

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Galatia Village		
<b>Unit Code:</b>	082/020/32	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,103,700		
<b>Equalized Assessed Valuation:</b>	\$6,553,408		
<b>Population:</b>	827		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$176,517		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,267,700</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,533</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$521,332</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$518,462</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$630</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$627</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$2,870</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>237.55%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$1,231,585</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,489</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$168,914</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$1,062,671</b>	\$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:	<b>\$1,078,680</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,304</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,259,083</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,941</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$1,220,188</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$985,623</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,475</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,192</b>	\$957	\$383
Operating Income (loss):	<b>\$234,565</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>358.42%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$3,532,633</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,272</b>	\$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

<b>Unit Name:</b>	Galena City		
<b>Unit Code:</b>	043/025/30	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$14,195,425		
<b>Equalized Assessed Valuation:</b>	\$132,434,534		
<b>Population:</b>	3,254		
<b>Employees:</b>			
<b>Full Time:</b>		28	
<b>Part Time:</b>		27	
<b>Salaries Paid:</b>		\$2,220,948	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$6,373,900</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,959</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$7,802,493</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$7,180,249</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$2,398</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$2,207</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$622,244</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>121.94%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$8,755,242</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,691</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,811,360</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$5,229,471</b>	(\$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:	<b>\$8,228,114</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,529</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,740,261</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,149</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$3,615,843</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,077,223</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$1,111</b>	\$728	\$505
Per Capita Expenses:	<b>\$946</b>	\$629	\$467
Operating Income (loss):	<b>\$538,620</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>397.32%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$12,226,475</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,757</b>	\$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

<b>Unit Name:</b>	Galesburg City		
<b>Unit Code:</b>	048/025/30	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$86,375,273		
<b>Equalized Assessed Valuation:</b>	\$416,662,504		
<b>Population:</b>	29,130		
<b>Employees:</b>			
	<b>Full Time:</b>	289	
	<b>Part Time:</b>	271	
	<b>Salaries Paid:</b>	\$21,025,723	

Blended Component Units
Number Submitted = 1
Galesburg Town

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$33,419,123</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$1,147</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$49,469,808</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$46,831,389</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,698</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,608</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$2,638,419</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>70.89%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$33,199,023</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,140</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,669,450</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$44,082,749)</b>	(\$70,462,160)	(\$25,214,667)

# FISCAL YEAR 2024



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$104,364,445</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$3,583</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>5.09%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$34,636,512</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,189</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$11,585,743</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$9,073,707</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$398</b>	\$608	\$457
Per Capita Expenses:	<b>\$311</b>	\$477	\$380
Operating Income (loss):	<b>\$2,512,036</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>409.41%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$37,148,548</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,275</b>	\$1,875	\$1,594

# FISCAL YEAR 2024



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Galva City		
<b>Unit Code:</b>	037/050/30	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$11,633,720		
<b>Equalized Assessed Valuation:</b>	\$60,829,074		
<b>Population:</b>	2,589		
<b>Employees:</b>			
<b>Full Time:</b>	14		
<b>Part Time:</b>	61		
<b>Salaries Paid:</b>	\$1,045,547		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,343,135</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$519</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$5,024,064</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$5,547,575</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,941</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$2,143</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$523,511)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>14.77%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$819,624</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$317</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$211,439</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$608,185</b>	(\$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:	<b>\$3,698,872</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,429</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,700,187</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,043</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,468,446</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,649,644</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$567</b>	\$728	\$505
Per Capita Expenses:	<b>\$637</b>	\$629	\$467
Operating Income (loss):	<b>(\$181,198)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>176.03%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,903,940</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,122</b>	\$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

<b>Unit Name:</b>	Gardner Village		
<b>Unit Code:</b>	032/045/32	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$9,433,400		
<b>Equalized Assessed Valuation:</b>	\$10,707,554		
<b>Population:</b>	1,444		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$223,294		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,207,855	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,222	\$1,430	\$1,079
Revenues During FY 24:	\$2,453,666	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,689,700	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,699	\$1,299	\$1,053
Per Capita Expenditures:	\$1,170	\$1,191	\$978
Revenues over/under Expenditures:	\$763,966	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	235.06%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,971,821	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,751	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,900,603	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,115,747	(\$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:	<b>\$0</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$0</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,554,123</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,461</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$296,951</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$487,648</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$206</b>	\$728	\$505
Per Capita Expenses:	<b>\$338</b>	\$629	\$467
Operating Income (loss):	<b>(\$190,697)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>687.87%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,354,398</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,323</b>	\$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

<b>Unit Name:</b>	Garrett Village														
<b>Unit Code:</b>	021/025/32	<b>County:</b>	Douglas												
<b>Fiscal Year End:</b>	4/30/2024														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$67,750														
<b>Equalized Assessed Valuation:</b>	\$745,222														
<b>Population:</b>	122														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$198,511	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,627	\$2,160	\$1,117
Revenues During FY 24:	\$61,680	\$513,962	\$205,596
Expenditures During FY 24:	\$43,416	\$431,552	\$184,468
Per Capita Revenues:	\$506	\$1,265	\$568
Per Capita Expenditures:	\$356	\$1,035	\$522
Revenues over/under Expenditures:	\$18,264	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	449.77%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$195,274	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,601	\$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:	\$86,510	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$108,764	\$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:	<b>\$72,436</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$594</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$320,741</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,629</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$53,047</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$119,946</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$435</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$983</b>	\$957	\$383
Operating Income (loss):	<b>(\$66,899)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>229.56%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$275,343</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,257</b>	\$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

<b>Unit Name:</b>	Gays Village		
<b>Unit Code:</b>	070/025/32	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$196,289		
<b>Equalized Assessed Valuation:</b>	\$2,788,902		
<b>Population:</b>	218		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$410,621	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,884	\$2,160	\$1,117
Revenues During FY 24:	\$65,541	\$513,962	\$205,596
Expenditures During FY 24:	\$61,258	\$431,552	\$184,468
Per Capita Revenues:	\$301	\$1,265	\$568
Per Capita Expenditures:	\$281	\$1,035	\$522
Revenues over/under Expenditures:	\$4,283	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	677.31%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$414,904	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,903	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$414,904	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Geneseo City		
<b>Unit Code:</b>	037/055/30	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$22,403,637		
<b>Equalized Assessed Valuation:</b>	\$173,158,438		
<b>Population:</b>	6,539		
<b>Employees:</b>			
<b>Full Time:</b>	60		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$4,978,526		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$10,887,984</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,665</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$8,138,920</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$6,540,060</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,245</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,000</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,598,860</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>186.98%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$12,228,540</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,870</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,146,091</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$5,591,261</b>	(\$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:	<b>\$22,659,094</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$3,465</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.10%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$31,208,249</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$4,773</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$13,054,794</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$12,098,181</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$1,996</b>	\$728	\$505
Per Capita Expenses:	<b>\$1,850</b>	\$629	\$467
Operating Income (loss):	<b>\$956,613</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>266.08%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$32,190,756</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$4,923</b>	\$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

<b>Unit Name:</b>	Geneva City		
<b>Unit Code:</b>	045/045/30	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$128,611,060		
<b>Equalized Assessed Valuation:</b>	\$1,238,427,027		
<b>Population:</b>	21,393		
<b>Employees:</b>			
<b>Full Time:</b>	143		
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$16,386,690		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$18,451,990</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$863</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$26,912,842</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$21,055,580</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,258</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$984</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$5,857,262</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>94.31%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$19,857,475</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$928</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$13,369,273</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$9,160,221)</b>	(\$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:	<b>\$97,702,577</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$4,567</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$123,031,206</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$5,751</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$61,250,522</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$47,048,795</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$2,863</b>	\$728	\$505
Per Capita Expenses:	<b>\$2,199</b>	\$629	\$467
Operating Income (loss):	<b>\$14,201,727</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>291.68%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$137,232,933</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$6,415</b>	\$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

<b>Unit Name:</b>	Genoa City		
<b>Unit Code:</b>	019/020/30	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,012,405		
<b>Equalized Assessed Valuation:</b>	\$120,025,452		
<b>Population:</b>	5,298		
<b>Employees:</b>			
<b>Full Time:</b>	23		
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$1,812,947		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,457,116	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$653	\$1,430	\$1,079
Revenues During FY 24:	\$4,035,566	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,727,835	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$762	\$1,299	\$1,053
Per Capita Expenditures:	\$704	\$1,191	\$978
Revenues over/under Expenditures:	\$307,731	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	93.48%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,484,847	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$658	\$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:	\$2,820,151	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$1,354,643)	(\$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:	<b>\$3,230,236</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$610</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$10,394,933</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,962</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,199,484</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,702,678</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$415</b>	\$728	\$505
Per Capita Expenses:	<b>\$321</b>	\$629	\$467
Operating Income (loss):	<b>\$496,806</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>639.68%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$10,891,739</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,056</b>	\$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

