

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:	Dahlgren Village		
Unit Code:	033/020/32	County:	Hamilton
Fiscal Year End:	3/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$685,000		
Equalized Assessed Valuation:	\$4,997,096		
Population:	494		
Employees:			
Full Time:	5		
Part Time:			
Salaries Paid:	\$135,463		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$378,034	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$765	\$2,160	\$1,117
Revenues During FY 24:	\$270,168	\$513,962	\$205,596
Expenditures During FY 24:	\$224,852	\$431,552	\$184,468
Per Capita Revenues:	\$547	\$1,265	\$568
Per Capita Expenditures:	\$455	\$1,035	\$522
Revenues over/under Expenditures:	\$45,316	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	157.39%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$353,900	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$716	\$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:	\$82,657	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$293,543	\$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:	\$2,024,211	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$4,098	\$2,836	\$1,348
Revenues During FY 24:	\$437,462	\$370,027	\$130,294
Expenditures During FY 24:	\$460,148	\$341,260	\$138,408
Per Capita Revenues:	\$886	\$1,046	\$359
Per Capita Expenses:	\$931	\$957	\$383
Operating Income (loss):	(\$22,686)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	450.07%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,070,975	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$4,192	\$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:	Dallas City		
Unit Code:	034/035/30	County:	Hancock
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,401,320		
Equalized Assessed Valuation:	\$9,024,735		
Population:	945		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$217,741		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$892,405	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$944	\$2,160	\$1,117
Revenues During FY 24:	\$501,415	\$513,962	\$205,596
Expenditures During FY 24:	\$548,753	\$431,552	\$184,468
Per Capita Revenues:	\$531	\$1,265	\$568
Per Capita Expenditures:	\$581	\$1,035	\$522
Revenues over/under Expenditures:	(\$47,338)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	154.00%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$845,067	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$894	\$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:	\$166,640	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$678,426	\$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:	\$367,587	\$497,319	\$34,556
Per Capita Debt:	\$389	\$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:	\$1,989,525	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,105	\$2,836	\$1,348
Revenues During FY 24:	\$358,331	\$370,027	\$130,294
Expenditures During FY 24:	\$296,662	\$341,260	\$138,408
Per Capita Revenues:	\$379	\$1,046	\$359
Per Capita Expenses:	\$314	\$957	\$383
Operating Income (loss):	\$61,669	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	691.42%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,051,194	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,171	\$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:	Dalton City Village		
Unit Code:	070/020/32	County:	Moultrie
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$823,280		
Equalized Assessed Valuation:	\$6,497,987		
Population:	454		
Employees:			
Full Time:	3		
Part Time:	7		
Salaries Paid:	\$147,544		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$321,070	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$707	\$2,160	\$1,117
Revenues During FY 24:	\$241,169	\$513,962	\$205,596
Expenditures During FY 24:	\$269,504	\$431,552	\$184,468
Per Capita Revenues:	\$531	\$1,265	\$568
Per Capita Expenditures:	\$594	\$1,035	\$522
Revenues over/under Expenditures:	(\$28,335)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	108.62%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$292,735	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$645	\$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:	\$31,267	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$261,468	\$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:	\$66,547	\$497,319	\$34,556
Per Capita Debt:	\$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:	\$26,709	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$59	\$2,836	\$1,348
Revenues During FY 24:	\$154,081	\$370,027	\$130,294
Expenditures During FY 24:	\$217,445	\$341,260	\$138,408
Per Capita Revenues:	\$339	\$1,046	\$359
Per Capita Expenses:	\$479	\$957	\$383
Operating Income (loss):	(\$63,364)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	(16.86%)	405.44%	308.59%
Ending Retained Earnings for FY 24:	(\$36,655)	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	(\$81)	\$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:	Dalzell Village		
Unit Code:	006/030/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,657,979		
Equalized Assessed Valuation:	\$6,528,261		
Population:	682		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$60,740		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,190,650	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,746	\$2,160	\$1,117
Revenues During FY 24:	\$688,553	\$513,962	\$205,596
Expenditures During FY 24:	\$713,634	\$431,552	\$184,468
Per Capita Revenues:	\$1,010	\$1,265	\$568
Per Capita Expenditures:	\$1,046	\$1,035	\$522
Revenues over/under Expenditures:	(\$25,081)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	163.33%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,165,569	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,709	\$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:	\$550,138	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$615,431	\$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:	\$637,096	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$934	\$2,836	\$1,348
Revenues During FY 24:	\$249,041	\$370,027	\$130,294
Expenditures During FY 24:	\$286,525	\$341,260	\$138,408
Per Capita Revenues:	\$365	\$1,046	\$359
Per Capita Expenses:	\$420	\$957	\$383
Operating Income (loss):	(\$37,484)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	209.27%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$599,612	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$879	\$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:	Damiansville Village		
Unit Code:	014/037/32	County:	Clinton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$694,746		
Equalized Assessed Valuation:	\$8,859,379		
Population:	487		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$26,592	

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$524,811	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,078	\$2,160	\$1,117
Revenues During FY 24:	\$279,805	\$513,962	\$205,596
Expenditures During FY 24:	\$91,849	\$431,552	\$184,468
Per Capita Revenues:	\$575	\$1,265	\$568
Per Capita Expenditures:	\$189	\$1,035	\$522
Revenues over/under Expenditures:	\$187,956	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	852.78%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$783,267	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,608	\$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:	\$226,968	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$556,299	\$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:	\$797,615	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,638	\$2,836	\$1,348
Revenues During FY 24:	\$205,560	\$370,027	\$130,294
Expenditures During FY 24:	\$194,587	\$341,260	\$138,408
Per Capita Revenues:	\$422	\$1,046	\$359
Per Capita Expenses:	\$400	\$957	\$383
Operating Income (loss):	\$10,973	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	379.31%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$738,088	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,516	\$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:	Dana Village		
Unit Code:	050/015/32	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$128,500		
Equalized Assessed Valuation:	\$1,496,483		
Population:	162		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$12,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$75,639	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$467	\$2,160	\$1,117
Revenues During FY 24:	\$138,574	\$513,962	\$205,596
Expenditures During FY 24:	\$75,338	\$431,552	\$184,468
Per Capita Revenues:	\$855	\$1,265	\$568
Per Capita Expenditures:	\$465	\$1,035	\$522
Revenues over/under Expenditures:	\$63,236	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	184.34%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$138,875	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$857	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$82,381	\$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 Less Than 1,000

Local Government Profile

Unit Name:	Danforth Village		
Unit Code:	038/045/32	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$752,100		
Equalized Assessed Valuation:	\$5,870,601		
Population:	587		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$13,105		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,027,207	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,750	\$2,160	\$1,117
Revenues During FY 24:	\$250,736	\$513,962	\$205,596
Expenditures During FY 24:	\$142,124	\$431,552	\$184,468
Per Capita Revenues:	\$427	\$1,265	\$568
Per Capita Expenditures:	\$242	\$1,035	\$522
Revenues over/under Expenditures:	\$108,612	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	799.17%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,135,819	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,935	\$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:	\$298,678	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$837,141	\$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:	\$352,553	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$601	\$2,836	\$1,348
Revenues During FY 24:	\$95,122	\$370,027	\$130,294
Expenditures During FY 24:	\$102,847	\$341,260	\$138,408
Per Capita Revenues:	\$162	\$1,046	\$359
Per Capita Expenses:	\$175	\$957	\$383
Operating Income (loss):	(\$7,725)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	335.28%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$344,828	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$587	\$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:	Danvers Village		
Unit Code:	064/050/32	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,249,570		
Equalized Assessed Valuation:	\$17,456,219		
Population:	1,089		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$317,678		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$944,316	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$867	\$1,430	\$1,079
Revenues During FY 24:	\$940,436	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,232,358	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$864	\$1,299	\$1,053
Per Capita Expenditures:	\$1,132	\$1,191	\$978
Revenues over/under Expenditures:	(\$291,922)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	52.90%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$651,952	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$599	\$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:	\$355,197	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$296,755	(\$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:	\$1,567,431	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,439	\$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:	\$1,881,746	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,728	\$2,159	\$1,757
Revenues During FY 24:	\$576,709	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$483,651	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$530	\$728	\$505
Per Capita Expenses:	\$444	\$629	\$467
Operating Income (loss):	\$93,058	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	408.40%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$1,975,246	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,814	\$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:	Danville City		
Unit Code:	092/030/30	County:	Vermilion
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$147,475,928		
Equalized Assessed Valuation:	\$374,817,060		
Population:	29,204		
Employees:			
Full Time:	264		
Part Time:	27		
Salaries Paid:	\$17,163,595		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$21,086,470	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$722	\$1,022	\$992
Revenues During FY 24:	\$67,443,932	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$56,882,341	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$2,309	\$1,565	\$1,601
Per Capita Expenditures:	\$1,948	\$1,374	\$1,334
Revenues over/under Expenditures:	\$10,561,591	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	51.92%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$29,534,377	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,011	\$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:	\$16,500,929	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$82,308,262)	(\$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:	\$7,457,969	\$150,163,942	\$93,484,413
Per Capita Debt:	\$255	\$2,742	\$2,369
General Obligation Debt over EAV:	0.47%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$22,485,597	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$770	\$1,762	\$1,500
Revenues During FY 24:	\$14,789,393	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$8,316,586	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$506	\$608	\$457
Per Capita Expenses:	\$285	\$477	\$380
Operating Income (loss):	\$6,472,807	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	360.94%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$30,017,654	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,028	\$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:	Darien City		
Unit Code:	022/040/30	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,446,039		
Equalized Assessed Valuation:	\$1,033,303,233		
Population:	22,011		
Employees:			
Full Time:		65	
Part Time:		8	
Salaries Paid:		\$7,833,115	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$10,986,647	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$499	\$1,430	\$1,079
Revenues During FY 24:	\$20,759,705	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$16,615,644	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$943	\$1,299	\$1,053
Per Capita Expenditures:	\$755	\$1,191	\$978
Revenues over/under Expenditures:	\$4,144,061	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	62.90%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$10,450,461	\$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:	\$2,102,982	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$2,072,639)	(\$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:	\$35,482,673	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,612	\$1,823	\$902
General Obligation Debt over EAV:	0.26%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$10,548,134	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$479	\$2,159	\$1,757
Revenues During FY 24:	\$8,107,396	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$7,526,783	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$368	\$728	\$505
Per Capita Expenses:	\$342	\$629	\$467
Operating Income (loss):	\$580,613	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	147.86%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$11,128,747	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$506	\$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:	Davis Village		
Unit Code:	089/020/32	County:	Stephenson
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$485,897		
Equalized Assessed Valuation:	\$10,424,072		
Population:	571		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$119,591		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,392,807	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,439	\$2,160	\$1,117
Revenues During FY 24:	\$283,328	\$513,962	\$205,596
Expenditures During FY 24:	\$176,748	\$431,552	\$184,468
Per Capita Revenues:	\$496	\$1,265	\$568
Per Capita Expenditures:	\$310	\$1,035	\$522
Revenues over/under Expenditures:	\$106,580	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	844.46%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,492,562	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,614	\$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:	\$607,271	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$885,291	\$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:	\$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:	\$2,091,200	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,662	\$2,836	\$1,348
Revenues During FY 24:	\$265,869	\$370,027	\$130,294
Expenditures During FY 24:	\$197,118	\$341,260	\$138,408
Per Capita Revenues:	\$466	\$1,046	\$359
Per Capita Expenses:	\$345	\$957	\$383
Operating Income (loss):	\$68,751	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,099.23%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,166,776	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,795	\$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:	Davis Junction Village		
Unit Code:	071/023/32	County:	Ogle
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,188,180		
Equalized Assessed Valuation:	\$48,659,268		
Population:	2,512		
Employees:			
Full Time:	8		
Part Time:	17		
Salaries Paid:	\$686,690		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,962,526	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,374	\$1,430	\$1,079
Revenues During FY 24:	\$3,546,084	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,105,097	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,412	\$1,299	\$1,053
Per Capita Expenditures:	\$1,236	\$1,191	\$978
Revenues over/under Expenditures:	\$440,987	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	206.23%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,403,513	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,549	\$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:	\$153,157	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$6,250,356	(\$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:	\$8,415,890	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,350	\$2,159	\$1,757
Revenues During FY 24:	\$773,560	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,462,022	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$308	\$728	\$505
Per Capita Expenses:	\$582	\$629	\$467
Operating Income (loss):	(\$688,462)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	528.54%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,727,428	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,076	\$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:	Dawson Village		
Unit Code:	083/040/32	County:	Sangamon
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,808,855		
Equalized Assessed Valuation:	\$6,516,208		
Population:	519		
Employees:			
Full Time:	3		
Part Time:	15		
Salaries Paid:	\$160,585		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$315,747	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$608	\$2,160	\$1,117
Revenues During FY 24:	\$236,428	\$513,962	\$205,596
Expenditures During FY 24:	\$178,762	\$431,552	\$184,468
Per Capita Revenues:	\$456	\$1,265	\$568
Per Capita Expenditures:	\$344	\$1,035	\$522
Revenues over/under Expenditures:	\$57,666	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	213.31%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$381,317	\$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:	\$93,219	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$288,098	\$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:	\$5,393,572	\$497,319	\$34,556
Per Capita Debt:	\$10,392	\$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:	\$1,271,003	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,449	\$2,836	\$1,348
Revenues During FY 24:	\$554,345	\$370,027	\$130,294
Expenditures During FY 24:	\$526,801	\$341,260	\$138,408
Per Capita Revenues:	\$1,068	\$1,046	\$359
Per Capita Expenses:	\$1,015	\$957	\$383
Operating Income (loss):	\$27,544	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	245.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,290,643	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,487	\$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:	De Pue Village		
Unit Code:	006/035/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,244,274		
Equalized Assessed Valuation:	\$12,568,208		
Population:	1,640		
Employees:			
Full Time:	5		
Part Time:	5		
Salaries Paid:	\$348,602		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$927,316	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$565	\$1,430	\$1,079
Revenues During FY 24:	\$993,660	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$979,840	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$606	\$1,299	\$1,053
Per Capita Expenditures:	\$597	\$1,191	\$978
Revenues over/under Expenditures:	\$13,820	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	89.79%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$879,843	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$536	\$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:	\$482,441	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$635,216	(\$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:	\$1,104,560	\$14,784,019	\$3,250,668
Per Capita Debt:	\$674	\$1,823	\$902
General Obligation Debt over EAV:	0.32%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,581,213	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,574	\$2,159	\$1,757
Revenues During FY 24:	\$1,283,913	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$637,753	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$783	\$728	\$505
Per Capita Expenses:	\$389	\$629	\$467
Operating Income (loss):	\$646,160	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	515.63%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,288,466	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,005	\$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:	De Soto Village		
Unit Code:	039/025/32	County:	Jackson
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,290,450		
Equalized Assessed Valuation:	\$12,180,669		
Population:	1,396		
Employees:			
Full Time:	7		
Part Time:	5		
Salaries Paid:	\$323,657		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,203,222	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$862	\$1,430	\$1,079
Revenues During FY 24:	\$924,062	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$762,066	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$662	\$1,299	\$1,053
Per Capita Expenditures:	\$546	\$1,191	\$978
Revenues over/under Expenditures:	\$161,996	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	179.15%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,365,218	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$978	\$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:	\$353,291	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$856,147	(\$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:	\$1,506,155	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,079	\$1,823	\$902
General Obligation Debt over EAV:	9.61%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,391,328	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,713	\$2,159	\$1,757
Revenues During FY 24:	\$598,363	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$766,044	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$429	\$728	\$505
Per Capita Expenses:	\$549	\$629	\$467
Operating Income (loss):	(\$167,681)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	290.28%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,223,647	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,593	\$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:	Decatur City		
Unit Code:	055/020/30	County:	Macon
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$319,965,765		
Equalized Assessed Valuation:	\$1,045,874,253		
Population:	68,670		
Employees:			
Full Time:		461	
Part Time:		5	
Salaries Paid:		\$44,418,968	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$48,020,934	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$699	\$1,022	\$992
Revenues During FY 24:	\$97,935,484	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$100,777,876	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,426	\$1,565	\$1,601
Per Capita Expenditures:	\$1,468	\$1,374	\$1,334
Revenues over/under Expenditures:	(\$2,842,392)	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	39.81%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$40,118,989	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$584	\$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:	\$5,827,811	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$150,747,688)	(\$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:	\$353,254,873	\$150,163,942	\$93,484,413
Per Capita Debt:	\$5,144	\$2,742	\$2,369
General Obligation Debt over EAV:	10.74%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$107,209,577	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,561	\$1,762	\$1,500
Revenues During FY 24:	\$63,485,513	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$46,455,110	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$925	\$608	\$457
Per Capita Expenses:	\$676	\$477	\$380
Operating Income (loss):	\$17,030,403	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	271.30%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$126,033,569	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,835	\$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:	Deer Creek Village		
Unit Code:	090/020/32	County:	Tazewell
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,610,232		
Equalized Assessed Valuation:	\$12,773,883		
Population:	667		
Employees:			
Full Time:	5		
Part Time:	10		
Salaries Paid:	\$251,696		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$437,568	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$656	\$2,160	\$1,117
Revenues During FY 24:	\$547,083	\$513,962	\$205,596
Expenditures During FY 24:	\$638,432	\$431,552	\$184,468
Per Capita Revenues:	\$820	\$1,265	\$568
Per Capita Expenditures:	\$957	\$1,035	\$522
Revenues over/under Expenditures:	(\$91,349)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	62.18%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$396,960	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$595	\$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:	\$168,404	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$228,556	\$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:	\$71,693	\$497,319	\$34,556
Per Capita Debt:	\$107	\$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:	\$1,535,272	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,302	\$2,836	\$1,348
Revenues During FY 24:	\$191,291	\$370,027	\$130,294
Expenditures During FY 24:	\$242,730	\$341,260	\$138,408
Per Capita Revenues:	\$287	\$1,046	\$359
Per Capita Expenses:	\$364	\$957	\$383
Operating Income (loss):	(\$51,439)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	611.31%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,483,833	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,225	\$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:	Deer Grove Village		
Unit Code:	098/020/32	County:	Whiteside
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$52,450		
Equalized Assessed Valuation:	\$952,259		
Population:	38		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$3,033		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$84,608	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,227	\$2,160	\$1,117
Revenues During FY 24:	\$19,591	\$513,962	\$205,596
Expenditures During FY 24:	\$10,436	\$431,552	\$184,468
Per Capita Revenues:	\$516	\$1,265	\$568
Per Capita Expenditures:	\$275	\$1,035	\$522
Revenues over/under Expenditures:	\$9,155	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	898.46%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$93,763	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,467	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17,056	\$10,146	\$0
Total Unreserved Funds:	\$76,709	\$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:	Deer Park Village		
Unit Code:	049/020/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,457,000		
Equalized Assessed Valuation:	\$297,657,791		
Population:	3,681		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$492,901		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,938,199	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,157	\$1,430	\$1,079
Revenues During FY 24:	\$6,719,570	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,581,394	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,825	\$1,299	\$1,053
Per Capita Expenditures:	\$1,245	\$1,191	\$978
Revenues over/under Expenditures:	\$2,138,176	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	219.94%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$10,076,375	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,737	\$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:	\$2,556,343	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$7,484,095	(\$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:	\$35,937	\$14,784,019	\$3,250,668
Per Capita Debt:	\$10	\$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:	\$118,046	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$32	\$2,159	\$1,757
Revenues During FY 24:	\$538,731	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$533,094	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$146	\$728	\$505
Per Capita Expenses:	\$145	\$629	\$467
Operating Income (loss):	\$5,637	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	23.20%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$123,683	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$34	\$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:	Deerfield Village		
Unit Code:	049/018/32	County:	Lake
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,703,938		
Equalized Assessed Valuation:	\$1,583,205,059		
Population:	19,196		
Employees:			
Full Time:	114		
Part Time:	7		
Salaries Paid:	\$14,557,839		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$37,665,427	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,962	\$1,430	\$1,079
Revenues During FY 24:	\$29,832,942	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$28,736,036	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,554	\$1,299	\$1,053
Per Capita Expenditures:	\$1,497	\$1,191	\$978
Revenues over/under Expenditures:	\$1,096,906	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	131.09%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$37,670,633	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,962	\$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:	\$12,676,745	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$24,073,375	(\$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:	\$51,070,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,660	\$1,823	\$902
General Obligation Debt over EAV:	3.23%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$44,639,195	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,325	\$2,159	\$1,757
Revenues During FY 24:	\$12,569,504	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$14,279,154	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$655	\$728	\$505
Per Capita Expenses:	\$744	\$629	\$467
Operating Income (loss):	(\$1,709,650)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	319.99%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$45,691,173	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,380	\$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:	Dekalb City		
Unit Code:	019/015/30	County:	Dekalb
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$118,464,201		
Equalized Assessed Valuation:	\$1,339,235,605		
Population:	40,290		
Employees:			
Full Time:	220		
Part Time:	26		
Salaries Paid:	\$25,769,794		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$41,416,067	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,028	\$1,022	\$992
Revenues During FY 24:	\$67,873,633	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$62,420,761	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,685	\$1,565	\$1,601
Per Capita Expenditures:	\$1,549	\$1,374	\$1,334
Revenues over/under Expenditures:	\$5,452,872	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	70.85%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$44,225,272	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,098	\$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:	\$7,466,453	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$90,064,170)	(\$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:	\$154,326,633	\$150,163,942	\$93,484,413
Per Capita Debt:	\$3,830	\$2,742	\$2,369
General Obligation Debt over EAV:	1.01%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$66,113,659	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,641	\$1,762	\$1,500
Revenues During FY 24:	\$12,752,427	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$10,590,653	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$317	\$608	\$457
Per Capita Expenses:	\$263	\$477	\$380
Operating Income (loss):	\$2,161,774	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	641.72%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$67,962,851	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,687	\$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:	Deland Village		
Unit Code:	074/030/32	County:	Piatt
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$682,550		
Equalized Assessed Valuation:	\$5,494,130		
Population:	447		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$71,963		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$89,949	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$201	\$2,160	\$1,117
Revenues During FY 24:	\$335,129	\$513,962	\$205,596
Expenditures During FY 24:	\$206,110	\$431,552	\$184,468
Per Capita Revenues:	\$750	\$1,265	\$568
Per Capita Expenditures:	\$461	\$1,035	\$522
Revenues over/under Expenditures:	\$129,019	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	106.24%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$218,968	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$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:	\$101,568	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$117,399	\$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:	\$1,428,297	\$497,319	\$34,556
Per Capita Debt:	\$3,195	\$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:	\$1,587,884	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,552	\$2,836	\$1,348
Revenues During FY 24:	\$179,971	\$370,027	\$130,294
Expenditures During FY 24:	\$282,279	\$341,260	\$138,408
Per Capita Revenues:	\$403	\$1,046	\$359
Per Capita Expenses:	\$631	\$957	\$383
Operating Income (loss):	(\$102,308)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	526.28%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,485,576	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,323	\$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:	Delavan City		
Unit Code:	090/025/30	County:	Tazewell
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,893,081		
Equalized Assessed Valuation:	\$18,686,614		
Population:	1,568		
Employees:			
Full Time:	8		
Part Time:	7		
Salaries Paid:	\$771,298		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$663,912	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$423	\$1,430	\$1,079
Revenues During FY 24:	\$1,527,702	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,011,044	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$974	\$1,299	\$1,053
Per Capita Expenditures:	\$1,283	\$1,191	\$978
Revenues over/under Expenditures:	(\$483,342)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	12.79%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$257,122	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$164	\$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:	\$257,122	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$25,618	(\$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:	\$50,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$32	\$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:	\$2,582,282	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,647	\$2,159	\$1,757
Revenues During FY 24:	\$657,099	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$644,796	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$419	\$728	\$505
Per Capita Expenses:	\$411	\$629	\$467
Operating Income (loss):	\$12,303	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	390.52%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,518,033	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,606	\$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:	Des Plaines City		
Unit Code:	016/140/30	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$203,448,359		
Equalized Assessed Valuation:	\$2,815,046,596		
Population:	60,675		
Employees:			
Full Time:		348	
Part Time:		17	
Salaries Paid:		\$40,896,128	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$110,229,356	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,817	\$1,022	\$992
Revenues During FY 24:	\$123,035,394	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$93,080,245	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$2,028	\$1,565	\$1,601
Per Capita Expenditures:	\$1,534	\$1,374	\$1,334
Revenues over/under Expenditures:	\$29,955,149	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	127.43%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$118,615,405	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,955	\$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:	\$10,806,607	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$36,509,299)	(\$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:	\$219,006,449	\$150,163,942	\$93,484,413
Per Capita Debt:	\$3,610	\$2,742	\$2,369
General Obligation Debt over EAV:	0.18%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$74,923,833	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,235	\$1,762	\$1,500
Revenues During FY 24:	\$24,264,756	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$19,201,148	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$400	\$608	\$457
Per Capita Expenses:	\$316	\$477	\$380
Operating Income (loss):	\$5,063,608	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	442.22%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$84,910,521	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,399	\$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:	Detroit Village														
Unit Code:	075/020/32	County:	Pike												
Fiscal Year End:	3/31/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$34,904														
Equalized Assessed Valuation:	\$645,103														
Population:	78														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units
<p>Number Submitted = 1</p> <p>Village of Detroit</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$164,193	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,105	\$2,160	\$1,117
Revenues During FY 24:	\$21,590	\$513,962	\$205,596
Expenditures During FY 24:	\$10,922	\$431,552	\$184,468
Per Capita Revenues:	\$277	\$1,265	\$568
Per Capita Expenditures:	\$140	\$1,035	\$522
Revenues over/under Expenditures:	\$10,668	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,601.00%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$174,861	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,242	\$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 Less Than 1,000

