	\$272,505,219		
Population:	14,249		
Employees:			
	Full Time:	15	
	Part Time:	2	
	Salaries Paid:	\$1,353,378	

Blended Component Units
Number Submitted = 1
Special Service Areas

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,969,248	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$349	\$1,430	\$1,079
Revenues During FY 24:	\$5,729,412	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,297,109	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$402	\$1,299	\$1,053
Per Capita Expenditures:	\$302	\$1,191	\$978
Revenues over/under Expenditures:	\$1,432,303	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	98.81%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,245,764	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$298	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,234,670	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$11,258,522	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$974,913	\$14,784,019	\$3,250,668
Per Capita Debt:	\$68	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$11,906,547	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$836	\$2,159	\$1,757
Revenues During FY 24:	\$2,191,339	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,976,246	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$154	\$728	\$505
Per Capita Expenses:	\$139	\$629	\$467
Operating Income (loss):	\$215,093	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	613.37%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$12,121,640	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$851	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Beardstown City		
Unit Code:	009/020/30	County:	Cass
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$19,164,367		
Equalized Assessed Valuation:	\$35,719,906		
Population:	6,004		
Employees:			
Full Time:	43		
Part Time:	29		
Salaries Paid:	\$3,004,961		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,223,070	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$870	\$1,430	\$1,079
Revenues During FY 24:	\$6,938,735	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$7,083,753	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,156	\$1,299	\$1,053
Per Capita Expenditures:	\$1,180	\$1,191	\$978
Revenues over/under Expenditures:	(\$145,018)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	71.69%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,078,027	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$846	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,216,583	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,994,734	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$5,024,252	\$14,784,019	\$3,250,668
Per Capita Debt:	\$837	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$12,301,683	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,049	\$2,159	\$1,757
Revenues During FY 24:	\$2,564,628	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,785,438	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$427	\$728	\$505
Per Capita Expenses:	\$297	\$629	\$467
Operating Income (loss):	\$779,190	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	732.64%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$13,080,898	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,179	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Beaverville Village		
Unit Code:	038/015/32	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$513,750		
Equalized Assessed Valuation:	\$2,752,095		
Population:	306		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$26,898		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$691,867	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,261	\$2,160	\$1,117
Revenues During FY 24:	\$183,853	\$513,962	\$205,596
Expenditures During FY 24:	\$124,379	\$431,552	\$184,468
Per Capita Revenues:	\$601	\$1,265	\$568
Per Capita Expenditures:	\$406	\$1,035	\$522
Revenues over/under Expenditures:	\$59,474	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	587.99%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$731,341	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,390	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131,204	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$600,137	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$64,781	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$212	\$2,836	\$1,348
Revenues During FY 24:	\$77,002	\$370,027	\$130,294
Expenditures During FY 24:	\$94,131	\$341,260	\$138,408
Per Capita Revenues:	\$252	\$1,046	\$359
Per Capita Expenses:	\$308	\$957	\$383
Operating Income (loss):	(\$17,129)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	71.87%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$67,652	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$221	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Beckemeyer Village		
Unit Code:	014/025/32	County:	Clinton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,287,300		
Equalized Assessed Valuation:	\$12,490,330		
Population:	923		
Employees:			
Full Time:	3		
Part Time:	17		
Salaries Paid:	\$179,657		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,033,267	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,119	\$2,160	\$1,117
Revenues During FY 24:	\$545,141	\$513,962	\$205,596
Expenditures During FY 24:	\$439,674	\$431,552	\$184,468
Per Capita Revenues:	\$591	\$1,265	\$568
Per Capita Expenditures:	\$476	\$1,035	\$522
Revenues over/under Expenditures:	\$105,467	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	259.00%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,138,734	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,234	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,870	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,024,864	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,930,000	\$497,319	\$34,556
Per Capita Debt:	\$2,091	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,998,326	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,165	\$2,836	\$1,348
Revenues During FY 24:	\$506,720	\$370,027	\$130,294
Expenditures During FY 24:	\$583,967	\$341,260	\$138,408
Per Capita Revenues:	\$549	\$1,046	\$359
Per Capita Expenses:	\$633	\$957	\$383
Operating Income (loss):	(\$77,247)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	328.97%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,921,079	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,081	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bedford Park Village		
Unit Code:	016/035/32	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$122,245,507		
Equalized Assessed Valuation:	\$657,214,482		
Population:	602		
Employees:			
Full Time:	135		
Part Time:	15		
Salaries Paid:	\$16,072,172		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$42,195,751	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$70,093	\$2,160	\$1,117
Revenues During FY 24:	\$57,491,153	\$513,962	\$205,596
Expenditures During FY 24:	\$41,100,645	\$431,552	\$184,468
Per Capita Revenues:	\$95,500	\$1,265	\$568
Per Capita Expenditures:	\$68,273	\$1,035	\$522
Revenues over/under Expenditures:	\$16,390,508	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	107.85%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$44,328,549	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$73,635	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,771,086	\$300,512	\$79,457
Total Unrestricted Net Assets:	(\$55,357,210)	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$72,210,985	\$497,319	\$34,556
Per Capita Debt:	\$119,952	\$1,082	\$70
General Obligation Debt over EAV:	2.21%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$57,640,548	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$95,748	\$2,836	\$1,348
Revenues During FY 24:	\$51,572,459	\$370,027	\$130,294
Expenditures During FY 24:	\$46,472,785	\$341,260	\$138,408
Per Capita Revenues:	\$85,669	\$1,046	\$359
Per Capita Expenses:	\$77,197	\$957	\$383
Operating Income (loss):	\$5,099,674	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	132.71%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$61,673,760	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$102,448	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Beecher Village		
Unit Code:	099/010/32	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,676,255		
Equalized Assessed Valuation:	\$130,678,649		
Population:	4,713		
Employees:			
Full Time:	28		
Part Time:	5		
Salaries Paid:	\$2,078,601		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,861,438	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$395	\$1,430	\$1,079
Revenues During FY 24:	\$5,571,804	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,434,403	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,182	\$1,299	\$1,053
Per Capita Expenditures:	\$1,153	\$1,191	\$978
Revenues over/under Expenditures:	\$137,401	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	36.21%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,967,892	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$418	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,162,536	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$1,968,344)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$15,471,730	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,283	\$1,823	\$902
General Obligation Debt over EAV:	3.51%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$11,462,249	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,432	\$2,159	\$1,757
Revenues During FY 24:	\$2,720,138	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,430,552	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$577	\$728	\$505
Per Capita Expenses:	\$516	\$629	\$467
Operating Income (loss):	\$289,586	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	489.82%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$11,905,361	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,526	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Beecher City City		
Unit Code:	025/015/30	County:	Effingham
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,121,020		
Equalized Assessed Valuation:	\$3,833,084		
Population:	428		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$96,766		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$309,879	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$724	\$2,160	\$1,117
Revenues During FY 24:	\$224,217	\$513,962	\$205,596
Expenditures During FY 24:	\$227,108	\$431,552	\$184,468
Per Capita Revenues:	\$524	\$1,265	\$568
Per Capita Expenditures:	\$531	\$1,035	\$522
Revenues over/under Expenditures:	(\$2,891)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	135.17%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$306,988	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$717	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$170,020	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$136,968	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$105,984	\$497,319	\$34,556
Per Capita Debt:	\$248	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$761,934	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,780	\$2,836	\$1,348
Revenues During FY 24:	\$272,665	\$370,027	\$130,294
Expenditures During FY 24:	\$314,606	\$341,260	\$138,408
Per Capita Revenues:	\$637	\$1,046	\$359
Per Capita Expenses:	\$735	\$957	\$383
Operating Income (loss):	(\$41,941)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	228.86%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$719,993	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,682	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Belgium Village		
Unit Code:	092/020/32	County:	Vermilion
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$149,700		
Equalized Assessed Valuation:	\$1,000,000		
Population:	400		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$60,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$93,565	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$234	\$2,160	\$1,117
Revenues During FY 24:	\$137,121	\$513,962	\$205,596
Expenditures During FY 24:	\$159,303	\$431,552	\$184,468
Per Capita Revenues:	\$343	\$1,265	\$568
Per Capita Expenditures:	\$398	\$1,035	\$522
Revenues over/under Expenditures:	(\$22,182)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	44.81%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$71,383	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$178	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$74,879	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$14,458	\$497,319	\$34,556
Per Capita Debt:	\$36	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Belle Prairie City		
Unit Code:	033/010/30	County:	Hamilton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$85,000		
Equalized Assessed Valuation:	\$275,000		
Population:	60		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$119,198	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,987	\$2,160	\$1,117
Revenues During FY 24:	\$13,773	\$513,962	\$205,596
Expenditures During FY 24:	\$32,205	\$431,552	\$184,468
Per Capita Revenues:	\$230	\$1,265	\$568
Per Capita Expenditures:	\$537	\$1,035	\$522
Revenues over/under Expenditures:	(\$18,432)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	312.89%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$100,766	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,679	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$100,767	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Belle Rive Village		
Unit Code:	041/010/32	County:	Jefferson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$622,116		
Equalized Assessed Valuation:	\$3,251,900		
Population:	309		
Employees:			
Full Time:	5		
Part Time:	6		
Salaries Paid:	\$160,195		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$312,712	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,012	\$2,160	\$1,117
Revenues During FY 24:	\$118,972	\$513,962	\$205,596
Expenditures During FY 24:	\$95,834	\$431,552	\$184,468
Per Capita Revenues:	\$385	\$1,265	\$568
Per Capita Expenditures:	\$310	\$1,035	\$522
Revenues over/under Expenditures:	\$23,138	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	350.45%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$335,850	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,087	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,748	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$237,102	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$366,000	\$497,319	\$34,556
Per Capita Debt:	\$1,184	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,950,932	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$6,314	\$2,836	\$1,348
Revenues During FY 24:	\$668,334	\$370,027	\$130,294
Expenditures During FY 24:	\$526,282	\$341,260	\$138,408
Per Capita Revenues:	\$2,163	\$1,046	\$359
Per Capita Expenses:	\$1,703	\$957	\$383
Operating Income (loss):	\$142,052	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	397.69%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,092,984	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$6,773	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Belleville City		
Unit Code:	088/015/30	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$138,372,508		
Equalized Assessed Valuation:	\$509,476,059		
Population:	40,212		
Employees:			
Full Time:	284		
Part Time:	56		
Salaries Paid:	\$24,681,544		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$48,771,918	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,213	\$1,022	\$992
Revenues During FY 24:	\$70,382,989	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$72,958,636	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,750	\$1,565	\$1,601
Per Capita Expenditures:	\$1,814	\$1,374	\$1,334
Revenues over/under Expenditures:	(\$2,575,647)	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	61.89%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$45,153,204	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,123	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,071,677	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$90,885,484)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$92,961,986	\$150,163,942	\$93,484,413
Per Capita Debt:	\$2,312	\$2,742	\$2,369
General Obligation Debt over EAV:	3.50%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$66,167,957	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,645	\$1,762	\$1,500
Revenues During FY 24:	\$13,917,976	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$8,974,203	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$346	\$608	\$457
Per Capita Expenses:	\$223	\$477	\$380
Operating Income (loss):	\$4,943,773	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	857.33%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$76,938,170	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,913	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bellevue Village		
Unit Code:	072/015/32	County:	Peoria
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,401,660		
Equalized Assessed Valuation:	\$33,683,987		
Population:	1,839		
Employees:			
Full Time:	11		
Part Time:	2		
Salaries Paid:	\$250,153		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,432,085	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,323	\$1,430	\$1,079
Revenues During FY 24:	\$1,436,268	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,353,515	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$781	\$1,299	\$1,053
Per Capita Expenditures:	\$736	\$1,191	\$978
Revenues over/under Expenditures:	\$82,753	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	185.80%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,514,838	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,368	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$674,495	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,608,343	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$232,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$126	\$1,823	\$902
General Obligation Debt over EAV:	0.69%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$0	\$2,159	\$1,757
Revenues During FY 24:	\$0	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$0	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$0	\$728	\$505
Per Capita Expenses:	\$0	\$629	\$467
Operating Income (loss):	\$0	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	0.00%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$0	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$0	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bellflower Village		
Unit Code:	064/020/32	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$386,480		
Equalized Assessed Valuation:	\$3,650,060		
Population:	346		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$26,664		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$276,921	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$800	\$2,160	\$1,117
Revenues During FY 24:	\$335,358	\$513,962	\$205,596
Expenditures During FY 24:	\$194,538	\$431,552	\$184,468
Per Capita Revenues:	\$969	\$1,265	\$568
Per Capita Expenditures:	\$562	\$1,035	\$522
Revenues over/under Expenditures:	\$140,820	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	214.73%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$417,741	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,207	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,080	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$381,661	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$173,385	\$497,319	\$34,556
Per Capita Debt:	\$501	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$767,669	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,219	\$2,836	\$1,348
Revenues During FY 24:	\$113,610	\$370,027	\$130,294
Expenditures During FY 24:	\$89,677	\$341,260	\$138,408
Per Capita Revenues:	\$328	\$1,046	\$359
Per Capita Expenses:	\$259	\$957	\$383
Operating Income (loss):	\$23,933	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	882.73%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$791,602	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,288	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Belvidere City		
Unit Code:	004/010/30	County:	Boone
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,221,081		
Equalized Assessed Valuation:	\$455,921,781		
Population:	25,339		
Employees:			
	Full Time:	128	
	Part Time:	26	
	Salaries Paid:	\$11,736,397	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$26,575,751	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,049	\$1,022	\$992
Revenues During FY 24:	\$30,796,316	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$22,409,710	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,215	\$1,565	\$1,601
Per Capita Expenditures:	\$884	\$1,374	\$1,334
Revenues over/under Expenditures:	\$8,386,606	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	148.90%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$33,369,025	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,317	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,248,776	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$3,437,389)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$48,174,634	\$150,163,942	\$93,484,413
Per Capita Debt:	\$1,901	\$2,742	\$2,369
General Obligation Debt over EAV:	0.00%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$41,864,352	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,652	\$1,762	\$1,500
Revenues During FY 24:	\$6,183,669	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$7,363,705	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$244	\$608	\$457
Per Capita Expenses:	\$291	\$477	\$380
Operating Income (loss):	(\$1,180,036)	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	552.50%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$40,684,316	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,606	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bement Village		
Unit Code:	074/015/32	County:	Piatt
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,101,071		
Equalized Assessed Valuation:	\$20,809,947		
Population:	1,484		
Employees:			
Full Time:	4		
Part Time:	35		
Salaries Paid:	\$308,216		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,445,556	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$974	\$1,430	\$1,079
Revenues During FY 24:	\$744,922	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$943,331	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$502	\$1,299	\$1,053
Per Capita Expenditures:	\$636	\$1,191	\$978
Revenues over/under Expenditures:	(\$198,409)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	132.21%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,247,147	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$840	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,208	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,203,939	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$14,784,019	\$3,250,668
Per Capita Debt:	\$0	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,493,742	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,680	\$2,159	\$1,757
Revenues During FY 24:	\$555,258	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$606,470	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$374	\$728	\$505
Per Capita Expenses:	\$409	\$629	\$467
Operating Income (loss):	(\$51,212)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	402.75%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,442,530	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,646	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Benld City		
Unit Code:	056/010/30	County:	Macoupin
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,398,573		
Equalized Assessed Valuation:	\$11,320,244		
Population:	1,428		
Employees:			
Full Time:	4		
Part Time:	15		
Salaries Paid:	\$214,320		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,394,772	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$977	\$1,430	\$1,079
Revenues During FY 24:	\$1,173,454	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$793,959	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$822	\$1,299	\$1,053
Per Capita Expenditures:	\$556	\$1,191	\$978
Revenues over/under Expenditures:	\$379,495	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	224.62%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,783,418	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,249	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$428,037	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,355,381	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$68,498	\$14,784,019	\$3,250,668
Per Capita Debt:	\$48	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,022,195	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,416	\$2,159	\$1,757
Revenues During FY 24:	\$692,947	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$626,129	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$485	\$728	\$505
Per Capita Expenses:	\$438	\$629	\$467
Operating Income (loss):	\$66,818	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	332.18%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,079,862	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,456	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bensenville Village		
Unit Code:	022/015/32	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$66,459,769		
Equalized Assessed Valuation:	\$739,063,735		
Population:	18,813		
Employees:			
Full Time:	117		
Part Time:	89		
Salaries Paid:	\$11,770,416		

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 24:	\$35,571,764	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,891	\$1,430	\$1,079
Revenues During FY 24:	\$32,457,638	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$22,811,470	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,725	\$1,299	\$1,053
Per Capita Expenditures:	\$1,213	\$1,191	\$978
Revenues over/under Expenditures:	\$9,646,168	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	136.09%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$31,044,380	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,650	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,873,163	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$33,405,008	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$71,898,656	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,822	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$90,100,244	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,789	\$2,159	\$1,757
Revenues During FY 24:	\$17,636,104	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$11,955,816	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$937	\$728	\$505
Per Capita Expenses:	\$636	\$629	\$467
Operating Income (loss):	\$5,680,288	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	798.93%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$95,518,330	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$5,077	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Benson Village		
Unit Code:	102/015/32	County:	Woodford
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$663,061		
Equalized Assessed Valuation:	\$7,148,547		
Population:	405		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$42,038		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$481,289	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,188	\$2,160	\$1,117
Revenues During FY 24:	\$237,424	\$513,962	\$205,596
Expenditures During FY 24:	\$132,081	\$431,552	\$184,468
Per Capita Revenues:	\$586	\$1,265	\$568
Per Capita Expenditures:	\$326	\$1,035	\$522
Revenues over/under Expenditures:	\$105,343	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	486.29%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$642,291	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,586	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$258,539	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$383,752	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$581,068	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,435	\$2,836	\$1,348
Revenues During FY 24:	\$154,699	\$370,027	\$130,294
Expenditures During FY 24:	\$134,808	\$341,260	\$138,408
Per Capita Revenues:	\$382	\$1,046	\$359
Per Capita Expenses:	\$333	\$957	\$383
Operating Income (loss):	\$19,891	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	404.50%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$545,300	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,346	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bentley Village		
Unit Code:	034/020/32	County:	Hancock
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$16,400		
Equalized Assessed Valuation:	\$704,696		
Population:	30		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
Number Submitted = 1 Village of Bentley

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$69,307	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,310	\$2,160	\$1,117
Revenues During FY 24:	\$10,341	\$513,962	\$205,596
Expenditures During FY 24:	\$5,197	\$431,552	\$184,468
Per Capita Revenues:	\$345	\$1,265	\$568
Per Capita Expenditures:	\$173	\$1,035	\$522
Revenues over/under Expenditures:	\$5,144	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,432.58%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$74,451	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,482	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,684	\$10,146	\$0
Total Unreserved Funds:	\$58,711	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Benton City		
Unit Code:	028/010/30	County:	Franklin
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,347,052		
Equalized Assessed Valuation:	\$77,763,039		
Population:	6,709		
Employees:			
Full Time:	46		
Part Time:	18		
Salaries Paid:	\$2,668,682		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$9,909,472	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,477	\$1,430	\$1,079
Revenues During FY 24:	\$7,628,096	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$6,302,058	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,137	\$1,299	\$1,053
Per Capita Expenditures:	\$939	\$1,191	\$978
Revenues over/under Expenditures:	\$1,326,038	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	174.68%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$11,008,676	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,641	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,864,702	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,139,062	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$5,757,475	\$14,784,019	\$3,250,668
Per Capita Debt:	\$858	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$16,317,591	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,432	\$2,159	\$1,757
Revenues During FY 24:	\$3,490,207	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,122,946	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$520	\$728	\$505
Per Capita Expenses:	\$465	\$629	\$467
Operating Income (loss):	\$367,261	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	534.46%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$16,690,811	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,488	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Berkeley Village
Unit Code:	016/045/32
County:	Cook
Fiscal Year End:	4/30/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$15,352,831
Equalized Assessed Valuation:	\$141,982,282
Population:	5,338
Employees:	
Full Time:	32
Part Time:	48
Salaries Paid:	\$4,292,367