<b>Unit Name:</b>	Georgetown City		
<b>Unit Code:</b>	092/045/30	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,939,065		
<b>Equalized Assessed Valuation:</b>	\$24,824,977		
<b>Population:</b>	3,143		
<b>Employees:</b>			
<b>Full Time:</b>	16		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$962,333		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$3,064,027</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$975</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,870,054</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,429,951</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$595</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$455</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$440,103</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>243.09%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,476,130</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,106</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$838,863</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,953,217</b>	(\$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:	<b>\$8,693,530</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,766</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.30%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$7,161,147</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,278</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,651,129</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,448,809</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$525</b>	\$728	\$505
Per Capita Expenses:	<b>\$461</b>	\$629	\$467
Operating Income (loss):	<b>\$202,320</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>507.69%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$7,355,467</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,340</b>	\$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

<b>Unit Name:</b>	Germantown Village		
<b>Unit Code:</b>	014/040/32	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,333,575		
<b>Equalized Assessed Valuation:</b>	\$25,454,390		
<b>Population:</b>	1,349		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$416,992		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,499,901	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,112	\$1,430	\$1,079
Revenues During FY 24:	\$1,270,143	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,164,767	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$942	\$1,299	\$1,053
Per Capita Expenditures:	\$863	\$1,191	\$978
Revenues over/under Expenditures:	\$105,376	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	130.42%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,519,088	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,126	\$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:	\$475,963	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,043,125	(\$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:	<b>\$1,291,574</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$957</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,999,987</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,224</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$692,928</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$700,687</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$514</b>	\$728	\$505
Per Capita Expenses:	<b>\$519</b>	\$629	\$467
Operating Income (loss):	<b>(\$7,759)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>439.34%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,078,417</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,282</b>	\$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

<b>Unit Name:</b>	Germantown Hills Village		
<b>Unit Code:</b>	102/032/32	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,943,868		
<b>Equalized Assessed Valuation:</b>	\$97,952,125		
<b>Population:</b>	3,412		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$516,255		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,088,091	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$612	\$1,430	\$1,079
Revenues During FY 24:	\$2,315,654	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,614,142	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$679	\$1,299	\$1,053
Per Capita Expenditures:	\$473	\$1,191	\$978
Revenues over/under Expenditures:	\$701,512	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	172.82%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,789,603	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$818	\$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:	\$595,308	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,202,569	(\$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:	<b>\$4,004,586</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,174</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$5,337,718</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,564</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,616,857</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,115,120</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$474</b>	\$728	\$505
Per Capita Expenses:	<b>\$327</b>	\$629	\$467
Operating Income (loss):	<b>\$501,737</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>523.66%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$5,839,455</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,711</b>	\$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

<b>Unit Name:</b>	Gibson City		
<b>Unit Code:</b>	027/020/30	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$24,012,725		
<b>Equalized Assessed Valuation:</b>	\$56,326,755		
<b>Population:</b>	3,475		
<b>Employees:</b>			
<b>Full Time:</b>	20		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$1,363,486		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,584,401	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,319	\$1,430	\$1,079
Revenues During FY 24:	\$4,500,995	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,060,086	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,295	\$1,299	\$1,053
Per Capita Expenditures:	\$1,456	\$1,191	\$978
Revenues over/under Expenditures:	(\$559,091)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	91.70%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,640,325	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,335	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,146,510	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,493,815	(\$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:	<b>\$2,353,064</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$677</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>3.85%</b>	1.54%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,449,469</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,280</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,615,797</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,733,717</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$465</b>	\$728	\$505
Per Capita Expenses:	<b>\$499</b>	\$629	\$467
Operating Income (loss):	<b>(\$117,920)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>249.84%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,331,549</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,246</b>	\$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

<b>Unit Name:</b>	Gilberts Village		
<b>Unit Code:</b>	045/050/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$22,624,991		
<b>Equalized Assessed Valuation:</b>	\$325,333,327		
<b>Population:</b>	8,504		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$3,667,564		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$9,784,455	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,151	\$1,430	\$1,079
Revenues During FY 24:	\$12,105,282	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$12,563,378	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,423	\$1,299	\$1,053
Per Capita Expenditures:	\$1,477	\$1,191	\$978
Revenues over/under Expenditures:	(\$458,096)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	68.84%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$8,648,313	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,017	\$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:	\$5,804,882	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,801,023	(\$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:	<b>\$10,184,957</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,198</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$20,487,789</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,409</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,022,284</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,887,390</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$473</b>	\$728	\$505
Per Capita Expenses:	<b>\$457</b>	\$629	\$467
Operating Income (loss):	<b>\$134,894</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>530.50%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$20,622,683</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,425</b>	\$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

<b>Unit Name:</b>	Gillespie City		
<b>Unit Code:</b>	056/050/30	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,655,990		
<b>Equalized Assessed Valuation:</b>	\$34,765,658		
<b>Population:</b>	3,112		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$1,735,083		

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:	<b>\$1,468,217</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$472</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,412,240</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,314,278</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$775</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$744</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$97,962</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>66.98%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,550,179</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$498</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,437,654</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$42,453</b>	(\$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:	<b>\$6,893,979</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,215</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$11,058,437</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,553</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,399,853</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,330,661</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$771</b>	\$728	\$505
Per Capita Expenses:	<b>\$749</b>	\$629	\$467
Operating Income (loss):	<b>\$69,192</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>478.13%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$11,143,629</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,581</b>	\$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

<b>Unit Name:</b>	Gilman City		
<b>Unit Code:</b>	038/055/30	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$10,726,500		
<b>Equalized Assessed Valuation:</b>	\$21,640,932		
<b>Population:</b>	1,814		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$118,792		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,496,616	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,928	\$1,430	\$1,079
Revenues During FY 24:	\$2,971,063	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,813,737	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,638	\$1,299	\$1,053
Per Capita Expenditures:	\$1,000	\$1,191	\$978
Revenues over/under Expenditures:	\$1,157,326	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	210.25%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,813,334	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,102	\$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:	\$171,345	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$3,641,989	(\$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:	<b>\$1,816,377</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,001</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,753,413</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,518</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$982,136</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$968,604</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$541</b>	\$728	\$505
Per Capita Expenses:	<b>\$534</b>	\$629	\$467
Operating Income (loss):	<b>\$13,532</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>333.53%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,230,545</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,781</b>	\$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

<b>Unit Name:</b>	Girard City		
<b>Unit Code:</b>	056/055/30	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,545,438		
<b>Equalized Assessed Valuation:</b>	\$21,505,732		
<b>Population:</b>	1,785		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$484,165		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,438,925	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$806	\$1,430	\$1,079
Revenues During FY 24:	\$1,053,320	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$717,942	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$590	\$1,299	\$1,053
Per Capita Expenditures:	\$402	\$1,191	\$978
Revenues over/under Expenditures:	\$335,378	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	207.94%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,492,921	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$836	\$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:	\$916,729	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$586,527	(\$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:	<b>\$195,000</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$109</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.91%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,318,539</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$739</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$708,683</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$827,496</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$397</b>	\$728	\$505
Per Capita Expenses:	<b>\$464</b>	\$629	\$467
Operating Income (loss):	<b>(\$118,813)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>187.05%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,547,821</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$867</b>	\$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

<b>Unit Name:</b>	<b>Gladstone Village</b>		
<b>Unit Code:</b>	036/015/32	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$437,584		
<b>Equalized Assessed Valuation:</b>	\$3,169,349		
<b>Population:</b>	285		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$12,380		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$305,520	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,072	\$2,160	\$1,117
Revenues During FY 24:	\$105,976	\$513,962	\$205,596
Expenditures During FY 24:	\$156,809	\$431,552	\$184,468
Per Capita Revenues:	\$372	\$1,265	\$568
Per Capita Expenditures:	\$550	\$1,035	\$522
Revenues over/under Expenditures:	(\$50,833)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	120.52%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$188,994	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$663	\$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:	\$72,088	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$116,906	\$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:	<b>\$225,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$789</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$281,346</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$987</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$80,892</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$179,358</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$284</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$629</b>	\$957	\$383
Operating Income (loss):	<b>(\$98,466)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>138.59%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$248,573</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$872</b>	\$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

<b>Unit Name:</b>	Glasford Village		
<b>Unit Code:</b>	072/040/32	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$873,100		
<b>Equalized Assessed Valuation:</b>	\$12,279,211		
<b>Population:</b>	832		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$145,242		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,364,146</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$2,842</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$571,954</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$629,163</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$687</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$756</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$57,209)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>366.67%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$2,306,937</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$2,773</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$244,033</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$2,068,288</b>	\$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:	<b>\$26,040</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$31</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$14,009</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$17</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$72,201</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$74,760</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$87</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$90</b>	\$957	\$383
Operating Income (loss):	<b>(\$2,559)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>15.32%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$11,450</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$14</b>	\$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