Local Government Profile

Unit Name:	Dewitt Village		
Unit Code:	020/015/32	County:	Dewitt
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$505,000		
Equalized Assessed Valuation:	\$1,990,485		
Population:	160		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$30,070		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$248,430	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,553	\$2,160	\$1,117
Revenues During FY 24:	\$97,897	\$513,962	\$205,596
Expenditures During FY 24:	\$38,486	\$431,552	\$184,468
Per Capita Revenues:	\$612	\$1,265	\$568
Per Capita Expenditures:	\$241	\$1,035	\$522
Revenues over/under Expenditures:	\$59,411	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	627.17%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$241,372	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,509	\$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:	\$96,091	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$145,281	\$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:	\$105,029	\$497,319	\$34,556
Per Capita Debt:	\$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:	\$241,673	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,510	\$2,836	\$1,348
Revenues During FY 24:	\$65,768	\$370,027	\$130,294
Expenditures During FY 24:	\$107,421	\$341,260	\$138,408
Per Capita Revenues:	\$411	\$1,046	\$359
Per Capita Expenses:	\$671	\$957	\$383
Operating Income (loss):	(\$41,653)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	248.08%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$266,489	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,666	\$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:	Diamond Village		
Unit Code:	032/030/32	County:	Grundy
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,554,575		
Equalized Assessed Valuation:	\$64,816,038		
Population:	2,528		
Employees:			
Full Time:	7		
Part Time:	13		
Salaries Paid:	\$528,191		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,737,499	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,478	\$1,430	\$1,079
Revenues During FY 24:	\$1,928,482	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,635,131	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$763	\$1,299	\$1,053
Per Capita Expenditures:	\$647	\$1,191	\$978
Revenues over/under Expenditures:	\$293,351	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	234.28%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,830,850	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,515	\$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:	\$1,639,679	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,191,171	(\$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:	\$2,983,775	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,180	\$1,823	\$902
General Obligation Debt over EAV:	4.25%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,736,396	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,478	\$2,159	\$1,757
Revenues During FY 24:	\$1,676,469	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,952,733	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$663	\$728	\$505
Per Capita Expenses:	\$772	\$629	\$467
Operating Income (loss):	(\$276,264)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	187.44%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,660,132	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,448	\$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:	Dieterich Village		
Unit Code:	025/020/32	County:	Effingham
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,923,800		
Equalized Assessed Valuation:	\$18,954,007		
Population:	859		
Employees:			
Full Time:	5		
Part Time:	25		
Salaries Paid:	\$248,867		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,061,747	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$3,564	\$2,160	\$1,117
Revenues During FY 24:	\$2,755,559	\$513,962	\$205,596
Expenditures During FY 24:	\$5,293,239	\$431,552	\$184,468
Per Capita Revenues:	\$3,208	\$1,265	\$568
Per Capita Expenditures:	\$6,162	\$1,035	\$522
Revenues over/under Expenditures:	(\$2,537,680)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	47.04%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$2,489,931	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,899	\$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:	\$860,789	\$300,512	\$79,457
Total Unrestricted Net Assets:	(\$1,380,098)	\$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:	\$7,426,760	\$497,319	\$34,556
Per Capita Debt:	\$8,646	\$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:	\$999,731	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,164	\$2,836	\$1,348
Revenues During FY 24:	\$332,827	\$370,027	\$130,294
Expenditures During FY 24:	\$383,229	\$341,260	\$138,408
Per Capita Revenues:	\$387	\$1,046	\$359
Per Capita Expenses:	\$446	\$957	\$383
Operating Income (loss):	(\$50,402)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	264.60%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,014,029	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,180	\$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:	Divernon Village		
Unit Code:	083/045/32	County:	Sangamon
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,045,560		
Equalized Assessed Valuation:	\$17,903,092		
Population:	1,125		
Employees:			
Full Time:	9		
Part Time:	22		
Salaries Paid:	\$558,379		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,244,121	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,106	\$1,430	\$1,079
Revenues During FY 24:	\$867,522	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$910,708	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$771	\$1,299	\$1,053
Per Capita Expenditures:	\$810	\$1,191	\$978
Revenues over/under Expenditures:	(\$43,186)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	137.41%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,251,443	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,112	\$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:	\$460,727	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$790,716	(\$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:	\$2,337,238	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,078	\$2,159	\$1,757
Revenues During FY 24:	\$1,811,655	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,237,302	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,610	\$728	\$505
Per Capita Expenses:	\$1,100	\$629	\$467
Operating Income (loss):	\$574,353	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	231.24%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,861,083	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,543	\$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:	Dix Village		
Unit Code:	041/025/32	County:	Jefferson
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$689,699		
Equalized Assessed Valuation:	\$6,746,993		
Population:	469		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$50,496		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$390,730	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$833	\$2,160	\$1,117
Revenues During FY 24:	\$326,250	\$513,962	\$205,596
Expenditures During FY 24:	\$244,735	\$431,552	\$184,468
Per Capita Revenues:	\$696	\$1,265	\$568
Per Capita Expenditures:	\$522	\$1,035	\$522
Revenues over/under Expenditures:	\$81,515	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	192.96%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$472,245	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,007	\$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:	Dixon City		
Unit Code:	052/025/30	County:	Lee
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$69,216,565		
Equalized Assessed Valuation:	\$239,996,156		
Population:	15,526		
Employees:			
	Full Time:	101	
	Part Time:	19	
	Salaries Paid:	\$8,586,267	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$26,129,829	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,683	\$1,430	\$1,079
Revenues During FY 24:	\$20,200,910	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$22,557,240	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,301	\$1,299	\$1,053
Per Capita Expenditures:	\$1,453	\$1,191	\$978
Revenues over/under Expenditures:	(\$2,356,330)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	95.35%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$21,509,250	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,385	\$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:	\$6,105,068	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,618,608	(\$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:	\$39,592,423	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,550	\$1,823	\$902
General Obligation Debt over EAV:	9.36%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$21,535,518	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,387	\$2,159	\$1,757
Revenues During FY 24:	\$8,526,841	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$5,783,550	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$549	\$728	\$505
Per Capita Expenses:	\$373	\$629	\$467
Operating Income (loss):	\$2,743,291	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	419.79%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$24,278,809	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,564	\$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:	Dongola Village		
Unit Code:	091/025/32	County:	Union
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$897,250		
Equalized Assessed Valuation:	\$4,252,620		
Population:	661		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$212,099		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$393,207	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$595	\$2,160	\$1,117
Revenues During FY 24:	\$496,184	\$513,962	\$205,596
Expenditures During FY 24:	\$559,598	\$431,552	\$184,468
Per Capita Revenues:	\$751	\$1,265	\$568
Per Capita Expenditures:	\$847	\$1,035	\$522
Revenues over/under Expenditures:	(\$63,414)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	86.45%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$483,792	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$732	\$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:	\$207,889	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$367,933	\$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:	\$160,495	\$497,319	\$34,556
Per Capita Debt:	\$243	\$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:	\$1,098,908	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,662	\$2,836	\$1,348
Revenues During FY 24:	\$341,088	\$370,027	\$130,294
Expenditures During FY 24:	\$326,237	\$341,260	\$138,408
Per Capita Revenues:	\$516	\$1,046	\$359
Per Capita Expenses:	\$494	\$957	\$383
Operating Income (loss):	\$14,851	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	341.40%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,113,759	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,685	\$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:	Donnellson Village		
Unit Code:	068/025/32	County:	Montgomery
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$604,900		
Equalized Assessed Valuation:	\$1,523,080		
Population:	153		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$47,653		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$144,141	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$942	\$2,160	\$1,117
Revenues During FY 24:	\$163,732	\$513,962	\$205,596
Expenditures During FY 24:	\$125,390	\$431,552	\$184,468
Per Capita Revenues:	\$1,070	\$1,265	\$568
Per Capita Expenditures:	\$820	\$1,035	\$522
Revenues over/under Expenditures:	\$38,342	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	135.16%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$169,483	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,108	\$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:	\$44,238	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$125,245	\$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:	\$336,683	\$497,319	\$34,556
Per Capita Debt:	\$2,201	\$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:	\$859,394	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$5,617	\$2,836	\$1,348
Revenues During FY 24:	\$109,829	\$370,027	\$130,294
Expenditures During FY 24:	\$140,082	\$341,260	\$138,408
Per Capita Revenues:	\$718	\$1,046	\$359
Per Capita Expenses:	\$916	\$957	\$383
Operating Income (loss):	(\$30,253)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	601.18%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$842,141	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$5,504	\$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:	Donovan Village		
Unit Code:	038/050/32	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$285,405		
Equalized Assessed Valuation:	\$3,234,985		
Population:	304		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$13,248		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$401,952	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,322	\$2,160	\$1,117
Revenues During FY 24:	\$102,293	\$513,962	\$205,596
Expenditures During FY 24:	\$82,799	\$431,552	\$184,468
Per Capita Revenues:	\$336	\$1,265	\$568
Per Capita Expenditures:	\$272	\$1,035	\$522
Revenues over/under Expenditures:	\$19,494	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	509.00%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$421,446	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,386	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$421,445	\$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:	\$659,893	\$497,319	\$34,556
Per Capita Debt:	\$2,171	\$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:	\$166,170	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$547	\$2,836	\$1,348
Revenues During FY 24:	\$828,119	\$370,027	\$130,294
Expenditures During FY 24:	\$170,849	\$341,260	\$138,408
Per Capita Revenues:	\$2,724	\$1,046	\$359
Per Capita Expenses:	\$562	\$957	\$383
Operating Income (loss):	\$657,270	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	481.97%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$823,440	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,709	\$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:	Dorchester Village											
Unit Code:	056/035/32	County:	Macoupin									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$322,500											
Equalized Assessed Valuation:	\$2,112,222											
Population:	133											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">6</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$16,451</td> </tr> </table>			Full Time:			Part Time:	6		Salaries Paid:	\$16,451	
Full Time:												
Part Time:	6											
Salaries Paid:	\$16,451											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$158,092	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,189	\$2,160	\$1,117
Revenues During FY 24:	\$136,302	\$513,962	\$205,596
Expenditures During FY 24:	\$139,023	\$431,552	\$184,468
Per Capita Revenues:	\$1,025	\$1,265	\$568
Per Capita Expenditures:	\$1,045	\$1,035	\$522
Revenues over/under Expenditures:	(\$2,721)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	116.39%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$161,802	\$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:	\$142,817	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$18,985	\$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:	\$324,472	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,440	\$2,836	\$1,348
Revenues During FY 24:	\$178,803	\$370,027	\$130,294
Expenditures During FY 24:	\$105,112	\$341,260	\$138,408
Per Capita Revenues:	\$1,344	\$1,046	\$359
Per Capita Expenses:	\$790	\$957	\$383
Operating Income (loss):	\$73,691	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	372.68%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$391,732	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,945	\$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:	Dover Village		
Unit Code:	006/040/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,629,222		
Equalized Assessed Valuation:	\$1,002,463		
Population:	153		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$305,918	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,999	\$2,160	\$1,117
Revenues During FY 24:	\$77,145	\$513,962	\$205,596
Expenditures During FY 24:	\$55,969	\$431,552	\$184,468
Per Capita Revenues:	\$504	\$1,265	\$568
Per Capita Expenditures:	\$366	\$1,035	\$522
Revenues over/under Expenditures:	\$21,176	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	584.42%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$327,094	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,138	\$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:	\$8,491	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$197,798	\$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:	(\$16,643)	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	(\$109)	\$2,836	\$1,348
Revenues During FY 24:	\$63,647	\$370,027	\$130,294
Expenditures During FY 24:	\$47,102	\$341,260	\$138,408
Per Capita Revenues:	\$416	\$1,046	\$359
Per Capita Expenses:	\$308	\$957	\$383
Operating Income (loss):	\$16,545	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	(0.21%)	405.44%	308.59%
Ending Retained Earnings for FY 24:	(\$98)	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	(\$1)	\$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:	Dowell Village		
Unit Code:	039/030/32	County:	Jackson
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$941,272		
Equalized Assessed Valuation:	\$1,070,731		
Population:	364		
Employees:			
Full Time:	3		
Part Time:	5		
Salaries Paid:	\$130,297		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$263,935	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$725	\$2,160	\$1,117
Revenues During FY 24:	\$388,585	\$513,962	\$205,596
Expenditures During FY 24:	\$238,516	\$431,552	\$184,468
Per Capita Revenues:	\$1,068	\$1,265	\$568
Per Capita Expenditures:	\$655	\$1,035	\$522
Revenues over/under Expenditures:	\$150,069	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	173.41%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$413,603	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,136	\$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:	\$135,793	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$277,810	\$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:	\$285,186	\$497,319	\$34,556
Per Capita Debt:	\$783	\$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:	\$769,125	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,113	\$2,836	\$1,348
Revenues During FY 24:	\$461,415	\$370,027	\$130,294
Expenditures During FY 24:	\$481,164	\$341,260	\$138,408
Per Capita Revenues:	\$1,268	\$1,046	\$359
Per Capita Expenses:	\$1,322	\$957	\$383
Operating Income (loss):	(\$19,749)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	155.83%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$749,777	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,060	\$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:	Downers Grove Village		
Unit Code:	022/042/32	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$173,528,380		
Equalized Assessed Valuation:	\$3,052,369,135		
Population:	50,247		
Employees:			
Full Time:	326		
Part Time:	87		
Salaries Paid:	\$35,880,776		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$35,636,504	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$709	\$1,022	\$992
Revenues During FY 24:	\$69,263,136	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$64,417,894	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,378	\$1,565	\$1,601
Per Capita Expenditures:	\$1,282	\$1,374	\$1,334
Revenues over/under Expenditures:	\$4,845,242	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	56.05%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$36,106,746	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$719	\$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:	\$10,968,230	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$45,663,456)	(\$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:	\$88,822,293	\$150,163,942	\$93,484,413
Per Capita Debt:	\$1,768	\$2,742	\$2,369
General Obligation Debt over EAV:	2.65%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$68,075,505	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,355	\$1,762	\$1,500
Revenues During FY 24:	\$26,339,747	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$22,286,604	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$524	\$608	\$457
Per Capita Expenses:	\$444	\$477	\$380
Operating Income (loss):	\$4,053,143	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	323.64%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$72,128,648	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,435	\$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:	Downs Village		
Unit Code:	064/055/32	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,398,358		
Equalized Assessed Valuation:	\$30,483,973		
Population:	1,201		
Employees:			
Full Time:	6		
Part Time:	15		
Salaries Paid:	\$396,337		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$937,199	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$780	\$1,430	\$1,079
Revenues During FY 24:	\$1,410,421	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,345,887	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,174	\$1,299	\$1,053
Per Capita Expenditures:	\$1,121	\$1,191	\$978