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,745,362	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,451	\$1,430	\$1,079
Revenues During FY 24:	\$10,128,768	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$8,557,417	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,897	\$1,299	\$1,053
Per Capita Expenditures:	\$1,603	\$1,191	\$978
Revenues over/under Expenditures:	\$1,571,351	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	115.89%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$9,917,143	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,858	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,293,861	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$9,863,188	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,689,424	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,441	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,889,853	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,291	\$2,159	\$1,757
Revenues During FY 24:	\$3,546,434	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,740,145	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$664	\$728	\$505
Per Capita Expenses:	\$513	\$629	\$467
Operating Income (loss):	\$806,289	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	280.87%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,696,142	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,442	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Berlin Village		
Unit Code:	083/015/32	County:	Sangamon
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$66,679		
Equalized Assessed Valuation:	\$1,805,065		
Population:	141		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$6,950		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$199,496	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,415	\$2,160	\$1,117
Revenues During FY 24:	\$53,852	\$513,962	\$205,596
Expenditures During FY 24:	\$48,221	\$431,552	\$184,468
Per Capita Revenues:	\$382	\$1,265	\$568
Per Capita Expenditures:	\$342	\$1,035	\$522
Revenues over/under Expenditures:	\$5,631	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	425.39%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$205,127	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,455	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$78,514	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$126,613	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Berwyn City		
Unit Code:	016/050/30	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$169,580,607		
Equalized Assessed Valuation:	\$779,758,879		
Population:	57,250		
Employees:			
Full Time:	416		
Part Time:	122		
Salaries Paid:	\$42,375,739		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$19,860,024	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$347	\$1,022	\$992
Revenues During FY 24:	\$67,028,990	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$93,454,263	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,171	\$1,565	\$1,601
Per Capita Expenditures:	\$1,632	\$1,374	\$1,334
Revenues over/under Expenditures:	(\$26,425,273)	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	17.19%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$16,068,425	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$281	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$55,337,947	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$263,705,931)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$357,056,508	\$150,163,942	\$93,484,413
Per Capita Debt:	\$6,237	\$2,742	\$2,369
General Obligation Debt over EAV:	22.64%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$24,198,559	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$423	\$1,762	\$1,500
Revenues During FY 24:	\$22,493,795	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$21,835,276	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$393	\$608	\$457
Per Capita Expenses:	\$381	\$477	\$380
Operating Income (loss):	\$658,519	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	116.36%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$25,407,179	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$444	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bethalto Village		
Unit Code:	057/020/32	County:	Madison
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,655,350		
Equalized Assessed Valuation:	\$210,933,925		
Population:	9,170		
Employees:			
Full Time:		47	
Part Time:		63	
Salaries Paid:		\$3,719,992	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,905,216	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$971	\$1,430	\$1,079
Revenues During FY 24:	\$10,139,363	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$8,459,275	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,106	\$1,299	\$1,053
Per Capita Expenditures:	\$922	\$1,191	\$978
Revenues over/under Expenditures:	\$1,680,088	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	125.22%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$10,592,414	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,155	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,624,980	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$1,416,388)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,744,300	\$14,784,019	\$3,250,668
Per Capita Debt:	\$408	\$1,823	\$902
General Obligation Debt over EAV:	0.15%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$9,315,623	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,016	\$2,159	\$1,757
Revenues During FY 24:	\$11,787,270	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$5,140,430	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,285	\$728	\$505
Per Capita Expenses:	\$561	\$629	\$467
Operating Income (loss):	\$6,646,840	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	310.39%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$15,955,353	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,740	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bethany Village		
Unit Code:	070/015/32	County:	Moultrie
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,332,500		
Equalized Assessed Valuation:	\$13,122,885		
Population:	1,255		
Employees:			
Full Time:	7		
Part Time:	17		
Salaries Paid:	\$536,273		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$701,322	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$559	\$1,430	\$1,079
Revenues During FY 24:	\$785,902	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$718,643	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$626	\$1,299	\$1,053
Per Capita Expenditures:	\$573	\$1,191	\$978
Revenues over/under Expenditures:	\$67,259	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	85.33%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$613,228	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$489	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$652,799	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$39,571)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,077,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$858	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,803,743	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,031	\$2,159	\$1,757
Revenues During FY 24:	\$2,237,470	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,088,970	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,783	\$728	\$505
Per Capita Expenses:	\$1,665	\$629	\$467
Operating Income (loss):	\$148,500	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	196.63%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,107,596	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,273	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Big Rock Village		
Unit Code:	045/010/32	County:	Kane
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,575,815		
Equalized Assessed Valuation:	\$40,252,483		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$72,485		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,077,317	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$898	\$1,430	\$1,079
Revenues During FY 24:	\$723,188	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$822,597	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$603	\$1,299	\$1,053
Per Capita Expenditures:	\$685	\$1,191	\$978
Revenues over/under Expenditures:	(\$99,409)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	118.88%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$977,908	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$815	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$189,420	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$788,488	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$939,672	\$14,784,019	\$3,250,668
Per Capita Debt:	\$783	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,374,137	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,812	\$2,159	\$1,757
Revenues During FY 24:	\$207,943	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$265,192	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$173	\$728	\$505
Per Capita Expenses:	\$221	\$629	\$467
Operating Income (loss):	(\$57,249)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	1,250.75%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,316,888	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,764	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Biggsville Village		
Unit Code:	036/010/32	County:	Henderson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$305,996		
Equalized Assessed Valuation:	\$4,247,525		
Population:	304		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$30,852		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$454,261	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,494	\$2,160	\$1,117
Revenues During FY 24:	\$126,268	\$513,962	\$205,596
Expenditures During FY 24:	\$112,308	\$431,552	\$184,468
Per Capita Revenues:	\$415	\$1,265	\$568
Per Capita Expenditures:	\$369	\$1,035	\$522
Revenues over/under Expenditures:	\$13,960	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	416.59%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$467,869	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,539	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$239,618	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$228,251	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$671,000	\$497,319	\$34,556
Per Capita Debt:	\$2,207	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,984,417	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$6,528	\$2,836	\$1,348
Revenues During FY 24:	\$153,281	\$370,027	\$130,294
Expenditures During FY 24:	\$220,523	\$341,260	\$138,408
Per Capita Revenues:	\$504	\$1,046	\$359
Per Capita Expenses:	\$725	\$957	\$383
Operating Income (loss):	(\$67,242)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	869.54%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,917,527	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$6,308	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bingham Village		
Unit Code:	026/010/32	County:	Fayette
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$31,157		
Equalized Assessed Valuation:	\$268,522		
Population:	84		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$2,470		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$62,845	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$748	\$2,160	\$1,117
Revenues During FY 24:	\$28,062	\$513,962	\$205,596
Expenditures During FY 24:	\$32,305	\$431,552	\$184,468
Per Capita Revenues:	\$334	\$1,265	\$568
Per Capita Expenditures:	\$385	\$1,035	\$522
Revenues over/under Expenditures:	(\$4,243)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	181.41%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$58,605	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$698	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$37,558	\$10,146	\$0
Total Unreserved Funds:	\$21,047	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,734	\$497,319	\$34,556
Per Capita Debt:	\$92	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bishop Hill Village		
Unit Code:	037/030/32	County:	Henry
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$199,930		
Equalized Assessed Valuation:	\$2,004,426		
Population:	113		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$21,878		

Blended Component Units
<p>Number Submitted = 1</p> <p>Cemetery Association</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$496,692	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$4,396	\$2,160	\$1,117
Revenues During FY 24:	\$88,539	\$513,962	\$205,596
Expenditures During FY 24:	\$78,967	\$431,552	\$184,468
Per Capita Revenues:	\$784	\$1,265	\$568
Per Capita Expenditures:	\$699	\$1,035	\$522
Revenues over/under Expenditures:	\$9,572	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	589.24%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$465,304	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$4,118	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,114	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$450,190	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$563,400	\$497,319	\$34,556
Per Capita Debt:	\$4,986	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,730,348	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$15,313	\$2,836	\$1,348
Revenues During FY 24:	\$74,734	\$370,027	\$130,294
Expenditures During FY 24:	\$225,339	\$341,260	\$138,408
Per Capita Revenues:	\$661	\$1,046	\$359
Per Capita Expenses:	\$1,994	\$957	\$383
Operating Income (loss):	(\$150,605)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	720.63%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,623,870	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$14,371	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bismarck Village		
Unit Code:	092/022/32	County:	Vermilion
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$248,101		
Equalized Assessed Valuation:	\$6,280,406		
Population:	582		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$26,268	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$625,546	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,075	\$2,160	\$1,117
Revenues During FY 24:	\$332,418	\$513,962	\$205,596
Expenditures During FY 24:	\$248,101	\$431,552	\$184,468
Per Capita Revenues:	\$571	\$1,265	\$568
Per Capita Expenditures:	\$426	\$1,035	\$522
Revenues over/under Expenditures:	\$84,317	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	286.12%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$709,863	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,220	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$198,688	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$730,535	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Blandinsville Village		
Unit Code:	062/015/32	County:	McDonough
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$875,070		
Equalized Assessed Valuation:	\$5,969,149		
Population:	569		
Employees:			
Full Time:	2		
Part Time:	16		
Salaries Paid:	\$135,472		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$461,182	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$811	\$2,160	\$1,117
Revenues During FY 24:	\$300,023	\$513,962	\$205,596
Expenditures During FY 24:	\$323,294	\$431,552	\$184,468
Per Capita Revenues:	\$527	\$1,265	\$568
Per Capita Expenditures:	\$568	\$1,035	\$522
Revenues over/under Expenditures:	(\$23,271)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	133.36%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$431,149	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$758	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$109,858	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$321,291	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$327,177	\$497,319	\$34,556
Per Capita Debt:	\$575	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,167,431	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$5,567	\$2,836	\$1,348
Revenues During FY 24:	\$364,389	\$370,027	\$130,294
Expenditures During FY 24:	\$330,197	\$341,260	\$138,408
Per Capita Revenues:	\$640	\$1,046	\$359
Per Capita Expenses:	\$580	\$957	\$383
Operating Income (loss):	\$34,192	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	971.66%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$3,208,385	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$5,639	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bloomington Village		
Unit Code:	022/020/32	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$49,945,945		
Equalized Assessed Valuation:	\$3,192,602,121		
Population:	22,298		
Employees:			
Full Time:	123		
Part Time:	29		
Salaries Paid:	\$11,233,596		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$25,858,876	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,160	\$1,430	\$1,079
Revenues During FY 24:	\$28,473,410	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$24,958,970	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,277	\$1,299	\$1,053
Per Capita Expenditures:	\$1,119	\$1,191	\$978
Revenues over/under Expenditures:	\$3,514,440	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	106.97%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$26,699,777	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,197	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,096,070	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$31,719,745)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$40,802,536	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,830	\$1,823	\$902
General Obligation Debt over EAV:	0.35%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$45,670,372	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,048	\$2,159	\$1,757
Revenues During FY 24:	\$13,565,109	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$14,967,939	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$608	\$728	\$505
Per Capita Expenses:	\$671	\$629	\$467
Operating Income (loss):	(\$1,402,830)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	306.05%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$45,809,150	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,054	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Bloomington City		
Unit Code:	064/025/30	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$290,134,570		
Equalized Assessed Valuation:	\$2,248,095,820		
Population:	78,587		
Employees:			
Full Time:	687		
Part Time:	1,114		
Salaries Paid:	\$64,984,595		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$101,061,662	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,286	\$1,022	\$992
Revenues During FY 24:	\$156,557,764	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$140,207,364	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,992	\$1,565	\$1,601
Per Capita Expenditures:	\$1,784	\$1,374	\$1,334
Revenues over/under Expenditures:	\$16,350,400	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	72.02%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$100,976,212	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,285	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,723,478	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$84,867,021)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$262,691,062	\$150,163,942	\$93,484,413
Per Capita Debt:	\$3,343	\$2,742	\$2,369
General Obligation Debt over EAV:	2.12%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$211,916,978	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$2,697	\$1,762	\$1,500
Revenues During FY 24:	\$49,035,426	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$42,797,109	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$624	\$608	\$457
Per Capita Expenses:	\$545	\$477	\$380
Operating Income (loss):	\$6,238,317	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	534.54%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$228,766,478	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$2,911	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Blue Island City		
Unit Code:	016/055/30	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,745,135		
Equalized Assessed Valuation:	\$344,449,342		
Population:	21,805		
Employees:			
Full Time:	158		
Part Time:	65		
Salaries Paid:	\$11,868,835		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$20,188,185	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$926	\$1,430	\$1,079
Revenues During FY 24:	\$29,510,642	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$36,424,799	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,353	\$1,299	\$1,053
Per Capita Expenditures:	\$1,670	\$1,191	\$978
Revenues over/under Expenditures:	(\$6,914,157)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	36.44%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$13,274,028	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$609	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,378,669	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$74,855,449)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,614,863	\$14,784,019	\$3,250,668
Per Capita Debt:	\$74	\$1,823	\$902
General Obligation Debt over EAV:	0.16%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$14,474,532	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$664	\$2,159	\$1,757
Revenues During FY 24:	\$14,068,975	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$13,357,568	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$645	\$728	\$505
Per Capita Expenses:	\$613	\$629	\$467
Operating Income (loss):	\$711,407	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	113.69%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$15,185,939	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$696	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bluffs Village		
Unit Code:	085/015/32	County:	Scott
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,565,500		
Equalized Assessed Valuation:	\$5,813,210		
Population:	582		
Employees:			
Full Time:	3		
Part Time:	17		
Salaries Paid:	\$194,626		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$618,920	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,063	\$2,160	\$1,117
Revenues During FY 24:	\$698,989	\$513,962	\$205,596
Expenditures During FY 24:	\$420,347	\$431,552	\$184,468
Per Capita Revenues:	\$1,201	\$1,265	\$568
Per Capita Expenditures:	\$722	\$1,035	\$522
Revenues over/under Expenditures:	\$278,642	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	213.53%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$897,562	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,542	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$226,348	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$781,341	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,078,845	\$497,319	\$34,556
Per Capita Debt:	\$1,854	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$876,308	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,506	\$2,836	\$1,348
Revenues During FY 24:	\$680,937	\$370,027	\$130,294
Expenditures During FY 24:	\$232,156	\$341,260	\$138,408
Per Capita Revenues:	\$1,170	\$1,046	\$359
Per Capita Expenses:	\$399	\$957	\$383
Operating Income (loss):	\$448,781	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	570.78%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,325,089	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,277	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bluford Village		
Unit Code:	041/015/32	County:	Jefferson
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,869,860		
Equalized Assessed Valuation:	\$5,455,305		
Population:	678		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$318,045		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,004,483	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,482	\$2,160	\$1,117
Revenues During FY 24:	\$307,061	\$513,962	\$205,596
Expenditures During FY 24:	\$208,425	\$431,552	\$184,468
Per Capita Revenues:	\$453	\$1,265	\$568
Per Capita Expenditures:	\$307	\$1,035	\$522
Revenues over/under Expenditures:	\$98,636	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	529.26%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,103,119	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,627	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,726	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$940,024	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,423,540	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$5,049	\$2,836	\$1,348
Revenues During FY 24:	\$968,651	\$370,027	\$130,294
Expenditures During FY 24:	\$1,059,646	\$341,260	\$138,408
Per Capita Revenues:	\$1,429	\$1,046	\$359
Per Capita Expenses:	\$1,563	\$957	\$383
Operating Income (loss):	(\$90,995)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	328.65%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$3,482,545	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$5,136	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Bolingbrook Village		
Unit Code:	099/015/32	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$203,829,003		
Equalized Assessed Valuation:	\$2,804,031,505		
Population:	74,088		
Employees:			
	Full Time:	292	
	Part Time:	13	
	Salaries Paid:	\$41,604,799	

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 24:	\$163,374,891	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$2,205	\$1,022	\$992
Revenues During FY 24:	\$119,135,940	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$97,993,734	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,608	\$1,565	\$1,601
Per Capita Expenditures:	\$1,323	\$1,374	\$1,334
Revenues over/under Expenditures:	\$21,142,206	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	182.08%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$178,426,333	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$2,408	\$1,130	\$1,065
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,522,424	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$66,012,069)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$228,560,821	\$150,163,942	\$93,484,413
Per Capita Debt:	\$3,085	\$2,742	\$2,369
General Obligation Debt over EAV:	7.60%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$172,955,633	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$2,334	\$1,762	\$1,500
Revenues During FY 24:	\$16,534,547	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$20,517,137	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$223	\$608	\$457
Per Capita Expenses:	\$277	\$477	\$380
Operating Income (loss):	(\$3,982,590)	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	823.57%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$168,973,043	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$2,281	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bondville Village		
Unit Code:	010/010/32	County:	Champaign
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$578,000		
Equalized Assessed Valuation:	\$7,570,229		
Population:	388		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$850,296	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,191	\$2,160	\$1,117
Revenues During FY 24:	\$173,140	\$513,962	\$205,596
Expenditures During FY 24:	\$57,426	\$431,552	\$184,468
Per Capita Revenues:	\$446	\$1,265	\$568
Per Capita Expenditures:	\$148	\$1,035	\$522
Revenues over/under Expenditures:	\$115,714	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,682.18%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$966,010	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,490	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$409,060	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$558,869	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,034,990	\$497,319	\$34,556
Per Capita Debt:	\$5,245	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,944,146	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$10,165	\$2,836	\$1,348
Revenues During FY 24:	\$111,028	\$370,027	\$130,294
Expenditures During FY 24:	\$199,126	\$341,260	\$138,408
Per Capita Revenues:	\$286	\$1,046	\$359
Per Capita Expenses:	\$513	\$957	\$383
Operating Income (loss):	(\$88,098)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,936.49%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$3,856,048	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$9,938	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bonfield Village		
Unit Code:	046/015/32	County:	Kankakee
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$108,800		
Equalized Assessed Valuation:	\$7,943,015		
Population:	364		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$11,506		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$215,366	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$592	\$2,160	\$1,117
Revenues During FY 24:	\$132,832	\$513,962	\$205,596
Expenditures During FY 24:	\$110,806	\$431,552	\$184,468
Per Capita Revenues:	\$365	\$1,265	\$568
Per Capita Expenditures:	\$304	\$1,035	\$522
Revenues over/under Expenditures:	\$22,026	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	214.10%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$237,237	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$652	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$211,956	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$31,024	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$85	\$2,836	\$1,348
Revenues During FY 24:	\$6,495	\$370,027	\$130,294
Expenditures During FY 24:	\$6,434	\$341,260	\$138,408
Per Capita Revenues:	\$18	\$1,046	\$359
Per Capita Expenses:	\$18	\$957	\$383
Operating Income (loss):	\$61	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	485.53%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$31,239	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$86	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bonnie Village		
Unit Code:	041/020/32	County:	Jefferson
Fiscal Year End:	7/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$180,700		
Equalized Assessed Valuation:	\$4,108,133		
Population:	374		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$84,608		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$120,981	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$323	\$2,160	\$1,117
Revenues During FY 24:	\$146,994	\$513,962	\$205,596
Expenditures During FY 24:	\$112,262	\$431,552	\$184,468
Per Capita Revenues:	\$393	\$1,265	\$568
Per Capita Expenditures:	\$300	\$1,035	\$522
Revenues over/under Expenditures:	\$34,732	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	116.58%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$130,879	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$350	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$99,372	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$39,511	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$284,795	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$761	\$2,836	\$1,348
Revenues During FY 24:	\$339,789	\$370,027	\$130,294
Expenditures During FY 24:	\$244,007	\$341,260	\$138,408
Per Capita Revenues:	\$909	\$1,046	\$359
Per Capita Expenses:	\$652	\$957	\$383
Operating Income (loss):	\$95,782	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	166.15%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$405,411	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,084	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bourbonnais Village		
Unit Code:	046/020/32	County:	Kankakee
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,559,937		
Equalized Assessed Valuation:	\$469,082,081		
Population:	18,164		
Employees:			
Full Time:	64		
Part Time:	19		
Salaries Paid:	\$5,864,379		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$33,672,801	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,854	\$1,430	\$1,079
Revenues During FY 24:	\$15,340,808	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$29,025,255	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$845	\$1,299	\$1,053
Per Capita Expenditures:	\$1,598	\$1,191	\$978
Revenues over/under Expenditures:	(\$13,684,447)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	63.44%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$18,414,153	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,014	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,060,358	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,135,991	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$27,019,475	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,488	\$1,823	\$902
General Obligation Debt over EAV:	5.36%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$8,767,050	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$483	\$2,159	\$1,757
Revenues During FY 24:	\$4,206,590	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,087,936	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$232	\$728	\$505
Per Capita Expenses:	\$170	\$629	\$467
Operating Income (loss):	\$1,118,654	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	304.83%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$9,413,042	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$518	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Braceville Village		
Unit Code:	032/010/32	County:	Grundy
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,806,016		
Equalized Assessed Valuation:	\$16,303,075		
Population:	720		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$186,510		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$502,718	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$698	\$2,160	\$1,117
Revenues During FY 24:	\$715,935	\$513,962	\$205,596
Expenditures During FY 24:	\$683,871	\$431,552	\$184,468
Per Capita Revenues:	\$994	\$1,265	\$568
Per Capita Expenditures:	\$950	\$1,035	\$522
Revenues over/under Expenditures:	\$32,064	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	80.35%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$549,495	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$763	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$148,654	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$400,841	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,263,215	\$497,319	\$34,556
Per Capita Debt:	\$1,754	\$1,082	\$70
General Obligation Debt over EAV:	7.75%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$911,023	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,265	\$2,836	\$1,348
Revenues During FY 24:	\$305,981	\$370,027	\$130,294
Expenditures During FY 24:	\$402,510	\$341,260	\$138,408
Per Capita Revenues:	\$425	\$1,046	\$359
Per Capita Expenses:	\$559	\$957	\$383
Operating Income (loss):	(\$96,529)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	198.70%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$799,781	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,111	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bradford Village		
Unit Code:	087/010/32	County:	Stark
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,062,484		
Equalized Assessed Valuation:	\$6,888,469		
Population:	768		
Employees:			
Full Time:	3		
Part Time:	23		
Salaries Paid:	\$222,143		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$458,836	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$597	\$2,160	\$1,117
Revenues During FY 24:	\$504,439	\$513,962	\$205,596
Expenditures During FY 24:	\$452,244	\$431,552	\$184,468
Per Capita Revenues:	\$657	\$1,265	\$568
Per Capita Expenditures:	\$589	\$1,035	\$522
Revenues over/under Expenditures:	\$52,195	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	107.47%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$486,031	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$633	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$237,431	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$248,600	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,205,052	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,569	\$2,836	\$1,348
Revenues During FY 24:	\$389,997	\$370,027	\$130,294
Expenditures During FY 24:	\$441,815	\$341,260	\$138,408
Per Capita Revenues:	\$508	\$1,046	\$359
Per Capita Expenses:	\$575	\$957	\$383
Operating Income (loss):	(\$51,818)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	266.68%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,178,234	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,534	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bradley Village		
Unit Code:	046/025/32	County:	Kankakee
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,078,928		
Equalized Assessed Valuation:	\$354,613,521		
Population:	15,263		
Employees:			
	Full Time:	77	
	Part Time:	72	
	Salaries Paid:	\$8,362,734	