<b>Unit Name:</b>	Glasgow Village														
<b>Unit Code:</b>	085/025/32	<b>County:</b>	Scott												
<b>Fiscal Year End:</b>	3/31/2024														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$54,700														
<b>Equalized Assessed Valuation:</b>	\$745,944														
<b>Population:</b>	109														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$160,342	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,471	\$2,160	\$1,117
Revenues During FY 24:	\$48,576	\$513,962	\$205,596
Expenditures During FY 24:	\$30,578	\$431,552	\$184,468
Per Capita Revenues:	\$446	\$1,265	\$568
Per Capita Expenditures:	\$281	\$1,035	\$522
Revenues over/under Expenditures:	\$17,998	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	597.54%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$182,717	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,676	\$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:	\$63,048	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$119,669	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Glen Carbon Village		
<b>Unit Code:</b>	057/040/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$40,666,533		
<b>Equalized Assessed Valuation:</b>	\$556,818,949		
<b>Population:</b>	13,842		
<b>Employees:</b>			
<b>Full Time:</b>	88		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$6,571,549		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$14,597,498</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,055</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$16,900,018</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$23,835,380</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,221</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,722</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$6,935,362)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>65.85%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$15,696,765</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,134</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,644,504</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$7,514,086)</b>	(\$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:	<b>\$39,698,220</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,868</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>2.22%</b>	1.54%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$26,067,846</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,883</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$6,979,140</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$6,019,684</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$504</b>	\$728	\$505
Per Capita Expenses:	<b>\$435</b>	\$629	\$467
Operating Income (loss):	<b>\$959,456</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>460.12%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$27,697,576</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,001</b>	\$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

<b>Unit Name:</b>	Glen Ellyn Village		
<b>Unit Code:</b>	022/055/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$108,286,220		
<b>Equalized Assessed Valuation:</b>	\$1,712,572,298		
<b>Population:</b>	28,872		
<b>Employees:</b>			
	<b>Full Time:</b>	142	
	<b>Part Time:</b>	104	
	<b>Salaries Paid:</b>	\$17,622,893	

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:	<b>\$28,671,537</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$993</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$36,113,484</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$25,697,150</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,251</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$890</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$10,416,334</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>125.32%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$32,202,673</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,115</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$17,958,808</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>\$5,630,352</b>	(\$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:	<b>\$33,443,404</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$1,158</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>1.95%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$127,287,705</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$4,409</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$28,342,385</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$26,289,011</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$982</b>	\$608	\$457
Per Capita Expenses:	<b>\$911</b>	\$477	\$380
Operating Income (loss):	<b>\$2,053,374</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>491.08%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$129,099,503</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$4,471</b>	\$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

<b>Unit Name:</b>	Glencoe Village		
<b>Unit Code:</b>	016/205/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$63,067,765		
<b>Equalized Assessed Valuation:</b>	\$1,209,833,184		
<b>Population:</b>	8,849		
<b>Employees:</b>			
	<b>Full Time:</b>	112	
	<b>Part Time:</b>	34	
	<b>Salaries Paid:</b>	\$11,628,118	

Blended Component Units
Number Submitted = 3
Firefighter's Pension
Police Pension
Washington Place Special Service Area

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$18,282,990</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,066</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$24,664,959</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$23,718,057</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$2,787</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$2,680</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$946,902</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>80.37%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$19,062,359</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,154</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,878,111</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$12,456,837)</b>	(\$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:	<b>\$29,620,751</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$3,347</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>2.15%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$15,733,888</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,778</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$8,028,847</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$6,737,304</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$907</b>	\$728	\$505
Per Capita Expenses:	<b>\$761</b>	\$629	\$467
Operating Income (loss):	<b>\$1,291,543</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>255.57%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$17,218,521</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,946</b>	\$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

<b>Unit Name:</b>	Glendale Heights Village		
<b>Unit Code:</b>	022/050/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$88,609,849		
<b>Equalized Assessed Valuation:</b>	\$3,185,885.080		
<b>Population:</b>	32,409		
<b>Employees:</b>			
<b>Full Time:</b>	191		
<b>Part Time:</b>	173		
<b>Salaries Paid:</b>	\$18,794,130		

Blended Component Units
Number Submitted = 1
Police Pension Employees Retirement System

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$28,778,237</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$888</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$43,576,642</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$37,625,348</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,345</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,161</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$5,951,294</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>80.03%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$30,113,314</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$929</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,915,908</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>\$2,359,968</b>	(\$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:	<b>\$71,847,071</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$2,217</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>0.48%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$45,094,474</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,391</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$18,505,063</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$11,411,892</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$571</b>	\$608	\$457
Per Capita Expenses:	<b>\$352</b>	\$477	\$380
Operating Income (loss):	<b>\$7,093,171</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>449.02%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$51,241,531</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,581</b>	\$1,875	\$1,594

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Glenview Village		
<b>Unit Code:</b>	016/210/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$226,346,957		
<b>Equalized Assessed Valuation:</b>	\$3,893,390,163		
<b>Population:</b>	47,682		
<b>Employees:</b>			
<b>Full Time:</b>		288	
<b>Part Time:</b>		37	
<b>Salaries Paid:</b>		\$48,314,576	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$76,195,702</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$1,598</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$97,469,888</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$88,537,646</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$2,044</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,857</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$8,932,242</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>78.43%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$69,436,233</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,456</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,112,613</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>\$16,125,289</b>	(\$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:	<b>\$3,862,304</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$81</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>0.08%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$81,167,876</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,702</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$27,436,705</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$23,928,127</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$575</b>	\$608	\$457
Per Capita Expenses:	<b>\$502</b>	\$477	\$380
Operating Income (loss):	<b>\$3,508,578</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>340.45%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$81,463,305</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,708</b>	\$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

<b>Unit Name:</b>	<b>Godfrey Village</b>		
<b>Unit Code:</b>	057/043/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,020,404		
<b>Equalized Assessed Valuation:</b>	\$446,429,501		
<b>Population:</b>	17,597		
<b>Employees:</b>			
<b>Full Time:</b>		32	
<b>Part Time:</b>		86	
<b>Salaries Paid:</b>		\$1,939,815	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$30,832,033</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,752</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$11,077,785</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$9,317,502</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$630</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$529</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,760,283</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>349.80%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$32,592,316</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,852</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,156,229</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$22,613,648</b>	(\$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:	<b>\$300,000</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$17</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Godley Village		
<b>Unit Code:</b>	099/050/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$211,180		
<b>Equalized Assessed Valuation:</b>	\$8,193,746		
<b>Population:</b>	566		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$62,867		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$390,438	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$690	\$2,160	\$1,117
Revenues During FY 24:	\$250,046	\$513,962	\$205,596
Expenditures During FY 24:	\$153,482	\$431,552	\$184,468
Per Capita Revenues:	\$442	\$1,265	\$568
Per Capita Expenditures:	\$271	\$1,035	\$522
Revenues over/under Expenditures:	\$96,564	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	317.30%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$487,002	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$860	\$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:	\$267,241	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$219,761	\$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:	<b>\$9,529</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$17</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Golconda City		
<b>Unit Code:</b>	076/015/30	<b>County:</b>	Pope
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,063,000		
<b>Equalized Assessed Valuation:</b>	\$4,383,684		
<b>Population:</b>	635		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$236,456		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,582,736	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,492	\$2,160	\$1,117
Revenues During FY 24:	\$692,731	\$513,962	\$205,596
Expenditures During FY 24:	\$594,312	\$431,552	\$184,468
Per Capita Revenues:	\$1,091	\$1,265	\$568
Per Capita Expenditures:	\$936	\$1,035	\$522
Revenues over/under Expenditures:	\$98,419	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	284.50%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,690,830	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,663	\$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:	\$265,440	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$581,691	\$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:	<b>\$26,440</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$42</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,004,443</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,582</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$381,061</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$443,805</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$600</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$699</b>	\$957	\$383
Operating Income (loss):	<b>(\$62,744)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>211.43%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$938,327</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,478</b>	\$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

<b>Unit Name:</b>	<b>Golden Village</b>		
<b>Unit Code:</b>	001/030/32	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$393,500		
<b>Equalized Assessed Valuation:</b>	\$8,526,193		
<b>Population:</b>	650		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$50,445		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$771,230	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,187	\$2,160	\$1,117
Revenues During FY 24:	\$274,854	\$513,962	\$205,596
Expenditures During FY 24:	\$131,503	\$431,552	\$184,468
Per Capita Revenues:	\$423	\$1,265	\$568
Per Capita Expenditures:	\$202	\$1,035	\$522
Revenues over/under Expenditures:	\$143,351	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	695.48%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$914,581	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,407	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$66,626	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$847,955	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$893,635</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,375</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$156,985</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$132,414</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$242</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$204</b>	\$957	\$383
Operating Income (loss):	<b>\$24,571</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>693.44%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$918,206</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,413</b>	\$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

<b>Unit Name:</b>	<b>Golden Gate Village</b>		
<b>Unit Code:</b>	096/020/32	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$50,163		
<b>Equalized Assessed Valuation:</b>	\$1,196,557		
<b>Population:</b>	65		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$2,100		