Revenues over/under Expenditures:	\$64,534	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	73.31%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$986,727	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$822	\$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:	\$296,138	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$675,757	(\$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:	\$3,985,370	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,318	\$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:	\$7,845,047	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$6,532	\$2,159	\$1,757
Revenues During FY 24:	\$1,600,248	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$624,657	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,332	\$728	\$505
Per Capita Expenses:	\$520	\$629	\$467
Operating Income (loss):	\$975,591	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	1,442.76%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$9,012,275	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$7,504	\$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:	Du Bois Village		
Unit Code:	095/020/32	County:	Washington
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$571,050		
Equalized Assessed Valuation:	\$2,089,672		
Population:	1,850		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$25,793		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$228,700	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$124	\$1,430	\$1,079
Revenues During FY 24:	\$105,192	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$104,962	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$57	\$1,299	\$1,053
Per Capita Expenditures:	\$57	\$1,191	\$978
Revenues over/under Expenditures:	\$230	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	218.11%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$228,930	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$124	\$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:	\$6,330	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$222,600	(\$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:	\$198,737	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$107	\$2,159	\$1,757
Revenues During FY 24:	\$80,704	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$110,639	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$44	\$728	\$505
Per Capita Expenses:	\$60	\$629	\$467
Operating Income (loss):	(\$29,935)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	152.57%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$168,802	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$91	\$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:	Du Quoin City		
Unit Code:	073/015/30	County:	Perry
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,670,160		
Equalized Assessed Valuation:	\$59,920,588		
Population:	5,761		
Employees:			
Full Time:	43		
Part Time:	15		
Salaries Paid:	\$3,361,373		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,408,764	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,112	\$1,430	\$1,079
Revenues During FY 24:	\$8,283,337	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$8,820,204	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,438	\$1,299	\$1,053
Per Capita Expenditures:	\$1,531	\$1,191	\$978
Revenues over/under Expenditures:	(\$536,867)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	59.99%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,291,349	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$918	\$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:	\$1,044,742	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$4,788,716)	(\$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:	\$11,563,751	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,007	\$1,823	\$902
General Obligation Debt over EAV:	10.51%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,772,487	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$655	\$2,159	\$1,757
Revenues During FY 24:	\$3,096,988	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,496,709	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$538	\$728	\$505
Per Capita Expenses:	\$781	\$629	\$467
Operating Income (loss):	(\$1,399,721)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	65.68%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,953,314	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$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:	Dunfermline Village		
Unit Code:	029/040/32	County:	Fulton
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$152,580		
Equalized Assessed Valuation:	\$3,348,240		
Population:	262		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$6,966		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$350,646	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,338	\$2,160	\$1,117
Revenues During FY 24:	\$120,419	\$513,962	\$205,596
Expenditures During FY 24:	\$62,726	\$431,552	\$184,468
Per Capita Revenues:	\$460	\$1,265	\$568
Per Capita Expenditures:	\$239	\$1,035	\$522
Revenues over/under Expenditures:	\$57,693	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	650.99%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$408,339	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,559	\$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:	\$408,339	\$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:	\$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:	Dunlap Village		
Unit Code:	072/030/32	County:	Peoria
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,004,854		
Equalized Assessed Valuation:	\$46,437,977		
Population:	1,586		
Employees:			
Full Time:	4		
Part Time:	14		
Salaries Paid:	\$278,585		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,034,658	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$652	\$1,430	\$1,079
Revenues During FY 24:	\$921,206	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$860,463	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$581	\$1,299	\$1,053
Per Capita Expenditures:	\$543	\$1,191	\$978
Revenues over/under Expenditures:	\$60,743	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	127.64%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,098,318	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$693	\$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:	\$538,252	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$560,066	(\$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:	\$1,403,079	\$14,784,019	\$3,250,668
Per Capita Debt:	\$885	\$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:	\$3,024,386	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,907	\$2,159	\$1,757
Revenues During FY 24:	\$668,004	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$706,203	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$421	\$728	\$505
Per Capita Expenses:	\$445	\$629	\$467
Operating Income (loss):	(\$38,199)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	422.44%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,983,270	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,881	\$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:	Dupo Village		
Unit Code:	088/040/32	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,671,804		
Equalized Assessed Valuation:	\$52,689,418		
Population:	3,996		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
Number Submitted = 1 Village of Dupo

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,760,815	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,442	\$1,430	\$1,079
Revenues During FY 24:	\$4,317,180	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,906,818	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,080	\$1,299	\$1,053
Per Capita Expenditures:	\$978	\$1,191	\$978
Revenues over/under Expenditures:	\$410,362	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	160.43%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,267,822	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,569	\$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:	\$5,943,499	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$431,681	(\$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:	\$3,268,369	\$14,784,019	\$3,250,668
Per Capita Debt:	\$818	\$1,823	\$902
General Obligation Debt over EAV:	3.30%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,493,182	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,625	\$2,159	\$1,757
Revenues During FY 24:	\$3,063,804	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,401,622	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$767	\$728	\$505
Per Capita Expenses:	\$851	\$629	\$467
Operating Income (loss):	(\$337,818)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	182.24%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,199,013	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,551	\$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:	Durand Village		
Unit Code:	101/015/32	County:	Winnebago
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,798,044		
Equalized Assessed Valuation:	\$23,483,059		
Population:	1,390		
Employees:			
Full Time:	7		
Part Time:	21		
Salaries Paid:	\$385,967		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,913,558	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,816	\$1,430	\$1,079
Revenues During FY 24:	\$1,043,170	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$950,897	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$750	\$1,299	\$1,053
Per Capita Expenditures:	\$684	\$1,191	\$978
Revenues over/under Expenditures:	\$92,273	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	377.73%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,591,831	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,584	\$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:	\$343,501	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$860,591	(\$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:	\$2,653,777	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,909	\$1,823	\$902
General Obligation Debt over EAV:	1.61%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$5,602,452	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,031	\$2,159	\$1,757
Revenues During FY 24:	\$861,814	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$672,745	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$620	\$728	\$505
Per Capita Expenses:	\$484	\$629	\$467
Operating Income (loss):	\$189,069	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	860.88%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$5,791,521	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,167	\$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:	Dwight Village		
Unit Code:	053/030/32	County:	Livingston
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,923,389		
Equalized Assessed Valuation:	\$84,207,637		
Population:	3,989		
Employees:			
	Full Time:	39	
	Part Time:	29	
	Salaries Paid:	\$2,323,130	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,245,665	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$814	\$1,430	\$1,079
Revenues During FY 24:	\$6,485,207	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,130,778	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,626	\$1,299	\$1,053
Per Capita Expenditures:	\$1,286	\$1,191	\$978
Revenues over/under Expenditures:	\$1,354,429	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	59.39%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,047,401	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$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:	\$1,603,299	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,296,474	(\$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:	\$6,131,740	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,537	\$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:	\$7,233,163	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,813	\$2,159	\$1,757
Revenues During FY 24:	\$2,039,992	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,192,196	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$511	\$728	\$505
Per Capita Expenses:	\$550	\$629	\$467
Operating Income (loss):	(\$152,204)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	330.31%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,240,959	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,815	\$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:	Eagarville Village											
Unit Code:	056/040/32	County:	Macoupin									
Fiscal Year End:	4/30/2024											
Accounting Method:	Modified Accrual											
Appropriation or Budget:	\$108,300											
Equalized Assessed Valuation:	\$1,399,453											
Population:	108											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">8</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$4,987</td> </tr> </table>			Full Time:			Part Time:	8		Salaries Paid:	\$4,987	
Full Time:												
Part Time:	8											
Salaries Paid:	\$4,987											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$52,529	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$486	\$2,160	\$1,117
Revenues During FY 24:	\$35,513	\$513,962	\$205,596
Expenditures During FY 24:	\$44,779	\$431,552	\$184,468
Per Capita Revenues:	\$329	\$1,265	\$568
Per Capita Expenditures:	\$415	\$1,035	\$522
Revenues over/under Expenditures:	(\$9,266)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	96.61%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$43,263	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$401	\$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:	\$15,581	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$30,620	\$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:	\$387,373	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,587	\$2,836	\$1,348
Revenues During FY 24:	\$41,643	\$370,027	\$130,294
Expenditures During FY 24:	\$27,850	\$341,260	\$138,408
Per Capita Revenues:	\$386	\$1,046	\$359
Per Capita Expenses:	\$258	\$957	\$383
Operating Income (loss):	\$13,793	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,440.45%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$401,166	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,715	\$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:	Earlville City		
Unit Code:	050/020/30	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,402,976		
Equalized Assessed Valuation:	\$27,831,051		
Population:	1,838		
Employees:			
Full Time:	9		
Part Time:	8		
Salaries Paid:	\$557,831		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,065,455	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$580	\$1,430	\$1,079
Revenues During FY 24:	\$1,017,288	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$955,246	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$553	\$1,299	\$1,053
Per Capita Expenditures:	\$520	\$1,191	\$978
Revenues over/under Expenditures:	\$62,042	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	96.90%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$925,649	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$504	\$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:	\$415,862	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$654,631	(\$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:	\$176,897	\$14,784,019	\$3,250,668
Per Capita Debt:	\$96	\$1,823	\$902
General Obligation Debt over EAV:	0.61%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,432,507	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,412	\$2,159	\$1,757
Revenues During FY 24:	\$770,017	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$906,729	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$419	\$728	\$505
Per Capita Expenses:	\$493	\$629	\$467
Operating Income (loss):	(\$136,712)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	496.03%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,497,643	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,447	\$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:	East Alton Village		
Unit Code:	057/030/32	County:	Madison
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,877,047		
Equalized Assessed Valuation:	\$78,132,184		
Population:	5,639		
Employees:			
Full Time:	32		
Part Time:	47		
Salaries Paid:	\$3,916,929		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,854,428	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$861	\$1,430	\$1,079
Revenues During FY 24:	\$7,904,583	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$8,125,314	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,402	\$1,299	\$1,053
Per Capita Expenditures:	\$1,441	\$1,191	\$978
Revenues over/under Expenditures:	(\$220,731)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	59.21%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,810,911	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$853	\$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:	\$2,867,892	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$19,637,443)	(\$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:	\$4,376,366	\$14,784,019	\$3,250,668
Per Capita Debt:	\$776	\$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:	\$6,205,189	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,100	\$2,159	\$1,757
Revenues During FY 24:	\$2,029,183	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,231,651	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$360	\$728	\$505
Per Capita Expenses:	\$396	\$629	\$467
Operating Income (loss):	(\$202,468)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	261.04%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$5,825,507	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,033	\$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:	East Brooklyn Village		
Unit Code:	032/035/32	County:	Grundy
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$40,520		
Equalized Assessed Valuation:	\$2,160,059		
Population:	57		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$132,888	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,331	\$2,160	\$1,117
Revenues During FY 24:	\$50,866	\$513,962	\$205,596
Expenditures During FY 24:	\$29,654	\$431,552	\$184,468
Per Capita Revenues:	\$892	\$1,265	\$568
Per Capita Expenditures:	\$520	\$1,035	\$522
Revenues over/under Expenditures:	\$21,212	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	519.66%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$154,100	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,704	\$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:	\$9,144	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$144,956	\$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:	East Carondelet Village		
Unit Code:	088/045/32	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$235,668		
Equalized Assessed Valuation:	\$4,208,940,769		
Population:	276		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$56,171		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$307,897	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,116	\$2,160	\$1,117
Revenues During FY 24:	\$220,563	\$513,962	\$205,596
Expenditures During FY 24:	\$235,668	\$431,552	\$184,468
Per Capita Revenues:	\$799	\$1,265	\$568
Per Capita Expenditures:	\$854	\$1,035	\$522
Revenues over/under Expenditures:	(\$15,105)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	124.24%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$292,792	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,061	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$292,792	\$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:	\$94,893	\$497,319	\$34,556
Per Capita Debt:	\$344	\$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:	East Dubuque City		
Unit Code:	043/015/30	County:	Jo Daviess
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$3,955,966		
Equalized Assessed Valuation:	\$42,781,760		
Population:	1,505		
Employees:			
Full Time:	13		
Part Time:	37		
Salaries Paid:	\$1,071,831		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$693,503)	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	(\$461)	\$1,430	\$1,079
Revenues During FY 24:	\$2,981,951	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,560,544	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,981	\$1,299	\$1,053
Per Capita Expenditures:	\$1,701	\$1,191	\$978
Revenues over/under Expenditures:	\$421,407	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	(11.79%)	139.72%	113.89%
Ending Fund Balance for FY 24:	(\$301,961)	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	(\$201)	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$342,834	\$12,605	\$0
Total Unreserved Funds:	(\$644,795)	\$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:	\$6,919,081	\$14,784,019	\$3,250,668
Per Capita Debt:	\$4,597	\$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:	\$501,430	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$333	\$2,159	\$1,757
Revenues During FY 24:	\$2,010,213	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,412,271	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,336	\$728	\$505
Per Capita Expenses:	\$1,603	\$629	\$467
Operating Income (loss):	(\$402,058)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	1.08%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$25,969	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$17	\$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:	East Dundee Village		
Unit Code:	045/030/32	County:	Kane
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,463,213		
Equalized Assessed Valuation:	\$168,308,913		
Population:	3,152		
Employees:			
Full Time:	37		
Part Time:	6		
Salaries Paid:	\$3,696,537		