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 24:	\$21,390,033	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,401	\$1,430	\$1,079
Revenues During FY 24:	\$28,844,605	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$30,020,023	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,890	\$1,299	\$1,053
Per Capita Expenditures:	\$1,967	\$1,191	\$978
Revenues over/under Expenditures:	(\$1,175,418)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	59.02%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$17,716,990	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,161	\$1,463	\$1,108
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,213,040	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$61,302,469)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$81,125,461	\$14,784,019	\$3,250,668
Per Capita Debt:	\$5,315	\$1,823	\$902
General Obligation Debt over EAV:	16.44%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,922,721	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$191	\$2,159	\$1,757
Revenues During FY 24:	\$3,084,046	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,611,818	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$202	\$728	\$505
Per Capita Expenses:	\$171	\$629	\$467
Operating Income (loss):	\$472,228	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	129.98%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,394,949	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$222	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Braidwood City		
Unit Code:	099/020/30	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,282,797		
Equalized Assessed Valuation:	\$149,287,960		
Population:	6,245		
Employees:			
Full Time:	32		
Part Time:	31		
Salaries Paid:	\$2,453,227		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,409,264	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$866	\$1,430	\$1,079
Revenues During FY 24:	\$6,594,611	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,142,691	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,056	\$1,299	\$1,053
Per Capita Expenditures:	\$823	\$1,191	\$978
Revenues over/under Expenditures:	\$1,451,920	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	133.42%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,861,184	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,099	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,000,357	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$1,579,235)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$12,736,988	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,040	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$24,707,414	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,956	\$2,159	\$1,757
Revenues During FY 24:	\$3,838,266	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,170,056	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$615	\$728	\$505
Per Capita Expenses:	\$508	\$629	\$467
Operating Income (loss):	\$668,210	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	800.48%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$25,375,624	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,063	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Breese City		
Unit Code:	014/030/30	County:	Clinton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$43,921,739		
Equalized Assessed Valuation:	\$132,422,976		
Population:	4,641		
Employees:			
Full Time:	44		
Part Time:	129		
Salaries Paid:	\$3,919,602		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,155,623	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$680	\$1,430	\$1,079
Revenues During FY 24:	\$6,679,708	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,696,902	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,439	\$1,299	\$1,053
Per Capita Expenditures:	\$1,228	\$1,191	\$978
Revenues over/under Expenditures:	\$982,806	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	74.84%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,263,433	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$919	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,514,745	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,748,688	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,547,498	\$14,784,019	\$3,250,668
Per Capita Debt:	\$549	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$19,671,146	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,239	\$2,159	\$1,757
Revenues During FY 24:	\$9,914,843	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$8,930,730	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$2,136	\$728	\$505
Per Capita Expenses:	\$1,924	\$629	\$467
Operating Income (loss):	\$984,113	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	229.88%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$20,530,255	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,424	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bridgeport City		
Unit Code:	051/015/30	County:	Lawrence
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,773,981		
Equalized Assessed Valuation:	\$12,747,135		
Population:	1,800		
Employees:			
Full Time:		8	
Part Time:		5	
Salaries Paid:	\$461,347		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,411,099	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$784	\$1,430	\$1,079
Revenues During FY 24:	\$769,902	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$657,103	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$428	\$1,299	\$1,053
Per Capita Expenditures:	\$365	\$1,191	\$978
Revenues over/under Expenditures:	\$112,799	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	228.31%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,500,213	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$833	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$207,165	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,293,048	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,544,682	\$14,784,019	\$3,250,668
Per Capita Debt:	\$858	\$1,823	\$902
General Obligation Debt over EAV:	0.58%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,291,635	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,829	\$2,159	\$1,757
Revenues During FY 24:	\$1,043,820	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$653,715	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$580	\$728	\$505
Per Capita Expenses:	\$363	\$629	\$467
Operating Income (loss):	\$390,105	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	566.83%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,705,425	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,059	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bridgeview Village		
Unit Code:	016/060/32	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$79,272,884		
Equalized Assessed Valuation:	\$611,862,921		
Population:	16,559		
Employees:			
	Full Time:	113	
	Part Time:	118	
	Salaries Paid:	\$13,965,706	

Blended Component Units
Number Submitted = 1
Bridgeview Finance Corp

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$26,704,336	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,613	\$1,430	\$1,079
Revenues During FY 24:	\$24,494,022	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$35,467,978	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,479	\$1,299	\$1,053
Per Capita Expenditures:	\$2,142	\$1,191	\$978
Revenues over/under Expenditures:	(\$10,973,956)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	68.71%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$24,369,018	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,472	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,046,849	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$61,423,959)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$295,070,511	\$14,784,019	\$3,250,668
Per Capita Debt:	\$17,819	\$1,823	\$902
General Obligation Debt over EAV:	29.81%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$12,661,487	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$765	\$2,159	\$1,757
Revenues During FY 24:	\$7,011,388	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$6,809,051	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$423	\$728	\$505
Per Capita Expenses:	\$411	\$629	\$467
Operating Income (loss):	\$202,337	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	188.92%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$12,863,824	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$777	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Brighton Village		
Unit Code:	056/015/32	County:	Macoupin
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,649,260		
Equalized Assessed Valuation:	\$36,634,961		
Population:	2,185		
Employees:			
Full Time:	28		
Part Time:			
Salaries Paid:	\$735,826		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,110,424	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$966	\$1,430	\$1,079
Revenues During FY 24:	\$1,531,126	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,484,507	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$701	\$1,299	\$1,053
Per Capita Expenditures:	\$679	\$1,191	\$978
Revenues over/under Expenditures:	\$46,619	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	149.77%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,223,284	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,018	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,194,874	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,174,293	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,072,377	\$14,784,019	\$3,250,668
Per Capita Debt:	\$948	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,927,847	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,171	\$2,159	\$1,757
Revenues During FY 24:	\$1,910,627	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,014,482	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$874	\$728	\$505
Per Capita Expenses:	\$922	\$629	\$467
Operating Income (loss):	(\$103,855)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	337.94%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,807,659	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,116	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brimfield Village		
Unit Code:	072/020/32	County:	Peoria
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$817,161		
Equalized Assessed Valuation:	\$15,125,345		
Population:	778		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$170,589		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$809,163	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,040	\$2,160	\$1,117
Revenues During FY 24:	\$528,698	\$513,962	\$205,596
Expenditures During FY 24:	\$391,224	\$431,552	\$184,468
Per Capita Revenues:	\$680	\$1,265	\$568
Per Capita Expenditures:	\$503	\$1,035	\$522
Revenues over/under Expenditures:	\$137,474	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	241.97%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$946,637	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,217	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$99,397	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$847,240	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$323,360	\$497,319	\$34,556
Per Capita Debt:	\$416	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$782,184	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,005	\$2,836	\$1,348
Revenues During FY 24:	\$279,806	\$370,027	\$130,294
Expenditures During FY 24:	\$282,595	\$341,260	\$138,408
Per Capita Revenues:	\$360	\$1,046	\$359
Per Capita Expenses:	\$363	\$957	\$383
Operating Income (loss):	(\$2,789)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	280.69%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$793,229	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,020	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Broadlands Village		
Unit Code:	010/015/32	County:	Champaign
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$289,160		
Equalized Assessed Valuation:	\$5,483,010		
Population:	310		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$20,328		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$238,104	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$768	\$2,160	\$1,117
Revenues During FY 24:	\$134,418	\$513,962	\$205,596
Expenditures During FY 24:	\$177,884	\$431,552	\$184,468
Per Capita Revenues:	\$434	\$1,265	\$568
Per Capita Expenditures:	\$574	\$1,035	\$522
Revenues over/under Expenditures:	(\$43,466)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	217.12%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$386,218	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,246	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,095	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$336,123	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	(\$119,733)	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	(\$386)	\$2,836	\$1,348
Revenues During FY 24:	\$375,539	\$370,027	\$130,294
Expenditures During FY 24:	\$64,226	\$341,260	\$138,408
Per Capita Revenues:	\$1,211	\$1,046	\$359
Per Capita Expenses:	\$207	\$957	\$383
Operating Income (loss):	\$311,313	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Broadwell Village		
Unit Code:	054/015/32	County:	Logan
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,247,700		
Equalized Assessed Valuation:	\$1,967,109		
Population:	148		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$25,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$225,006	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,520	\$2,160	\$1,117
Revenues During FY 24:	\$80,870	\$513,962	\$205,596
Expenditures During FY 24:	\$90,964	\$431,552	\$184,468
Per Capita Revenues:	\$546	\$1,265	\$568
Per Capita Expenditures:	\$615	\$1,035	\$522
Revenues over/under Expenditures:	(\$10,094)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	236.26%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$214,912	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,452	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$158,005	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$56,907	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$262,744	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,775	\$2,836	\$1,348
Revenues During FY 24:	\$51,610	\$370,027	\$130,294
Expenditures During FY 24:	\$54,987	\$341,260	\$138,408
Per Capita Revenues:	\$349	\$1,046	\$359
Per Capita Expenses:	\$372	\$957	\$383
Operating Income (loss):	(\$3,377)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	471.69%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$259,367	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,752	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Brookfield Village		
Unit Code:	016/070/32	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,351,068		
Equalized Assessed Valuation:	\$543,568,276		
Population:	19,235		
Employees:			
	Full Time:	104	
	Part Time:	122	
	Salaries Paid:	\$11,489,186	

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 24:	\$8,885,987	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$462	\$1,430	\$1,079
Revenues During FY 24:	\$26,388,784	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$23,465,379	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,372	\$1,299	\$1,053
Per Capita Expenditures:	\$1,220	\$1,191	\$978
Revenues over/under Expenditures:	\$2,923,405	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	38.36%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$9,000,992	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$468	\$1,463	\$1,108
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,761,987	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$30,467,997)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$56,200,590	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,922	\$1,823	\$902
General Obligation Debt over EAV:	1.66%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$28,392,616	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,476	\$2,159	\$1,757
Revenues During FY 24:	\$11,636,604	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$10,554,277	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$605	\$728	\$505
Per Capita Expenses:	\$549	\$629	\$467
Operating Income (loss):	\$1,082,327	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	286.52%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$30,240,314	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,572	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brooklyn Village		
Unit Code:	088/020/32	County:	St. Clair
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$565,737		
Equalized Assessed Valuation:	\$3,129,287		
Population:	700		
Employees:			
Full Time:	13		
Part Time:	8		
Salaries Paid:	\$362,898		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$94,821	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$135	\$2,160	\$1,117
Revenues During FY 24:	\$565,737	\$513,962	\$205,596
Expenditures During FY 24:	\$554,895	\$431,552	\$184,468
Per Capita Revenues:	\$808	\$1,265	\$568
Per Capita Expenditures:	\$793	\$1,035	\$522
Revenues over/under Expenditures:	\$10,842	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	19.04%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$105,663	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$151	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$656	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brookport City		
Unit Code:	061/010/30	County:	Massac
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,135,835		
Equalized Assessed Valuation:	\$2,927,654		
Population:	725		
Employees:			
Full Time:	6		
Part Time:	9		
Salaries Paid:	\$234,819		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$530,031	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$731	\$2,160	\$1,117
Revenues During FY 24:	\$627,156	\$513,962	\$205,596
Expenditures During FY 24:	\$625,843	\$431,552	\$184,468
Per Capita Revenues:	\$865	\$1,265	\$568
Per Capita Expenditures:	\$863	\$1,035	\$522
Revenues over/under Expenditures:	\$1,313	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	87.12%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$545,254	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$752	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$237,121	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$308,133	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,085,503	\$497,319	\$34,556
Per Capita Debt:	\$5,635	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,665,308	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,676	\$2,836	\$1,348
Revenues During FY 24:	\$594,696	\$370,027	\$130,294
Expenditures During FY 24:	\$422,403	\$341,260	\$138,408
Per Capita Revenues:	\$820	\$1,046	\$359
Per Capita Expenses:	\$583	\$957	\$383
Operating Income (loss):	\$172,293	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	666.52%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,815,385	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,883	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Broughton Village		
Unit Code:	033/015/32	County:	Hamilton
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,993,115		
Equalized Assessed Valuation:	\$1,239,699		
Population:	194		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$24,505		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$152,951	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$788	\$2,160	\$1,117
Revenues During FY 24:	\$63,558	\$513,962	\$205,596
Expenditures During FY 24:	\$72,333	\$431,552	\$184,468
Per Capita Revenues:	\$328	\$1,265	\$568
Per Capita Expenditures:	\$373	\$1,035	\$522
Revenues over/under Expenditures:	(\$8,775)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	199.32%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$144,176	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$743	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,835	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$60,027	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$914,167	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$4,712	\$2,836	\$1,348
Revenues During FY 24:	\$1,369,376	\$370,027	\$130,294
Expenditures During FY 24:	\$113,659	\$341,260	\$138,408
Per Capita Revenues:	\$7,059	\$1,046	\$359
Per Capita Expenses:	\$586	\$957	\$383
Operating Income (loss):	\$1,255,717	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,909.12%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,169,884	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$11,185	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Browns Village		
Unit Code:	024/020/32	County:	Edwards
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$132,790		
Equalized Assessed Valuation:	\$857,678		
Population:	139		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$12,449		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$332,892	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,395	\$2,160	\$1,117
Revenues During FY 24:	\$108,876	\$513,962	\$205,596
Expenditures During FY 24:	\$78,702	\$431,552	\$184,468
Per Capita Revenues:	\$783	\$1,265	\$568
Per Capita Expenditures:	\$566	\$1,035	\$522
Revenues over/under Expenditures:	\$30,174	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	426.28%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$335,489	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,414	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,182	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$159,407	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$299,889	\$497,319	\$34,556
Per Capita Debt:	\$2,157	\$1,082	\$70
General Obligation Debt over EAV:	0.26%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$248,986	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,791	\$2,836	\$1,348
Revenues During FY 24:	\$33,355	\$370,027	\$130,294
Expenditures During FY 24:	\$54,088	\$341,260	\$138,408
Per Capita Revenues:	\$240	\$1,046	\$359
Per Capita Expenses:	\$389	\$957	\$383
Operating Income (loss):	(\$20,733)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	459.74%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$248,665	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,789	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brownstown Village		
Unit Code:	026/015/32	County:	Fayette
Fiscal Year End:	3/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,899,244		
Equalized Assessed Valuation:	\$5,513,431		
Population:	800		
Employees:			
Full Time:	4		
Part Time:	7		
Salaries Paid:	\$160,465		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$882,317	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,103	\$2,160	\$1,117
Revenues During FY 24:	\$474,640	\$513,962	\$205,596
Expenditures During FY 24:	\$509,627	\$431,552	\$184,468
Per Capita Revenues:	\$593	\$1,265	\$568
Per Capita Expenditures:	\$637	\$1,035	\$522
Revenues over/under Expenditures:	(\$34,987)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	166.26%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$847,330	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,059	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,331	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$796,482	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$347,700	\$497,319	\$34,556
Per Capita Debt:	\$435	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,422,978	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,029	\$2,836	\$1,348
Revenues During FY 24:	\$388,131	\$370,027	\$130,294
Expenditures During FY 24:	\$385,249	\$341,260	\$138,408
Per Capita Revenues:	\$485	\$1,046	\$359
Per Capita Expenses:	\$482	\$957	\$383
Operating Income (loss):	\$2,882	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	629.69%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,425,860	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,032	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brussels Village											
Unit Code:	007/015/32	County:	Calhoun									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$150,534											
Equalized Assessed Valuation:	\$1,942,659											
Population:	111											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">9</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$15,361</td> </tr> </table>			Full Time:			Part Time:	9		Salaries Paid:	\$15,361	
Full Time:												
Part Time:	9											
Salaries Paid:	\$15,361											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$186,649	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,682	\$2,160	\$1,117
Revenues During FY 24:	\$84,279	\$513,962	\$205,596
Expenditures During FY 24:	\$35,354	\$431,552	\$184,468
Per Capita Revenues:	\$759	\$1,265	\$568
Per Capita Expenditures:	\$319	\$1,035	\$522
Revenues over/under Expenditures:	\$48,925	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	666.33%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$235,574	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,122	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,598	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$195,976	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$6,627	\$497,319	\$34,556
Per Capita Debt:	\$60	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$43,459	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$392	\$2,836	\$1,348
Revenues During FY 24:	\$53,279	\$370,027	\$130,294
Expenditures During FY 24:	\$44,277	\$341,260	\$138,408
Per Capita Revenues:	\$480	\$1,046	\$359
Per Capita Expenses:	\$399	\$957	\$383
Operating Income (loss):	\$9,002	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	118.48%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$52,461	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$473	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Buckingham Village		
Unit Code:	046/030/32	County:	Kankakee
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$190,104		
Equalized Assessed Valuation:	\$3,221,134		
Population:	237		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$16,810		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$174,427	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$736	\$2,160	\$1,117
Revenues During FY 24:	\$156,137	\$513,962	\$205,596
Expenditures During FY 24:	\$81,975	\$431,552	\$184,468
Per Capita Revenues:	\$659	\$1,265	\$568
Per Capita Expenditures:	\$346	\$1,035	\$522
Revenues over/under Expenditures:	\$74,162	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	303.25%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$248,589	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,049	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,280	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$172,309	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$367,528	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,551	\$2,836	\$1,348
Revenues During FY 24:	\$117,559	\$370,027	\$130,294
Expenditures During FY 24:	\$59,530	\$341,260	\$138,408
Per Capita Revenues:	\$496	\$1,046	\$359
Per Capita Expenses:	\$251	\$957	\$383
Operating Income (loss):	\$58,029	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	714.86%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$425,557	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,796	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Buckley Village		
Unit Code:	038/020/32	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,458,335		
Equalized Assessed Valuation:	\$6,882,522		
Population:	495		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$65,858		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$437,414	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$884	\$2,160	\$1,117
Revenues During FY 24:	\$408,450	\$513,962	\$205,596
Expenditures During FY 24:	\$468,339	\$431,552	\$184,468
Per Capita Revenues:	\$825	\$1,265	\$568
Per Capita Expenditures:	\$946	\$1,035	\$522
Revenues over/under Expenditures:	(\$59,889)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	77.64%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$363,635	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$735	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$203,636	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$164,897	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$265,659	\$497,319	\$34,556
Per Capita Debt:	\$537	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$912,455	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,843	\$2,836	\$1,348
Revenues During FY 24:	\$922,793	\$370,027	\$130,294
Expenditures During FY 24:	\$180,661	\$341,260	\$138,408
Per Capita Revenues:	\$1,864	\$1,046	\$359
Per Capita Expenses:	\$365	\$957	\$383
Operating Income (loss):	\$742,132	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	923.54%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,668,477	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,371	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Buda Village		
Unit Code:	006/015/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$677,246		
Equalized Assessed Valuation:	\$4,979,466		
Population:	482		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$133,656		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$307,722	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$638	\$2,160	\$1,117
Revenues During FY 24:	\$306,981	\$513,962	\$205,596
Expenditures During FY 24:	\$304,903	\$431,552	\$184,468
Per Capita Revenues:	\$637	\$1,265	\$568
Per Capita Expenditures:	\$633	\$1,035	\$522
Revenues over/under Expenditures:	\$2,078	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	85.91%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$261,929	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$543	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$104,582	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$143,823	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,280,000	\$497,319	\$34,556
Per Capita Debt:	\$2,656	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,295,345	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$6,837	\$2,836	\$1,348
Revenues During FY 24:	\$246,579	\$370,027	\$130,294
Expenditures During FY 24:	\$394,644	\$341,260	\$138,408
Per Capita Revenues:	\$512	\$1,046	\$359
Per Capita Expenses:	\$819	\$957	\$383
Operating Income (loss):	(\$148,065)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	809.63%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$3,195,151	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$6,629	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Buffalo Village		
Unit Code:	083/020/32	County:	Sangamon
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,656,800		
Equalized Assessed Valuation:	\$5,623,714		
Population:	447		
Employees:			
	Full Time:	1	
	Part Time:	16	
	Salaries Paid:	\$140,106	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$528,977	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,183	\$2,160	\$1,117
Revenues During FY 24:	\$360,818	\$513,962	\$205,596
Expenditures During FY 24:	\$337,890	\$431,552	\$184,468
Per Capita Revenues:	\$807	\$1,265	\$568
Per Capita Expenditures:	\$756	\$1,035	\$522
Revenues over/under Expenditures:	\$22,928	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	163.34%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$551,905	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,235	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$139,692	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$412,005	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Buffalo Grove Village		
Unit Code:	016/075/32	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$131,709,182		
Equalized Assessed Valuation:	\$1,911,433,404		
Population:	43,072		
Employees:			
Full Time:	217		
Part Time:	37		
Salaries Paid:	\$27,069,434		