Blended Component Units
Number Submitted = 1  Motor Fuel Tax

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$72,655</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,118</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$22,685</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$50,163</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$349</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$772</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$27,478)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>90.06%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$45,177</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$695</b>	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$29,325</b>	\$10,146	\$0
Total Unreserved Funds:	<b>\$15,852</b>	\$48,158	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Golf Village		
<b>Unit Code:</b>	016/220/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,428,652		
<b>Equalized Assessed Valuation:</b>	\$50,749,640		
<b>Population:</b>	514		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$310,978		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,322,869	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,574	\$2,160	\$1,117
Revenues During FY 24:	\$930,280	\$513,962	\$205,596
Expenditures During FY 24:	\$1,072,526	\$431,552	\$184,468
Per Capita Revenues:	\$1,810	\$1,265	\$568
Per Capita Expenditures:	\$2,087	\$1,035	\$522
Revenues over/under Expenditures:	(\$142,246)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	110.08%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,180,623	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,297	\$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:	\$295,204	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,097,989	\$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:	<b>\$1,457,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$2,835</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>2.87%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$710,068</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,381</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$191,200</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$207,865</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$372</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$404</b>	\$957	\$383
Operating Income (loss):	<b>(\$16,665)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>333.58%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$693,403</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,349</b>	\$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

<b>Unit Name:</b>	Good Hope Village		
<b>Unit Code:</b>	062/030/32	<b>County:</b>	McDonough
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,068,700		
<b>Equalized Assessed Valuation:</b>	\$3,315,837		
<b>Population:</b>	415		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$92,778		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$256,575	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$618	\$2,160	\$1,117
Revenues During FY 24:	\$201,114	\$513,962	\$205,596
Expenditures During FY 24:	\$184,674	\$431,552	\$184,468
Per Capita Revenues:	\$485	\$1,265	\$568
Per Capita Expenditures:	\$445	\$1,035	\$522
Revenues over/under Expenditures:	\$16,440	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	147.84%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$273,015	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$658	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$148,901	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$124,114	\$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:	<b>\$69,986</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$169</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,233,533</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,972</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$172,478</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$163,838</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$416</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$395</b>	\$957	\$383
Operating Income (loss):	<b>\$8,640</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>758.17%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,242,173</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,993</b>	\$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

<b>Unit Name:</b>	Goodfield Village		
<b>Unit Code:</b>	102/035/32	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,903,140		
<b>Equalized Assessed Valuation:</b>	\$43,389,928		
<b>Population:</b>	965		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$382,162		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,908,451	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,978	\$2,160	\$1,117
Revenues During FY 24:	\$1,239,425	\$513,962	\$205,596
Expenditures During FY 24:	\$873,754	\$431,552	\$184,468
Per Capita Revenues:	\$1,284	\$1,265	\$568
Per Capita Expenditures:	\$905	\$1,035	\$522
Revenues over/under Expenditures:	\$365,671	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	257.19%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$2,247,176	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,329	\$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:	\$417,904	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,832,772	\$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:	<b>\$1,089,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,128</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,763,419</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,864</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$539,370</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$542,623</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$559</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$562</b>	\$957	\$383
Operating Income (loss):	<b>(\$3,253)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>513.64%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,787,112</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,888</b>	\$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

<b>Unit Name:</b>	Goreville Village		
<b>Unit Code:</b>	044/025/32	<b>County:</b>	Johnson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,757,625		
<b>Equalized Assessed Valuation:</b>	\$7,648,289		
<b>Population:</b>	1,067		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$306,160		

<b>Blended Component Units</b>

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,060,774</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,931</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,903,625</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,275,586</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,784</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,195</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$628,039</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>188.03%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$2,398,460</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,248</b>	\$1,463	\$1,108
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$12,605	\$0
Total Unreserved Funds:	<b>\$0</b>	\$6,398	\$0
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	<b>\$72,510</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$632,951</b>	(\$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:	<b>\$1,693,000</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,587</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$645,808</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$605</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$489,564</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$533,307</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$459</b>	\$728	\$505
Per Capita Expenses:	<b>\$500</b>	\$629	\$467
Operating Income (loss):	<b>(\$43,743)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>167.34%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$892,418</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$836</b>	\$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

<b>Unit Name:</b>	Gorham Village		
<b>Unit Code:</b>	039/040/32	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$646,534		
<b>Equalized Assessed Valuation:</b>	\$2,287,051		
<b>Population:</b>	168		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$70,886		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$162,444	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$967	\$2,160	\$1,117
Revenues During FY 24:	\$101,833	\$513,962	\$205,596
Expenditures During FY 24:	\$110,303	\$431,552	\$184,468
Per Capita Revenues:	\$606	\$1,265	\$568
Per Capita Expenditures:	\$657	\$1,035	\$522
Revenues over/under Expenditures:	(\$8,470)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	139.59%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$153,974	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$917	\$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:	\$43,628	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$110,346	\$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:	<b>\$418,654</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$2,492</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$515,724</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,070</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$303,613</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$393,291</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,807</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$2,341</b>	\$957	\$383
Operating Income (loss):	<b>(\$89,678)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>108.33%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$426,046</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,536</b>	\$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

<b>Unit Name:</b>	Grafton City		
<b>Unit Code:</b>	042/025/30	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,545,957		
<b>Equalized Assessed Valuation:</b>	\$30,531,846		
<b>Population:</b>	626		
<b>Employees:</b>			
<b>Full Time:</b>		10	
<b>Part Time:</b>		26	
<b>Salaries Paid:</b>	\$548,898		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,132,856</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,810</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$1,416,028</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$1,728,223</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$2,262</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$2,761</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$312,195)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>47.02%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$812,661</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,298</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$202,037</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$802,761</b>	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$97,312</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$155</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$0</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$23,030</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$0</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$37</b>	\$957	\$383
Operating Income (loss):	<b>(\$23,030)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>322.54%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$74,282</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$119</b>	\$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

<b>Unit Name:</b>	Grand Ridge Village		
<b>Unit Code:</b>	050/025/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,191,550		
<b>Equalized Assessed Valuation:</b>	\$8,910,343		
<b>Population:</b>	650		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$88,173		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$621,096	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$956	\$2,160	\$1,117
Revenues During FY 24:	\$298,884	\$513,962	\$205,596
Expenditures During FY 24:	\$287,553	\$431,552	\$184,468
Per Capita Revenues:	\$460	\$1,265	\$568
Per Capita Expenditures:	\$442	\$1,035	\$522
Revenues over/under Expenditures:	\$11,331	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	219.93%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$632,427	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$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:	\$284,228	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$348,199	\$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:	<b>\$1,272,751</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,958</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$744,751</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,146</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$266,837</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$173,821</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$411</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$267</b>	\$957	\$383
Operating Income (loss):	<b>\$93,016</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>481.97%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$837,767</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,289</b>	\$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

<b>Unit Name:</b>	Grand Tower City		
<b>Unit Code:</b>	039/045/30	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$548,265		
<b>Equalized Assessed Valuation:</b>	\$2,125,533		
<b>Population:</b>	479		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$200,394		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$135,783	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$283	\$2,160	\$1,117
Revenues During FY 24:	\$193,557	\$513,962	\$205,596
Expenditures During FY 24:	\$209,478	\$431,552	\$184,468
Per Capita Revenues:	\$404	\$1,265	\$568
Per Capita Expenditures:	\$437	\$1,035	\$522
Revenues over/under Expenditures:	(\$15,921)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	41.04%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$85,962	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$179	\$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:	\$70,945	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$15,017	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$21,812</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$46</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$355,403</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$742</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$312,807</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$377,884</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$653</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$789</b>	\$957	\$383
Operating Income (loss):	<b>(\$65,077)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>85.80%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$324,226</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$677</b>	\$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

<b>Unit Name:</b>	Grandview Village		
<b>Unit Code:</b>	083/050/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,147,650		
<b>Equalized Assessed Valuation:</b>	\$12,713,386		
<b>Population:</b>	1,441		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$467,631		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,526,112</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,059</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$830,422</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$855,311</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$576</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$594</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$24,889)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>175.52%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,501,223</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,042</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$760,274</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$740,949</b>	(\$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:	<b>\$0</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$0</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$152,084</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$106</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$609,962</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$609,160</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$423</b>	\$728	\$505
Per Capita Expenses:	<b>\$423</b>	\$629	\$467
Operating Income (loss):	<b>\$802</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>25.10%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$152,886</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$106</b>	\$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

<b>Unit Name:</b>	Granite City City		
<b>Unit Code:</b>	057/045/30	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$94,940,175		
<b>Equalized Assessed Valuation:</b>	\$420,651,508		
<b>Population:</b>	26,908		
<b>Employees:</b>			
<b>Full Time:</b>	236		
<b>Part Time:</b>	42		
<b>Salaries Paid:</b>	\$17,291,821		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$44,634,638</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$1,659</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$52,892,697</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$70,501,838</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,966</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$2,620</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>(\$17,609,141)</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>154.08%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$108,628,663</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$4,037</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$19,222,280</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$46,136,200)</b>	(\$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:	<b>\$111,897,026</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$4,159</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>8.44%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$23,731,208</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$882</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$79,784,762</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$7,436,848</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$2,965</b>	\$608	\$457
Per Capita Expenses:	<b>\$276</b>	\$477	\$380
Operating Income (loss):	<b>\$72,347,914</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>182.20%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$13,549,866</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$504</b>	\$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