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:	\$14,227,280	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$4,514	\$1,430	\$1,079
Revenues During FY 24:	\$27,099,812	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$22,949,383	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$8,598	\$1,299	\$1,053
Per Capita Expenditures:	\$7,281	\$1,191	\$978
Revenues over/under Expenditures:	\$4,150,429	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	53.31%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$12,233,369	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$3,881	\$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:	\$14,046,198	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$21,534,453)	(\$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:	\$20,066,460	\$14,784,019	\$3,250,668
Per Capita Debt:	\$6,366	\$1,823	\$902
General Obligation Debt over EAV:	5.97%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$17,793,440	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$5,645	\$2,159	\$1,757
Revenues During FY 24:	\$5,774,298	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,375,173	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,832	\$728	\$505
Per Capita Expenses:	\$1,388	\$629	\$467
Operating Income (loss):	\$1,399,125	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	449.42%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$19,662,828	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$6,238	\$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:	East Galesburg Village		
Unit Code:	048/020/32	County:	Knox
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,605,419		
Equalized Assessed Valuation:	\$13,284,629		
Population:	815		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$110,199		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$295,255	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$362	\$2,160	\$1,117
Revenues During FY 24:	\$405,318	\$513,962	\$205,596
Expenditures During FY 24:	\$434,358	\$431,552	\$184,468
Per Capita Revenues:	\$497	\$1,265	\$568
Per Capita Expenditures:	\$533	\$1,035	\$522
Revenues over/under Expenditures:	(\$29,040)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	48.30%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$209,793	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$257	\$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:	\$118,159	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$91,634	\$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:	\$801,563	\$497,319	\$34,556
Per Capita Debt:	\$984	\$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:	\$1,204,362	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,478	\$2,836	\$1,348
Revenues During FY 24:	\$393,871	\$370,027	\$130,294
Expenditures During FY 24:	\$522,518	\$341,260	\$138,408
Per Capita Revenues:	\$483	\$1,046	\$359
Per Capita Expenses:	\$641	\$957	\$383
Operating Income (loss):	(\$128,647)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	216.67%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,132,137	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,389	\$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:	East Gillespie Village		
Unit Code:	056/045/32	County:	Macoupin
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$221,687		
Equalized Assessed Valuation:	\$4,179,378		
Population:	270		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$13,085		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$709,302	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,627	\$2,160	\$1,117
Revenues During FY 24:	\$122,664	\$513,962	\$205,596
Expenditures During FY 24:	\$189,565	\$431,552	\$184,468
Per Capita Revenues:	\$454	\$1,265	\$568
Per Capita Expenditures:	\$702	\$1,035	\$522
Revenues over/under Expenditures:	(\$66,901)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	338.88%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$642,401	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,379	\$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:	\$38,615	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$603,786	\$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:	\$80,000	\$497,319	\$34,556
Per Capita Debt:	\$296	\$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:	\$212,419	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$787	\$2,836	\$1,348
Revenues During FY 24:	\$27,589	\$370,027	\$130,294
Expenditures During FY 24:	\$32,122	\$341,260	\$138,408
Per Capita Revenues:	\$102	\$1,046	\$359
Per Capita Expenses:	\$119	\$957	\$383
Operating Income (loss):	(\$4,533)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	647.18%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$207,886	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$770	\$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:	East Hazel Crest Village		
Unit Code:	016/160/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,470,937		
Equalized Assessed Valuation:	\$23,896,197		
Population:	1,297		
Employees:			
Full Time:	21		
Part Time:	35		
Salaries Paid:	\$1,575,412		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$379,490	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$293	\$1,430	\$1,079
Revenues During FY 24:	\$2,837,434	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,216,141	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,188	\$1,299	\$1,053
Per Capita Expenditures:	\$2,480	\$1,191	\$978
Revenues over/under Expenditures:	(\$378,707)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	13.92%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$447,783	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$345	\$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:	\$2,851,438	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$921,212)	(\$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:	\$2,498,565	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,926	\$1,823	\$902
General Obligation Debt over EAV:	9.21%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$5,072,750	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,911	\$2,159	\$1,757
Revenues During FY 24:	\$786,631	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,030,030	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$607	\$728	\$505
Per Capita Expenses:	\$794	\$629	\$467
Operating Income (loss):	(\$243,399)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	557.97%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$5,747,213	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,431	\$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:	East Moline City		
Unit Code:	081/030/30	County:	Rock Island
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,729,955		
Equalized Assessed Valuation:	\$387,272,359		
Population:	20,995		
Employees:			
Full Time:	151		
Part Time:	45		
Salaries Paid:	\$13,086,976		

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:	\$15,460,540	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$736	\$1,430	\$1,079
Revenues During FY 24:	\$32,719,711	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$39,912,141	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,558	\$1,299	\$1,053
Per Capita Expenditures:	\$1,901	\$1,191	\$978
Revenues over/under Expenditures:	(\$7,192,430)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	40.18%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$16,034,708	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$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:	\$8,700,289	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$92,731,691)	(\$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:	\$56,481,665	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,690	\$1,823	\$902
General Obligation Debt over EAV:	13.67%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$30,282,278	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,442	\$2,159	\$1,757
Revenues During FY 24:	\$15,364,820	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$14,540,996	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$732	\$728	\$505
Per Capita Expenses:	\$693	\$629	\$467
Operating Income (loss):	\$823,824	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	213.92%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$31,106,102	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,482	\$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:	Easton Village		
Unit Code:	060/015/32	County:	Mason
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$844,428		
Equalized Assessed Valuation:	\$2,830,866		
Population:	312		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$54,887		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$406,258	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,302	\$2,160	\$1,117
Revenues During FY 24:	\$182,542	\$513,962	\$205,596
Expenditures During FY 24:	\$139,041	\$431,552	\$184,468
Per Capita Revenues:	\$585	\$1,265	\$568
Per Capita Expenditures:	\$446	\$1,035	\$522
Revenues over/under Expenditures:	\$43,501	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	323.40%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$449,659	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,441	\$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:	\$217,039	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$235,763	\$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:	\$136,673	\$497,319	\$34,556
Per Capita Debt:	\$438	\$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:	\$480,272	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,539	\$2,836	\$1,348
Revenues During FY 24:	\$159,015	\$370,027	\$130,294
Expenditures During FY 24:	\$91,907	\$341,260	\$138,408
Per Capita Revenues:	\$510	\$1,046	\$359
Per Capita Expenses:	\$295	\$957	\$383
Operating Income (loss):	\$67,108	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	595.69%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$547,480	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,755	\$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:	Eddyville Village		
Unit Code:	076/010/32	County:	Pope
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$111,200		
Equalized Assessed Valuation:	\$815,325		
Population:	99		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$9,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$263,811	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,665	\$2,160	\$1,117
Revenues During FY 24:	\$75,807	\$513,962	\$205,596
Expenditures During FY 24:	\$54,963	\$431,552	\$184,468
Per Capita Revenues:	\$766	\$1,265	\$568
Per Capita Expenditures:	\$555	\$1,035	\$522
Revenues over/under Expenditures:	\$20,844	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	446.71%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$245,526	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,480	\$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:	\$35,102	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$145,392	\$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:	\$382,024	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,859	\$2,836	\$1,348
Revenues During FY 24:	\$26,489	\$370,027	\$130,294
Expenditures During FY 24:	\$57,830	\$341,260	\$138,408
Per Capita Revenues:	\$268	\$1,046	\$359
Per Capita Expenses:	\$584	\$957	\$383
Operating Income (loss):	(\$31,341)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	668.65%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$386,683	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,906	\$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:	Edgewood Village		
Unit Code:	025/025/32	County:	Effingham
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$748,700		
Equalized Assessed Valuation:	\$5,150,232		
Population:	430		
Employees:			
Full Time:	1		
Part Time:	14		
Salaries Paid:	\$149,865		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$273,024	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$635	\$2,160	\$1,117
Revenues During FY 24:	\$272,030	\$513,962	\$205,596
Expenditures During FY 24:	\$329,261	\$431,552	\$184,468
Per Capita Revenues:	\$633	\$1,265	\$568
Per Capita Expenditures:	\$766	\$1,035	\$522
Revenues over/under Expenditures:	(\$57,231)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	56.49%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$185,985	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$433	\$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:	\$108,081	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$77,904	\$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:	\$256,000	\$497,319	\$34,556
Per Capita Debt:	\$595	\$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:	\$1,011,528	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,352	\$2,836	\$1,348
Revenues During FY 24:	\$150,385	\$370,027	\$130,294
Expenditures During FY 24:	\$211,627	\$341,260	\$138,408
Per Capita Revenues:	\$350	\$1,046	\$359
Per Capita Expenses:	\$492	\$957	\$383
Operating Income (loss):	(\$61,242)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	463.12%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$980,094	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,279	\$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:	Edinburg Village		
Unit Code:	011/020/32	County:	Christian
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,470,823		
Equalized Assessed Valuation:	\$13,664,160		
Population:	1,091		
Employees:			
Full Time:	9		
Part Time:	20		
Salaries Paid:	\$441,847		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$801,767	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$735	\$1,430	\$1,079
Revenues During FY 24:	\$549,444	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$489,767	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$504	\$1,299	\$1,053
Per Capita Expenditures:	\$449	\$1,191	\$978
Revenues over/under Expenditures:	\$59,677	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	175.89%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$861,444	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$790	\$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:	\$193,674	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$667,770	(\$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:	\$738,639	\$14,784,019	\$3,250,668
Per Capita Debt:	\$677	\$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:	\$2,173,813	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,992	\$2,159	\$1,757
Revenues During FY 24:	\$1,181,409	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,010,368	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,083	\$728	\$505
Per Capita Expenses:	\$926	\$629	\$467
Operating Income (loss):	\$171,041	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	232.08%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,344,854	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,149	\$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:	Effingham City		
Unit Code:	025/030/30	County:	Effingham
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$84,372,202		
Equalized Assessed Valuation:	\$400,438,298		
Population:	12,245		
Employees:			
Full Time:	110		
Part Time:	52		
Salaries Paid:	\$9,678,381		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$33,741,356	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,756	\$1,430	\$1,079
Revenues During FY 24:	\$25,145,603	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$22,867,857	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,054	\$1,299	\$1,053
Per Capita Expenditures:	\$1,868	\$1,191	\$978
Revenues over/under Expenditures:	\$2,277,746	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	149.65%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$34,222,178	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,795	\$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:	\$16,156,903	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$737,009	(\$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:	\$10,914,598	\$14,784,019	\$3,250,668
Per Capita Debt:	\$891	\$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:	\$34,665,318	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,831	\$2,159	\$1,757
Revenues During FY 24:	\$9,450,456	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$6,895,494	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$772	\$728	\$505
Per Capita Expenses:	\$563	\$629	\$467
Operating Income (loss):	\$2,554,962	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	538.91%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$37,160,280	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,035	\$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:	El Dara Village														
Unit Code:	075/025/32	County:	Pike												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$20,000														
Equalized Assessed Valuation:	\$407,994														
Population:	68														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">9</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$360</td> </tr> </table>			Full Time:				Part Time:	9			Salaries Paid:	\$360		
Full Time:															
Part Time:	9														
Salaries Paid:	\$360														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$45,208	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$665	\$2,160	\$1,117
Revenues During FY 24:	\$18,249	\$513,962	\$205,596
Expenditures During FY 24:	\$8,366	\$431,552	\$184,468
Per Capita Revenues:	\$268	\$1,265	\$568
Per Capita Expenditures:	\$123	\$1,035	\$522
Revenues over/under Expenditures:	\$9,883	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	658.51%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$55,091	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$810	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$91,595	\$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:	El Paso City		
Unit Code:	102/025/30	County:	Woodford
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,009,285		
Equalized Assessed Valuation:	\$58,881,011		
Population:	2,729		
Employees:			
Full Time:	20		
Part Time:	68		
Salaries Paid:	\$1,400,216		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,099,578	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,136	\$1,430	\$1,079
Revenues During FY 24:	\$3,872,448	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,751,474	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,419	\$1,299	\$1,053
Per Capita Expenditures:	\$1,375	\$1,191	\$978
Revenues over/under Expenditures:	\$120,974	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	63.98%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,400,136	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$879	\$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:	\$165,606	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$818,124)	(\$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:	\$2,928,901	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,073	\$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:	\$6,551,352	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,401	\$2,159	\$1,757
Revenues During FY 24:	\$1,085,497	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$858,969	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$398	\$728	\$505
Per Capita Expenses:	\$315	\$629	\$467
Operating Income (loss):	\$226,528	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	789.07%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,777,880	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,484	\$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:	Elburn Village		
Unit Code:	045/035/32	County:	Kane
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,732,829		
Equalized Assessed Valuation:	\$252,728,400		
Population:	6,559		
Employees:			
Full Time:		28	
Part Time:		40	
Salaries Paid:		\$2,792,805	

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:	\$6,014,022	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$917	\$1,430	\$1,079
Revenues During FY 24:	\$6,604,410	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$6,251,381	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,007	\$1,299	\$1,053
Per Capita Expenditures:	\$953	\$1,191	\$978
Revenues over/under Expenditures:	\$353,029	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	101.85%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,367,051	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$971	\$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:	\$1,311,482	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,487,354	(\$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:	\$10,373,313	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,582	\$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:	\$22,866,126	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,486	\$2,159	\$1,757
Revenues During FY 24:	\$4,537,475	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,133,928	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$692	\$728	\$505
Per Capita Expenses:	\$478	\$629	\$467
Operating Income (loss):	\$1,403,547	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	774.42%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$24,269,673	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,700	\$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:	Eldorado City		
Unit Code:	082/015/30	County:	Saline
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,433,254		
Equalized Assessed Valuation:	\$22,570,415		
Population:	3,743		
Employees:			
	Full Time:	27	
	Part Time:	46	
	Salaries Paid:	\$1,454,888	

Blended Component Units
Number Submitted = 2
Cemetery
Firefighters, Inc.