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 24:	\$62,821,805	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,459	\$1,022	\$992
Revenues During FY 24:	\$68,459,689	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$49,894,997	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,589	\$1,565	\$1,601
Per Capita Expenditures:	\$1,158	\$1,374	\$1,334
Revenues over/under Expenditures:	\$18,564,692	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	120.17%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$59,957,300	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,392	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,392,806	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$23,321,549)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$144,086,940	\$150,163,942	\$93,484,413
Per Capita Debt:	\$3,345	\$2,742	\$2,369
General Obligation Debt over EAV:	2.24%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$79,587,220	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,848	\$1,762	\$1,500
Revenues During FY 24:	\$22,353,672	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$15,740,626	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$519	\$608	\$457
Per Capita Expenses:	\$365	\$477	\$380
Operating Income (loss):	\$6,613,046	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	529.41%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$83,333,054	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,935	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bull Valley Village		
Unit Code:	063/012/32	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,222,751		
Equalized Assessed Valuation:	\$78,182,478		
Population:	1,111		
Employees:			
Full Time:	3		
Part Time:	13		
Salaries Paid:	\$304,334		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$741,643	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$668	\$1,430	\$1,079
Revenues During FY 24:	\$1,205,784	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,116,192	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,085	\$1,299	\$1,053
Per Capita Expenditures:	\$1,005	\$1,191	\$978
Revenues over/under Expenditures:	\$89,592	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	74.47%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$831,235	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$748	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$137,577	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$693,658	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$609	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$0	\$2,159	\$1,757
Revenues During FY 24:	\$0	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$0	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$0	\$728	\$505
Per Capita Expenses:	\$0	\$629	\$467
Operating Income (loss):	\$0	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	0.00%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$0	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$0	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bulpitt Village		
Unit Code:	011/015/32	County:	Christian
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$236,900		
Equalized Assessed Valuation:	\$1,042,307		
Population:	215		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$13,550		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$333,884	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,553	\$2,160	\$1,117
Revenues During FY 24:	\$82,132	\$513,962	\$205,596
Expenditures During FY 24:	\$59,918	\$431,552	\$184,468
Per Capita Revenues:	\$382	\$1,265	\$568
Per Capita Expenditures:	\$279	\$1,035	\$522
Revenues over/under Expenditures:	\$22,214	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	594.31%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$356,098	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,656	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$356,098	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Buncombe Village		
Unit Code:	044/015/32	County:	Johnson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$165,000		
Equalized Assessed Valuation:	\$1,188,150		
Population:	186		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$11,065		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$131,827	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$709	\$2,160	\$1,117
Revenues During FY 24:	\$117,676	\$513,962	\$205,596
Expenditures During FY 24:	\$108,141	\$431,552	\$184,468
Per Capita Revenues:	\$633	\$1,265	\$568
Per Capita Expenditures:	\$581	\$1,035	\$522
Revenues over/under Expenditures:	\$9,535	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	130.72%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$141,362	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$760	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,802	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$116,561	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$198,339	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,066	\$2,836	\$1,348
Revenues During FY 24:	\$43,798	\$370,027	\$130,294
Expenditures During FY 24:	\$45,901	\$341,260	\$138,408
Per Capita Revenues:	\$235	\$1,046	\$359
Per Capita Expenses:	\$247	\$957	\$383
Operating Income (loss):	(\$2,103)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	427.52%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$196,236	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,055	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bunker Hill City		
Unit Code:	056/020/30	County:	Macoupin
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,720,085		
Equalized Assessed Valuation:	\$20,422,818		
Population:	1,630		
Employees:			
Full Time:	8		
Part Time:	1		
Salaries Paid:	\$493,858		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$609,197	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$374	\$1,430	\$1,079
Revenues During FY 24:	\$1,428,111	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$926,705	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$876	\$1,299	\$1,053
Per Capita Expenditures:	\$569	\$1,191	\$978
Revenues over/under Expenditures:	\$501,406	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	95.59%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$885,880	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$543	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,490	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$861,244	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,805,729	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,721	\$1,823	\$902
General Obligation Debt over EAV:	0.64%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,167,133	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,557	\$2,159	\$1,757
Revenues During FY 24:	\$1,433,358	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,519,589	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$879	\$728	\$505
Per Capita Expenses:	\$932	\$629	\$467
Operating Income (loss):	(\$86,231)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	283.34%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,305,625	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,641	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Burbank City		
Unit Code:	016/080/30	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,865,451		
Equalized Assessed Valuation:	\$677,412,001		
Population:	28,164		
Employees:			
Full Time:	151		
Part Time:	13		
Salaries Paid:	\$11,959,395		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$43,741,113	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,553	\$1,022	\$992
Revenues During FY 24:	\$31,971,516	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$25,169,581	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,135	\$1,565	\$1,601
Per Capita Expenditures:	\$894	\$1,374	\$1,334
Revenues over/under Expenditures:	\$6,801,935	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	200.81%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$50,543,048	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,795	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,895,876	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$16,383,324)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$52,455,517	\$150,163,942	\$93,484,413
Per Capita Debt:	\$1,863	\$2,742	\$2,369
General Obligation Debt over EAV:	4.64%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$0	\$1,762	\$1,500
Revenues During FY 24:	\$0	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$0	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$0	\$608	\$457
Per Capita Expenses:	\$0	\$477	\$380
Operating Income (loss):	\$0	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	0.00%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$0	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$0	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bureau Village		
Unit Code:	006/020/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$615,800		
Equalized Assessed Valuation:	\$3,219,019		
Population:	248		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$38,330		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$409,508	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,651	\$2,160	\$1,117
Revenues During FY 24:	\$150,216	\$513,962	\$205,596
Expenditures During FY 24:	\$180,930	\$431,552	\$184,468
Per Capita Revenues:	\$606	\$1,265	\$568
Per Capita Expenditures:	\$730	\$1,035	\$522
Revenues over/under Expenditures:	(\$30,714)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	206.99%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$374,509	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,510	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80,400	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$294,109	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$840,000	\$497,319	\$34,556
Per Capita Debt:	\$3,387	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,732,159	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$6,985	\$2,836	\$1,348
Revenues During FY 24:	\$193,586	\$370,027	\$130,294
Expenditures During FY 24:	\$241,498	\$341,260	\$138,408
Per Capita Revenues:	\$781	\$1,046	\$359
Per Capita Expenses:	\$974	\$957	\$383
Operating Income (loss):	(\$47,912)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	699.19%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,688,532	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$6,809	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Burlington Village		
Unit Code:	045/020/32	County:	Kane
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,226,000		
Equalized Assessed Valuation:	\$22,941,687		
Population:	523		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$205,096		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$123,336	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$236	\$2,160	\$1,117
Revenues During FY 24:	\$596,376	\$513,962	\$205,596
Expenditures During FY 24:	\$537,644	\$431,552	\$184,468
Per Capita Revenues:	\$1,140	\$1,265	\$568
Per Capita Expenditures:	\$1,028	\$1,035	\$522
Revenues over/under Expenditures:	\$58,732	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	33.86%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$182,068	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$348	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$152,563	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$36,005	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$257,783	\$497,319	\$34,556
Per Capita Debt:	\$493	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,432,941	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,740	\$2,836	\$1,348
Revenues During FY 24:	\$206,612	\$370,027	\$130,294
Expenditures During FY 24:	\$327,912	\$341,260	\$138,408
Per Capita Revenues:	\$395	\$1,046	\$359
Per Capita Expenses:	\$627	\$957	\$383
Operating Income (loss):	(\$121,300)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	400.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,311,641	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,508	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Burnt Prairie Village		
Unit Code:	097/010/32	County:	White
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$721,000		
Equalized Assessed Valuation:	\$393,542		
Population:	36		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$27,038		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$36,110	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,003	\$2,160	\$1,117
Revenues During FY 24:	\$18,689	\$513,962	\$205,596
Expenditures During FY 24:	\$11,487	\$431,552	\$184,468
Per Capita Revenues:	\$519	\$1,265	\$568
Per Capita Expenditures:	\$319	\$1,035	\$522
Revenues over/under Expenditures:	\$7,202	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	316.88%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$36,400	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,011	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,495	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$17,738	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$920,000	\$497,319	\$34,556
Per Capita Debt:	\$25,556	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$260,532	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$7,237	\$2,836	\$1,348
Revenues During FY 24:	\$1,216,683	\$370,027	\$130,294
Expenditures During FY 24:	\$266,395	\$341,260	\$138,408
Per Capita Revenues:	\$33,797	\$1,046	\$359
Per Capita Expenses:	\$7,400	\$957	\$383
Operating Income (loss):	\$950,288	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	456.97%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,217,352	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$33,815	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Burr Ridge Village		
Unit Code:	022/025/32	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,870,090		
Equalized Assessed Valuation:	\$1,367,708,639		
Population:	11,192		
Employees:			
Full Time:	59		
Part Time:	7		
Salaries Paid:	\$6,013,028		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,741,615	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$692	\$1,430	\$1,079
Revenues During FY 24:	\$15,219,476	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$10,910,788	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,360	\$1,299	\$1,053
Per Capita Expenditures:	\$975	\$1,191	\$978
Revenues over/under Expenditures:	\$4,308,688	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	95.76%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$10,447,723	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$933	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,707,219	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$6,610,753)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$802,202	\$14,784,019	\$3,250,668
Per Capita Debt:	\$72	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$43,317,602	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,870	\$2,159	\$1,757
Revenues During FY 24:	\$9,235,201	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$7,300,616	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$825	\$728	\$505
Per Capita Expenses:	\$652	\$629	\$467
Operating Income (loss):	\$1,934,585	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	617.03%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$45,047,206	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,025	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bush Village		
Unit Code:	100/010/32	County:	Williamson
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$477,524		
Equalized Assessed Valuation:	\$1,851,887		
Population:	275		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$48,707		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$347,148	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,262	\$2,160	\$1,117
Revenues During FY 24:	\$123,408	\$513,962	\$205,596
Expenditures During FY 24:	\$78,510	\$431,552	\$184,468
Per Capita Revenues:	\$449	\$1,265	\$568
Per Capita Expenditures:	\$285	\$1,035	\$522
Revenues over/under Expenditures:	\$44,898	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	499.36%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$392,046	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,426	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,995	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$278,051	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$27,000	\$497,319	\$34,556
Per Capita Debt:	\$98	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$32,966	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$120	\$2,836	\$1,348
Revenues During FY 24:	\$107,557	\$370,027	\$130,294
Expenditures During FY 24:	\$98,736	\$341,260	\$138,408
Per Capita Revenues:	\$391	\$1,046	\$359
Per Capita Expenses:	\$359	\$957	\$383
Operating Income (loss):	\$8,821	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	42.32%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$41,787	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$152	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bushnell City		
Unit Code:	062/020/30	County:	McDonough
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,918,076		
Equalized Assessed Valuation:	\$24,863,300		
Population:	2,662		
Employees:			
Full Time:	24		
Part Time:	8		
Salaries Paid:	\$1,506,573		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,511,669	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$944	\$1,430	\$1,079
Revenues During FY 24:	\$2,070,139	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,875,242	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$778	\$1,299	\$1,053
Per Capita Expenditures:	\$704	\$1,191	\$978
Revenues over/under Expenditures:	\$194,897	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	143.43%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,689,704	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,010	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$738,214	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,857,719	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,496,500	\$14,784,019	\$3,250,668
Per Capita Debt:	\$562	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$17,538,738	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$6,589	\$2,159	\$1,757
Revenues During FY 24:	\$9,095,966	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$6,954,066	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$3,417	\$728	\$505
Per Capita Expenses:	\$2,612	\$629	\$467
Operating Income (loss):	\$2,141,900	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	281.09%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$19,547,279	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$7,343	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Butler Village		
Unit Code:	068/010/32	County:	Montgomery
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$160,078		
Equalized Assessed Valuation:	\$1,254,209		
Population:	164		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$35,486		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$351,306	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,142	\$2,160	\$1,117
Revenues During FY 24:	\$78,056	\$513,962	\$205,596
Expenditures During FY 24:	\$82,099	\$431,552	\$184,468
Per Capita Revenues:	\$476	\$1,265	\$568
Per Capita Expenditures:	\$501	\$1,035	\$522
Revenues over/under Expenditures:	(\$4,043)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	409.32%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$336,048	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,049	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,285	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$302,763	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$119,653	\$497,319	\$34,556
Per Capita Debt:	\$730	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,709,427	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$10,423	\$2,836	\$1,348
Revenues During FY 24:	\$598,963	\$370,027	\$130,294
Expenditures During FY 24:	\$126,400	\$341,260	\$138,408
Per Capita Revenues:	\$3,652	\$1,046	\$359
Per Capita Expenses:	\$771	\$957	\$383
Operating Income (loss):	\$472,563	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,735.13%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,193,205	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$13,373	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Byron City		
Unit Code:	071/015/30	County:	Ogle
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$20,690,350		
Equalized Assessed Valuation:	\$85,605,357		
Population:	3,784		
Employees:			
Full Time:	14		
Part Time:	37		
Salaries Paid:	\$1,156,068		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,073,439	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,341	\$1,430	\$1,079
Revenues During FY 24:	\$4,507,054	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,188,896	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,191	\$1,299	\$1,053
Per Capita Expenditures:	\$1,107	\$1,191	\$978
Revenues over/under Expenditures:	\$318,158	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	127.83%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,354,688	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,415	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$787,846	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$3,920,159	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,862,171	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,285	\$1,823	\$902
General Obligation Debt over EAV:	5.65%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$5,517,657	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,458	\$2,159	\$1,757
Revenues During FY 24:	\$2,239,125	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,788,152	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$592	\$728	\$505
Per Capita Expenses:	\$473	\$629	\$467
Operating Income (loss):	\$450,973	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	335.85%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,005,539	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,587	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cabery Village		
Unit Code:	027/010/32	County:	Ford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$196,099		
Equalized Assessed Valuation:	\$2,018,209		
Population:	2,310		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$186,218	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$81	\$1,430	\$1,079
Revenues During FY 24:	\$138,770	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$78,268	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$60	\$1,299	\$1,053
Per Capita Expenditures:	\$34	\$1,191	\$978
Revenues over/under Expenditures:	\$60,502	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	315.22%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$246,720	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$107	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$48,578	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$44,216	\$14,784,019	\$3,250,668
Per Capita Debt:	\$19	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$922,193	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$399	\$2,159	\$1,757
Revenues During FY 24:	\$39,211	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$83,266	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$17	\$728	\$505
Per Capita Expenses:	\$36	\$629	\$467
Operating Income (loss):	(\$44,055)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	1,054.62%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$878,138	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$380	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cairo City		
Unit Code:	002/010/30	County:	Alexander
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,743,000		
Equalized Assessed Valuation:	\$10,772,200		
Population:	1,505		
Employees:			
Full Time:	19		
Part Time:	4		
Salaries Paid:	\$1,232,591		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$519,299)	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	(\$345)	\$1,430	\$1,079
Revenues During FY 24:	\$4,072,299	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,052,132	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,706	\$1,299	\$1,053
Per Capita Expenditures:	\$2,692	\$1,191	\$978
Revenues over/under Expenditures:	\$20,167	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	(10.92%)	139.72%	113.89%
Ending Fund Balance for FY 24:	(\$442,347)	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	(\$294)	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,589,708	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$1,765,273)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$220,745	\$14,784,019	\$3,250,668
Per Capita Debt:	\$147	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,441,143	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,622	\$2,159	\$1,757
Revenues During FY 24:	\$243,385	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$199,601	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$162	\$728	\$505
Per Capita Expenses:	\$133	\$629	\$467
Operating Income (loss):	\$43,784	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	1,245.19%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,485,414	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,651	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Caledonia Village		
Unit Code:	004/005/32	County:	Boone
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$63,602		
Equalized Assessed Valuation:	\$4,437,001		
Population:	183		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$17,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$201,543	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,101	\$2,160	\$1,117
Revenues During FY 24:	\$100,655	\$513,962	\$205,596
Expenditures During FY 24:	\$36,583	\$431,552	\$184,468
Per Capita Revenues:	\$550	\$1,265	\$568
Per Capita Expenditures:	\$200	\$1,035	\$522
Revenues over/under Expenditures:	\$64,072	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	726.06%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$265,615	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,451	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$43,431	\$10,146	\$0
Total Unreserved Funds:	\$249,736	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Calhoun Village		
Unit Code:	080/010/32	County:	Richland
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$144,504		
Equalized Assessed Valuation:	\$964,518		
Population:	164		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$13,625		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$108,821	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$664	\$2,160	\$1,117
Revenues During FY 24:	\$66,681	\$513,962	\$205,596
Expenditures During FY 24:	\$33,852	\$431,552	\$184,468
Per Capita Revenues:	\$407	\$1,265	\$568
Per Capita Expenditures:	\$206	\$1,035	\$522
Revenues over/under Expenditures:	\$32,829	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	390.08%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$132,050	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$805	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,917	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$79,133	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$212,000	\$497,319	\$34,556
Per Capita Debt:	\$1,293	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$721,793	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$4,401	\$2,836	\$1,348
Revenues During FY 24:	\$53,353	\$370,027	\$130,294
Expenditures During FY 24:	\$94,511	\$341,260	\$138,408
Per Capita Revenues:	\$325	\$1,046	\$359
Per Capita Expenses:	\$576	\$957	\$383
Operating Income (loss):	(\$41,158)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	730.32%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$690,235	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$4,209	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Calumet City City		
Unit Code:	016/090/30	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$109,177,414		
Equalized Assessed Valuation:	\$459,527,750		
Population:	36,033		
Employees:			
Full Time:	271		
Part Time:	54		
Salaries Paid:	\$25,662,648		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$26,903,375	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$747	\$1,022	\$992
Revenues During FY 24:	\$66,403,724	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$68,234,705	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,843	\$1,565	\$1,601
Per Capita Expenditures:	\$1,894	\$1,374	\$1,334
Revenues over/under Expenditures:	(\$1,830,981)	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	35.88%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$24,483,392	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$679	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,604,450	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$214,114,416)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$262,284,176	\$150,163,942	\$93,484,413
Per Capita Debt:	\$7,279	\$2,742	\$2,369
General Obligation Debt over EAV:	12.84%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$18,933,077	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$525	\$1,762	\$1,500
Revenues During FY 24:	\$7,775,777	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$9,176,749	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$216	\$608	\$457
Per Capita Expenses:	\$255	\$477	\$380
Operating Income (loss):	(\$1,400,972)	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	184.14%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$16,898,104	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$469	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Camargo Village		
Unit Code:	021/020/32	County:	Douglas
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$785,000		
Equalized Assessed Valuation:	\$6,243,210		
Population:	1,200		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$131,863		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$297,141	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$248	\$1,430	\$1,079
Revenues During FY 24:	\$267,662	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$330,058	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$223	\$1,299	\$1,053
Per Capita Expenditures:	\$275	\$1,191	\$978
Revenues over/under Expenditures:	(\$62,396)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	71.12%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$234,745	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$196	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$92,107	\$12,605	\$0
Total Unreserved Funds:	\$142,638	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$0	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$340,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$283	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$548,742	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$457	\$2,159	\$1,757
Revenues During FY 24:	\$253,131	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$296,449	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$211	\$728	\$505
Per Capita Expenses:	\$247	\$629	\$467
Operating Income (loss):	(\$43,318)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	170.49%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$505,424	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$421	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cambria Village		
Unit Code:	100/015/32	County:	Williamson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,718,479		
Equalized Assessed Valuation:	\$9,523,420		
Population:	1,759		
Employees:			
Full Time:	6		
Part Time:	13		
Salaries Paid:	\$382,788		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$919,996	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$523	\$1,430	\$1,079
Revenues During FY 24:	\$1,350,881	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,053,701	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$768	\$1,299	\$1,053
Per Capita Expenditures:	\$599	\$1,191	\$978
Revenues over/under Expenditures:	\$297,180	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	115.51%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,217,176	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$692	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,146,894	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$70,282	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$327,272	\$14,784,019	\$3,250,668
Per Capita Debt:	\$186	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,249,412	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$710	\$2,159	\$1,757
Revenues During FY 24:	\$702,354	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$664,778	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$399	\$728	\$505
Per Capita Expenses:	\$378	\$629	\$467
Operating Income (loss):	\$37,576	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	193.60%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$1,286,988	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$732	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cambridge Village		
Unit Code:	037/035/32	County:	Henry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,899,424		
Equalized Assessed Valuation:	\$22,141,405		
Population:	2,069		
Employees:			
Full Time:	9		
Part Time:	21		
Salaries Paid:	\$487,300		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,534,798	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$742	\$1,430	\$1,079
Revenues During FY 24:	\$2,026,026	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,743,346	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$979	\$1,299	\$1,053
Per Capita Expenditures:	\$843	\$1,191	\$978
Revenues over/under Expenditures:	\$282,680	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	107.21%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,869,003	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$903	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$509,096	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,359,910	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,448,235	\$14,784,019	\$3,250,668
Per Capita Debt:	\$700	\$1,823	\$902
General Obligation Debt over EAV:	0.51%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$5,612,796	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,713	\$2,159	\$1,757
Revenues During FY 24:	\$630,832	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$884,531	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$305	\$728	\$505
Per Capita Expenses:	\$428	\$629	\$467
Operating Income (loss):	(\$253,699)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	600.04%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$5,307,572	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,565	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Camden Village		
Unit Code:	084/015/32	County:	Schuyler
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$57,150		
Equalized Assessed Valuation:	\$538,994		
Population:	80		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$89,531	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,119	\$2,160	\$1,117
Revenues During FY 24:	\$19,312	\$513,962	\$205,596
Expenditures During FY 24:	\$13,822	\$431,552	\$184,468
Per Capita Revenues:	\$241	\$1,265	\$568
Per Capita Expenditures:	\$173	\$1,035	\$522
Revenues over/under Expenditures:	\$5,490	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	687.46%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$95,021	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,188	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Camp Point Village		
Unit Code:	001/010/32	County:	Adams
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,069,500		
Equalized Assessed Valuation:	\$22,242,768		
Population:	1,121		
Employees:			
Full Time:	5		
Part Time:	31		
Salaries Paid:	\$346,960		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,837,938	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,640	\$1,430	\$1,079
Revenues During FY 24:	\$822,602	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$476,567	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$734	\$1,299	\$1,053
Per Capita Expenditures:	\$425	\$1,191	\$978
Revenues over/under Expenditures:	\$346,035	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	458.27%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,183,973	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,948	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$898,022	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,285,951	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$26,022	\$14,784,019	\$3,250,668
Per Capita Debt:	\$23	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,201,197	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,856	\$2,159	\$1,757
Revenues During FY 24:	\$818,824	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$807,725	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$730	\$728	\$505
Per Capita Expenses:	\$721	\$629	\$467
Operating Income (loss):	\$11,099	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	397.70%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,212,296	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,866	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Campbell Hill Village		
Unit Code:	039/015/32	County:	Jackson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$659,125		
Equalized Assessed Valuation:	\$2,966,029		
Population:	350		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$60,671		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$232,527	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$664	\$2,160	\$1,117
Revenues During FY 24:	\$169,634	\$513,962	\$205,596
Expenditures During FY 24:	\$159,792	\$431,552	\$184,468
Per Capita Revenues:	\$485	\$1,265	\$568
Per Capita Expenditures:	\$457	\$1,035	\$522
Revenues over/under Expenditures:	\$9,842	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	150.43%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$240,369	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$687	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,481	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$179,888	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$174,573	\$497,319	\$34,556
Per Capita Debt:	\$499	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$383,120	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,095	\$2,836	\$1,348
Revenues During FY 24:	\$173,000	\$370,027	\$130,294
Expenditures During FY 24:	\$209,817	\$341,260	\$138,408
Per Capita Revenues:	\$494	\$1,046	\$359
Per Capita Expenses:	\$599	\$957	\$383
Operating Income (loss):	(\$36,817)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	166.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$348,303	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$995	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Campton Hills Village		
Unit Code:	045/115/32	County:	Kane
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,664,181		
Equalized Assessed Valuation:	\$587,198,822		
Population:	10,885		
Employees:			
	Full Time:	12	
	Part Time:	7	
	Salaries Paid:	\$1,413,028	