<b>Unit Name:</b>	Grantfork Village		
<b>Unit Code:</b>	057/050/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,153,000		
<b>Equalized Assessed Valuation:</b>	\$6,465,184		
<b>Population:</b>	339		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$195,415		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$56,561	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$167	\$2,160	\$1,117
Revenues During FY 24:	\$206,135	\$513,962	\$205,596
Expenditures During FY 24:	\$413,468	\$431,552	\$184,468
Per Capita Revenues:	\$608	\$1,265	\$568
Per Capita Expenditures:	\$1,220	\$1,035	\$522
Revenues over/under Expenditures:	(\$207,333)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	6.29%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$25,987	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$77	\$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:	\$21,135	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$4,852	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,166,048</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$6,390</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$565,527</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$450,475</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,668</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,329</b>	\$957	\$383
Operating Income (loss):	<b>\$115,052</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>467.14%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,104,341</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$6,207</b>	\$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

<b>Unit Name:</b>	Granville Village		
<b>Unit Code:</b>	078/010/32	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,461,400		
<b>Equalized Assessed Valuation:</b>	\$21,336,514		
<b>Population:</b>	1,474		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$389,500		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,257,071</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$853</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,037,741</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,032,554</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$704</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$701</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$5,187</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>119.71%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,236,071</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$839</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$493,199</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$917,945</b>	(\$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:	<b>\$1,356,887</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$921</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>2.58%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,324,407</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,255</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$742,121</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$680,405</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$503</b>	\$728	\$505
Per Capita Expenses:	<b>\$462</b>	\$629	\$467
Operating Income (loss):	<b>\$61,716</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>501.51%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,412,310</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,315</b>	\$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

<b>Unit Name:</b>	Grayslake Village		
<b>Unit Code:</b>	049/030/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$64,607,545		
<b>Equalized Assessed Valuation:</b>	\$727,564,291		
<b>Population:</b>	20,866		
<b>Employees:</b>			
	<b>Full Time:</b>	91	
	<b>Part Time:</b>	8	
	<b>Salaries Paid:</b>	\$6,844,671	

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:	<b>\$11,092,348</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$532</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$15,184,060</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$15,654,660</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$728</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$750</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$470,600)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>60.05%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$9,400,498</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$451</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,129,594</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$12,497,963</b>	(\$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:	<b>\$0</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$0</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$22,428,006</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,075</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$9,778,479</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$9,258,326</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$469</b>	\$728	\$505
Per Capita Expenses:	<b>\$444</b>	\$629	\$467
Operating Income (loss):	<b>\$520,153</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>239.11%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$22,137,805</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,061</b>	\$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

<b>Unit Name:</b>	Grayville City		
<b>Unit Code:</b>	097/027/30	<b>County:</b>	White
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,397,360		
<b>Equalized Assessed Valuation:</b>	\$13,508,320		
<b>Population:</b>	1,550		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$810,655		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,209,856	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$3,361	\$1,430	\$1,079
Revenues During FY 24:	\$2,436,956	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,783,411	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,572	\$1,299	\$1,053
Per Capita Expenditures:	\$1,796	\$1,191	\$978
Revenues over/under Expenditures:	(\$346,455)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	177.83%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,949,751	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$3,193	\$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:	\$1,285,077	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$262,691	(\$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:	<b>\$3,870,352</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,497</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,132,103</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,666</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,707,130</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,862,903</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$1,101</b>	\$728	\$505
Per Capita Expenses:	<b>\$1,202</b>	\$629	\$467
Operating Income (loss):	<b>(\$155,773)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>223.45%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,162,630</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,686</b>	\$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

<b>Unit Name:</b>	Green Oaks Village		
<b>Unit Code:</b>	049/035/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,068,920		
<b>Equalized Assessed Valuation:</b>	\$340,653,667		
<b>Population:</b>	3,870		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$276,596		

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:	<b>\$3,697,415</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$955</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,674,568</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,036,721</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$691</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$526</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$637,847</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>178.76%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,640,929</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$941</b>	\$1,463	\$1,108
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$12,605	\$0
Total Unreserved Funds:	<b>\$0</b>	\$6,398	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$3,672,229</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$249,474)</b>	(\$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:	<b>\$8,440,000</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,181</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.02%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,032,783</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,042</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,043,652</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$891,515</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$270</b>	\$728	\$505
Per Capita Expenses:	<b>\$230</b>	\$629	\$467
Operating Income (loss):	<b>\$152,137</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>469.42%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,184,920</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,081</b>	\$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

<b>Unit Name:</b>	Green Valley Village		
<b>Unit Code:</b>	090/035/32	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$915,175		
<b>Equalized Assessed Valuation:</b>	\$8,379,841		
<b>Population:</b>	630		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$159,241		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$342,333	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$543	\$2,160	\$1,117
Revenues During FY 24:	\$383,202	\$513,962	\$205,596
Expenditures During FY 24:	\$409,671	\$431,552	\$184,468
Per Capita Revenues:	\$608	\$1,265	\$568
Per Capita Expenditures:	\$650	\$1,035	\$522
Revenues over/under Expenditures:	(\$26,469)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	79.61%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$326,120	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$518	\$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:	\$154,598	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$171,522	\$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:	<b>\$217,359</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$345</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,136,479</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,804</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$225,492</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$231,651</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$358</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$368</b>	\$957	\$383
Operating Income (loss):	<b>(\$6,159)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>487.94%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,130,320</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,794</b>	\$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

<b>Unit Name:</b>	Greenfield City		
<b>Unit Code:</b>	031/020/30	<b>County:</b>	Greene
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,262,023		
<b>Equalized Assessed Valuation:</b>	\$10,921,381		
<b>Population:</b>	1,025		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$440,781		

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:	<b>\$689,600</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$673</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$954,770</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$887,879</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$931</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$866</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$66,891</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>80.39%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$713,771</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$696</b>	\$1,463	\$1,108
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$12,605	\$0
Total Unreserved Funds:	<b>\$0</b>	\$6,398	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$344,722</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$369,049</b>	(\$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:	<b>\$1,678,057</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,637</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,063,016</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,013</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$357,638</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$386,415</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$349</b>	\$728	\$505
Per Capita Expenses:	<b>\$377</b>	\$629	\$467
Operating Income (loss):	<b>(\$28,777)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>537.49%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,076,959</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,026</b>	\$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

<b>Unit Name:</b>	<b>Greenup Village</b>
<b>Unit Code:</b>	018/010/32
<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$7,921,325
<b>Equalized Assessed Valuation:</b>	\$24,524,662
<b>Population:</b>	1,365
<b>Employees:</b>	
<b>Full Time:</b>	17
<b>Part Time:</b>	10
<b>Salaries Paid:</b>	\$780,985

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$3,196,726</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,342</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,376,215</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,353,879</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,008</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$992</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$22,336</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>233.10%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,155,935</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,312</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$229,248</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$998,577</b>	(\$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:	<b>\$1,085,860</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$796</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$10,823,172</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$7,929</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$3,779,307</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,132,194</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$2,769</b>	\$728	\$505
Per Capita Expenses:	<b>\$3,027</b>	\$629	\$467
Operating Income (loss):	<b>(\$352,887)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>254.06%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$10,498,229</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$7,691</b>	\$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

<b>Unit Name:</b>	Greenview Village		
<b>Unit Code:</b>	065/015/32	<b>County:</b>	Menard
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$1,251,811		
<b>Equalized Assessed Valuation:</b>	\$10,064,176		
<b>Population:</b>	775		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$154,230		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$454,755	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$587	\$2,160	\$1,117
Revenues During FY 24:	\$383,958	\$513,962	\$205,596
Expenditures During FY 24:	\$417,927	\$431,552	\$184,468
Per Capita Revenues:	\$495	\$1,265	\$568
Per Capita Expenditures:	\$539	\$1,035	\$522
Revenues over/under Expenditures:	(\$33,969)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	100.68%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$420,786	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$543	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$147,012	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$273,774	\$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:	<b>\$549,471</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$709</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$530,565</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$685</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$47,616</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$262,582</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$61</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$339</b>	\$957	\$383
Operating Income (loss):	<b>(\$214,966)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>120.19%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$315,599</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$407</b>	\$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

<b>Unit Name:</b>	Greenville City		
<b>Unit Code:</b>	003/010/30	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$54,012,274		
<b>Equalized Assessed Valuation:</b>	\$72,502,053		
<b>Population:</b>	7,083		
<b>Employees:</b>			
<b>Full Time:</b>	47		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$3,198,291		

Blended Component Units
Number Submitted = 1 Greenville Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$10,389,599</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,467</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$7,579,773</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$7,332,306</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,070</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,035</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$247,467</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>145.49%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$10,667,885</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,506</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,506,337</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$3,022,349</b>	(\$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:	<b>\$12,685,730</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,791</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$21,868,345</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,087</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$5,612,735</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,542,386</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$792</b>	\$728	\$505
Per Capita Expenses:	<b>\$500</b>	\$629	\$467
Operating Income (loss):	<b>\$2,070,349</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>674.91%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$23,907,875</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,375</b>	\$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