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,989,015	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,333	\$1,430	\$1,079
Revenues During FY 24:	\$2,746,051	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,526,245	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$734	\$1,299	\$1,053
Per Capita Expenditures:	\$675	\$1,191	\$978
Revenues over/under Expenditures:	\$219,806	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	206.19%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,208,821	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,392	\$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:	\$2,123,871	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$3,084,950	(\$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:	\$830,775	\$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:	\$5,304,491	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,417	\$2,159	\$1,757
Revenues During FY 24:	\$2,131,637	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,049,035	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$569	\$728	\$505
Per Capita Expenses:	\$547	\$629	\$467
Operating Income (loss):	\$82,602	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	262.91%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$5,387,093	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,439	\$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:	Eldred Village		
Unit Code:	031/015/32	County:	Greene
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$125,977		
Equalized Assessed Valuation:	\$2,083,432		
Population:	200		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$12,780		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$325,548	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,628	\$2,160	\$1,117
Revenues During FY 24:	\$85,323	\$513,962	\$205,596
Expenditures During FY 24:	\$59,043	\$431,552	\$184,468
Per Capita Revenues:	\$427	\$1,265	\$568
Per Capita Expenditures:	\$295	\$1,035	\$522
Revenues over/under Expenditures:	\$26,280	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	574.45%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$339,172	\$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:	\$29,210	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$309,962	\$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:	\$209,516	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,048	\$2,836	\$1,348
Revenues During FY 24:	\$49,105	\$370,027	\$130,294
Expenditures During FY 24:	\$66,934	\$341,260	\$138,408
Per Capita Revenues:	\$246	\$1,046	\$359
Per Capita Expenses:	\$335	\$957	\$383
Operating Income (loss):	(\$17,829)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	305.29%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$204,343	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,022	\$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:	Elgin City		
Unit Code:	045/040/30	County:	Kane
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$367,584,290		
Equalized Assessed Valuation:	\$3,995,361,286		
Population:	114,106		
Employees:			
	Full Time:	717	
	Part Time:	345	
	Salaries Paid:	\$89,478,336	

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$183,677,679	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,610	\$1,022	\$992
Revenues During FY 24:	\$213,659,651	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$204,000,641	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,872	\$1,565	\$1,601
Per Capita Expenditures:	\$1,788	\$1,374	\$1,334
Revenues over/under Expenditures:	\$9,659,010	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	91.86%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$187,398,680	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,642	\$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:	\$51,071,361	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$28,515,618)	(\$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:	\$50,740,000	\$150,163,942	\$93,484,413
Per Capita Debt:	\$445	\$2,742	\$2,369
General Obligation Debt over EAV:	1.27%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$313,011,506	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$2,743	\$1,762	\$1,500
Revenues During FY 24:	\$45,654,668	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$50,145,645	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$400	\$608	\$457
Per Capita Expenses:	\$439	\$477	\$380
Operating Income (loss):	(\$4,490,977)	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	639.12%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$320,489,282	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$2,809	\$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:	Elizabeth Village		
Unit Code:	043/020/32	County:	Jo Daviess
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,428,784		
Equalized Assessed Valuation:	\$12,929,844		
Population:	688		
Employees:			
Full Time:	3		
Part Time:	7		
Salaries Paid:	\$296,661		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$502,670	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$731	\$2,160	\$1,117
Revenues During FY 24:	\$901,510	\$513,962	\$205,596
Expenditures During FY 24:	\$899,542	\$431,552	\$184,468
Per Capita Revenues:	\$1,310	\$1,265	\$568
Per Capita Expenditures:	\$1,307	\$1,035	\$522
Revenues over/under Expenditures:	\$1,968	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	64.24%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$577,852	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$840	\$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:	\$236,798	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$344,832	\$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:	\$2,373,080	\$497,319	\$34,556
Per Capita Debt:	\$3,449	\$1,082	\$70
General Obligation Debt over EAV:	4.64%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,913,304	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$5,688	\$2,836	\$1,348
Revenues During FY 24:	\$564,610	\$370,027	\$130,294
Expenditures During FY 24:	\$606,033	\$341,260	\$138,408
Per Capita Revenues:	\$821	\$1,046	\$359
Per Capita Expenses:	\$881	\$957	\$383
Operating Income (loss):	(\$41,423)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	638.31%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$3,868,372	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$5,623	\$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:	Elizabethtown Village		
Unit Code:	035/015/32	County:	Hardin
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$523,000		
Equalized Assessed Valuation:	\$2,340,651		
Population:	220		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$107,591		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,415	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$56	\$2,160	\$1,117
Revenues During FY 24:	\$158,834	\$513,962	\$205,596
Expenditures During FY 24:	\$242,187	\$431,552	\$184,468
Per Capita Revenues:	\$722	\$1,265	\$568
Per Capita Expenditures:	\$1,101	\$1,035	\$522
Revenues over/under Expenditures:	(\$83,353)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	9.21%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$22,312	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$101	\$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:	\$4,708	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$17,604	\$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:	\$720,500	\$497,319	\$34,556
Per Capita Debt:	\$3,275	\$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:	\$1,642,946	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$7,468	\$2,836	\$1,348
Revenues During FY 24:	\$213,961	\$370,027	\$130,294
Expenditures During FY 24:	\$218,395	\$341,260	\$138,408
Per Capita Revenues:	\$973	\$1,046	\$359
Per Capita Expenses:	\$993	\$957	\$383
Operating Income (loss):	(\$4,434)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	703.32%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,536,012	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$6,982	\$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:	Elk Grove Village		
Unit Code:	016/165/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$207,934,654		
Equalized Assessed Valuation:	\$2,568,763,162		
Population:	31,047		
Employees:			
	Full Time:	321	
	Part Time:	27	
	Salaries Paid:	\$36,067,639	

Blended Component Units
Number Submitted = 1
Pension Trust Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$56,705,039	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,826	\$1,022	\$992
Revenues During FY 24:	\$90,010,517	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$72,270,259	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$2,899	\$1,565	\$1,601
Per Capita Expenditures:	\$2,328	\$1,374	\$1,334
Revenues over/under Expenditures:	\$17,740,258	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	92.85%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$67,102,975	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$2,161	\$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:	\$123,488,003	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$96,210,858)	(\$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:	\$111,086,600	\$150,163,942	\$93,484,413
Per Capita Debt:	\$3,578	\$2,742	\$2,369
General Obligation Debt over EAV:	3.55%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$78,153,558	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$2,517	\$1,762	\$1,500
Revenues During FY 24:	\$23,494,571	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$22,299,189	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$757	\$608	\$457
Per Capita Expenses:	\$718	\$477	\$380
Operating Income (loss):	\$1,195,382	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	405.98%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$90,530,097	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$2,916	\$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:	Elkhart Village		
Unit Code:	054/020/32	County:	Logan
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$667,908		
Equalized Assessed Valuation:	\$14,954,622		
Population:	445		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$68,489		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$606,929	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,364	\$2,160	\$1,117
Revenues During FY 24:	\$498,368	\$513,962	\$205,596
Expenditures During FY 24:	\$490,173	\$431,552	\$184,468
Per Capita Revenues:	\$1,120	\$1,265	\$568
Per Capita Expenditures:	\$1,102	\$1,035	\$522
Revenues over/under Expenditures:	\$8,195	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	125.84%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$616,845	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,386	\$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:	\$535,644	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$81,201	\$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:	\$52,000	\$497,319	\$34,556
Per Capita Debt:	\$117	\$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:	\$275,353	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$619	\$2,836	\$1,348
Revenues During FY 24:	\$99,665	\$370,027	\$130,294
Expenditures During FY 24:	\$177,735	\$341,260	\$138,408
Per Capita Revenues:	\$224	\$1,046	\$359
Per Capita Expenses:	\$399	\$957	\$383
Operating Income (loss):	(\$78,070)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	139.29%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$247,562	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$556	\$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:	Elkville Village		
Unit Code:	039/035/32	County:	Jackson
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,321,459		
Equalized Assessed Valuation:	\$4,512,863		
Population:	881		
Employees:			
Full Time:	4		
Part Time:	3		
Salaries Paid:	\$287,714		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$639,794	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$726	\$2,160	\$1,117
Revenues During FY 24:	\$751,260	\$513,962	\$205,596
Expenditures During FY 24:	\$772,291	\$431,552	\$184,468
Per Capita Revenues:	\$853	\$1,265	\$568
Per Capita Expenditures:	\$877	\$1,035	\$522
Revenues over/under Expenditures:	(\$21,031)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	85.81%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$662,698	\$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:	(\$364,202)	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$449,985	\$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:	\$115,494	\$497,319	\$34,556
Per Capita Debt:	\$131	\$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:	\$402,040	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$456	\$2,836	\$1,348
Revenues During FY 24:	\$390,352	\$370,027	\$130,294
Expenditures During FY 24:	\$475,573	\$341,260	\$138,408
Per Capita Revenues:	\$443	\$1,046	\$359
Per Capita Expenses:	\$540	\$957	\$383
Operating Income (loss):	(\$85,221)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	65.29%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$310,521	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$352	\$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:	Elliott Village		
Unit Code:	027/015/32	County:	Ford
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$143,440		
Equalized Assessed Valuation:	\$3,689,180		
Population:	269		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$29,787		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$593,171	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,205	\$2,160	\$1,117
Revenues During FY 24:	\$193,759	\$513,962	\$205,596
Expenditures During FY 24:	\$95,201	\$431,552	\$184,468
Per Capita Revenues:	\$720	\$1,265	\$568
Per Capita Expenditures:	\$354	\$1,035	\$522
Revenues over/under Expenditures:	\$98,558	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	726.60%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$691,729	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,571	\$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:	\$129,381	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$562,348	\$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:	\$290,900	\$497,319	\$34,556
Per Capita Debt:	\$1,081	\$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:	\$64,718	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$241	\$2,836	\$1,348
Revenues During FY 24:	\$126,526	\$370,027	\$130,294
Expenditures During FY 24:	\$107,882	\$341,260	\$138,408
Per Capita Revenues:	\$470	\$1,046	\$359
Per Capita Expenses:	\$401	\$957	\$383
Operating Income (loss):	\$18,644	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	77.27%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$83,362	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$310	\$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:	Ellis Grove Village		
Unit Code:	079/025/32	County:	Randolph
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,787,225		
Equalized Assessed Valuation:	\$2,644,642		
Population:	360		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$48,252		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$343,424	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$954	\$2,160	\$1,117
Revenues During FY 24:	\$350,704	\$513,962	\$205,596
Expenditures During FY 24:	\$269,169	\$431,552	\$184,468
Per Capita Revenues:	\$974	\$1,265	\$568
Per Capita Expenditures:	\$748	\$1,035	\$522
Revenues over/under Expenditures:	\$81,535	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	157.88%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$424,959	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,180	\$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:	\$168,593	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$256,366	\$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:	\$59,543	\$497,319	\$34,556
Per Capita Debt:	\$165	\$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:	\$1,123,902	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,122	\$2,836	\$1,348
Revenues During FY 24:	\$151,005	\$370,027	\$130,294
Expenditures During FY 24:	\$215,624	\$341,260	\$138,408
Per Capita Revenues:	\$419	\$1,046	\$359
Per Capita Expenses:	\$599	\$957	\$383
Operating Income (loss):	(\$64,619)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	491.26%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,059,283	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,942	\$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:	Ellsworth Village		
Unit Code:	064/060/32	County:	McLean
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$687,050		
Equalized Assessed Valuation:	\$3,316,902		
Population:	179		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$25,709		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$325,131	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,816	\$2,160	\$1,117
Revenues During FY 24:	\$267,394	\$513,962	\$205,596
Expenditures During FY 24:	\$295,335	\$431,552	\$184,468
Per Capita Revenues:	\$1,494	\$1,265	\$568
Per Capita Expenditures:	\$1,650	\$1,035	\$522
Revenues over/under Expenditures:	(\$27,941)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	97.45%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$287,798	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,608	\$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:	\$59,425	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$228,373	\$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:	\$320,000	\$497,319	\$34,556
Per Capita Debt:	\$1,788	\$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:	\$490,216	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,739	\$2,836	\$1,348
Revenues During FY 24:	\$58,385	\$370,027	\$130,294
Expenditures During FY 24:	\$85,824	\$341,260	\$138,408
Per Capita Revenues:	\$326	\$1,046	\$359
Per Capita Expenses:	\$479	\$957	\$383
Operating Income (loss):	(\$27,439)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	550.16%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$472,169	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,638	\$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:	Elmhurst City		
Unit Code:	022/045/30	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$242,578,389		
Equalized Assessed Valuation:	\$3,508,255,228		
Population:	45,786		
Employees:			
Full Time:	295		
Part Time:	110		
Salaries Paid:	\$33,841,439		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$31,859,715	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$696	\$1,022	\$992
Revenues During FY 24:	\$73,203,946	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$68,333,068	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,599	\$1,565	\$1,601
Per Capita Expenditures:	\$1,492	\$1,374	\$1,334
Revenues over/under Expenditures:	\$4,870,878	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	45.51%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$31,095,781	\$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:	\$6,350,815	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$32,620,554)	(\$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:	\$113,587,498	\$150,163,942	\$93,484,413
Per Capita Debt:	\$2,481	\$2,742	\$2,369
General Obligation Debt over EAV:	1.89%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$77,213,774	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,686	\$1,762	\$1,500
Revenues During FY 24:	\$43,333,077	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$30,205,862	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$946	\$608	\$457
Per Capita Expenses:	\$660	\$477	\$380
Operating Income (loss):	\$13,127,215	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	309.29%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$93,423,665	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$2,040	\$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:	Elmwood City		
Unit Code:	072/035/30	County:	Peoria
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,278,229		
Equalized Assessed Valuation:	\$34,996,464		
Population:	2,008		
Employees:			
Full Time:	5		
Part Time:	11		
Salaries Paid:	\$522,011		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,925,669	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$959	\$1,430	\$1,079
Revenues During FY 24:	\$1,799,415	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,843,432	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$896	\$1,299	\$1,053
Per Capita Expenditures:	\$918	\$1,191	\$978
Revenues over/under Expenditures:	(\$44,017)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	102.62%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,891,652	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$942	\$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:	\$662,607	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,185,402	(\$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:	\$131,166	\$14,784,019	\$3,250,668
Per Capita Debt:	\$65	\$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:	\$2,878,070	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,433	\$2,159	\$1,757
Revenues During FY 24:	\$743,088	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$867,765	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$370	\$728	\$505
Per Capita Expenses:	\$432	\$629	\$467
Operating Income (loss):	(\$124,677)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	316.14%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,743,393	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Elmwood Park Village		
Unit Code:	016/170/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$67,996,313		
Equalized Assessed Valuation:	\$642,332,471		
Population:	23,369		
Employees:			
Full Time:	124		
Part Time:	205		
Salaries Paid:	\$13,918,755		

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$32,331,035	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,384	\$1,430	\$1,079
Revenues During FY 24:	\$35,404,081	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$28,682,851	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,515	\$1,299	\$1,053
Per Capita Expenditures:	\$1,227	\$1,191	\$978
Revenues over/under Expenditures:	\$6,721,230	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	130.75%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$37,502,315	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,605	\$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:	\$12,339,995	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$38,881,023)	(\$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:	\$113,018,878	\$14,784,019	\$3,250,668
Per Capita Debt:	\$4,836	\$1,823	\$902
General Obligation Debt over EAV:	12.11%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$9,273,078	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$397	\$2,159	\$1,757
Revenues During FY 24:	\$9,871,590	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$7,926,648	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$422	\$728	\$505
Per Capita Expenses:	\$339	\$629	\$467
Operating Income (loss):	\$1,944,942	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	125.62%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$9,957,751	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$426	\$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:	Elsah Village		
Unit Code:	042/010/32	County:	Jersey
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$376,317		
Equalized Assessed Valuation:	\$6,390,580		
Population:	519		
Employees:			
Full Time:			
Part Time:	22		
Salaries Paid:	\$60,481		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$531,160	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,023	\$2,160	\$1,117
Revenues During FY 24:	\$300,481	\$513,962	\$205,596
Expenditures During FY 24:	\$274,192	\$431,552	\$184,468
Per Capita Revenues:	\$579	\$1,265	\$568
Per Capita Expenditures:	\$528	\$1,035	\$522
Revenues over/under Expenditures:	\$26,289	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	203.31%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$557,449	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,074	\$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:	\$84,162	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$473,287	\$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:	\$27,381	\$497,319	\$34,556
Per Capita Debt:	\$53	\$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:	Elvaston Village		
Unit Code:	034/040/32	County:	Hancock
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$117,525		
Equalized Assessed Valuation:	\$1,713,662		
Population:	147		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$16,310		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$217,072	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,477	\$2,160	\$1,117
Revenues During FY 24:	\$54,724	\$513,962	\$205,596
Expenditures During FY 24:	\$33,237	\$431,552	\$184,468
Per Capita Revenues:	\$372	\$1,265	\$568
Per Capita Expenditures:	\$226	\$1,035	\$522
Revenues over/under Expenditures:	\$21,487	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	718.35%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$238,759	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,624	\$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:	\$94,485	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$145,117	\$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:	\$325,529	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,214	\$2,836	\$1,348
Revenues During FY 24:	\$39,635	\$370,027	\$130,294
Expenditures During FY 24:	\$50,349	\$341,260	\$138,408
Per Capita Revenues:	\$270	\$1,046	\$359
Per Capita Expenses:	\$343	\$957	\$383
Operating Income (loss):	(\$10,714)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	624.87%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$314,615	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,140	\$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:	Elwood Village		
Unit Code:	099/040/32	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,574,197		
Equalized Assessed Valuation:	\$477,720,617		
Population:	2,273		
Employees:			
Full Time:	22		
Part Time:	12		
Salaries Paid:	\$1,983,389		