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 24:	\$5,839,586	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$536	\$1,430	\$1,079
Revenues During FY 24:	\$4,671,227	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,862,196	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$429	\$1,299	\$1,053
Per Capita Expenditures:	\$539	\$1,191	\$978
Revenues over/under Expenditures:	(\$1,190,969)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	68.21%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,998,617	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$367	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$124,518	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$6,728,026	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$14,784,019	\$3,250,668
Per Capita Debt:	\$0	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$0	\$2,159	\$1,757
Revenues During FY 24:	\$0	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$0	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$0	\$728	\$505
Per Capita Expenses:	\$0	\$629	\$467
Operating Income (loss):	\$0	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	0.00%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$0	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$0	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Campus Village		
Unit Code:	053/010/32	County:	Livingston
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$212,483		
Equalized Assessed Valuation:	\$1,617,365		
Population:	160		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$316,041	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,975	\$2,160	\$1,117
Revenues During FY 24:	\$108,833	\$513,962	\$205,596
Expenditures During FY 24:	\$77,648	\$431,552	\$184,468
Per Capita Revenues:	\$680	\$1,265	\$568
Per Capita Expenditures:	\$485	\$1,035	\$522
Revenues over/under Expenditures:	\$31,185	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	447.18%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$347,226	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,170	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$66,462	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$280,762	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$272,455	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,703	\$2,836	\$1,348
Revenues During FY 24:	\$42,527	\$370,027	\$130,294
Expenditures During FY 24:	\$48,083	\$341,260	\$138,408
Per Capita Revenues:	\$266	\$1,046	\$359
Per Capita Expenses:	\$301	\$957	\$383
Operating Income (loss):	(\$5,556)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	555.08%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$266,899	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,668	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Canton City		
Unit Code:	029/030/30	County:	Fulton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$33,712,070		
Equalized Assessed Valuation:	\$152,159,585		
Population:	12,875		
Employees:			
Full Time:		80	
Part Time:		37	
Salaries Paid:		\$7,090,166	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$15,756,552	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,224	\$1,430	\$1,079
Revenues During FY 24:	\$17,334,492	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$15,772,821	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,346	\$1,299	\$1,053
Per Capita Expenditures:	\$1,225	\$1,191	\$978
Revenues over/under Expenditures:	\$1,561,671	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	108.97%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$17,188,121	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,335	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,685,243	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$10,050,988	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$5,280,777	\$14,784,019	\$3,250,668
Per Capita Debt:	\$410	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$32,189,524	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,500	\$2,159	\$1,757
Revenues During FY 24:	\$8,091,482	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,482,248	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$628	\$728	\$505
Per Capita Expenses:	\$348	\$629	\$467
Operating Income (loss):	\$3,609,234	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	801.58%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$35,928,860	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,791	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cantrall Village		
Unit Code:	083/025/32	County:	Sangamon
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$85,000		
Equalized Assessed Valuation:	\$1,626,781		
Population:	144		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$164,844	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,145	\$2,160	\$1,117
Revenues During FY 24:	\$56,441	\$513,962	\$205,596
Expenditures During FY 24:	\$67,816	\$431,552	\$184,468
Per Capita Revenues:	\$392	\$1,265	\$568
Per Capita Expenditures:	\$471	\$1,035	\$522
Revenues over/under Expenditures:	(\$11,375)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	226.30%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$153,469	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,066	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,449	\$10,146	\$0
Total Unreserved Funds:	\$148,018	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Capron Village		
Unit Code:	004/015/32	County:	Boone
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,322,350		
Equalized Assessed Valuation:	\$21,415,425		
Population:	1,400		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$97,839		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,145,921	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$819	\$1,430	\$1,079
Revenues During FY 24:	\$639,249	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$488,073	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$457	\$1,299	\$1,053
Per Capita Expenditures:	\$349	\$1,191	\$978
Revenues over/under Expenditures:	\$151,176	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	265.76%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,297,097	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$926	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$284,712	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,012,385	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,108,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,506	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,299,937	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,071	\$2,159	\$1,757
Revenues During FY 24:	\$720,319	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$530,064	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$515	\$728	\$505
Per Capita Expenses:	\$379	\$629	\$467
Operating Income (loss):	\$190,255	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	847.10%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,490,192	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,207	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Carbon Hill Village		
Unit Code:	032/015/32	County:	Grundy
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,513,930		
Equalized Assessed Valuation:	\$9,028,097		
Population:	345		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$51,461		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$152,623	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$442	\$2,160	\$1,117
Revenues During FY 24:	\$296,632	\$513,962	\$205,596
Expenditures During FY 24:	\$262,174	\$431,552	\$184,468
Per Capita Revenues:	\$860	\$1,265	\$568
Per Capita Expenditures:	\$760	\$1,035	\$522
Revenues over/under Expenditures:	\$34,458	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	71.36%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$187,081	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$542	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$78,194	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$108,388	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,768,750	\$497,319	\$34,556
Per Capita Debt:	\$5,127	\$1,082	\$70
General Obligation Debt over EAV:	0.17%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,012,152	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$5,832	\$2,836	\$1,348
Revenues During FY 24:	\$419,521	\$370,027	\$130,294
Expenditures During FY 24:	\$478,922	\$341,260	\$138,408
Per Capita Revenues:	\$1,216	\$1,046	\$359
Per Capita Expenses:	\$1,388	\$957	\$383
Operating Income (loss):	(\$59,401)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	407.74%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,952,751	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$5,660	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carbondale City		
Unit Code:	039/020/30	County:	Jackson
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$83,371,416		
Equalized Assessed Valuation:	\$321,077,100		
Population:	21,857		
Employees:			
Full Time:	273		
Part Time:	31		
Salaries Paid:	\$16,994,936		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$17,847,962	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$817	\$1,430	\$1,079
Revenues During FY 24:	\$34,902,284	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$30,632,250	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,597	\$1,299	\$1,053
Per Capita Expenditures:	\$1,401	\$1,191	\$978
Revenues over/under Expenditures:	\$4,270,034	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	53.76%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$16,468,087	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$753	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,327,692	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$49,047,990)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$80,122,158	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,666	\$1,823	\$902
General Obligation Debt over EAV:	13.06%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$55,478,360	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,538	\$2,159	\$1,757
Revenues During FY 24:	\$11,421,239	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$7,606,051	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$523	\$728	\$505
Per Capita Expenses:	\$348	\$629	\$467
Operating Income (loss):	\$3,815,188	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	779.56%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$59,293,548	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,713	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carlinville City
Unit Code:	056/025/30
County:	Macoupin
Fiscal Year End:	4/30/2024
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$10,735,690
Equalized Assessed Valuation:	\$71,956,843
Population:	5,710
Employees:	
Full Time:	26
Part Time:	23
Salaries Paid:	\$1,548,626

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,632,440	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,337	\$1,430	\$1,079
Revenues During FY 24:	\$5,262,703	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,999,256	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$922	\$1,299	\$1,053
Per Capita Expenditures:	\$700	\$1,191	\$978
Revenues over/under Expenditures:	\$1,263,447	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	226.70%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$9,066,132	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,588	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,669,230	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$3,665,902	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$5,024,837	\$14,784,019	\$3,250,668
Per Capita Debt:	\$880	\$1,823	\$902
General Obligation Debt over EAV:	3.10%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$11,342,687	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,986	\$2,159	\$1,757
Revenues During FY 24:	\$3,429,815	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,608,664	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$601	\$728	\$505
Per Capita Expenses:	\$632	\$629	\$467
Operating Income (loss):	(\$178,849)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	311.85%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$11,253,548	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,971	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Carlock Village		
Unit Code:	064/030/32	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,717,895		
Equalized Assessed Valuation:	\$9,565,691		
Population:	548		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$118,467		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$579,483	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,057	\$2,160	\$1,117
Revenues During FY 24:	\$526,274	\$513,962	\$205,596
Expenditures During FY 24:	\$184,261	\$431,552	\$184,468
Per Capita Revenues:	\$960	\$1,265	\$568
Per Capita Expenditures:	\$336	\$1,035	\$522
Revenues over/under Expenditures:	\$342,013	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	455.60%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$839,496	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,532	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$287,052	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$567,801	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$667,052	\$497,319	\$34,556
Per Capita Debt:	\$1,217	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,764,765	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,220	\$2,836	\$1,348
Revenues During FY 24:	\$224,437	\$370,027	\$130,294
Expenditures During FY 24:	\$298,770	\$341,260	\$138,408
Per Capita Revenues:	\$410	\$1,046	\$359
Per Capita Expenses:	\$545	\$957	\$383
Operating Income (loss):	(\$74,333)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	587.89%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,756,432	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,205	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carlyle City		
Unit Code:	014/035/30	County:	Clinton
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,601,566		
Equalized Assessed Valuation:	\$77,407,400		
Population:	3,186		
Employees:			
Full Time:	30		
Part Time:	57		
Salaries Paid:	\$2,519,013		

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 24:	\$3,929,257	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,233	\$1,430	\$1,079
Revenues During FY 24:	\$4,142,074	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,141,074	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,300	\$1,299	\$1,053
Per Capita Expenditures:	\$1,300	\$1,191	\$978
Revenues over/under Expenditures:	\$1,000	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	115.16%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,769,011	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,497	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,580,788	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$5,557,772	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,167,596	\$14,784,019	\$3,250,668
Per Capita Debt:	\$680	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$17,950,204	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$5,634	\$2,159	\$1,757
Revenues During FY 24:	\$6,517,462	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$5,469,597	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$2,046	\$728	\$505
Per Capita Expenses:	\$1,717	\$629	\$467
Operating Income (loss):	\$1,047,865	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	335.82%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$18,367,959	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$5,765	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carmi City		
Unit Code:	097/015/30	County:	White
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,786,947		
Equalized Assessed Valuation:	\$65,190,838		
Population:	4,865		
Employees:			
Full Time:	80		
Part Time:	59		
Salaries Paid:	\$4,729,518		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$9,098,156	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,870	\$1,430	\$1,079
Revenues During FY 24:	\$5,923,427	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$6,111,526	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,218	\$1,299	\$1,053
Per Capita Expenditures:	\$1,256	\$1,191	\$978
Revenues over/under Expenditures:	(\$188,099)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	154.08%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$9,416,335	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,936	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,666,890	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,290,257	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,359,044	\$14,784,019	\$3,250,668
Per Capita Debt:	\$896	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$11,045,554	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,270	\$2,159	\$1,757
Revenues During FY 24:	\$12,288,691	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$10,326,961	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$2,526	\$728	\$505
Per Capita Expenses:	\$2,123	\$629	\$467
Operating Income (loss):	\$1,961,730	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	129.32%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$13,354,658	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,745	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Carol Stream Village		
Unit Code:	022/030/32	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$68,846,500		
Equalized Assessed Valuation:	\$1,562,972,232		
Population:	39,854		
Employees:			
Full Time:	149		
Part Time:	16		
Salaries Paid:	\$14,879,557		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$24,488,276	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$614	\$1,022	\$992
Revenues During FY 24:	\$36,866,372	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$35,088,815	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$925	\$1,565	\$1,601
Per Capita Expenditures:	\$880	\$1,374	\$1,334
Revenues over/under Expenditures:	\$1,777,557	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	72.55%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$25,458,136	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$639	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,028,877	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$11,697,148	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$98,087	\$150,163,942	\$93,484,413
Per Capita Debt:	\$2	\$2,742	\$2,369
General Obligation Debt over EAV:	0.00%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$40,900,811	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,026	\$1,762	\$1,500
Revenues During FY 24:	\$15,227,901	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$14,454,225	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$382	\$608	\$457
Per Capita Expenses:	\$363	\$477	\$380
Operating Income (loss):	\$773,676	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	290.40%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$41,974,487	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,053	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Carpentersville Village		
Unit Code:	045/025/32	County:	Kane
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$91,421,181		
Equalized Assessed Valuation:	\$896,073,604		
Population:	37,983		
Employees:			
Full Time:	183		
Part Time:	33		
Salaries Paid:	\$19,651,449		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$20,114,741	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$530	\$1,022	\$992
Revenues During FY 24:	\$47,478,299	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$37,801,449	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,250	\$1,565	\$1,601
Per Capita Expenditures:	\$995	\$1,374	\$1,334
Revenues over/under Expenditures:	\$9,676,850	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	76.97%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$29,097,141	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$766	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,127,274	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$4,520,551	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$73,292,873	\$150,163,942	\$93,484,413
Per Capita Debt:	\$1,930	\$2,742	\$2,369
General Obligation Debt over EAV:	2.00%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$53,219,239	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,401	\$1,762	\$1,500
Revenues During FY 24:	\$10,402,194	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$8,515,320	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$274	\$608	\$457
Per Capita Expenses:	\$224	\$477	\$380
Operating Income (loss):	\$1,886,874	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	647.14%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$55,106,113	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,451	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carrier Mills Village		
Unit Code:	082/010/32	County:	Saline
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$630,040		
Equalized Assessed Valuation:	\$7,501,192		
Population:	1,672		
Employees:			
Full Time:	5		
Part Time:	11		
Salaries Paid:	\$138,236		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$854,858	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$511	\$1,430	\$1,079
Revenues During FY 24:	\$1,990,041	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,076,135	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,190	\$1,299	\$1,053
Per Capita Expenditures:	\$644	\$1,191	\$978
Revenues over/under Expenditures:	\$913,906	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	165.32%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,779,104	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,064	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$353,270	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,576,135	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,861,640	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,113	\$1,823	\$902
General Obligation Debt over EAV:	0.24%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,823,080	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,688	\$2,159	\$1,757
Revenues During FY 24:	\$833,777	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$744,613	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$499	\$728	\$505
Per Capita Expenses:	\$445	\$629	\$467
Operating Income (loss):	\$89,164	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	389.72%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,901,904	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,736	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carrollton City		
Unit Code:	031/010/30	County:	Greene
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$33,250,300		
Equalized Assessed Valuation:	\$31,677,546		
Population:	2,415		
Employees:			
Full Time:	21		
Part Time:	38		
Salaries Paid:	\$1,201,931		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,013,271	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$834	\$1,430	\$1,079
Revenues During FY 24:	\$1,898,796	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,716,391	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$786	\$1,299	\$1,053
Per Capita Expenditures:	\$711	\$1,191	\$978
Revenues over/under Expenditures:	\$182,405	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	128.83%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,211,176	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$916	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$449,561	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,761,615	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,429,619	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,006	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,127,465	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,537	\$2,159	\$1,757
Revenues During FY 24:	\$1,587,246	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,184,754	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$657	\$728	\$505
Per Capita Expenses:	\$491	\$629	\$467
Operating Income (loss):	\$402,492	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	588.12%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,967,772	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,885	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carterville City		
Unit Code:	100/020/30	County:	Williamson
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$25,500,000		
Equalized Assessed Valuation:	\$123,560,791		
Population:	5,828		
Employees:			
Full Time:	32		
Part Time:	27		
Salaries Paid:	\$1,805,637		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,785,859	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$993	\$1,430	\$1,079
Revenues During FY 24:	\$5,366,817	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,663,252	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$921	\$1,299	\$1,053
Per Capita Expenditures:	\$800	\$1,191	\$978
Revenues over/under Expenditures:	\$703,565	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	137.44%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,409,254	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,100	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,697,112	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,712,142	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,959,804	\$14,784,019	\$3,250,668
Per Capita Debt:	\$336	\$1,823	\$902
General Obligation Debt over EAV:	1.20%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$7,375,243	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,265	\$2,159	\$1,757
Revenues During FY 24:	\$2,880,684	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,710,095	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$494	\$728	\$505
Per Capita Expenses:	\$465	\$629	\$467
Operating Income (loss):	\$170,589	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	281.74%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,635,334	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,310	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carthage City		
Unit Code:	034/030/30	County:	Hancock
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,962,870		
Equalized Assessed Valuation:	\$30,941,111		
Population:	2,490		
Employees:			
Full Time:	8		
Part Time:	16		
Salaries Paid:	\$499,437		

Blended Component Units
Number Submitted = 1 Kibbe Museum

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,417,033	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,372	\$1,430	\$1,079
Revenues During FY 24:	\$2,266,300	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,538,633	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$910	\$1,299	\$1,053
Per Capita Expenditures:	\$618	\$1,191	\$978
Revenues over/under Expenditures:	\$727,667	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	269.38%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,144,700	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,665	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,734,790	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,558,189	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,100,981	\$14,784,019	\$3,250,668
Per Capita Debt:	\$442	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$7,677,322	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,083	\$2,159	\$1,757
Revenues During FY 24:	\$1,247,099	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$871,339	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$501	\$728	\$505
Per Capita Expenses:	\$350	\$629	\$467
Operating Income (loss):	\$375,760	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	929.85%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$8,102,128	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,254	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cary Village		
Unit Code:	063/015/32	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,296,624		
Equalized Assessed Valuation:	\$632,475,698		
Population:	17,880		
Employees:			
	Full Time:	56	
	Part Time:	26	
	Salaries Paid:	\$5,885,374	