<b>Unit Name:</b>	Greenwood Village		
<b>Unit Code:</b>	063/115/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$73,829		
<b>Equalized Assessed Valuation:</b>	\$9,995,880		
<b>Population:</b>	325		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$600		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$0	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$0	\$2,160	\$1,117
Revenues During FY 24:	\$118,633	\$513,962	\$205,596
Expenditures During FY 24:	\$73,828	\$431,552	\$184,468
Per Capita Revenues:	\$365	\$1,265	\$568
Per Capita Expenditures:	\$227	\$1,035	\$522
Revenues over/under Expenditures:	\$44,805	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	60.69%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$44,805	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$138	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$44,804	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Gridley Village		
<b>Unit Code:</b>	064/065/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,211,591		
<b>Equalized Assessed Valuation:</b>	\$25,269,239		
<b>Population:</b>	1,456		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$202,106		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,896,979	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,303	\$1,430	\$1,079
Revenues During FY 24:	\$1,070,911	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,151,200	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$736	\$1,299	\$1,053
Per Capita Expenditures:	\$791	\$1,191	\$978
Revenues over/under Expenditures:	(\$80,289)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	157.81%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,816,690	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,248	\$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:	\$402,221	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,414,469	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$108,000</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$74</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,769,598</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,902</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$445,788</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$481,141</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$306</b>	\$728	\$505
Per Capita Expenses:	<b>\$330</b>	\$629	\$467
Operating Income (loss):	<b>(\$35,353)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>568.28%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,734,245</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,878</b>	\$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

<b>Unit Name:</b>	Griggsville City		
<b>Unit Code:</b>	075/035/30	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,228,400		
<b>Equalized Assessed Valuation:</b>	\$9,934,195		
<b>Population:</b>	1,097		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$136,015		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$592,085	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$540	\$1,430	\$1,079
Revenues During FY 24:	\$920,737	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$874,669	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$839	\$1,299	\$1,053
Per Capita Expenditures:	\$797	\$1,191	\$978
Revenues over/under Expenditures:	\$46,068	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	99.35%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$869,018	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$792	\$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:	\$476,938	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$392,080	(\$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:	<b>\$270,305</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$246</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,351,336</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,143</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$276,567</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$336,896</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$252</b>	\$728	\$505
Per Capita Expenses:	<b>\$307</b>	\$629	\$467
Operating Income (loss):	<b>(\$60,329)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>713.41%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,403,439</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,191</b>	\$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

<b>Unit Name:</b>	Gulfport Village		
<b>Unit Code:</b>	036/020/32	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$119,180		
<b>Equalized Assessed Valuation:</b>	\$2,533,869		
<b>Population:</b>	40		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$5,483		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$543,634	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$13,591	\$2,160	\$1,117
Revenues During FY 24:	\$68,033	\$513,962	\$205,596
Expenditures During FY 24:	\$41,736	\$431,552	\$184,468
Per Capita Revenues:	\$1,701	\$1,265	\$568
Per Capita Expenditures:	\$1,043	\$1,035	\$522
Revenues over/under Expenditures:	\$26,297	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,365.56%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$569,931	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$14,248	\$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:	\$23,339	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$602,192	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Gurnee Village		
<b>Unit Code:</b>	049/040/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$92,685,575		
<b>Equalized Assessed Valuation:</b>	\$1,325,717,325		
<b>Population:</b>	30,706		
<b>Employees:</b>			
	<b>Full Time:</b>	228	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$27,290,487	

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:	<b>\$33,159,010</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$1,080</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$59,627,573</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$55,220,617</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,942</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,798</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$4,406,956</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>62.84%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$34,703,317</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,130</b>	\$1,130	\$1,065
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,216,782</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>\$14,811,235</b>	(\$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:	<b>\$54,949,619</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$1,790</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>0.00%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$69,633,790</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$2,268</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$10,803,170</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$9,678,070</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$352</b>	\$608	\$457
Per Capita Expenses:	<b>\$315</b>	\$477	\$380
Operating Income (loss):	<b>\$1,125,100</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>746.62%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$72,258,890</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$2,353</b>	\$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

<b>Unit Name:</b>	Hainesville Village		
<b>Unit Code:</b>	049/045/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,326,957		
<b>Equalized Assessed Valuation:</b>	\$88,103,851		
<b>Population:</b>	3,546		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$439,254		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,012,015</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$567</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,728,652</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,400,167</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$770</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$677</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$328,485</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>95.35%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$2,288,500</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$645</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$427,398</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$3,558,928</b>	(\$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:	<b>\$13,891</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$4</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$7,850,526</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,214</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,232,075</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$922,791</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$347</b>	\$728	\$505
Per Capita Expenses:	<b>\$260</b>	\$629	\$467
Operating Income (loss):	<b>\$309,284</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>862.16%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$7,955,910</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,244</b>	\$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

<b>Unit Name:</b>	Hamburg Village														
<b>Unit Code:</b>	007/020/32	<b>County:</b>	Calhoun												
<b>Fiscal Year End:</b>	4/30/2024														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$231,000														
<b>Equalized Assessed Valuation:</b>	\$1,398,098														
<b>Population:</b>	96														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$107,001	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,115	\$2,160	\$1,117
Revenues During FY 24:	\$232,787	\$513,962	\$205,596
Expenditures During FY 24:	\$230,218	\$431,552	\$184,468
Per Capita Revenues:	\$2,425	\$1,265	\$568
Per Capita Expenditures:	\$2,398	\$1,035	\$522
Revenues over/under Expenditures:	\$2,569	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	47.59%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$109,570	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,141	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$109,570	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Hamel Village		
<b>Unit Code:</b>	057/055/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,354,246		
<b>Equalized Assessed Valuation:</b>	\$29,954,500		
<b>Population:</b>	816		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$424,779		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,394,971	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,710	\$2,160	\$1,117
Revenues During FY 24:	\$1,418,552	\$513,962	\$205,596
Expenditures During FY 24:	\$1,204,400	\$431,552	\$184,468
Per Capita Revenues:	\$1,738	\$1,265	\$568
Per Capita Expenditures:	\$1,476	\$1,035	\$522
Revenues over/under Expenditures:	\$214,152	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	133.60%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,609,123	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,972	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$646,353	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$962,770	\$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:	<b>\$354,413</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$434</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,491,556</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,053</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$645,492</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$502,751</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$791</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$616</b>	\$957	\$383
Operating Income (loss):	<b>\$142,741</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>523.98%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,634,297</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$3,228</b>	\$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

<b>Unit Name:</b>	Hamilton City		
<b>Unit Code:</b>	034/050/30	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,225,425		
<b>Equalized Assessed Valuation:</b>	\$51,662,578		
<b>Population:</b>	2,743		
<b>Employees:</b>			
<b>Full Time:</b>	14		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$956,362		

Blended Component Units
Number Submitted = 1
Hamilton Public Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,747,611</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,002</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,516,712</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,699,431</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$918</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$620</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$817,281</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>267.44%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$4,544,882</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,657</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$929,556</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,339,050</b>	(\$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:	<b>\$259,670</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$95</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$6,928,081</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,526</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,081,724</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,069,016</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$394</b>	\$728	\$505
Per Capita Expenses:	<b>\$390</b>	\$629	\$467
Operating Income (loss):	<b>\$12,708</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>661.62%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$7,072,825</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,578</b>	\$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

<b>Unit Name:</b>	<b>Hammond Village</b>		
<b>Unit Code:</b>	074/035/32	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$640,600		
<b>Equalized Assessed Valuation:</b>	\$4,923,621		
<b>Population:</b>	499		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$116,787		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$230,573	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$462	\$2,160	\$1,117
Revenues During FY 24:	\$247,018	\$513,962	\$205,596
Expenditures During FY 24:	\$229,303	\$431,552	\$184,468
Per Capita Revenues:	\$495	\$1,265	\$568
Per Capita Expenditures:	\$460	\$1,035	\$522
Revenues over/under Expenditures:	\$17,715	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	110.28%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$252,874	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$507	\$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:	\$118,331	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$35,543	\$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:	<b>\$535,201</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,073</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>2.01%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$903,253</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,810</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$299,908</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$216,505</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$601</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$434</b>	\$957	\$383
Operating Income (loss):	<b>\$83,403</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>453.60%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$982,070</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,968</b>	\$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

<b>Unit Name:</b>	Hampshire Village		
<b>Unit Code:</b>	045/055/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,830,997		
<b>Equalized Assessed Valuation:</b>	\$312,027,634		
<b>Population:</b>	8,864		
<b>Employees:</b>			
<b>Full Time:</b>	35		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$2,836,613		

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:	<b>\$3,721,546</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$420</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$7,621,693</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$6,544,515</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$860</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$738</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,077,178</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>73.66%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$4,820,924</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$544</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,572,544</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$1,434,160)</b>	(\$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:	<b>\$1,057,562</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$119</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$47,228,706</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$5,328</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,066,042</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,749,894</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$459</b>	\$728	\$505
Per Capita Expenses:	<b>\$536</b>	\$629	\$467
Operating Income (loss):	<b>(\$683,852)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>1,014.73%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$48,198,638</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$5,438</b>	\$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