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:	\$7,987,504	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$3,514	\$1,430	\$1,079
Revenues During FY 24:	\$7,251,819	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,264,002	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$3,190	\$1,299	\$1,053
Per Capita Expenditures:	\$1,876	\$1,191	\$978
Revenues over/under Expenditures:	\$2,987,817	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	230.46%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$9,827,010	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$4,323	\$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:	\$2,293,411	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$23,509,464	(\$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:	\$19,031,515	\$14,784,019	\$3,250,668
Per Capita Debt:	\$8,373	\$1,823	\$902
General Obligation Debt over EAV:	3.96%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$7,723,341	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,398	\$2,159	\$1,757
Revenues During FY 24:	\$1,533,618	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,630,453	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$675	\$728	\$505
Per Capita Expenses:	\$717	\$629	\$467
Operating Income (loss):	(\$96,835)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	467.75%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,626,506	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,355	\$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:	Emden Village		
Unit Code:	054/025/32	County:	Logan
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$410,000		
Equalized Assessed Valuation:	\$8,374,648		
Population:	450		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$57,382		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$459,514	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,021	\$2,160	\$1,117
Revenues During FY 24:	\$189,528	\$513,962	\$205,596
Expenditures During FY 24:	\$140,118	\$431,552	\$184,468
Per Capita Revenues:	\$421	\$1,265	\$568
Per Capita Expenditures:	\$311	\$1,035	\$522
Revenues over/under Expenditures:	\$49,410	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	363.21%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$508,924	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,131	\$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:	\$24,888	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$483,986	\$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:	\$395,999	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$880	\$2,836	\$1,348
Revenues During FY 24:	\$132,542	\$370,027	\$130,294
Expenditures During FY 24:	\$107,358	\$341,260	\$138,408
Per Capita Revenues:	\$295	\$1,046	\$359
Per Capita Expenses:	\$239	\$957	\$383
Operating Income (loss):	\$25,184	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	392.32%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$421,183	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$936	\$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:	Energy Village		
Unit Code:	100/040/32	County:	Williamson
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,383,450		
Equalized Assessed Valuation:	\$14,529,085		
Population:	974		
Employees:			
Full Time:	8		
Part Time:	11		
Salaries Paid:	\$550,803		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$823,259	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$845	\$2,160	\$1,117
Revenues During FY 24:	\$1,194,134	\$513,962	\$205,596
Expenditures During FY 24:	\$1,351,742	\$431,552	\$184,468
Per Capita Revenues:	\$1,226	\$1,265	\$568
Per Capita Expenditures:	\$1,388	\$1,035	\$522
Revenues over/under Expenditures:	(\$157,608)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	49.34%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$666,901	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$685	\$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:	\$132,371	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$394,996	\$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:	\$1,427,000	\$497,319	\$34,556
Per Capita Debt:	\$1,465	\$1,082	\$70
General Obligation Debt over EAV:	2.39%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,186,242	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,218	\$2,836	\$1,348
Revenues During FY 24:	\$587,957	\$370,027	\$130,294
Expenditures During FY 24:	\$547,360	\$341,260	\$138,408
Per Capita Revenues:	\$604	\$1,046	\$359
Per Capita Expenses:	\$562	\$957	\$383
Operating Income (loss):	\$40,597	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	223.91%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,225,589	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,258	\$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:	Enfield Village		
Unit Code:	097/025/32	County:	White
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,354,852		
Equalized Assessed Valuation:	\$3,143,966		
Population:	787		
Employees:			
Full Time:	5		
Part Time:	1		
Salaries Paid:	\$229,179		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$769,563	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$978	\$2,160	\$1,117
Revenues During FY 24:	\$425,571	\$513,962	\$205,596
Expenditures During FY 24:	\$353,348	\$431,552	\$184,468
Per Capita Revenues:	\$541	\$1,265	\$568
Per Capita Expenditures:	\$449	\$1,035	\$522
Revenues over/under Expenditures:	\$72,223	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	240.53%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$849,911	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,080	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$494,363	\$10,146	\$0
Total Unreserved Funds:	\$355,548	\$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:	\$279,454	\$497,319	\$34,556
Per Capita Debt:	\$355	\$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:	\$734,623	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$933	\$2,836	\$1,348
Revenues During FY 24:	\$876,405	\$370,027	\$130,294
Expenditures During FY 24:	\$506,611	\$341,260	\$138,408
Per Capita Revenues:	\$1,114	\$1,046	\$359
Per Capita Expenses:	\$644	\$957	\$383
Operating Income (loss):	\$369,794	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	216.40%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,096,292	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,393	\$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:	Equality Village		
Unit Code:	030/010/32	County:	Gallatin
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,128,977		
Equalized Assessed Valuation:	\$1,015,112		
Population:	539		
Employees:			
Full Time:	6		
Part Time:	27		
Salaries Paid:	\$145,568		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$297,384	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$552	\$2,160	\$1,117
Revenues During FY 24:	\$420,869	\$513,962	\$205,596
Expenditures During FY 24:	\$518,655	\$431,552	\$184,468
Per Capita Revenues:	\$781	\$1,265	\$568
Per Capita Expenditures:	\$962	\$1,035	\$522
Revenues over/under Expenditures:	(\$97,786)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	38.48%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$199,598	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$370	\$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:	\$121,539	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$78,059	\$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:	\$1,486,918	\$497,319	\$34,556
Per Capita Debt:	\$2,759	\$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:	\$1,742,295	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,232	\$2,836	\$1,348
Revenues During FY 24:	\$475,012	\$370,027	\$130,294
Expenditures During FY 24:	\$610,322	\$341,260	\$138,408
Per Capita Revenues:	\$881	\$1,046	\$359
Per Capita Expenses:	\$1,132	\$957	\$383
Operating Income (loss):	(\$135,310)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	263.30%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,606,985	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,981	\$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:	Erie Village		
Unit Code:	098/025/32	County:	Whiteside
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,786,937		
Equalized Assessed Valuation:	\$26,158,400		
Population:	1,485		
Employees:			
Full Time:	6		
Part Time:	6		
Salaries Paid:	\$529,693		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,055,674	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$711	\$1,430	\$1,079
Revenues During FY 24:	\$1,242,461	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,476,126	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$837	\$1,299	\$1,053
Per Capita Expenditures:	\$994	\$1,191	\$978
Revenues over/under Expenditures:	(\$233,665)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	64.29%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$948,978	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$639	\$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:	\$191,079	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$765,202	(\$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:	\$1,823,983	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,228	\$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:	\$2,154,059	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,451	\$2,159	\$1,757
Revenues During FY 24:	\$486,107	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$532,352	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$327	\$728	\$505
Per Capita Expenses:	\$358	\$629	\$467
Operating Income (loss):	(\$46,245)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	395.94%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,107,814	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,419	\$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:	Essex Village		
Unit Code:	046/040/32	County:	Kankakee
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$502,720		
Equalized Assessed Valuation:	\$22,095,866		
Population:	765		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$86,829		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$735,550	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$962	\$2,160	\$1,117
Revenues During FY 24:	\$324,962	\$513,962	\$205,596
Expenditures During FY 24:	\$379,292	\$431,552	\$184,468
Per Capita Revenues:	\$425	\$1,265	\$568
Per Capita Expenditures:	\$496	\$1,035	\$522
Revenues over/under Expenditures:	(\$54,330)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	179.60%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$681,220	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$890	\$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:	\$341,615	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$339,605	\$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:	\$220,179	\$497,319	\$34,556
Per Capita Debt:	\$288	\$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:	\$4,554,344	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$5,953	\$2,836	\$1,348
Revenues During FY 24:	\$146,047	\$370,027	\$130,294
Expenditures During FY 24:	\$238,712	\$341,260	\$138,408
Per Capita Revenues:	\$191	\$1,046	\$359
Per Capita Expenses:	\$312	\$957	\$383
Operating Income (loss):	(\$92,665)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,869.06%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$4,461,679	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$5,832	\$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:	Eureka City		
Unit Code:	102/030/30	County:	Woodford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,702,822		
Equalized Assessed Valuation:	\$88,726,376		
Population:	5,227		
Employees:			
	Full Time:	18	
	Part Time:	27	
	Salaries Paid:	\$1,284,497	

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:	\$5,780,930	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,106	\$1,430	\$1,079
Revenues During FY 24:	\$3,520,863	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,033,428	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$674	\$1,299	\$1,053
Per Capita Expenditures:	\$580	\$1,191	\$978
Revenues over/under Expenditures:	\$487,435	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	206.64%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,268,365	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,199	\$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:	\$1,528,410	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,739,955	(\$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:	\$11,096,110	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,123	\$2,159	\$1,757
Revenues During FY 24:	\$2,760,118	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,134,866	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$528	\$728	\$505
Per Capita Expenses:	\$408	\$629	\$467
Operating Income (loss):	\$625,252	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	549.04%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$11,721,362	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,242	\$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:	Evanston City		
Unit Code:	016/175/30	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$399,920,909		
Equalized Assessed Valuation:	\$3,845,100,807		
Population:	76,552		
Employees:			
Full Time:	805		
Part Time:	478		
Salaries Paid:	\$96,033,788		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$68,668,132	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$897	\$1,022	\$992
Revenues During FY 24:	\$172,112,742	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$174,956,471	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$2,248	\$1,565	\$1,601
Per Capita Expenditures:	\$2,285	\$1,374	\$1,334
Revenues over/under Expenditures:	(\$2,843,729)	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	39.15%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$68,503,709	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$895	\$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:	\$30,879,155	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$149,087,967)	(\$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:	\$601,443,385	\$150,163,942	\$93,484,413
Per Capita Debt:	\$7,857	\$2,742	\$2,369
General Obligation Debt over EAV:	4.68%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$321,562,050	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$4,201	\$1,762	\$1,500
Revenues During FY 24:	\$53,770,635	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$45,723,780	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$702	\$608	\$457
Per Capita Expenses:	\$597	\$477	\$380
Operating Income (loss):	\$8,046,855	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	709.97%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$324,626,839	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$4,241	\$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:	Evansville Village		
Unit Code:	079/030/32	County:	Randolph
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,212,300		
Equalized Assessed Valuation:	\$7,244,045		
Population:	538		
Employees:			
Full Time:	1		
Part Time:	17		
Salaries Paid:	\$176,793		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$742,142	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,379	\$2,160	\$1,117
Revenues During FY 24:	\$541,929	\$513,962	\$205,596
Expenditures During FY 24:	\$485,024	\$431,552	\$184,468
Per Capita Revenues:	\$1,007	\$1,265	\$568
Per Capita Expenditures:	\$902	\$1,035	\$522
Revenues over/under Expenditures:	\$56,905	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	166.19%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$806,053	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,498	\$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:	\$284,432	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$521,621	\$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:	\$189,279	\$497,319	\$34,556
Per Capita Debt:	\$352	\$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:	\$525,266	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$976	\$2,836	\$1,348
Revenues During FY 24:	\$246,289	\$370,027	\$130,294
Expenditures During FY 24:	\$256,468	\$341,260	\$138,408
Per Capita Revenues:	\$458	\$1,046	\$359
Per Capita Expenses:	\$477	\$957	\$383
Operating Income (loss):	(\$10,179)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	198.11%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$508,081	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$944	\$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:	Evergreen Park Village		
Unit Code:	016/180/32	County:	Cook
Fiscal Year End:	10/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,364,977		
Equalized Assessed Valuation:	\$561,537,461		
Population:	19,943		
Employees:			
Full Time:	164		
Part Time:	298		
Salaries Paid:	\$17,118,077		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$28,019,758	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,405	\$1,430	\$1,079
Revenues During FY 24:	\$42,315,758	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$36,702,461	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,122	\$1,299	\$1,053
Per Capita Expenditures:	\$1,840	\$1,191	\$978
Revenues over/under Expenditures:	\$5,613,297	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	82.33%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$30,216,325	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,515	\$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:	\$27,405,336	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$14,650,899)	(\$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:	\$31,933,956	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,601	\$1,823	\$902
General Obligation Debt over EAV:	3.29%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$9,056,823	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$454	\$2,159	\$1,757
Revenues During FY 24:	\$7,543,697	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$7,110,460	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$378	\$728	\$505
Per Capita Expenses:	\$357	\$629	\$467
Operating Income (loss):	\$433,237	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	133.47%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$9,490,060	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$476	\$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:	Ewing Village		
Unit Code:	028/025/32	County:	Franklin
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$200,000		
Equalized Assessed Valuation:	\$975,000		
Population:	301		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$18,574		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$318,988	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,060	\$2,160	\$1,117
Revenues During FY 24:	\$75,225	\$513,962	\$205,596
Expenditures During FY 24:	\$47,026	\$431,552	\$184,468
Per Capita Revenues:	\$250	\$1,265	\$568
Per Capita Expenditures:	\$156	\$1,035	\$522
Revenues over/under Expenditures:	\$28,199	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	738.29%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$347,187	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,153	\$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:	\$6,998	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$340,189	\$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:	\$301,393	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,001	\$2,836	\$1,348
Revenues During FY 24:	\$54,919	\$370,027	\$130,294
Expenditures During FY 24:	\$59,754	\$341,260	\$138,408
Per Capita Revenues:	\$182	\$1,046	\$359
Per Capita Expenses:	\$199	\$957	\$383
Operating Income (loss):	(\$4,835)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	496.30%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$296,558	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$985	\$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:	Fairbury City		
Unit Code:	053/040/30	County:	Livingston
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,411,245		
Equalized Assessed Valuation:	\$70,694,874		
Population:	3,633		
Employees:			
Full Time:	25		
Part Time:	105		
Salaries Paid:	\$1,765,824		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,704,972	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,570	\$1,430	\$1,079
Revenues During FY 24:	\$4,370,249	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,640,962	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,203	\$1,299	\$1,053
Per Capita Expenditures:	\$1,002	\$1,191	\$978
Revenues over/under Expenditures:	\$729,287	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	176.72%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,434,259	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,771	\$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:	\$1,439,328	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,994,931	(\$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:	\$20,796,073	\$14,784,019	\$3,250,668
Per Capita Debt:	\$5,724	\$1,823	\$902
General Obligation Debt over EAV:	0.37%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$18,051,240	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,969	\$2,159	\$1,757
Revenues During FY 24:	\$2,559,445	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,490,574	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$704	\$728	\$505
Per Capita Expenses:	\$686	\$629	\$467
Operating Income (loss):	\$68,871	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	727.55%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$18,120,111	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,988	\$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:	Fairfield City		
Unit Code:	096/015/30	County:	Wayne
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$27,011,250		
Equalized Assessed Valuation:	\$47,189,000		
Population:	4,883		
Employees:			
	Full Time:	54	
	Part Time:	21	
	Salaries Paid:	\$4,108,795	

Blended Component Units
Number Submitted = 2
Development Commission
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,156,861	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$647	\$1,430	\$1,079
Revenues During FY 24:	\$7,095,249	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$7,706,371	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,453	\$1,299	\$1,053
Per Capita Expenditures:	\$1,578	\$1,191	\$978
Revenues over/under Expenditures:	(\$611,122)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	66.34%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,112,278	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,047	\$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:	\$3,906,688	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,267,009	(\$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:	\$12,405,979	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,541	\$1,823	\$902
General Obligation Debt over EAV:	14.60%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$21,627,463	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,429	\$2,159	\$1,757
Revenues During FY 24:	\$14,677,065	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$12,611,861	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$3,006	\$728	\$505
Per Capita Expenses:	\$2,583	\$629	\$467
Operating Income (loss):	\$2,065,204	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	167.51%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$21,126,128	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,326	\$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:	Fairmont City Village		
Unit Code:	088/055/32	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,873,500		
Equalized Assessed Valuation:	\$21,936,882		
Population:	2,174		
Employees:			
Full Time:	18		
Part Time:	40		
Salaries Paid:	\$1,499,033		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,734,467	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,258	\$1,430	\$1,079
Revenues During FY 24:	\$4,025,221	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,944,080	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,852	\$1,299	\$1,053
Per Capita Expenditures:	\$2,274	\$1,191	\$978
Revenues over/under Expenditures:	(\$918,859)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	36.72%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,815,608	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$835	\$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:	\$1,582,832	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$232,776	(\$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:	\$822,530	\$14,784,019	\$3,250,668
Per Capita Debt:	\$378	\$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:	\$1,495,587	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$688	\$2,159	\$1,757
Revenues During FY 24:	\$168,953	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$207,421	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$78	\$728	\$505
Per Capita Expenses:	\$95	\$629	\$467
Operating Income (loss):	(\$38,468)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	702.49%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$1,457,119	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$670	\$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:	Fairmount Village		
Unit Code:	092/035/32	County:	Vermilion
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,188,200		
Equalized Assessed Valuation:	\$6,399,831		
Population:	642		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$127,977		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$878,697	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,369	\$2,160	\$1,117
Revenues During FY 24:	\$333,131	\$513,962	\$205,596
Expenditures During FY 24:	\$209,202	\$431,552	\$184,468
Per Capita Revenues:	\$519	\$1,265	\$568
Per Capita Expenditures:	\$326	\$1,035	\$522
Revenues over/under Expenditures:	\$123,929	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	479.26%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,002,626	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,562	\$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:	\$134,158	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$868,468	\$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:	\$153,220	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$239	\$2,836	\$1,348
Revenues During FY 24:	\$106,687	\$370,027	\$130,294
Expenditures During FY 24:	\$99,707	\$341,260	\$138,408
Per Capita Revenues:	\$166	\$1,046	\$359
Per Capita Expenses:	\$155	\$957	\$383
Operating Income (loss):	\$6,980	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	160.67%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$160,200	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$250	\$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:	Fairview Village														
Unit Code:	029/050/32	County:	Fulton												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$1,014,700														
Equalized Assessed Valuation:	\$6,047,479														
Population:	426														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">17</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$69,873</td> </tr> </table>			Full Time:				Part Time:	17			Salaries Paid:	\$69,873		
Full Time:															
Part Time:	17														
Salaries Paid:	\$69,873														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$591,720	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,389	\$2,160	\$1,117
Revenues During FY 24:	\$283,969	\$513,962	\$205,596
Expenditures During FY 24:	\$235,365	\$431,552	\$184,468
Per Capita Revenues:	\$667	\$1,265	\$568
Per Capita Expenditures:	\$553	\$1,035	\$522
Revenues over/under Expenditures:	\$48,604	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	272.06%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$640,324	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,503	\$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:	\$303,934	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$336,390	\$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:	\$402,446	\$497,319	\$34,556
Per Capita Debt:	\$945	\$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:	\$631,652	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,483	\$2,836	\$1,348
Revenues During FY 24:	\$163,856	\$370,027	\$130,294
Expenditures During FY 24:	\$262,269	\$341,260	\$138,408
Per Capita Revenues:	\$385	\$1,046	\$359
Per Capita Expenses:	\$616	\$957	\$383
Operating Income (loss):	(\$98,413)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	203.32%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$533,239	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,252	\$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:	Fairview Heights City		
Unit Code:	088/060/30	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,598,694		
Equalized Assessed Valuation:	\$446,077,058		
Population:	16,125		
Employees:			
Full Time:	110		
Part Time:	71		
Salaries Paid:	\$9,740,200		