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 24:	\$8,249,143	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$461	\$1,430	\$1,079
Revenues During FY 24:	\$11,251,338	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$10,302,200	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$629	\$1,299	\$1,053
Per Capita Expenditures:	\$576	\$1,191	\$978
Revenues over/under Expenditures:	\$949,138	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	74.49%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$7,673,821	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$429	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,370,280	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$32,388)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$12,224,076	\$14,784,019	\$3,250,668
Per Capita Debt:	\$684	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$21,995,255	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,230	\$2,159	\$1,757
Revenues During FY 24:	\$5,905,386	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,493,463	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$330	\$728	\$505
Per Capita Expenses:	\$251	\$629	\$467
Operating Income (loss):	\$1,411,923	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	520.92%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$23,407,178	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,309	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Casey City		
Unit Code:	012/010/30	County:	Clark
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,275,136		
Equalized Assessed Valuation:	\$40,012,887		
Population:	2,404		
Employees:			
	Full Time:	28	
	Part Time:	15	
	Salaries Paid:	\$1,761,445	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,333,647	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,387	\$1,430	\$1,079
Revenues During FY 24:	\$2,549,475	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,662,219	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,061	\$1,299	\$1,053
Per Capita Expenditures:	\$1,107	\$1,191	\$978
Revenues over/under Expenditures:	(\$112,744)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	114.99%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,061,377	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,273	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$383,153	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,783,516	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$11,899,229	\$14,784,019	\$3,250,668
Per Capita Debt:	\$4,950	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$16,921,094	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$7,039	\$2,159	\$1,757
Revenues During FY 24:	\$7,269,579	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$7,616,892	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$3,024	\$728	\$505
Per Capita Expenses:	\$3,168	\$629	\$467
Operating Income (loss):	(\$347,313)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	219.08%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$16,687,281	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$6,941	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Caseyville Village		
Unit Code:	088/030/32	County:	St. Clair
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,309,800		
Equalized Assessed Valuation:	\$74,299,594		
Population:	4,359		
Employees:			
Full Time:	36		
Part Time:	11		
Salaries Paid:	\$3,426,043		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,631,070	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,980	\$1,430	\$1,079
Revenues During FY 24:	\$8,928,973	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$12,009,644	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,048	\$1,299	\$1,053
Per Capita Expenditures:	\$2,755	\$1,191	\$978
Revenues over/under Expenditures:	(\$3,080,671)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	57.94%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,958,292	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,596	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,533,951	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$5,249,458)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$640,368	\$14,784,019	\$3,250,668
Per Capita Debt:	\$147	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$7,188,875	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,649	\$2,159	\$1,757
Revenues During FY 24:	\$5,546,617	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,338,024	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,272	\$728	\$505
Per Capita Expenses:	\$995	\$629	\$467
Operating Income (loss):	\$1,208,593	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	174.55%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,572,178	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,737	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Catlin Village		
Unit Code:	092/025/32	County:	Vermilion
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,924,311		
Equalized Assessed Valuation:	\$30,417,419		
Population:	2,100		
Employees:			
Full Time:	4		
Part Time:	15		
Salaries Paid:	\$546,328		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,909,784	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$909	\$1,430	\$1,079
Revenues During FY 24:	\$957,541	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,084,960	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$456	\$1,299	\$1,053
Per Capita Expenditures:	\$517	\$1,191	\$978
Revenues over/under Expenditures:	(\$127,419)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	164.28%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,782,365	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$849	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$497,500	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,284,865	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,720,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,676	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$5,679,090	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,704	\$2,159	\$1,757
Revenues During FY 24:	\$1,060,452	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,019,199	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$505	\$728	\$505
Per Capita Expenses:	\$485	\$629	\$467
Operating Income (loss):	\$41,253	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	561.26%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$5,720,343	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,724	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cave-In-Rock Village		
Unit Code:	035/010/32	County:	Hardin
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$509,795		
Equalized Assessed Valuation:	\$1,613,220		
Population:	228		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$75,337		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$170,444	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$748	\$2,160	\$1,117
Revenues During FY 24:	\$103,562	\$513,962	\$205,596
Expenditures During FY 24:	\$128,777	\$431,552	\$184,468
Per Capita Revenues:	\$454	\$1,265	\$568
Per Capita Expenditures:	\$565	\$1,035	\$522
Revenues over/under Expenditures:	(\$25,215)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	93.43%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$120,310	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$528	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$35,571	\$10,146	\$0
Total Unreserved Funds:	\$84,739	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,571	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$84,739	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$437,000	\$497,319	\$34,556
Per Capita Debt:	\$1,917	\$1,082	\$70
General Obligation Debt over EAV:	0.74%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$608,325	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,668	\$2,836	\$1,348
Revenues During FY 24:	\$138,831	\$370,027	\$130,294
Expenditures During FY 24:	\$199,046	\$341,260	\$138,408
Per Capita Revenues:	\$609	\$1,046	\$359
Per Capita Expenses:	\$873	\$957	\$383
Operating Income (loss):	(\$60,215)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	287.89%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$573,029	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,513	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cedar Point Village		
Unit Code:	050/010/32	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,535,670		
Equalized Assessed Valuation:	\$3,791,188		
Population:	264		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$55,258		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$191,781	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$726	\$2,160	\$1,117
Revenues During FY 24:	\$162,091	\$513,962	\$205,596
Expenditures During FY 24:	\$205,394	\$431,552	\$184,468
Per Capita Revenues:	\$614	\$1,265	\$568
Per Capita Expenditures:	\$778	\$1,035	\$522
Revenues over/under Expenditures:	(\$43,303)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	85.56%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$175,742	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$666	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$78,291	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$97,451	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$711,374	\$497,319	\$34,556
Per Capita Debt:	\$2,695	\$1,082	\$70
General Obligation Debt over EAV:	15.38%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$715,876	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,712	\$2,836	\$1,348
Revenues During FY 24:	\$924,338	\$370,027	\$130,294
Expenditures During FY 24:	\$204,342	\$341,260	\$138,408
Per Capita Revenues:	\$3,501	\$1,046	\$359
Per Capita Expenses:	\$774	\$957	\$383
Operating Income (loss):	\$719,996	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	698.11%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,426,530	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$5,404	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cedarville Village		
Unit Code:	089/010/32	County:	Stephenson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,309,661		
Equalized Assessed Valuation:	\$9,729,742		
Population:	726		
Employees:			
Full Time:	3		
Part Time:	9		
Salaries Paid:	\$160,529		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$635,475	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$875	\$2,160	\$1,117
Revenues During FY 24:	\$464,532	\$513,962	\$205,596
Expenditures During FY 24:	\$394,066	\$431,552	\$184,468
Per Capita Revenues:	\$640	\$1,265	\$568
Per Capita Expenditures:	\$543	\$1,035	\$522
Revenues over/under Expenditures:	\$70,466	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	179.14%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$705,941	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$972	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131,283	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$575,258	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,040,191	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,433	\$2,836	\$1,348
Revenues During FY 24:	\$237,537	\$370,027	\$130,294
Expenditures During FY 24:	\$199,329	\$341,260	\$138,408
Per Capita Revenues:	\$327	\$1,046	\$359
Per Capita Expenses:	\$275	\$957	\$383
Operating Income (loss):	\$38,208	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	541.01%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,078,399	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,485	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Centralia City		
Unit Code:	058/020/30	County:	Marion
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,046,357		
Equalized Assessed Valuation:	\$145,493,212		
Population:	11,848		
Employees:			
Full Time:	93		
Part Time:	39		
Salaries Paid:	\$7,565,704		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$11,690,213	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$987	\$1,430	\$1,079
Revenues During FY 24:	\$16,769,467	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$16,337,683	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,415	\$1,299	\$1,053
Per Capita Expenditures:	\$1,379	\$1,191	\$978
Revenues over/under Expenditures:	\$431,784	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	64.18%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$10,485,564	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$885	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,711,213	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$21,102,878)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$6,953,689	\$14,784,019	\$3,250,668
Per Capita Debt:	\$587	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$20,480,585	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,729	\$2,159	\$1,757
Revenues During FY 24:	\$7,861,351	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$6,738,870	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$664	\$728	\$505
Per Capita Expenses:	\$569	\$629	\$467
Operating Income (loss):	\$1,122,481	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	347.77%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$23,435,784	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,978	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cerro Gordo Village		
Unit Code:	074/020/32	County:	Piatt
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,260,416		
Equalized Assessed Valuation:	\$14,644,200		
Population:	1,899		
Employees:			
Full Time:	2		
Part Time:	20		
Salaries Paid:	\$216,629		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,155,693	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,135	\$1,430	\$1,079
Revenues During FY 24:	\$935,143	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,058,756	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$492	\$1,299	\$1,053
Per Capita Expenditures:	\$558	\$1,191	\$978
Revenues over/under Expenditures:	(\$123,613)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	191.93%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,032,080	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,070	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,251,243	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$780,837	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,554,347	\$14,784,019	\$3,250,668
Per Capita Debt:	\$819	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,737,734	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,442	\$2,159	\$1,757
Revenues During FY 24:	\$377,031	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$489,132	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$199	\$728	\$505
Per Capita Expenses:	\$258	\$629	\$467
Operating Income (loss):	(\$112,101)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	536.79%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,625,633	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,383	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Champaign City		
Unit Code:	010/020/30	County:	Champaign
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$251,614,563		
Equalized Assessed Valuation:	\$2,351,181,329		
Population:	88,302		
Employees:			
Full Time:	564		
Part Time:	14		
Salaries Paid:	\$54,392,555		

Blended Component Units
<p>Number Submitted = 2</p> <ul style="list-style-type: none"> Champaign Fire Pension Champaign Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$90,817,054	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,028	\$1,022	\$992
Revenues During FY 24:	\$154,578,310	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$118,658,298	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,751	\$1,565	\$1,601
Per Capita Expenditures:	\$1,344	\$1,374	\$1,334
Revenues over/under Expenditures:	\$35,920,012	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	76.67%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$90,970,696	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,030	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,902,727	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$49,090,066	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$135,325,185	\$150,163,942	\$93,484,413
Per Capita Debt:	\$1,533	\$2,742	\$2,369
General Obligation Debt over EAV:	1.20%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$51,592,042	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$584	\$1,762	\$1,500
Revenues During FY 24:	\$6,594,785	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$6,340,857	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$75	\$608	\$457
Per Capita Expenses:	\$72	\$477	\$380
Operating Income (loss):	\$253,928	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	813.59%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$51,588,555	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$584	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Chandlerville Village		
Unit Code:	009/025/32	County:	Cass
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$969,000		
Equalized Assessed Valuation:	\$5,164,880		
Population:	470		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$108,581		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$873,732	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,859	\$2,160	\$1,117
Revenues During FY 24:	\$508,099	\$513,962	\$205,596
Expenditures During FY 24:	\$351,874	\$431,552	\$184,468
Per Capita Revenues:	\$1,081	\$1,265	\$568
Per Capita Expenditures:	\$749	\$1,035	\$522
Revenues over/under Expenditures:	\$156,225	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	292.71%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,029,957	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,191	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$656,940	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$373,017	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$453,702	\$497,319	\$34,556
Per Capita Debt:	\$965	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,828,258	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,890	\$2,836	\$1,348
Revenues During FY 24:	\$178,785	\$370,027	\$130,294
Expenditures During FY 24:	\$221,661	\$341,260	\$138,408
Per Capita Revenues:	\$380	\$1,046	\$359
Per Capita Expenses:	\$472	\$957	\$383
Operating Income (loss):	(\$42,876)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	805.46%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,785,382	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,799	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Channahon Village		
Unit Code:	099/025/32	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,861,165		
Equalized Assessed Valuation:	\$697,278,079		
Population:	13,383		
Employees:			
	Full Time:	71	
	Part Time:	3	
	Salaries Paid:	\$6,997,538	

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 24:	\$35,390,308	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,644	\$1,430	\$1,079
Revenues During FY 24:	\$30,496,539	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$25,937,508	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,279	\$1,299	\$1,053
Per Capita Expenditures:	\$1,938	\$1,191	\$978
Revenues over/under Expenditures:	\$4,559,031	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	153.92%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$39,924,252	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,983	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,098,113	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$24,262,935	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$22,205,317	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,659	\$1,823	\$902
General Obligation Debt over EAV:	0.45%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$45,182,567	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,376	\$2,159	\$1,757
Revenues During FY 24:	\$7,327,064	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$6,188,282	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$547	\$728	\$505
Per Capita Expenses:	\$462	\$629	\$467
Operating Income (loss):	\$1,138,782	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	759.64%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$47,008,962	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,513	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Chapin Village		
Unit Code:	069/010/32	County:	Morgan
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,242,000		
Equalized Assessed Valuation:	\$4,583,337		
Population:	457		
Employees:			
Full Time:	1		
Part Time:	28		
Salaries Paid:	\$187,985		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$963,244	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,108	\$2,160	\$1,117
Revenues During FY 24:	\$384,938	\$513,962	\$205,596
Expenditures During FY 24:	\$309,600	\$431,552	\$184,468
Per Capita Revenues:	\$842	\$1,265	\$568
Per Capita Expenditures:	\$677	\$1,035	\$522
Revenues over/under Expenditures:	\$75,338	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	335.46%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,038,582	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,273	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$740,161	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$349,590	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,186,609	\$497,319	\$34,556
Per Capita Debt:	\$2,597	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,001,771	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$4,380	\$2,836	\$1,348
Revenues During FY 24:	\$349,645	\$370,027	\$130,294
Expenditures During FY 24:	\$373,513	\$341,260	\$138,408
Per Capita Revenues:	\$765	\$1,046	\$359
Per Capita Expenses:	\$817	\$957	\$383
Operating Income (loss):	(\$23,868)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	529.54%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,977,903	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$4,328	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Charleston City		
Unit Code:	015/015/30	County:	Coles
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,038,100		
Equalized Assessed Valuation:	\$221,207,937		
Population:	17,286		
Employees:			
Full Time:	139		
Part Time:	42		
Salaries Paid:	\$11,157,168		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$13,199,979	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$764	\$1,430	\$1,079
Revenues During FY 24:	\$20,784,547	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$21,369,446	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,202	\$1,299	\$1,053
Per Capita Expenditures:	\$1,236	\$1,191	\$978
Revenues over/under Expenditures:	(\$584,899)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	60.06%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$12,833,456	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$742	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$822,312	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$37,121,199)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$6,611,701	\$14,784,019	\$3,250,668
Per Capita Debt:	\$382	\$1,823	\$902
General Obligation Debt over EAV:	0.28%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$34,246,573	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,981	\$2,159	\$1,757
Revenues During FY 24:	\$6,881,034	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$5,654,435	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$398	\$728	\$505
Per Capita Expenses:	\$327	\$629	\$467
Operating Income (loss):	\$1,226,599	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	626.03%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$35,398,396	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,048	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chatham Village		
Unit Code:	083/030/32	County:	Sangamon
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,301,230		
Equalized Assessed Valuation:	\$371,429,277		
Population:	14,525		
Employees:			
Full Time:	55		
Part Time:	12		
Salaries Paid:	\$4,800,222		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,231,652	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$498	\$1,430	\$1,079
Revenues During FY 24:	\$10,317,361	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$10,971,245	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$710	\$1,299	\$1,053
Per Capita Expenditures:	\$755	\$1,191	\$978
Revenues over/under Expenditures:	(\$653,884)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	50.83%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,577,044	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$384	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,512,547	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$3,171,484)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$14,182,977	\$14,784,019	\$3,250,668
Per Capita Debt:	\$976	\$1,823	\$902
General Obligation Debt over EAV:	0.19%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$22,233,842	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,531	\$2,159	\$1,757
Revenues During FY 24:	\$19,515,088	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$19,996,092	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,344	\$728	\$505
Per Capita Expenses:	\$1,377	\$629	\$467
Operating Income (loss):	(\$481,004)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	110.79%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$22,153,402	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,525	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chatsworth Town		
Unit Code:	053/015/31	County:	Livingston
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,932,450		
Equalized Assessed Valuation:	\$9,686,181		
Population:	1,120		
Employees:			
Full Time:	5		
Part Time:	21		
Salaries Paid:	\$338,724		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,714,181	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,531	\$1,430	\$1,079
Revenues During FY 24:	\$1,007,901	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$955,345	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$900	\$1,299	\$1,053
Per Capita Expenditures:	\$853	\$1,191	\$978
Revenues over/under Expenditures:	\$52,556	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	188.93%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,804,894	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,612	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$574,909	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,229,985	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$48,120	\$14,784,019	\$3,250,668
Per Capita Debt:	\$43	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,483,166	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,217	\$2,159	\$1,757
Revenues During FY 24:	\$474,123	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$616,595	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$423	\$728	\$505
Per Capita Expenses:	\$551	\$629	\$467
Operating Income (loss):	(\$142,472)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	381.23%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,350,657	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,099	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chebanse Village		
Unit Code:	038/025/32	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,775,510		
Equalized Assessed Valuation:	\$19,387,394		
Population:	1,044		
Employees:			
Full Time:	2		
Part Time:	22		
Salaries Paid:	\$155,275		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$889,925	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$852	\$1,430	\$1,079
Revenues During FY 24:	\$632,786	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$549,300	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$606	\$1,299	\$1,053
Per Capita Expenditures:	\$526	\$1,191	\$978
Revenues over/under Expenditures:	\$83,486	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	161.04%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$884,567	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$847	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$265,579	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$618,988	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,499,913	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,437	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,954,289	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$6,661	\$2,159	\$1,757
Revenues During FY 24:	\$907,522	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$786,337	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$869	\$728	\$505
Per Capita Expenses:	\$753	\$629	\$467
Operating Income (loss):	\$121,185	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	909.83%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,154,291	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$6,853	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chenoa City		
Unit Code:	064/035/30	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,056,779		
Equalized Assessed Valuation:	\$22,178,194		
Population:	1,800		
Employees:			
Full Time:	11		
Part Time:	57		
Salaries Paid:	\$750,664		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,057,171	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,143	\$1,430	\$1,079
Revenues During FY 24:	\$1,923,533	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,631,033	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,069	\$1,299	\$1,053
Per Capita Expenditures:	\$906	\$1,191	\$978
Revenues over/under Expenditures:	\$292,500	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	116.37%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,898,106	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,055	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,205,649	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$998,830	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,620,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$900	\$1,823	\$902
General Obligation Debt over EAV:	7.30%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,191,949	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,218	\$2,159	\$1,757
Revenues During FY 24:	\$892,051	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$898,153	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$496	\$728	\$505
Per Capita Expenses:	\$499	\$629	\$467
Operating Income (loss):	(\$6,102)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	293.65%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,637,412	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,465	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cherry Village		
Unit Code:	006/025/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$456,400		
Equalized Assessed Valuation:	\$6,748,911		
Population:	460		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$70,812		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$509,141	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,107	\$2,160	\$1,117
Revenues During FY 24:	\$246,723	\$513,962	\$205,596
Expenditures During FY 24:	\$167,140	\$431,552	\$184,468
Per Capita Revenues:	\$536	\$1,265	\$568
Per Capita Expenditures:	\$363	\$1,035	\$522
Revenues over/under Expenditures:	\$79,583	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	347.73%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$581,190	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,263	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$136,425	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$444,765	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$707,880	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,539	\$2,836	\$1,348
Revenues During FY 24:	\$108,517	\$370,027	\$130,294
Expenditures During FY 24:	\$124,272	\$341,260	\$138,408
Per Capita Revenues:	\$236	\$1,046	\$359
Per Capita Expenses:	\$270	\$957	\$383
Operating Income (loss):	(\$15,755)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	563.01%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$699,659	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,521	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cherry Valley Village		
Unit Code:	101/010/32	County:	Winnebago
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,968,684		
Equalized Assessed Valuation:	\$110,932,367		
Population:	2,905		
Employees:			
	Full Time:	29	
	Part Time:	17	
	Salaries Paid:	\$2,275,338	

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 24:	\$8,483,419	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,920	\$1,430	\$1,079
Revenues During FY 24:	\$5,924,123	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,880,981	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,039	\$1,299	\$1,053
Per Capita Expenditures:	\$2,024	\$1,191	\$978
Revenues over/under Expenditures:	\$43,142	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	144.66%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$8,507,646	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,929	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$222,026	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$9,431,580	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$11,086,276	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,816	\$1,823	\$902
General Obligation Debt over EAV:	4.30%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,560,501	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,570	\$2,159	\$1,757
Revenues During FY 24:	\$2,151,777	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,271,628	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$741	\$728	\$505
Per Capita Expenses:	\$438	\$629	\$467
Operating Income (loss):	\$880,149	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	428.34%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$5,446,950	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,875	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chester City		
Unit Code:	079/015/30	County:	Randolph
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,035,015		
Equalized Assessed Valuation:	\$60,391,438		
Population:	6,732		
Employees:			
Full Time:	81		
Part Time:	32		
Salaries Paid:	\$3,329,240		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,469,934	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,258	\$1,430	\$1,079
Revenues During FY 24:	\$5,608,166	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,737,029	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$833	\$1,299	\$1,053
Per Capita Expenditures:	\$704	\$1,191	\$978
Revenues over/under Expenditures:	\$871,137	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	197.19%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$9,341,071	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,388	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,594,493	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$5,283,933	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,362,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$648	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$20,363,169	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,025	\$2,159	\$1,757
Revenues During FY 24:	\$6,958,519	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$5,615,795	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,034	\$728	\$505
Per Capita Expenses:	\$834	\$629	\$467
Operating Income (loss):	\$1,342,724	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	386.52%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$21,705,893	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,224	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Chesterfield Village		
Unit Code:	056/030/32	County:	Macoupin
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$169,739		
Equalized Assessed Valuation:	\$2,067,555		
Population:	200		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$17,023		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$114,632	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$573	\$2,160	\$1,117
Revenues During FY 24:	\$74,480	\$513,962	\$205,596
Expenditures During FY 24:	\$42,424	\$431,552	\$184,468
Per Capita Revenues:	\$372	\$1,265	\$568
Per Capita Expenditures:	\$212	\$1,035	\$522
Revenues over/under Expenditures:	\$32,056	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	286.84%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$121,688	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$608	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,907	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$108,781	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$97,973	\$497,319	\$34,556
Per Capita Debt:	\$490	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$522,198	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,611	\$2,836	\$1,348
Revenues During FY 24:	\$83,297	\$370,027	\$130,294
Expenditures During FY 24:	\$169,756	\$341,260	\$138,408
Per Capita Revenues:	\$416	\$1,046	\$359
Per Capita Expenses:	\$849	\$957	\$383
Operating Income (loss):	(\$86,459)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	271.41%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$460,739	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,304	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Chicago Heights City		
Unit Code:	016/105/30	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$87,110,876		
Equalized Assessed Valuation:	\$436,860,152		
Population:	26,184		
Employees:			
Full Time:	256		
Part Time:	10		
Salaries Paid:	\$23,097,202		