<b>Unit Name:</b>	Hanaford Village		
<b>Unit Code:</b>	028/030/32	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$651,250		
<b>Equalized Assessed Valuation:</b>	\$1,973,901		
<b>Population:</b>	320		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$46,234		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$151,394	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$473	\$2,160	\$1,117
Revenues During FY 24:	\$113,933	\$513,962	\$205,596
Expenditures During FY 24:	\$71,707	\$431,552	\$184,468
Per Capita Revenues:	\$356	\$1,265	\$568
Per Capita Expenditures:	\$224	\$1,035	\$522
Revenues over/under Expenditures:	\$42,226	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	256.48%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$183,913	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$575	\$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:	\$46,469	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$137,444	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$495,550</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,549</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$208,627</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$266,907</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$652</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$834</b>	\$957	\$383
Operating Income (loss):	<b>(\$58,280)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>161.97%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$432,310</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,351</b>	\$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

<b>Unit Name:</b>	Hanna City Village		
<b>Unit Code:</b>	072/045/32	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,404,366		
<b>Equalized Assessed Valuation:</b>	\$19,335,870		
<b>Population:</b>	1,227		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$345,908		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,090,588</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$889</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$957,028</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$764,960</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$780</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$623</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$192,068</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>154.60%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,182,656</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$964</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$128,729</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,053,927</b>	(\$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:	<b>\$0</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$0</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,301,396</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,876</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$873,829</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$752,188</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$712</b>	\$728	\$505
Per Capita Expenses:	<b>\$613</b>	\$629	\$467
Operating Income (loss):	<b>\$121,641</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>335.43%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,523,037</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,056</b>	\$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

<b>Unit Name:</b>	Hanover Village		
<b>Unit Code:</b>	043/030/32	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,474,231		
<b>Equalized Assessed Valuation:</b>	\$7,189,570		
<b>Population:</b>	863		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$330,558		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$826,868	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$958	\$2,160	\$1,117
Revenues During FY 24:	\$462,452	\$513,962	\$205,596
Expenditures During FY 24:	\$385,028	\$431,552	\$184,468
Per Capita Revenues:	\$536	\$1,265	\$568
Per Capita Expenditures:	\$446	\$1,035	\$522
Revenues over/under Expenditures:	\$77,424	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	234.86%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$904,292	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,048	\$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:	\$485,364	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$418,928	\$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:	<b>\$509,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$590</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>7.08%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,297,593</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,980</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$1,939,679</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$974,653</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$2,248</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,129</b>	\$957	\$383
Operating Income (loss):	<b>\$965,026</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>539.95%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$5,262,619</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$6,098</b>	\$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

<b>Unit Name:</b>	Hanover Park Village		
<b>Unit Code:</b>	016/225/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$99,670,655		
<b>Equalized Assessed Valuation:</b>	\$874,979,819		
<b>Population:</b>	37,470		
<b>Employees:</b>			
<b>Full Time:</b>		206	
<b>Part Time:</b>		40	
<b>Salaries Paid:</b>		\$19,214,036	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$61,886,621</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$1,652</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$60,082,311</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$48,477,388</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,603</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,294</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$11,604,923</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>150.31%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$72,864,032</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,945</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$37,216,950</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>\$1,090,243</b>	(\$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:	<b>\$11,808,218</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$315</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>0.86%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$36,284,916</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$968</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$14,925,485</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$13,046,181</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$398</b>	\$608	\$457
Per Capita Expenses:	<b>\$348</b>	\$477	\$380
Operating Income (loss):	<b>\$1,879,304</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>292.53%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$38,164,220</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,019</b>	\$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

<b>Unit Name:</b>	<b>Hardin Village</b>		
<b>Unit Code:</b>	007/025/32	<b>County:</b>	Calhoun
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,707,000		
<b>Equalized Assessed Valuation:</b>	\$12,531,552		
<b>Population:</b>	782		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$155,284		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,181,833	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,511	\$2,160	\$1,117
Revenues During FY 24:	\$1,546,218	\$513,962	\$205,596
Expenditures During FY 24:	\$670,127	\$431,552	\$184,468
Per Capita Revenues:	\$1,977	\$1,265	\$568
Per Capita Expenditures:	\$857	\$1,035	\$522
Revenues over/under Expenditures:	\$876,091	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	307.09%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$2,057,924	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,632	\$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:	\$616,761	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,441,163	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,406,865</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,357</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$82,004</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$135,893</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$105</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$174</b>	\$957	\$383
Operating Income (loss):	<b>(\$53,889)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>2,467.36%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$3,352,976</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,288</b>	\$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

<b>Unit Name:</b>	Harmon Village		
<b>Unit Code:</b>	052/035/32	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$187,195		
<b>Equalized Assessed Valuation:</b>	\$2,244,711		
<b>Population:</b>	111		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$108,949	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$982	\$2,160	\$1,117
Revenues During FY 24:	\$80,916	\$513,962	\$205,596
Expenditures During FY 24:	\$79,479	\$431,552	\$184,468
Per Capita Revenues:	\$729	\$1,265	\$568
Per Capita Expenditures:	\$716	\$1,035	\$522
Revenues over/under Expenditures:	\$1,437	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	126.31%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$100,386	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$904	\$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:	\$27,312	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$79,942	\$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:	<b>\$195,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,757</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>8.69%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$32,999</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$297</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$59,194</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$74,980</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$533</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$675</b>	\$957	\$383
Operating Income (loss):	<b>(\$15,786)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>36.29%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$27,213</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$245</b>	\$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

<b>Unit Name:</b>	Harrisburg City		
<b>Unit Code:</b>	082/025/30	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$15,081,792		
<b>Equalized Assessed Valuation:</b>	\$91,298,609		
<b>Population:</b>	7,907		
<b>Employees:</b>			
<b>Full Time:</b>	54		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$3,094,339		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$14,341,441</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,814</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$9,906,700</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$8,968,793</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,253</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,134</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$937,907</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>170.36%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$15,279,348</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,932</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$587,696</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,598,153</b>	(\$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:	<b>\$4,496,465</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$569</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$13,445,824</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,700</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,004,443</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,372,181</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$506</b>	\$728	\$505
Per Capita Expenses:	<b>\$553</b>	\$629	\$467
Operating Income (loss):	<b>(\$367,738)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>299.12%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$13,078,086</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,654</b>	\$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

<b>Unit Name:</b>	Harristown Village		
<b>Unit Code:</b>	055/030/32	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,378,856		
<b>Equalized Assessed Valuation:</b>	\$20,022,899		
<b>Population:</b>	1,310		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$220,783		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$824,284	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$629	\$1,430	\$1,079
Revenues During FY 24:	\$1,094,200	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$802,536	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$835	\$1,299	\$1,053
Per Capita Expenditures:	\$613	\$1,191	\$978
Revenues over/under Expenditures:	\$291,664	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	139.06%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,116,007	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$852	\$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:	\$378,955	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$737,052	(\$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:	<b>\$1,198,448</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$915</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,685,246</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,050</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$454,263</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$554,770</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$347</b>	\$728	\$505
Per Capita Expenses:	<b>\$423</b>	\$629	\$467
Operating Income (loss):	<b>(\$100,507)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>465.90%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,584,680</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,973</b>	\$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

<b>Unit Name:</b>	Hartford Village		
<b>Unit Code:</b>	057/060/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,315,719		
<b>Equalized Assessed Valuation:</b>	\$80,827,430		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>		18	
<b>Part Time:</b>		16	
<b>Salaries Paid:</b>		\$992,111	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$5,754,875</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$3,837</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,484,794</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,443,099</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$2,323</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,629</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,041,695</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>276.33%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$6,751,096</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$4,501</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,816,448</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$3,914,843</b>	(\$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:	<b>\$0</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$0</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,333,376</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,222</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,381,972</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,281,293</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$921</b>	\$728	\$505
Per Capita Expenses:	<b>\$854</b>	\$629	\$467
Operating Income (loss):	<b>\$100,679</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>271.56%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,479,529</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,320</b>	\$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

<b>Unit Name:</b>	Hartsburg Village		
<b>Unit Code:</b>	054/030/32	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$340,500		
<b>Equalized Assessed Valuation:</b>	\$4,413,317		
<b>Population:</b>	262		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$38,209		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$279,007	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,065	\$2,160	\$1,117
Revenues During FY 24:	\$96,959	\$513,962	\$205,596
Expenditures During FY 24:	\$78,306	\$431,552	\$184,468
Per Capita Revenues:	\$370	\$1,265	\$568
Per Capita Expenditures:	\$299	\$1,035	\$522
Revenues over/under Expenditures:	\$18,653	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	380.12%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$297,660	\$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:	\$70,010	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$227,650	\$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:	<b>\$143,515</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$548</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$168,375</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$643</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$57,362</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$76,233</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$219</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$291</b>	\$957	\$383
Operating Income (loss):	<b>(\$18,871)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>196.11%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$149,504</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$571</b>	\$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

<b>Unit Name:</b>	Harvard City		
<b>Unit Code:</b>	063/040/30	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$19,357,456		
<b>Equalized Assessed Valuation:</b>	\$177,663,119		
<b>Population:</b>	9,469		
<b>Employees:</b>			
<b>Full Time:</b>	44		
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$4,044,160		

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:	<b>\$9,932,220</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,049</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$11,233,537</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$10,114,993</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,186</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,068</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,118,544</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>109.56%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$11,082,201</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,170</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,667,364</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$1,043,119)</b>	(\$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:	<b>\$12,868,569</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,359</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>6.84%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$13,423,517</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,418</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,208,609</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,277,110</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$444</b>	\$728	\$505
Per Capita Expenses:	<b>\$346</b>	\$629	\$467
Operating Income (loss):	<b>\$931,499</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>438.04%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$14,355,016</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,516</b>	\$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