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:	\$38,034,427	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,359	\$1,430	\$1,079
Revenues During FY 24:	\$34,273,605	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$28,816,998	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,125	\$1,299	\$1,053
Per Capita Expenditures:	\$1,787	\$1,191	\$978
Revenues over/under Expenditures:	\$5,456,607	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	150.92%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$43,491,034	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,697	\$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:	\$17,302,864	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,814,708	(\$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:	\$14,875,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$922	\$1,823	\$902
General Obligation Debt over EAV:	3.33%	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:	Farina Village		
Unit Code:	026/020/32	County:	Fayette
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,987,050		
Equalized Assessed Valuation:	\$7,408,202		
Population:	550		
Employees:			
Full Time:	5		
Part Time:	24		
Salaries Paid:	\$378,657		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$891,614	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,621	\$2,160	\$1,117
Revenues During FY 24:	\$817,682	\$513,962	\$205,596
Expenditures During FY 24:	\$1,059,081	\$431,552	\$184,468
Per Capita Revenues:	\$1,487	\$1,265	\$568
Per Capita Expenditures:	\$1,926	\$1,035	\$522
Revenues over/under Expenditures:	(\$241,399)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	61.39%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$650,215	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,182	\$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:	\$373,561	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$276,654	\$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:	\$3,775,614	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$6,865	\$2,836	\$1,348
Revenues During FY 24:	\$877,138	\$370,027	\$130,294
Expenditures During FY 24:	\$792,392	\$341,260	\$138,408
Per Capita Revenues:	\$1,595	\$1,046	\$359
Per Capita Expenses:	\$1,441	\$957	\$383
Operating Income (loss):	\$84,746	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	487.18%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$3,860,360	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$7,019	\$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:	Farmer City City		
Unit Code:	020/020/30	County:	Dewitt
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,092,000		
Equalized Assessed Valuation:	\$30,840,405		
Population:	1,805		
Employees:			
Full Time:	21		
Part Time:	9		
Salaries Paid:	\$1,456,766		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,231,257	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,790	\$1,430	\$1,079
Revenues During FY 24:	\$2,642,064	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,584,901	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,464	\$1,299	\$1,053
Per Capita Expenditures:	\$1,986	\$1,191	\$978
Revenues over/under Expenditures:	(\$942,837)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	74.02%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,653,420	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,470	\$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:	\$1,567,235	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$639,323	(\$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:	\$3,925,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,175	\$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:	\$3,777,070	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,093	\$2,159	\$1,757
Revenues During FY 24:	\$3,835,510	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,126,321	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$2,125	\$728	\$505
Per Capita Expenses:	\$1,732	\$629	\$467
Operating Income (loss):	\$709,189	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	136.15%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,256,630	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,358	\$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:	Farmersville Village		
Unit Code:	068/030/32	County:	Montgomery
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,569,000		
Equalized Assessed Valuation:	\$11,422,774		
Population:	689		
Employees:			
Full Time:	4		
Part Time:	12		
Salaries Paid:	\$315,048		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$587,947	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$853	\$2,160	\$1,117
Revenues During FY 24:	\$606,733	\$513,962	\$205,596
Expenditures During FY 24:	\$433,941	\$431,552	\$184,468
Per Capita Revenues:	\$881	\$1,265	\$568
Per Capita Expenditures:	\$630	\$1,035	\$522
Revenues over/under Expenditures:	\$172,792	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	172.52%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$748,636	\$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:	\$141,679	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$606,956	\$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:	\$240,000	\$497,319	\$34,556
Per Capita Debt:	\$348	\$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:	\$698,514	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,014	\$2,836	\$1,348
Revenues During FY 24:	\$323,682	\$370,027	\$130,294
Expenditures During FY 24:	\$328,469	\$341,260	\$138,408
Per Capita Revenues:	\$470	\$1,046	\$359
Per Capita Expenses:	\$477	\$957	\$383
Operating Income (loss):	(\$4,787)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	214.88%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$705,830	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,024	\$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:	Farmington City		
Unit Code:	029/055/30	County:	Fulton
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,062,450		
Equalized Assessed Valuation:	\$22,481,115		
Population:	2,303		
Employees:			
Full Time:	13		
Part Time:	5		
Salaries Paid:	\$835,231		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,672,578	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,160	\$1,430	\$1,079
Revenues During FY 24:	\$2,910,652	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,066,368	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,264	\$1,299	\$1,053
Per Capita Expenditures:	\$1,331	\$1,191	\$978
Revenues over/under Expenditures:	(\$155,716)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	129.12%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,959,209	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,719	\$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:	\$982,399	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$3,081,930	(\$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:	\$242,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$105	\$1,823	\$902
General Obligation Debt over EAV:	1.08%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,769,641	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,637	\$2,159	\$1,757
Revenues During FY 24:	\$754,939	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$730,824	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$328	\$728	\$505
Per Capita Expenses:	\$317	\$629	\$467
Operating Income (loss):	\$24,115	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	320.82%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,344,656	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,018	\$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:	Ferris Village		
Unit Code:	034/045/32	County:	Hancock
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$79,069		
Equalized Assessed Valuation:	\$1,748,768		
Population:	127		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$106,991	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$842	\$2,160	\$1,117
Revenues During FY 24:	\$62,725	\$513,962	\$205,596
Expenditures During FY 24:	\$82,368	\$431,552	\$184,468
Per Capita Revenues:	\$494	\$1,265	\$568
Per Capita Expenditures:	\$649	\$1,035	\$522
Revenues over/under Expenditures:	(\$19,643)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	106.05%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$87,348	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$688	\$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:	\$16,593	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$70,756	\$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:	Fieldon Village		
Unit Code:	042/020/32	County:	Jersey
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$255,352		
Equalized Assessed Valuation:	\$2,497,283		
Population:	239		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$624,221	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,612	\$2,160	\$1,117
Revenues During FY 24:	\$90,266	\$513,962	\$205,596
Expenditures During FY 24:	\$142,576	\$431,552	\$184,468
Per Capita Revenues:	\$378	\$1,265	\$568
Per Capita Expenditures:	\$597	\$1,035	\$522
Revenues over/under Expenditures:	(\$52,310)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	416.74%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$594,170	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,486	\$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:	\$39,958	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$554,212	\$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:	\$324,073	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,356	\$2,836	\$1,348
Revenues During FY 24:	\$133,510	\$370,027	\$130,294
Expenditures During FY 24:	\$112,776	\$341,260	\$138,408
Per Capita Revenues:	\$559	\$1,046	\$359
Per Capita Expenses:	\$472	\$957	\$383
Operating Income (loss):	\$20,734	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	286.01%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$322,548	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,350	\$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:	Fillmore Village		
Unit Code:	068/035/32	County:	Montgomery
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$741,554		
Equalized Assessed Valuation:	\$2,408,351		
Population:	305		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$78,692		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$159,288	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$522	\$2,160	\$1,117
Revenues During FY 24:	\$225,570	\$513,962	\$205,596
Expenditures During FY 24:	\$188,659	\$431,552	\$184,468
Per Capita Revenues:	\$740	\$1,265	\$568
Per Capita Expenditures:	\$619	\$1,035	\$522
Revenues over/under Expenditures:	\$36,911	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	104.00%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$196,199	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$643	\$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:	\$24,657	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$171,542	\$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:	\$225,000	\$497,319	\$34,556
Per Capita Debt:	\$738	\$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:	\$631,918	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,072	\$2,836	\$1,348
Revenues During FY 24:	\$117,125	\$370,027	\$130,294
Expenditures During FY 24:	\$119,612	\$341,260	\$138,408
Per Capita Revenues:	\$384	\$1,046	\$359
Per Capita Expenses:	\$392	\$957	\$383
Operating Income (loss):	(\$2,487)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	526.23%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$629,431	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,064	\$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:	Findlay Village		
Unit Code:	086/015/32	County:	Shelby
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,139,401		
Equalized Assessed Valuation:	\$7,369,735		
Population:	664		
Employees:			
Full Time:	4		
Part Time:	8		
Salaries Paid:	\$275,753		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$924,202	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,392	\$2,160	\$1,117
Revenues During FY 24:	\$533,709	\$513,962	\$205,596
Expenditures During FY 24:	\$434,482	\$431,552	\$184,468
Per Capita Revenues:	\$804	\$1,265	\$568
Per Capita Expenditures:	\$654	\$1,035	\$522
Revenues over/under Expenditures:	\$99,227	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	233.21%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,013,242	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,526	\$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:	\$251,650	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$761,592	\$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:	\$3,973,834	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$5,985	\$2,836	\$1,348
Revenues During FY 24:	\$710,177	\$370,027	\$130,294
Expenditures During FY 24:	\$743,174	\$341,260	\$138,408
Per Capita Revenues:	\$1,070	\$1,046	\$359
Per Capita Expenses:	\$1,119	\$957	\$383
Operating Income (loss):	(\$32,997)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	531.64%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$3,951,024	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$5,950	\$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:	Fisher Village		
Unit Code:	010/025/32	County:	Champaign
Fiscal Year End:	4/30/2024		
Accounting Method:	Combination		
Appropriation or Budget:	\$1,959,350		
Equalized Assessed Valuation:	\$21,093,197		
Population:	2,026		
Employees:			
Full Time:	5		
Part Time:	3		
Salaries Paid:	\$261,838		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,810,362	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$3,361	\$1,430	\$1,079
Revenues During FY 24:	\$2,128,018	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,255,073	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,050	\$1,299	\$1,053
Per Capita Expenditures:	\$1,113	\$1,191	\$978
Revenues over/under Expenditures:	(\$127,055)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	276.28%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,230,221	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$3,075	\$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:	\$290,409	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,886,786	(\$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:	\$1,185,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$585	\$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:	\$9,823	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$5	\$2,159	\$1,757
Revenues During FY 24:	\$111	\$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):	\$111	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	0.00%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$9,934	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$5	\$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:	Fithian Village		
Unit Code:	092/040/32	County:	Vermilion
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$633,250		
Equalized Assessed Valuation:	\$6,181,993		
Population:	488		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$87,097		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$378,313	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$775	\$2,160	\$1,117
Revenues During FY 24:	\$270,314	\$513,962	\$205,596
Expenditures During FY 24:	\$171,070	\$431,552	\$184,468
Per Capita Revenues:	\$554	\$1,265	\$568
Per Capita Expenditures:	\$351	\$1,035	\$522
Revenues over/under Expenditures:	\$99,244	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	272.48%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$466,124	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$955	\$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:	\$80,519	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$385,605	\$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:	\$475,168	\$497,319	\$34,556
Per Capita Debt:	\$974	\$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:	\$1,035,298	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,122	\$2,836	\$1,348
Revenues During FY 24:	\$203,492	\$370,027	\$130,294
Expenditures During FY 24:	\$236,015	\$341,260	\$138,408
Per Capita Revenues:	\$417	\$1,046	\$359
Per Capita Expenses:	\$484	\$957	\$383
Operating Income (loss):	(\$32,523)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	436.19%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,029,474	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,110	\$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:	Flanagan Village		
Unit Code:	053/045/32	County:	Livingston
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,404,378		
Equalized Assessed Valuation:	\$13,844,151		
Population:	1,010		
Employees:			
Full Time:	3		
Part Time:	4		
Salaries Paid:	\$192,104		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,305,645	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,293	\$1,430	\$1,079
Revenues During FY 24:	\$635,540	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$558,446	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$629	\$1,299	\$1,053
Per Capita Expenditures:	\$553	\$1,191	\$978
Revenues over/under Expenditures:	\$77,094	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	227.41%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,269,955	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,257	\$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:	\$171,713	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,097,773	(\$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:	\$225,075	\$14,784,019	\$3,250,668
Per Capita Debt:	\$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:	\$1,074,822	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,064	\$2,159	\$1,757
Revenues During FY 24:	\$554,449	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$434,025	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$549	\$728	\$505
Per Capita Expenses:	\$430	\$629	\$467
Operating Income (loss):	\$120,424	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	301.37%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$1,308,030	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,295	\$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:	Flat Rock Village		
Unit Code:	017/010/32	County:	Crawford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$484,290		
Equalized Assessed Valuation:	\$2,135,488		
Population:	323		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$97,921		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$158,825	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$492	\$2,160	\$1,117
Revenues During FY 24:	\$150,410	\$513,962	\$205,596
Expenditures During FY 24:	\$169,944	\$431,552	\$184,468
Per Capita Revenues:	\$466	\$1,265	\$568
Per Capita Expenditures:	\$526	\$1,035	\$522
Revenues over/under Expenditures:	(\$19,534)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	80.08%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$136,091	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$421	\$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:	\$51,807	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$84,284	\$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:	\$36,029	\$497,319	\$34,556
Per Capita Debt:	\$112	\$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:	\$939,334	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,908	\$2,836	\$1,348
Revenues During FY 24:	\$347,732	\$370,027	\$130,294
Expenditures During FY 24:	\$350,163	\$341,260	\$138,408
Per Capita Revenues:	\$1,077	\$1,046	\$359
Per Capita Expenses:	\$1,084	\$957	\$383
Operating Income (loss):	(\$2,431)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	268.48%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$940,103	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,911	\$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:	Flora City		
Unit Code:	013/015/30	County:	Clay
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,901,973		
Equalized Assessed Valuation:	\$62,666,932		
Population:	4,803		
Employees:			
Full Time:	69		
Part Time:	17		
Salaries Paid:	\$3,892,979		

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:	\$17,473,827	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$3,638	\$1,430	\$1,079
Revenues During FY 24:	\$6,592,042	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$6,225,371	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,372	\$1,299	\$1,053
Per Capita Expenditures:	\$1,296	\$1,191	\$978
Revenues over/under Expenditures:	\$366,671	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	287.20%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$17,879,454	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$3,723	\$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:	\$5,193,071	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$5,049,043)	(\$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:	\$19,203,996	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,998	\$1,823	\$902
General Obligation Debt over EAV:	25.53%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$32,107,742	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$6,685	\$2,159	\$1,757
Revenues During FY 24:	\$20,173,313	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$15,323,496	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$4,200	\$728	\$505
Per Capita Expenses:	\$3,190	\$629	\$467
Operating Income (loss):	\$4,849,817	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	242.63%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$37,178,879	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$7,741	\$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:	Florence Village		
Unit Code:	075/030/32	County:	Pike
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$26,500		
Equalized Assessed Valuation:	\$1,138,952		
Population:	17		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$91,137	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$5,361	\$2,160	\$1,117
Revenues During FY 24:	\$20,376	\$513,962	\$205,596
Expenditures During FY 24:	\$26,980	\$431,552	\$184,468
Per Capita Revenues:	\$1,199	\$1,265	\$568
Per Capita Expenditures:	\$1,587	\$1,035	\$522
Revenues over/under Expenditures:	(\$6,604)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	313.32%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$84,533	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$4,973	\$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:	Flossmoor Village		
Unit Code:	016/185/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,157,709		
Equalized Assessed Valuation:	\$306,440,873		
Population:	9,704		
Employees:			
Full Time:		58	
Part Time:		87	
Salaries Paid:		\$7,188,592	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$10,698,388	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,102	\$1,430	\$1,079
Revenues During FY 24:	\$15,347,776	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$14,919,628	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,582	\$1,299	\$1,053
Per Capita Expenditures:	\$1,537	\$1,191	\$978
Revenues over/under Expenditures:	\$428,148	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	69.09%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$10,307,306	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,062	\$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:	\$1,853,101	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$11,250,567)	(\$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:	\$37,211,419	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,835	\$1,823	\$902
General Obligation Debt over EAV:	4.43%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$24,422,757	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,517	\$2,159	\$1,757
Revenues During FY 24:	\$5,081,873	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$5,240,872	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$524	\$728	\$505
Per Capita Expenses:	\$540	\$629	\$467
Operating Income (loss):	(\$158,999)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	463.51%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$24,292,156	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,503	\$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:	Foosland Village		
Unit Code:	010/030/32	County:	Champaign
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$30,900		
Equalized Assessed Valuation:	\$836,950		
Population:	76		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$4,230		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$85,787	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,129	\$2,160	\$1,117
Revenues During FY 24:	\$27,401	\$513,962	\$205,596
Expenditures During FY 24:	\$40,048	\$431,552	\$184,468
Per Capita Revenues:	\$361	\$1,265	\$568
Per Capita Expenditures:	\$527	\$1,035	\$522
Revenues over/under Expenditures:	(\$12,647)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	182.63%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$73,140	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$962	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$73,141	\$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:	Forest Park Village		
Unit Code:	016/190/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,742,621		
Equalized Assessed Valuation:	\$516,865,466		
Population:	13,660		
Employees:			
	Full Time:	106	
	Part Time:	43	
	Salaries Paid:	\$9,907,048	