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 24:	\$31,603,235	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,207	\$1,022	\$992
Revenues During FY 24:	\$56,114,657	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$49,322,278	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$2,143	\$1,565	\$1,601
Per Capita Expenditures:	\$1,884	\$1,374	\$1,334
Revenues over/under Expenditures:	\$6,792,379	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	69.60%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$34,328,250	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,311	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,339,681	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$164,448,002)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$232,011,266	\$150,163,942	\$93,484,413
Per Capita Debt:	\$8,861	\$2,742	\$2,369
General Obligation Debt over EAV:	14.62%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$26,661,971	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,018	\$1,762	\$1,500
Revenues During FY 24:	\$22,048,103	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$17,977,270	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$842	\$608	\$457
Per Capita Expenses:	\$687	\$477	\$380
Operating Income (loss):	\$4,070,833	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	170.95%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$30,732,804	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,174	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chillicothe City		
Unit Code:	072/025/30	County:	Peoria
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,959,248		
Equalized Assessed Valuation:	\$111,180,843		
Population:	5,933		
Employees:			
Full Time:	25		
Part Time:	7		
Salaries Paid:	\$1,689,172		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$10,789,166	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,819	\$1,430	\$1,079
Revenues During FY 24:	\$4,986,106	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,641,198	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$840	\$1,299	\$1,053
Per Capita Expenditures:	\$782	\$1,191	\$978
Revenues over/under Expenditures:	\$344,908	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	239.98%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$11,138,135	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,877	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,609,447	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$9,528,688	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$684,553	\$14,784,019	\$3,250,668
Per Capita Debt:	\$115	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,213,007	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$542	\$2,159	\$1,757
Revenues During FY 24:	\$1,228,611	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,014,890	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$207	\$728	\$505
Per Capita Expenses:	\$171	\$629	\$467
Operating Income (loss):	\$213,721	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	342.50%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,476,002	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$586	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Christopher City		
Unit Code:	028/020/30	County:	Franklin
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,290,590		
Equalized Assessed Valuation:	\$19,255,641		
Population:	2,637		
Employees:			
Full Time:		20	
Part Time:		12	
Salaries Paid:	\$850,430		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,244,796	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$851	\$1,430	\$1,079
Revenues During FY 24:	\$2,286,438	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,571,247	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$867	\$1,299	\$1,053
Per Capita Expenditures:	\$975	\$1,191	\$978
Revenues over/under Expenditures:	(\$284,809)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	83.31%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,141,991	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$812	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$529,282	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,480,058	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$155,465	\$14,784,019	\$3,250,668
Per Capita Debt:	\$59	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,967,123	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,125	\$2,159	\$1,757
Revenues During FY 24:	\$1,070,117	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,259,532	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$406	\$728	\$505
Per Capita Expenses:	\$478	\$629	\$467
Operating Income (loss):	(\$189,415)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	218.43%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,751,169	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,043	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cisco Village		
Unit Code:	074/025/32	County:	Piatt
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$263,400		
Equalized Assessed Valuation:	\$4,534,224		
Population:	289		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$23,040		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$488,246	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,689	\$2,160	\$1,117
Revenues During FY 24:	\$114,561	\$513,962	\$205,596
Expenditures During FY 24:	\$73,633	\$431,552	\$184,468
Per Capita Revenues:	\$396	\$1,265	\$568
Per Capita Expenditures:	\$255	\$1,035	\$522
Revenues over/under Expenditures:	\$40,928	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	720.46%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$530,496	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,836	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$213,999	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$316,500	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$214,908	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$744	\$2,836	\$1,348
Revenues During FY 24:	\$55,047	\$370,027	\$130,294
Expenditures During FY 24:	\$80,688	\$341,260	\$138,408
Per Capita Revenues:	\$190	\$1,046	\$359
Per Capita Expenses:	\$279	\$957	\$383
Operating Income (loss):	(\$25,641)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	232.93%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$187,945	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$650	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cisne Village		
Unit Code:	096/010/32	County:	Wayne
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,009,000		
Equalized Assessed Valuation:	\$5,301,411		
Population:	634		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$223,573		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$692,477	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,092	\$2,160	\$1,117
Revenues During FY 24:	\$369,648	\$513,962	\$205,596
Expenditures During FY 24:	\$372,624	\$431,552	\$184,468
Per Capita Revenues:	\$583	\$1,265	\$568
Per Capita Expenditures:	\$588	\$1,035	\$522
Revenues over/under Expenditures:	(\$2,976)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	185.04%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$689,501	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,088	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,490	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$631,361	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$52,000	\$497,319	\$34,556
Per Capita Debt:	\$82	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,311,127	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,068	\$2,836	\$1,348
Revenues During FY 24:	\$424,792	\$370,027	\$130,294
Expenditures During FY 24:	\$463,300	\$341,260	\$138,408
Per Capita Revenues:	\$670	\$1,046	\$359
Per Capita Expenses:	\$731	\$957	\$383
Operating Income (loss):	(\$38,508)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	274.69%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,272,619	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,007	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cissna Park Village		
Unit Code:	038/030/32	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,812,420		
Equalized Assessed Valuation:	\$12,499,947		
Population:	825		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$120,198		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,378,903	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,671	\$2,160	\$1,117
Revenues During FY 24:	\$649,239	\$513,962	\$205,596
Expenditures During FY 24:	\$843,223	\$431,552	\$184,468
Per Capita Revenues:	\$787	\$1,265	\$568
Per Capita Expenditures:	\$1,022	\$1,035	\$522
Revenues over/under Expenditures:	(\$193,984)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	142.85%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,204,579	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,460	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$227,877	\$10,146	\$0
Total Unreserved Funds:	\$976,702	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$223,231	\$497,319	\$34,556
Per Capita Debt:	\$271	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,383,660	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,677	\$2,836	\$1,348
Revenues During FY 24:	\$295,646	\$370,027	\$130,294
Expenditures During FY 24:	\$241,121	\$341,260	\$138,408
Per Capita Revenues:	\$358	\$1,046	\$359
Per Capita Expenses:	\$292	\$957	\$383
Operating Income (loss):	\$54,525	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	588.30%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,418,525	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,719	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Clarendon Hills Village		
Unit Code:	022/035/32	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,292,708		
Equalized Assessed Valuation:	\$669,121,775		
Population:	8,716		
Employees:			
Full Time:	33		
Part Time:	42		
Salaries Paid:	\$5,334,844		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,666,951	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$880	\$1,430	\$1,079
Revenues During FY 24:	\$11,037,951	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$10,691,700	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,266	\$1,299	\$1,053
Per Capita Expenditures:	\$1,227	\$1,191	\$978
Revenues over/under Expenditures:	\$346,251	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	54.35%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,811,329	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$667	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,011,980	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,133,817	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$22,084,911	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,534	\$1,823	\$902
General Obligation Debt over EAV:	0.03%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$19,653,629	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,255	\$2,159	\$1,757
Revenues During FY 24:	\$4,000,621	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,550,305	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$459	\$728	\$505
Per Capita Expenses:	\$407	\$629	\$467
Operating Income (loss):	\$450,316	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	566.26%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$20,103,945	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,307	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Clay City Village		
Unit Code:	013/010/32	County:	Clay
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,771,410		
Equalized Assessed Valuation:	\$5,945,708		
Population:	847		
Employees:			
Full Time:	5		
Part Time:	14		
Salaries Paid:	\$246,135		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,159,547	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,369	\$2,160	\$1,117
Revenues During FY 24:	\$895,748	\$513,962	\$205,596
Expenditures During FY 24:	\$946,928	\$431,552	\$184,468
Per Capita Revenues:	\$1,058	\$1,265	\$568
Per Capita Expenditures:	\$1,118	\$1,035	\$522
Revenues over/under Expenditures:	(\$51,180)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	107.21%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,015,176	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,199	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$170,180	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$844,996	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,994,000	\$497,319	\$34,556
Per Capita Debt:	\$2,354	\$1,082	\$70
General Obligation Debt over EAV:	2.64%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,117,640	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,320	\$2,836	\$1,348
Revenues During FY 24:	\$804,771	\$370,027	\$130,294
Expenditures During FY 24:	\$847,488	\$341,260	\$138,408
Per Capita Revenues:	\$950	\$1,046	\$359
Per Capita Expenses:	\$1,001	\$957	\$383
Operating Income (loss):	(\$42,717)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	137.83%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,168,114	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,379	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Clayton Village		
Unit Code:	001/015/32	County:	Adams
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$716,456		
Equalized Assessed Valuation:	\$5,531,206		
Population:	639		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$152,123		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$756,481	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,184	\$2,160	\$1,117
Revenues During FY 24:	\$547,482	\$513,962	\$205,596
Expenditures During FY 24:	\$332,644	\$431,552	\$184,468
Per Capita Revenues:	\$857	\$1,265	\$568
Per Capita Expenditures:	\$521	\$1,035	\$522
Revenues over/under Expenditures:	\$214,838	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	198.83%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$661,393	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,035	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$236,589	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$424,804	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$102,963	\$497,319	\$34,556
Per Capita Debt:	\$161	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$480,342	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$752	\$2,836	\$1,348
Revenues During FY 24:	\$204,530	\$370,027	\$130,294
Expenditures During FY 24:	\$167,979	\$341,260	\$138,408
Per Capita Revenues:	\$320	\$1,046	\$359
Per Capita Expenses:	\$263	\$957	\$383
Operating Income (loss):	\$36,551	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	484.44%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$813,764	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,273	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cleveland Village		
Unit Code:	037/040/32	County:	Henry
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$179,000		
Equalized Assessed Valuation:	\$2,763,499		
Population:	163		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$15,390		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$200,060	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,227	\$2,160	\$1,117
Revenues During FY 24:	\$58,459	\$513,962	\$205,596
Expenditures During FY 24:	\$98,036	\$431,552	\$184,468
Per Capita Revenues:	\$359	\$1,265	\$568
Per Capita Expenditures:	\$601	\$1,035	\$522
Revenues over/under Expenditures:	(\$39,577)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	163.70%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$160,483	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$985	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Clifton Village		
Unit Code:	038/035/32	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,815,360		
Equalized Assessed Valuation:	\$24,984,705		
Population:	1,486		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$403,460		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$468,471	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$315	\$1,430	\$1,079
Revenues During FY 24:	\$838,817	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$882,142	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$564	\$1,299	\$1,053
Per Capita Expenditures:	\$594	\$1,191	\$978
Revenues over/under Expenditures:	(\$43,325)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	43.55%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$384,136	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$259	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$134,747	\$12,605	\$0
Total Unreserved Funds:	\$249,389	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$0	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,345,542	\$14,784,019	\$3,250,668
Per Capita Debt:	\$905	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	(\$64,463)	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	(\$43)	\$2,159	\$1,757
Revenues During FY 24:	\$472,305	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$895,516	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$318	\$728	\$505
Per Capita Expenses:	\$603	\$629	\$467
Operating Income (loss):	(\$423,211)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	(49.88%)	405.33%	346.08%
Ending Retained Earnings for FY 24:	(\$446,664)	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	(\$301)	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Clinton City		
Unit Code:	020/010/30	County:	Dewitt
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,020,653		
Equalized Assessed Valuation:	\$82,680,816		
Population:	7,004		
Employees:			
Full Time:	127		
Part Time:	79		
Salaries Paid:	\$2,595,164		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$14,826,431	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,117	\$1,430	\$1,079
Revenues During FY 24:	\$8,466,033	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$7,232,355	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,209	\$1,299	\$1,053
Per Capita Expenditures:	\$1,033	\$1,191	\$978
Revenues over/under Expenditures:	\$1,233,678	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	225.51%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$16,309,531	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,329	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,566,079	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$9,976,276	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,637,367	\$14,784,019	\$3,250,668
Per Capita Debt:	\$377	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$5,679,010	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$811	\$2,159	\$1,757
Revenues During FY 24:	\$2,299,245	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,418,864	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$328	\$728	\$505
Per Capita Expenses:	\$345	\$629	\$467
Operating Income (loss):	(\$119,619)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	242.88%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$5,875,051	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$839	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Coal City Village		
Unit Code:	032/025/32	County:	Grundy
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,571,297		
Equalized Assessed Valuation:	\$153,533,293		
Population:	5,784		
Employees:			
Full Time:	27		
Part Time:	25		
Salaries Paid:	\$2,533,676		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,067,544	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$876	\$1,430	\$1,079
Revenues During FY 24:	\$7,008,705	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,751,532	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,212	\$1,299	\$1,053
Per Capita Expenditures:	\$994	\$1,191	\$978
Revenues over/under Expenditures:	\$1,257,173	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	93.47%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,376,145	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$929	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,385,233	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$3,824,183)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$14,043,381	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,428	\$1,823	\$902
General Obligation Debt over EAV:	3.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$5,007,462	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$866	\$2,159	\$1,757
Revenues During FY 24:	\$4,265,730	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,677,753	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$738	\$728	\$505
Per Capita Expenses:	\$463	\$629	\$467
Operating Income (loss):	\$1,587,977	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	334.61%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$8,960,115	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,549	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Coal Valley Village		
Unit Code:	081/020/32	County:	Rock Island
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,416,255		
Equalized Assessed Valuation:	\$96,939,012		
Population:	3,873		
Employees:			
Full Time:	12		
Part Time:	21		
Salaries Paid:	\$1,053,218		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,553,708	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,176	\$1,430	\$1,079
Revenues During FY 24:	\$2,577,723	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,847,440	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$666	\$1,299	\$1,053
Per Capita Expenditures:	\$477	\$1,191	\$978
Revenues over/under Expenditures:	\$730,283	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	268.39%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,958,308	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,280	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,232,950	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,042,407	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$129,888	\$14,784,019	\$3,250,668
Per Capita Debt:	\$34	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$8,230,581	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,125	\$2,159	\$1,757
Revenues During FY 24:	\$2,706,512	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,730,193	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$699	\$728	\$505
Per Capita Expenses:	\$447	\$629	\$467
Operating Income (loss):	\$976,319	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	532.13%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$9,206,900	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,377	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coalton Village		
Unit Code:	068/015/32	County:	Montgomery
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$185,200		
Equalized Assessed Valuation:	\$2,449,952		
Population:	304		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$32,708		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$486,836	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,601	\$2,160	\$1,117
Revenues During FY 24:	\$130,962	\$513,962	\$205,596
Expenditures During FY 24:	\$178,255	\$431,552	\$184,468
Per Capita Revenues:	\$431	\$1,265	\$568
Per Capita Expenditures:	\$586	\$1,035	\$522
Revenues over/under Expenditures:	(\$47,293)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	246.58%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$439,543	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,446	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,560	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$426,983	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coatsburg Village		
Unit Code:	001/020/32	County:	Adams
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$65,000		
Equalized Assessed Valuation:	\$1,973,133		
Population:	100		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$4,710		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$92,377	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$924	\$2,160	\$1,117
Revenues During FY 24:	\$59,799	\$513,962	\$205,596
Expenditures During FY 24:	\$52,705	\$431,552	\$184,468
Per Capita Revenues:	\$598	\$1,265	\$568
Per Capita Expenditures:	\$527	\$1,035	\$522
Revenues over/under Expenditures:	\$7,094	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	188.73%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$99,471	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$995	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,600	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$40,871	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cobden Village		
Unit Code:	091/020/32	County:	Union
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,454,880		
Equalized Assessed Valuation:	\$7,530,190		
Population:	1,074		
Employees:			
Full Time:	14		
Part Time:	14		
Salaries Paid:	\$606,885		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$253,466	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$236	\$1,430	\$1,079
Revenues During FY 24:	\$1,065,925	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,174,967	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$992	\$1,299	\$1,053
Per Capita Expenditures:	\$1,094	\$1,191	\$978
Revenues over/under Expenditures:	(\$109,042)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	11.09%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$130,324	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$121	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,091	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$41,233	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,444,471	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,345	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,148,885	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,001	\$2,159	\$1,757
Revenues During FY 24:	\$1,507,185	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$967,115	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,403	\$728	\$505
Per Capita Expenses:	\$900	\$629	\$467
Operating Income (loss):	\$540,070	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	279.50%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,703,055	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,517	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coffeen City		
Unit Code:	068/020/30	County:	Montgomery
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,960,315		
Equalized Assessed Valuation:	\$5,382,866		
Population:	685		
Employees:			
Full Time:		3	
Part Time:		3	
Salaries Paid:	\$167,501		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$900,517	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,315	\$2,160	\$1,117
Revenues During FY 24:	\$420,870	\$513,962	\$205,596
Expenditures During FY 24:	\$515,074	\$431,552	\$184,468
Per Capita Revenues:	\$614	\$1,265	\$568
Per Capita Expenditures:	\$752	\$1,035	\$522
Revenues over/under Expenditures:	(\$94,204)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	158.48%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$816,313	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,192	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,665	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$797,648	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$873,054	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,275	\$2,836	\$1,348
Revenues During FY 24:	\$808,257	\$370,027	\$130,294
Expenditures During FY 24:	\$283,167	\$341,260	\$138,408
Per Capita Revenues:	\$1,180	\$1,046	\$359
Per Capita Expenses:	\$413	\$957	\$383
Operating Income (loss):	\$525,090	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	490.22%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,388,144	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,026	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coleta Village		
Unit Code:	098/015/32	County:	Whiteside
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$110,000		
Equalized Assessed Valuation:	\$1,361,971		
Population:	167		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$207,161	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,240	\$2,160	\$1,117
Revenues During FY 24:	\$57,207	\$513,962	\$205,596
Expenditures During FY 24:	\$25,925	\$431,552	\$184,468
Per Capita Revenues:	\$343	\$1,265	\$568
Per Capita Expenditures:	\$155	\$1,035	\$522
Revenues over/under Expenditures:	\$31,282	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	919.74%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$238,443	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,428	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$238,443	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Colfax Village		
Unit Code:	064/040/32	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,322,942		
Equalized Assessed Valuation:	\$14,627,432		
Population:	1,036		
Employees:			
Full Time:	4		
Part Time:	20		
Salaries Paid:	\$388,123		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$118,370	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$114	\$1,430	\$1,079
Revenues During FY 24:	\$675,688	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,087,564	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$652	\$1,299	\$1,053
Per Capita Expenditures:	\$1,050	\$1,191	\$978
Revenues over/under Expenditures:	(\$411,876)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	3.87%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$42,089	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$41	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,568	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$200,377)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$396,510	\$14,784,019	\$3,250,668
Per Capita Debt:	\$383	\$1,823	\$902
General Obligation Debt over EAV:	1.20%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$672,265	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$649	\$2,159	\$1,757
Revenues During FY 24:	\$490,670	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$224,644	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$474	\$728	\$505
Per Capita Expenses:	\$217	\$629	\$467
Operating Income (loss):	\$266,026	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	268.29%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$602,696	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$582	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Collinsville City		
Unit Code:	057/025/30	County:	Madison
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$90,838,083		
Equalized Assessed Valuation:	\$613,411,318		
Population:	24,126		
Employees:			
Full Time:	222		
Part Time:	96		
Salaries Paid:	\$21,676,484		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$17,786,809	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$737	\$1,430	\$1,079
Revenues During FY 24:	\$43,295,538	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$42,497,054	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,795	\$1,299	\$1,053
Per Capita Expenditures:	\$1,761	\$1,191	\$978
Revenues over/under Expenditures:	\$798,484	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	44.62%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$18,960,115	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$786	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,293,912	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$76,340,305)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$57,409,032	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,380	\$1,823	\$902
General Obligation Debt over EAV:	2.98%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$27,044,127	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,121	\$2,159	\$1,757
Revenues During FY 24:	\$11,945,794	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$9,905,936	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$495	\$728	\$505
Per Capita Expenses:	\$411	\$629	\$467
Operating Income (loss):	\$2,039,858	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	279.72%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$27,708,660	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,148	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Colona City		
Unit Code:	037/045/30	County:	Henry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,328,912		
Equalized Assessed Valuation:	\$79,354,449		
Population:	4,959		
Employees:			
Full Time:		28	
Part Time:		20	
Salaries Paid:		\$1,690,724	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,118,037	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,234	\$1,430	\$1,079
Revenues During FY 24:	\$4,313,613	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,002,694	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$870	\$1,299	\$1,053
Per Capita Expenditures:	\$807	\$1,191	\$978
Revenues over/under Expenditures:	\$310,919	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	137.22%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,492,603	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,108	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,865,597	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,544,863	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,935,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$592	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$8,913,333	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,797	\$2,159	\$1,757
Revenues During FY 24:	\$2,129,197	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,184,578	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$429	\$728	\$505
Per Capita Expenses:	\$441	\$629	\$467
Operating Income (loss):	(\$55,381)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	412.64%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$9,014,378	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,818	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Columbia City		
Unit Code:	067/010/30	County:	Monroe
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,251,251		
Equalized Assessed Valuation:	\$362,119,708		
Population:	110,361		
Employees:			
Full Time:	83		
Part Time:	48		
Salaries Paid:	\$6,230,410		

Blended Component Units
Number Submitted = 1
1

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$9,535,789	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$86	\$1,022	\$992
Revenues During FY 24:	\$10,144,467	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$8,030,199	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$92	\$1,565	\$1,601
Per Capita Expenditures:	\$73	\$1,374	\$1,334
Revenues over/under Expenditures:	\$2,114,268	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	141.75%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$11,382,608	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$103	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$441,324	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$10,909,419	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,047,500	\$150,163,942	\$93,484,413
Per Capita Debt:	\$28	\$2,742	\$2,369
General Obligation Debt over EAV:	0.21%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$18,311,774	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$166	\$1,762	\$1,500
Revenues During FY 24:	\$7,389,832	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$6,362,310	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$67	\$608	\$457
Per Capita Expenses:	\$58	\$477	\$380
Operating Income (loss):	\$1,027,522	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	304.75%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$19,389,290	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$176	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Columbus Village		
Unit Code:	001/025/32	County:	Adams
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$186,260		
Equalized Assessed Valuation:	\$859,790		
Population:	100		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$4,252		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$144,760	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,448	\$2,160	\$1,117
Revenues During FY 24:	\$65,960	\$513,962	\$205,596
Expenditures During FY 24:	\$45,860	\$431,552	\$184,468
Per Capita Revenues:	\$660	\$1,265	\$568
Per Capita Expenditures:	\$459	\$1,035	\$522
Revenues over/under Expenditures:	\$20,100	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	359.49%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$164,860	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,649	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$24,810	\$10,146	\$0
Total Unreserved Funds:	\$140,050	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$0	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$0	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$0	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$0	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Compton Village		
Unit Code:	052/020/32	County:	Lee
Fiscal Year End:	3/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$81,500		
Equalized Assessed Valuation:	\$3,144,708		
Population:	267		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$5,960		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$380,399	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,425	\$2,160	\$1,117
Revenues During FY 24:	\$107,924	\$513,962	\$205,596
Expenditures During FY 24:	\$67,247	\$431,552	\$184,468
Per Capita Revenues:	\$404	\$1,265	\$568
Per Capita Expenditures:	\$252	\$1,035	\$522
Revenues over/under Expenditures:	\$40,677	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	626.16%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$421,076	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,577	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$137,611	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$283,465	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$857,000	\$497,319	\$34,556
Per Capita Debt:	\$3,210	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,201,039	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$4,498	\$2,836	\$1,348
Revenues During FY 24:	\$130,419	\$370,027	\$130,294
Expenditures During FY 24:	\$142,066	\$341,260	\$138,408
Per Capita Revenues:	\$488	\$1,046	\$359
Per Capita Expenses:	\$532	\$957	\$383
Operating Income (loss):	(\$11,647)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	837.21%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,189,392	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$4,455	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Concord Village		
Unit Code:	069/015/32	County:	Morgan
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$175,000		
Equalized Assessed Valuation:	\$2,413,872		
Population:	148		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$386,067	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,609	\$2,160	\$1,117
Revenues During FY 24:	\$73,380	\$513,962	\$205,596
Expenditures During FY 24:	\$57,083	\$431,552	\$184,468
Per Capita Revenues:	\$496	\$1,265	\$568
Per Capita Expenditures:	\$386	\$1,035	\$522
Revenues over/under Expenditures:	\$16,297	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	704.88%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$402,364	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,719	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117,020	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$285,344	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$250,038	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,689	\$2,836	\$1,348
Revenues During FY 24:	\$102,850	\$370,027	\$130,294
Expenditures During FY 24:	\$113,493	\$341,260	\$138,408
Per Capita Revenues:	\$695	\$1,046	\$359
Per Capita Expenses:	\$767	\$957	\$383
Operating Income (loss):	(\$10,643)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	210.93%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$239,395	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,618	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Congerville Village		
Unit Code:	102/020/32	County:	Woodford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$490,000		
Equalized Assessed Valuation:	\$13,500,262		
Population:	497		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$82,384		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$632,866	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,273	\$2,160	\$1,117
Revenues During FY 24:	\$291,739	\$513,962	\$205,596
Expenditures During FY 24:	\$148,994	\$431,552	\$184,468
Per Capita Revenues:	\$587	\$1,265	\$568
Per Capita Expenditures:	\$300	\$1,035	\$522
Revenues over/under Expenditures:	\$142,745	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	520.57%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$775,611	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,561	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$213,385	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$562,226	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$118,000	\$497,319	\$34,556
Per Capita Debt:	\$237	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$237,315	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$477	\$2,836	\$1,348
Revenues During FY 24:	\$129,805	\$370,027	\$130,294
Expenditures During FY 24:	\$102,759	\$341,260	\$138,408
Per Capita Revenues:	\$261	\$1,046	\$359
Per Capita Expenses:	\$207	\$957	\$383
Operating Income (loss):	\$27,046	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	257.26%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$264,361	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$532	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cooksville Village		
Unit Code:	064/045/32	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$316,720		
Equalized Assessed Valuation:	\$4,052,276		
Population:	150		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$23,165		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$332,335	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,216	\$2,160	\$1,117
Revenues During FY 24:	\$139,072	\$513,962	\$205,596
Expenditures During FY 24:	\$102,815	\$431,552	\$184,468
Per Capita Revenues:	\$927	\$1,265	\$568
Per Capita Expenditures:	\$685	\$1,035	\$522
Revenues over/under Expenditures:	\$36,257	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	309.87%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$318,592	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,124	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,872	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$306,720	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$113,000	\$497,319	\$34,556
Per Capita Debt:	\$753	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$476,466	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,176	\$2,836	\$1,348
Revenues During FY 24:	\$123,858	\$370,027	\$130,294
Expenditures During FY 24:	\$64,707	\$341,260	\$138,408
Per Capita Revenues:	\$826	\$1,046	\$359
Per Capita Expenses:	\$431	\$957	\$383
Operating Income (loss):	\$59,151	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	905.03%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$585,617	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,904	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cordova Village		
Unit Code:	081/025/32	County:	Rock Island
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$914,712		
Equalized Assessed Valuation:	\$12,281,407		
Population:	672		
Employees:			
Full Time:	2		
Part Time:	16		
Salaries Paid:	\$199,505		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,072,516	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,596	\$2,160	\$1,117
Revenues During FY 24:	\$638,741	\$513,962	\$205,596
Expenditures During FY 24:	\$482,861	\$431,552	\$184,468
Per Capita Revenues:	\$951	\$1,265	\$568
Per Capita Expenditures:	\$719	\$1,035	\$522
Revenues over/under Expenditures:	\$155,880	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	254.40%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,228,396	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,828	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$1,228,395	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$9,632	\$497,319	\$34,556
Per Capita Debt:	\$14	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$595,934	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$887	\$2,836	\$1,348
Revenues During FY 24:	\$233,850	\$370,027	\$130,294
Expenditures During FY 24:	\$297,670	\$341,260	\$138,408
Per Capita Revenues:	\$348	\$1,046	\$359
Per Capita Expenses:	\$443	\$957	\$383
Operating Income (loss):	(\$63,820)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	178.76%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$532,114	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$792	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cornell Village		
Unit Code:	053/020/32	County:	Livingston
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$359,100		
Equalized Assessed Valuation:	\$5,178,404		
Population:	446		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$79,474		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$77,870	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$175	\$2,160	\$1,117
Revenues During FY 24:	\$219,144	\$513,962	\$205,596
Expenditures During FY 24:	\$170,792	\$431,552	\$184,468
Per Capita Revenues:	\$491	\$1,265	\$568
Per Capita Expenditures:	\$383	\$1,035	\$522
Revenues over/under Expenditures:	\$48,352	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	75.28%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$128,571	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$288	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,222	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$54,790	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$55,377	\$497,319	\$34,556
Per Capita Debt:	\$124	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$299,508	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$672	\$2,836	\$1,348
Revenues During FY 24:	\$133,271	\$370,027	\$130,294
Expenditures During FY 24:	\$138,890	\$341,260	\$138,408
Per Capita Revenues:	\$299	\$1,046	\$359
Per Capita Expenses:	\$311	\$957	\$383
Operating Income (loss):	(\$5,619)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	209.91%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$291,540	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$654	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cortland Town		
Unit Code:	019/010/31	County:	DeKalb
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,969,506		
Equalized Assessed Valuation:	\$92,990,574		
Population:	4,518		
Employees:			
Full Time:	16		
Part Time:	15		
Salaries Paid:	\$1,487,468		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,640,974	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$585	\$1,430	\$1,079
Revenues During FY 24:	\$3,183,464	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,874,503	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$705	\$1,299	\$1,053
Per Capita Expenditures:	\$636	\$1,191	\$978
Revenues over/under Expenditures:	\$308,961	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	106.41%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,058,786	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$677	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,504,365	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,752,531	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,587,970	\$14,784,019	\$3,250,668
Per Capita Debt:	\$351	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$21,029,365	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,655	\$2,159	\$1,757
Revenues During FY 24:	\$1,722,352	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,597,914	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$381	\$728	\$505
Per Capita Expenses:	\$354	\$629	\$467
Operating Income (loss):	\$124,438	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	1,323.84%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$21,153,803	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,682	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coulterville Village		
Unit Code:	079/020/32	County:	Randolph
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,965,660		
Equalized Assessed Valuation:	\$9,218,071		
Population:	834		
Employees:			
Full Time:	5		
Part Time:	10		
Salaries Paid:	\$541,286		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$491,696	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$590	\$2,160	\$1,117
Revenues During FY 24:	\$889,606	\$513,962	\$205,596
Expenditures During FY 24:	\$801,341	\$431,552	\$184,468
Per Capita Revenues:	\$1,067	\$1,265	\$568
Per Capita Expenditures:	\$961	\$1,035	\$522
Revenues over/under Expenditures:	\$88,265	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	72.37%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$579,961	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$695	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$324,102	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$174,525	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$793,493	\$497,319	\$34,556
Per Capita Debt:	\$951	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,361,994	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,832	\$2,836	\$1,348
Revenues During FY 24:	\$1,730,511	\$370,027	\$130,294
Expenditures During FY 24:	\$555,486	\$341,260	\$138,408
Per Capita Revenues:	\$2,075	\$1,046	\$359
Per Capita Expenses:	\$666	\$957	\$383
Operating Income (loss):	\$1,175,025	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	640.07%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$3,555,489	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$4,263	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Country Club Hills City		
Unit Code:	016/120/30	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,529,857		
Equalized Assessed Valuation:	\$297,853,210		
Population:	16,238		
Employees:			
	Full Time:	125	
	Part Time:	33	
	Salaries Paid:	\$11,195,434	

Blended Component Units
Number Submitted = 2
Country Club Hills Fire Pension
Country Club Hills Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$13,678,643	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$842	\$1,430	\$1,079
Revenues During FY 24:	\$30,120,483	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$29,067,813	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,855	\$1,299	\$1,053
Per Capita Expenditures:	\$1,790	\$1,191	\$978
Revenues over/under Expenditures:	\$1,052,670	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	50.68%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$14,731,313	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$907	\$1,463	\$1,108
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,723,026	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$37,119,717)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$72,989,477	\$14,784,019	\$3,250,668
Per Capita Debt:	\$4,495	\$1,823	\$902
General Obligation Debt over EAV:	9.30%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,095,987	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$375	\$2,159	\$1,757
Revenues During FY 24:	\$5,070,742	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$8,245,187	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$312	\$728	\$505
Per Capita Expenses:	\$508	\$629	\$467
Operating Income (loss):	(\$3,174,445)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	36.36%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,998,299	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$185	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Countryside City		
Unit Code:	016/125/30	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,225,567		
Equalized Assessed Valuation:	\$334,518,488		
Population:	6,420		
Employees:			
Full Time:		56	
Part Time:		16	
Salaries Paid:		\$5,887,660	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$14,797,811	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,305	\$1,430	\$1,079
Revenues During FY 24:	\$18,576,241	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$16,033,424	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,893	\$1,299	\$1,053
Per Capita Expenditures:	\$2,497	\$1,191	\$978
Revenues over/under Expenditures:	\$2,542,817	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	97.24%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$15,590,628	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,428	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,069,921	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$10,349,542	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$44,560,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$6,941	\$1,823	\$902
General Obligation Debt over EAV:	13.32%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$17,752,437	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,765	\$2,159	\$1,757
Revenues During FY 24:	\$5,082,785	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,510,338	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$792	\$728	\$505
Per Capita Expenses:	\$703	\$629	\$467
Operating Income (loss):	\$572,447	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	406.29%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$18,324,884	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,854	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cowden Village		
Unit Code:	086/010/32	County:	Shelby
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,360,650		
Equalized Assessed Valuation:	\$4,012,505		
Population:	612		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$131,601		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$303,929	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$497	\$2,160	\$1,117
Revenues During FY 24:	\$378,293	\$513,962	\$205,596
Expenditures During FY 24:	\$410,596	\$431,552	\$184,468
Per Capita Revenues:	\$618	\$1,265	\$568
Per Capita Expenditures:	\$671	\$1,035	\$522
Revenues over/under Expenditures:	(\$32,303)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	86.71%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$356,017	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$582	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$179,184	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$176,832	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,750,000	\$497,319	\$34,556
Per Capita Debt:	\$2,859	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,441,530	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$5,623	\$2,836	\$1,348
Revenues During FY 24:	\$254,684	\$370,027	\$130,294
Expenditures During FY 24:	\$214,064	\$341,260	\$138,408
Per Capita Revenues:	\$416	\$1,046	\$359
Per Capita Expenses:	\$350	\$957	\$383
Operating Income (loss):	\$40,620	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,578.85%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$3,379,759	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$5,522	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Crainville Village		
Unit Code:	100/030/32	County:	Williamson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,624,940		
Equalized Assessed Valuation:	\$38,840,471		
Population:	1,443		
Employees:			
Full Time:	7		
Part Time:	8		
Salaries Paid:	\$401,975		

Blended Component Units
Number Submitted = 1
Total Appropriations

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,861,382	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,983	\$1,430	\$1,079
Revenues During FY 24:	\$1,346,021	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$810,634	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$933	\$1,299	\$1,053
Per Capita Expenditures:	\$562	\$1,191	\$978
Revenues over/under Expenditures:	\$535,387	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	413.96%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,355,661	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,325	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$573,716	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,769,369	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$416,429	\$14,784,019	\$3,250,668
Per Capita Debt:	\$289	\$1,823	\$902
General Obligation Debt over EAV:	0.55%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,640,542	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,830	\$2,159	\$1,757
Revenues During FY 24:	\$953,987	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$621,595	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$661	\$728	\$505
Per Capita Expenses:	\$431	\$629	\$467
Operating Income (loss):	\$332,392	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	484.89%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,014,042	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,089	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Creal Springs City		
Unit Code:	100/035/30	County:	Williamson
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$653,115		
Equalized Assessed Valuation:	\$2,183,151		
Population:	494		
Employees:			
Full Time:	11		
Part Time:	2		
Salaries Paid:	\$186,266		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$802,812	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,625	\$2,160	\$1,117
Revenues During FY 24:	\$992,257	\$513,962	\$205,596
Expenditures During FY 24:	\$1,049,567	\$431,552	\$184,468
Per Capita Revenues:	\$2,009	\$1,265	\$568
Per Capita Expenditures:	\$2,125	\$1,035	\$522
Revenues over/under Expenditures:	(\$57,310)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	79.85%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$838,053	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,696	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$394,364	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$443,689	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$205,000	\$497,319	\$34,556
Per Capita Debt:	\$415	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$984,773	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,993	\$2,836	\$1,348
Revenues During FY 24:	\$456,271	\$370,027	\$130,294
Expenditures During FY 24:	\$366,091	\$341,260	\$138,408
Per Capita Revenues:	\$924	\$1,046	\$359
Per Capita Expenses:	\$741	\$957	\$383
Operating Income (loss):	\$90,180	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	268.35%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$982,402	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,989	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Crescent City Village		
Unit Code:	038/040/32	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$765,900		
Equalized Assessed Valuation:	\$8,939,511		
Population:	615		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$60,433		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,172,844	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,907	\$2,160	\$1,117
Revenues During FY 24:	\$322,177	\$513,962	\$205,596
Expenditures During FY 24:	\$219,336	\$431,552	\$184,468
Per Capita Revenues:	\$524	\$1,265	\$568
Per Capita Expenditures:	\$357	\$1,035	\$522
Revenues over/under Expenditures:	\$102,841	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	570.21%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,250,685	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,034	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$300,496	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$950,190	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$512,671	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$834	\$2,836	\$1,348
Revenues During FY 24:	\$108,014	\$370,027	\$130,294
Expenditures During FY 24:	\$165,786	\$341,260	\$138,408
Per Capita Revenues:	\$176	\$1,046	\$359
Per Capita Expenses:	\$270	\$957	\$383
Operating Income (loss):	(\$57,772)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	289.47%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$479,899	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$780	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Crest Hill City
Unit Code:	099/030/30
County:	Will
Fiscal Year End:	4/30/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$54,650,134
Equalized Assessed Valuation:	\$472,213,627
Population:	20,118
Employees:	
Full Time:	69
Part Time:	27
Salaries Paid:	\$6,903,535

Blended Component Units

Number Submitted = 1
Crest Hill Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$18,200,441	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$905	\$1,430	\$1,079
Revenues During FY 24:	\$17,727,352	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$13,244,200	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$881	\$1,299	\$1,053
Per Capita Expenditures:	\$658	\$1,191	\$978
Revenues over/under Expenditures:	\$4,483,152	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	152.21%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$20,158,948	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,002	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,769,506	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$76,648	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$41,759,661	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,076	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$51,791,826	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,574	\$2,159	\$1,757
Revenues During FY 24:	\$15,988,383	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$10,218,049	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$795	\$728	\$505
Per Capita Expenses:	\$508	\$629	\$467
Operating Income (loss):	\$5,770,334	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	562.67%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$57,493,980	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,858	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Creston Village		
Unit Code:	071/020/32	County:	Ogle
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,101,575		
Equalized Assessed Valuation:	\$10,585,450		
Population:	627		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$68,966		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,520,602	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,425	\$2,160	\$1,117
Revenues During FY 24:	\$7,193,597	\$513,962	\$205,596
Expenditures During FY 24:	\$2,578,773	\$431,552	\$184,468
Per Capita Revenues:	\$11,473	\$1,265	\$568
Per Capita Expenditures:	\$4,113	\$1,035	\$522
Revenues over/under Expenditures:	\$4,614,824	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	230.51%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$5,944,212	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$9,480	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,792	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$5,918,420	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,538,978	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,455	\$2,836	\$1,348
Revenues During FY 24:	\$267,065	\$370,027	\$130,294
Expenditures During FY 24:	\$341,589	\$341,260	\$138,408
Per Capita Revenues:	\$426	\$1,046	\$359
Per Capita Expenses:	\$545	\$957	\$383
Operating Income (loss):	(\$74,524)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	484.70%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,655,668	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,641	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Crestwood Village
Unit Code:	016/130/32
County:	Cook
Fiscal Year End:	4/30/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$35,617,195
Equalized Assessed Valuation:	\$422,508,589
Population:	10,826
Employees:	
Full Time:	69
Part Time:	122
Salaries Paid:	\$7,609,559

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 24:	\$16,258,792	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,502	\$1,430	\$1,079
Revenues During FY 24:	\$19,600,800	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$24,356,587	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,811	\$1,299	\$1,053
Per Capita Expenditures:	\$2,250	\$1,191	\$978
Revenues over/under Expenditures:	(\$4,755,787)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	48.85%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$11,897,550	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,099	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,200,717	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$12,996,074)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$62,451,868	\$14,784,019	\$3,250,668
Per Capita Debt:	\$5,769	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$22,405,204	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,070	\$2,159	\$1,757
Revenues During FY 24:	\$3,804,297	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,698,468	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$351	\$728	\$505
Per Capita Expenses:	\$434	\$629	\$467
Operating Income (loss):	(\$894,171)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	473.85%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$22,263,533	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,056	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Crete Village		
Unit Code:	099/035/32	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,171,150		
Equalized Assessed Valuation:	\$203,285,194		
Population:	8,465		
Employees:			
Full Time:	39		
Part Time:	67		
Salaries Paid:	\$3,878,211		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$17,172,935	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,029	\$1,430	\$1,079
Revenues During FY 24:	\$13,442,699	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$10,875,953	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,588	\$1,299	\$1,053
Per Capita Expenditures:	\$1,285	\$1,191	\$978
Revenues over/under Expenditures:	\$2,566,746	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	183.87%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$19,998,158	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,362	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,677,719	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$8,285,947	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$8,577,020	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,013	\$1,823	\$902
General Obligation Debt over EAV:	0.52%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$12,958,440	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,531	\$2,159	\$1,757
Revenues During FY 24:	\$2,659,917	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,442,897	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$314	\$728	\$505
Per Capita Expenses:	\$289	\$629	\$467
Operating Income (loss):	\$217,020	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	538.38%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$13,151,998	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,554	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Creve Coeur Village		
Unit Code:	090/015/32	County:	Tazewell
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,408,215		
Equalized Assessed Valuation:	\$55,420,907		
Population:	4,796		
Employees:			
Full Time:	19		
Part Time:	29		
Salaries Paid:	\$1,492,378		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,130,813	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,070	\$1,430	\$1,079
Revenues During FY 24:	\$4,145,131	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,621,898	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$864	\$1,299	\$1,053
Per Capita Expenditures:	\$755	\$1,191	\$978
Revenues over/under Expenditures:	\$523,233	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	156.64%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,673,252	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,183	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$918,762	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,754,490	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,917,291	\$14,784,019	\$3,250,668
Per Capita Debt:	\$817	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$7,921,411	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,652	\$2,159	\$1,757
Revenues During FY 24:	\$2,313,289	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,227,929	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$482	\$728	\$505
Per Capita Expenses:	\$465	\$629	\$467
Operating Income (loss):	\$85,360	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	358.52%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,987,565	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,665	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Crossville Village		
Unit Code:	097/020/32	County:	White
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,051,348		
Equalized Assessed Valuation:	\$4,420,527		
Population:	623		
Employees:			
Full Time:	5		
Part Time:	4		
Salaries Paid:	\$269,403		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,750,096	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,809	\$2,160	\$1,117
Revenues During FY 24:	\$436,239	\$513,962	\$205,596
Expenditures During FY 24:	\$429,314	\$431,552	\$184,468
Per Capita Revenues:	\$700	\$1,265	\$568
Per Capita Expenditures:	\$689	\$1,035	\$522
Revenues over/under Expenditures:	\$6,925	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	449.69%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,930,580	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$3,099	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$179,373	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,125,446	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$249,724	\$497,319	\$34,556
Per Capita Debt:	\$401	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,180,148	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,499	\$2,836	\$1,348
Revenues During FY 24:	\$701,687	\$370,027	\$130,294
Expenditures During FY 24:	\$703,742	\$341,260	\$138,408
Per Capita Revenues:	\$1,126	\$1,046	\$359
Per Capita Expenses:	\$1,130	\$957	\$383
Operating Income (loss):	(\$2,055)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	306.41%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,156,337	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,461	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Crystal Lake City		
Unit Code:	063/020/30	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$130,797,339		
Equalized Assessed Valuation:	\$1,509,286,921		
Population:	40,269		
Employees:			
Full Time:	269		
Part Time:	124		
Salaries Paid:	\$29,310,029		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$38,898,222	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$966	\$1,022	\$992
Revenues During FY 24:	\$61,827,887	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$45,438,844	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,535	\$1,565	\$1,601
Per Capita Expenditures:	\$1,128	\$1,374	\$1,334
Revenues over/under Expenditures:	\$16,389,043	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	90.35%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$41,051,846	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,019	\$1,130	\$1,065

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,649,313	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$2,281,808	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$121,048,902	\$150,163,942	\$93,484,413
Per Capita Debt:	\$3,006	\$2,742	\$2,369
General Obligation Debt over EAV:	1.64%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$67,146,868	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,667	\$1,762	\$1,500
Revenues During FY 24:	\$21,859,967	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$14,538,180	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$543	\$608	\$457
Per Capita Expenses:	\$361	\$477	\$380
Operating Income (loss):	\$7,321,787	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	512.91%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$74,567,375	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,852	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cullom Village		
Unit Code:	053/025/32	County:	Livingston
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$470,801		
Equalized Assessed Valuation:	\$7,955,400		
Population:	650		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$73,743		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$519,506	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$799	\$2,160	\$1,117
Revenues During FY 24:	\$660,015	\$513,962	\$205,596
Expenditures During FY 24:	\$194,565	\$431,552	\$184,468
Per Capita Revenues:	\$1,015	\$1,265	\$568
Per Capita Expenditures:	\$299	\$1,035	\$522
Revenues over/under Expenditures:	\$465,450	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	506.23%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$984,956	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,515	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$360,525	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$624,431	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$497,319	\$34,556
Per Capita Debt:	\$0	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$867,164	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,334	\$2,836	\$1,348
Revenues During FY 24:	\$1,677,456	\$370,027	\$130,294
Expenditures During FY 24:	\$206,238	\$341,260	\$138,408
Per Capita Revenues:	\$2,581	\$1,046	\$359
Per Capita Expenses:	\$317	\$957	\$383
Operating Income (loss):	\$1,471,218	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,133.83%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,338,382	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,598	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cypress Village		
Unit Code:	044/020/32	County:	Johnson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$160,850		
Equalized Assessed Valuation:	\$1,134,975		
Population:	223		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$15,153		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$251,024	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,126	\$2,160	\$1,117
Revenues During FY 24:	\$106,294	\$513,962	\$205,596
Expenditures During FY 24:	\$87,801	\$431,552	\$184,468
Per Capita Revenues:	\$477	\$1,265	\$568
Per Capita Expenditures:	\$394	\$1,035	\$522
Revenues over/under Expenditures:	\$18,493	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	306.96%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$269,517	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,209	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$95,728	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$173,789	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$52,613	\$497,319	\$34,556
Per Capita Debt:	\$236	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$206,404	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$926	\$2,836	\$1,348
Revenues During FY 24:	\$39,653	\$370,027	\$130,294
Expenditures During FY 24:	\$40,759	\$341,260	\$138,408
Per Capita Revenues:	\$178	\$1,046	\$359
Per Capita Expenses:	\$183	\$957	\$383
Operating Income (loss):	(\$1,106)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	503.69%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$205,298	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$921	\$2,957	\$1,351