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$17,608,541	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,289	\$1,430	\$1,079
Revenues During FY 24:	\$27,449,382	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$25,976,193	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,009	\$1,299	\$1,053
Per Capita Expenditures:	\$1,902	\$1,191	\$978
Revenues over/under Expenditures:	\$1,473,189	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	78.27%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$20,331,079	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,488	\$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:	\$22,628,175	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$116,614,549)	(\$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:	\$98,575,900	\$14,784,019	\$3,250,668
Per Capita Debt:	\$7,216	\$1,823	\$902
General Obligation Debt over EAV:	0.26%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$27,372,690	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,004	\$2,159	\$1,757
Revenues During FY 24:	\$8,108,980	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,232,682	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$594	\$728	\$505
Per Capita Expenses:	\$237	\$629	\$467
Operating Income (loss):	\$4,876,298	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	979.96%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$31,678,988	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,319	\$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:	Forest View Village		
Unit Code:	016/195/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,026,450		
Equalized Assessed Valuation:	\$112,857,464		
Population:	792		
Employees:			
Full Time:	17		
Part Time:	53		
Salaries Paid:	\$2,695,050		

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,557,156	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$8,279	\$2,160	\$1,117
Revenues During FY 24:	\$7,286,238	\$513,962	\$205,596
Expenditures During FY 24:	\$6,330,796	\$431,552	\$184,468
Per Capita Revenues:	\$9,200	\$1,265	\$568
Per Capita Expenditures:	\$7,993	\$1,035	\$522
Revenues over/under Expenditures:	\$955,442	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	123.16%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$7,796,727	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$9,844	\$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:	\$1,086,642	\$300,512	\$79,457
Total Unrestricted Net Assets:	(\$4,905,534)	\$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:	\$12,135,000	\$497,319	\$34,556
Per Capita Debt:	\$15,322	\$1,082	\$70
General Obligation Debt over EAV:	10.75%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,195,167	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,509	\$2,836	\$1,348
Revenues During FY 24:	\$484,818	\$370,027	\$130,294
Expenditures During FY 24:	\$1,164,022	\$341,260	\$138,408
Per Capita Revenues:	\$612	\$1,046	\$359
Per Capita Expenses:	\$1,470	\$957	\$383
Operating Income (loss):	(\$679,204)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	44.33%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$515,963	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$651	\$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:	Forrest Village		
Unit Code:	053/050/32	County:	Livingston
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,741,200		
Equalized Assessed Valuation:	\$17,677,394		
Population:	1,015		
Employees:			
Full Time:	4		
Part Time:	11		
Salaries Paid:	\$289,058		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$928,876	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$915	\$1,430	\$1,079
Revenues During FY 24:	\$853,378	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$780,344	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$841	\$1,299	\$1,053
Per Capita Expenditures:	\$769	\$1,191	\$978
Revenues over/under Expenditures:	\$73,034	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	117.50%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$916,909	\$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:	\$97,021	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$819,888	(\$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:	\$703,238	\$14,784,019	\$3,250,668
Per Capita Debt:	\$693	\$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:	\$1,943,503	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,915	\$2,159	\$1,757
Revenues During FY 24:	\$441,979	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$555,339	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$435	\$728	\$505
Per Capita Expenses:	\$547	\$629	\$467
Operating Income (loss):	(\$113,360)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	344.86%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$1,915,143	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,887	\$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:	Forreston Village		
Unit Code:	071/025/32	County:	Ogle
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,333,681		
Equalized Assessed Valuation:	\$18,848,508		
Population:	1,435		
Employees:			
Full Time:	8		
Part Time:	10		
Salaries Paid:	\$445,703		

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:	\$1,488,988	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,038	\$1,430	\$1,079
Revenues During FY 24:	\$1,146,415	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,059,711	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$799	\$1,299	\$1,053
Per Capita Expenditures:	\$738	\$1,191	\$978
Revenues over/under Expenditures:	\$86,704	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	148.69%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,575,692	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,098	\$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:	\$758,928	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,049,079	(\$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:	\$2,362,265	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,646	\$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:	\$5,835,469	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,067	\$2,159	\$1,757
Revenues During FY 24:	\$1,020,253	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$990,480	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$711	\$728	\$505
Per Capita Expenses:	\$690	\$629	\$467
Operating Income (loss):	\$29,773	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	592.16%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$5,865,242	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,087	\$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:	Forsyth Village		
Unit Code:	055/025/32	County:	Macon
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,703,550		
Equalized Assessed Valuation:	\$143,996,418		
Population:	3,640		
Employees:			
Full Time:	29		
Part Time:	11		
Salaries Paid:	\$1,253,817		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$16,218,405	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$4,456	\$1,430	\$1,079
Revenues During FY 24:	\$8,480,392	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$6,805,152	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,330	\$1,299	\$1,053
Per Capita Expenditures:	\$1,870	\$1,191	\$978
Revenues over/under Expenditures:	\$1,675,240	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	238.29%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$16,215,998	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$4,455	\$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:	\$7,786,806	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$12,475,968	(\$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:	\$7,221,297	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,984	\$2,159	\$1,757
Revenues During FY 24:	\$1,255,142	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,708,684	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$345	\$728	\$505
Per Capita Expenses:	\$469	\$629	\$467
Operating Income (loss):	(\$453,542)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	474.80%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$8,112,749	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,229	\$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:	Fox Lake Village		
Unit Code:	049/025/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,025,256		
Equalized Assessed Valuation:	\$384,103,344		
Population:	10,748		
Employees:			
	Full Time:	107	
	Part Time:	15	
	Salaries Paid:	\$8,463,662	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$21,905,785	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,038	\$1,430	\$1,079
Revenues During FY 24:	\$17,439,837	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$16,026,133	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,623	\$1,299	\$1,053
Per Capita Expenditures:	\$1,491	\$1,191	\$978
Revenues over/under Expenditures:	\$1,413,704	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	146.03%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$23,403,625	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,177	\$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:	\$7,908,960	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$8,517,614	(\$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:	\$33,079,649	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,078	\$1,823	\$902
General Obligation Debt over EAV:	0.33%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$80,182,733	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$7,460	\$2,159	\$1,757
Revenues During FY 24:	\$13,328,237	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$12,319,563	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,240	\$728	\$505
Per Capita Expenses:	\$1,146	\$629	\$467
Operating Income (loss):	\$1,008,674	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	659.04%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$81,191,407	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$7,554	\$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:	Fox River Grove Village		
Unit Code:	063/025/32	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,067,034		
Equalized Assessed Valuation:	\$168,983,784		
Population:	4,702		
Employees:			
	Full Time:	21	
	Part Time:	6	
	Salaries Paid:	\$1,941,264	

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,123,672	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$664	\$1,430	\$1,079
Revenues During FY 24:	\$4,315,112	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,210,282	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$918	\$1,299	\$1,053
Per Capita Expenditures:	\$683	\$1,191	\$978
Revenues over/under Expenditures:	\$1,104,830	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	108.00%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,467,096	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$737	\$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:	\$1,583,191	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,714,841	(\$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:	\$6,095,169	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,296	\$2,159	\$1,757
Revenues During FY 24:	\$3,682,459	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,321,022	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$783	\$728	\$505
Per Capita Expenses:	\$494	\$629	\$467
Operating Income (loss):	\$1,361,437	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	320.59%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,440,959	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,583	\$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:	Frankfort Village		
Unit Code:	099/045/32	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,733,600		
Equalized Assessed Valuation:	\$1,175,440,282		
Population:	21,519		
Employees:			
Full Time:	91		
Part Time:	38		
Salaries Paid:	\$9,112,903		

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:	\$11,892,900	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$553	\$1,430	\$1,079
Revenues During FY 24:	\$28,104,405	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$19,919,630	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,306	\$1,299	\$1,053
Per Capita Expenditures:	\$926	\$1,191	\$978
Revenues over/under Expenditures:	\$8,184,775	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	50.80%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$10,118,556	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$470	\$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:	\$2,872,262	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$24,020,940	(\$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:	\$60,819,476	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,826	\$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:	\$106,833,575	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,965	\$2,159	\$1,757
Revenues During FY 24:	\$18,839,202	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$11,115,903	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$875	\$728	\$505
Per Capita Expenses:	\$517	\$629	\$467
Operating Income (loss):	\$7,723,299	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	1,030.57%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$114,556,874	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$5,324	\$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:	Franklin Village		
Unit Code:	069/020/32	County:	Morgan
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,892,800		
Equalized Assessed Valuation:	\$8,480,886		
Population:	589		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$180,895		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$333,284	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$566	\$2,160	\$1,117
Revenues During FY 24:	\$313,809	\$513,962	\$205,596
Expenditures During FY 24:	\$286,165	\$431,552	\$184,468
Per Capita Revenues:	\$533	\$1,265	\$568
Per Capita Expenditures:	\$486	\$1,035	\$522
Revenues over/under Expenditures:	\$27,644	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	84.19%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$240,928	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$409	\$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:	\$31,404	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$209,524	\$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:	\$1,156,851	\$497,319	\$34,556
Per Capita Debt:	\$1,964	\$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:	\$5,265,220	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$8,939	\$2,836	\$1,348
Revenues During FY 24:	\$856,305	\$370,027	\$130,294
Expenditures During FY 24:	\$757,242	\$341,260	\$138,408
Per Capita Revenues:	\$1,454	\$1,046	\$359
Per Capita Expenses:	\$1,286	\$957	\$383
Operating Income (loss):	\$99,063	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	724.24%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$5,484,283	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$9,311	\$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:	Franklin Grove Village		
Unit Code:	052/030/32	County:	Lee
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,189,083		
Equalized Assessed Valuation:	\$10,962,620		
Population:	896		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$297,156		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$764,702	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$853	\$2,160	\$1,117
Revenues During FY 24:	\$480,988	\$513,962	\$205,596
Expenditures During FY 24:	\$357,424	\$431,552	\$184,468
Per Capita Revenues:	\$537	\$1,265	\$568
Per Capita Expenditures:	\$399	\$1,035	\$522
Revenues over/under Expenditures:	\$123,564	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	248.52%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$888,266	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$991	\$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:	\$226,637	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$661,629	\$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:	\$1,897,290	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,118	\$2,836	\$1,348
Revenues During FY 24:	\$296,370	\$370,027	\$130,294
Expenditures During FY 24:	\$281,049	\$341,260	\$138,408
Per Capita Revenues:	\$331	\$1,046	\$359
Per Capita Expenses:	\$314	\$957	\$383
Operating Income (loss):	\$15,321	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	680.53%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,912,611	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,135	\$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:	Franklin Park Village		
Unit Code:	016/200/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$91,974,533		
Equalized Assessed Valuation:	\$1,152,489,115		
Population:	17,906		
Employees:			
	Full Time:	148	
	Part Time:	90	
	Salaries Paid:	\$15,475,558	

Blended Component Units
Number Submitted = 1
Foreign Fire Insurance Premium Tax Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$33,392,975	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,865	\$1,430	\$1,079
Revenues During FY 24:	\$48,344,711	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$36,988,937	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,700	\$1,299	\$1,053
Per Capita Expenditures:	\$2,066	\$1,191	\$978
Revenues over/under Expenditures:	\$11,355,774	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	109.80%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$40,614,024	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,268	\$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:	\$27,279,320	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$89,300,277)	(\$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:	\$159,354,956	\$14,784,019	\$3,250,668
Per Capita Debt:	\$8,900	\$1,823	\$902
General Obligation Debt over EAV:	1.87%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$32,040,447	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,789	\$2,159	\$1,757
Revenues During FY 24:	\$17,930,784	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$15,642,679	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,001	\$728	\$505
Per Capita Expenses:	\$874	\$629	\$467
Operating Income (loss):	\$2,288,105	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	229.04%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$35,828,552	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,001	\$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:	Freeburg Village		
Unit Code:	088/070/32	County:	St. Clair
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,755,179		
Equalized Assessed Valuation:	\$120,800,293		
Population:	4,582		
Employees:			
Full Time:		31	
Part Time:		28	
Salaries Paid:		\$2,407,922	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,971,672	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$649	\$1,430	\$1,079
Revenues During FY 24:	\$3,616,745	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,250,269	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$789	\$1,299	\$1,053
Per Capita Expenditures:	\$709	\$1,191	\$978
Revenues over/under Expenditures:	\$366,476	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	111.10%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,611,136	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$788	\$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:	\$1,040,440	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,944,833	(\$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:	\$12,143,933	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,650	\$1,823	\$902
General Obligation Debt over EAV:	0.12%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$9,382,984	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,048	\$2,159	\$1,757
Revenues During FY 24:	\$7,534,692	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$7,680,784	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,644	\$728	\$505
Per Capita Expenses:	\$1,676	\$629	\$467
Operating Income (loss):	(\$146,092)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	120.60%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$9,262,817	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,022	\$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:	Freeman Spur Village		
Unit Code:	100/045/32	County:	Williamson
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,333,110		
Equalized Assessed Valuation:	\$1,536,174		
Population:	269		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$27,308		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$315,197	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,172	\$2,160	\$1,117
Revenues During FY 24:	\$124,891	\$513,962	\$205,596
Expenditures During FY 24:	\$64,734	\$431,552	\$184,468
Per Capita Revenues:	\$464	\$1,265	\$568
Per Capita Expenditures:	\$241	\$1,035	\$522
Revenues over/under Expenditures:	\$60,157	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	448.12%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$290,087	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,078	\$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:	\$127,587	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$162,500	\$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:	\$185,655	\$497,319	\$34,556
Per Capita Debt:	\$690	\$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:	\$726,937	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,702	\$2,836	\$1,348
Revenues During FY 24:	\$166,393	\$370,027	\$130,294
Expenditures During FY 24:	\$183,222	\$341,260	\$138,408
Per Capita Revenues:	\$619	\$1,046	\$359
Per Capita Expenses:	\$681	\$957	\$383
Operating Income (loss):	(\$16,829)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	434.10%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$795,375	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,957	\$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:	Freeport City		
Unit Code:	089/025/30	County:	Stephenson
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$71,606,461		
Equalized Assessed Valuation:	\$281,598,956		
Population:	23,140		
Employees:			
Full Time:	186		
Part Time:	32		
Salaries Paid:	\$13,333,871		

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:	\$36,561,897	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,580	\$1,430	\$1,079
Revenues During FY 24:	\$36,820,361	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$32,042,860	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,591	\$1,299	\$1,053
Per Capita Expenditures:	\$1,385	\$1,191	\$978
Revenues over/under Expenditures:	\$4,777,501	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	113.89%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$36,493,884	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,577	\$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:	\$9,018,558	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$26,544,261)	(\$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:	\$111,851,019	\$14,784,019	\$3,250,668
Per Capita Debt:	\$4,834	\$1,823	\$902
General Obligation Debt over EAV:	22.56%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$69,975,709	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,024	\$2,159	\$1,757
Revenues During FY 24:	\$18,915,038	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$15,830,253	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$817	\$728	\$505
Per Capita Expenses:	\$684	\$629	\$467
Operating Income (loss):	\$3,084,785	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	490.19%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$77,598,314	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,353	\$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:	Fulton City		
Unit Code:	098/030/30	County:	Whiteside
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,461,062		
Equalized Assessed Valuation:	\$56,878,994		
Population:	3,540		
Employees:			
	Full Time:	19	
	Part Time:	10	
	Salaries Paid:	\$974,543	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,128,316	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,166	\$1,430	\$1,079
Revenues During FY 24:	\$3,472,322	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,037,617	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$981	\$1,299	\$1,053
Per Capita Expenditures:	\$858	\$1,191	\$978
Revenues over/under Expenditures:	\$434,705	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	152.65%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,637,069	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,310	\$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:	\$3,111,769	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$908,054	(\$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:	\$4,043,700	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,142	\$1,823	\$902
General Obligation Debt over EAV:	3.72%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,776,565	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$784	\$2,159	\$1,757
Revenues During FY 24:	\$1,654,297	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,697,623	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$467	\$728	\$505
Per Capita Expenses:	\$480	\$629	\$467
Operating Income (loss):	(\$43,326)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	160.34%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,721,941	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$769	\$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:	Fults Village		
Unit Code:	067/015/32	County:	Monroe
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$18,226		
Equalized Assessed Valuation:	\$413,583		
Population:	21		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Number Submitted = 1

Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$91,975	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$4,380	\$2,160	\$1,117
Revenues During FY 24:	\$15,252	\$513,962	\$205,596
Expenditures During FY 24:	\$9,113	\$431,552	\$184,468
Per Capita Revenues:	\$726	\$1,265	\$568
Per Capita Expenditures:	\$434	\$1,035	\$522
Revenues over/under Expenditures:	\$6,139	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,076.64%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$98,114	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$4,672	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68,299	\$10,146	\$0
Total Unreserved Funds:	\$29,817	\$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