<b>Unit Name:</b>	Harvel Village		
<b>Unit Code:</b>	068/040/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$270,907		
<b>Equalized Assessed Valuation:</b>	\$2,504,087		
<b>Population:</b>	178		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$7,720		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$667,666	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$3,751	\$2,160	\$1,117
Revenues During FY 24:	\$100,824	\$513,962	\$205,596
Expenditures During FY 24:	\$86,536	\$431,552	\$184,468
Per Capita Revenues:	\$566	\$1,265	\$568
Per Capita Expenditures:	\$486	\$1,035	\$522
Revenues over/under Expenditures:	\$14,288	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	756.14%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$654,332	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$3,676	\$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:	\$140,466	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$513,866	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$132,267</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$743</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$36,048</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$40,293</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$203</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$226</b>	\$957	\$383
Operating Income (loss):	<b>(\$4,245)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>386.28%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$155,644</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$874</b>	\$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

<b>Unit Name:</b>	<b>Harwood Heights Village</b>		
<b>Unit Code:</b>	016/235/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$20,024,051		
<b>Equalized Assessed Valuation:</b>	\$336,242,183		
<b>Population:</b>	9,065		
<b>Employees:</b>			
<b>Full Time:</b>	44		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$4,032,140		

Blended Component Units
Number Submitted = 1
Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$14,726,456</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,625</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$12,422,900</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$11,017,223</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,370</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,215</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,405,677</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>137.80%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$15,181,560</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,675</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,658,755</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$16,537,024)</b>	(\$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:	<b>\$16,045,331</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,770</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>4.03%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$5,150,459</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$568</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,863,386</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,796,743</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$316</b>	\$728	\$505
Per Capita Expenses:	<b>\$309</b>	\$629	\$467
Operating Income (loss):	<b>\$66,643</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>200.81%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$5,616,087</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$620</b>	\$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

<b>Unit Name:</b>	Havana City		
<b>Unit Code:</b>	060/025/30	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,375,648		
<b>Equalized Assessed Valuation:</b>	\$34,164,377		
<b>Population:</b>	2,963		
<b>Employees:</b>			
<b>Full Time:</b>	32		
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$1,563,532		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$5,340,156</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,802</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,634,395</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,873,274</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,227</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$970</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$761,121</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>208.43%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$5,988,837</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,021</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,514,664</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$4,654,901</b>	(\$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:	<b>\$1,084,298</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$366</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$6,907,536</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,331</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,083,044</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,199,380</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$366</b>	\$728	\$505
Per Capita Expenses:	<b>\$405</b>	\$629	\$467
Operating Income (loss):	<b>(\$116,336)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>575.60%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$6,903,640</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,330</b>	\$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

<b>Unit Name:</b>	Hawthorn Woods Village		
<b>Unit Code:</b>	049/050/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,615,089		
<b>Equalized Assessed Valuation:</b>	\$553,666,866		
<b>Population:</b>	9,062		
<b>Employees:</b>			
<b>Full Time:</b>	40		
<b>Part Time:</b>	78		
<b>Salaries Paid:</b>	\$4,414,031		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$5,185,532</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$572</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$8,449,595</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$7,671,032</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$932</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$847</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$778,563</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>73.14%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$5,610,466</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$619</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$551,872</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,030,653</b>	(\$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:	<b>\$5,736,451</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$633</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,917,848</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$543</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$650,864</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,122,152</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$72</b>	\$728	\$505
Per Capita Expenses:	<b>\$124</b>	\$629	\$467
Operating Income (loss):	<b>(\$471,288)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>418.64%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,697,801</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$518</b>	\$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

<b>Unit Name:</b>	Hazel Crest Village		
<b>Unit Code:</b>	016/240/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$30,627,949		
<b>Equalized Assessed Valuation:</b>	\$222,154,507		
<b>Population:</b>	12,771		
<b>Employees:</b>			
<b>Full Time:</b>		93	
<b>Part Time:</b>		24	
<b>Salaries Paid:</b>		\$9,014,268	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$10,238,006</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$802</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$22,714,271</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$21,170,434</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,779</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,658</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,543,837</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>56.35%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$11,929,090</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$934</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,771,055</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$30,712,549)</b>	(\$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:	<b>\$10,342,622</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$810</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>3.89%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,256,013</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$333</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,377,137</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,031,816</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$343</b>	\$728	\$505
Per Capita Expenses:	<b>\$316</b>	\$629	\$467
Operating Income (loss):	<b>\$345,321</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>114.05%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,598,334</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$360</b>	\$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

<b>Unit Name:</b>	Hebron Village		
<b>Unit Code:</b>	063/045/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$25,523,450		
<b>Equalized Assessed Valuation:</b>	\$34,497,609		
<b>Population:</b>	1,387		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$478,944		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$922,700</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$665</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,062,003</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,052,862</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$766</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$759</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$9,141</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>86.97%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$915,667</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$660</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$319,214</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$567,966</b>	(\$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:	<b>\$2,490,892</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,796</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,091,539</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,508</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$920,157</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$716,073</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$663</b>	\$728	\$505
Per Capita Expenses:	<b>\$516</b>	\$629	\$467
Operating Income (loss):	<b>\$204,084</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>323.89%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,319,308</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,672</b>	\$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

<b>Unit Name:</b>	Hecker Village		
<b>Unit Code:</b>	067/020/32	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$612,032		
<b>Equalized Assessed Valuation:</b>	\$9,664,860		
<b>Population:</b>	429		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$34,295		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$213,269	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$497	\$2,160	\$1,117
Revenues During FY 24:	\$279,658	\$513,962	\$205,596
Expenditures During FY 24:	\$402,576	\$431,552	\$184,468
Per Capita Revenues:	\$652	\$1,265	\$568
Per Capita Expenditures:	\$938	\$1,035	\$522
Revenues over/under Expenditures:	(\$122,918)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	22.44%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$90,351	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$211	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,791	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$8,560	\$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:	<b>\$146,430</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$341</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$584,745</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,363</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$158,812</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$209,456</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$370</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$488</b>	\$957	\$383
Operating Income (loss):	<b>(\$50,644)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>254.99%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$534,101</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,245</b>	\$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

<b>Unit Name:</b>	Henderson Village		
<b>Unit Code:</b>	048/030/32	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,886,150		
<b>Equalized Assessed Valuation:</b>	\$3,940,541		
<b>Population:</b>	255		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$14,080		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$384,681	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,509	\$2,160	\$1,117
Revenues During FY 24:	\$111,303	\$513,962	\$205,596
Expenditures During FY 24:	\$38,673	\$431,552	\$184,468
Per Capita Revenues:	\$436	\$1,265	\$568
Per Capita Expenditures:	\$152	\$1,035	\$522
Revenues over/under Expenditures:	\$72,630	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,180.25%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$456,439	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,790	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,349	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$404,090	\$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:	<b>\$601,896</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$2,360</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,068,456</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,190</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$109,644</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$73,043</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$430</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$286</b>	\$957	\$383
Operating Income (loss):	<b>\$36,601</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,514.08%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,105,929</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,337</b>	\$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

<b>Unit Name:</b>	Hennepin Village		
<b>Unit Code:</b>	078/015/32	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,797,655		
<b>Equalized Assessed Valuation:</b>	\$24,349,921		
<b>Population:</b>	744		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$147,543		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,475,869</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$3,328</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$1,030,104</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$836,829</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$1,385</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$1,125</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$193,275</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>303.42%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$2,539,144</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$3,413</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,405,846</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$133,298</b>	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$338,878</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$455</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$25,375</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$26,555</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$34</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$36</b>	\$957	\$383
Operating Income (loss):	<b>(\$1,180)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,761.24%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$467,698</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$629</b>	\$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

<b>Unit Name:</b>	Henry City		
<b>Unit Code:</b>	059/010/30	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,063,540		
<b>Equalized Assessed Valuation:</b>	\$30,856,663		
<b>Population:</b>	2,557		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$753,281		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,093,243	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,210	\$1,430	\$1,079
Revenues During FY 24:	\$1,765,278	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,709,973	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$690	\$1,299	\$1,053
Per Capita Expenditures:	\$669	\$1,191	\$978
Revenues over/under Expenditures:	\$55,305	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	182.74%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,124,787	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,222	\$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:	\$941,065	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,560,992	(\$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:	<b>\$0</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$0</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$10,179,048</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,981</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,124,812</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,127,253</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$440</b>	\$728	\$505
Per Capita Expenses:	<b>\$441</b>	\$629	\$467
Operating Income (loss):	<b>(\$2,441)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>904.89%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$10,200,368</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,989</b>	\$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

<b>Unit Name:</b>	Herrick Village		
<b>Unit Code:</b>	086/020/32	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$375,939		
<b>Equalized Assessed Valuation:</b>	\$1,957,822		
<b>Population:</b>	358		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$103,214		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$236,723	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$661	\$2,160	\$1,117
Revenues During FY 24:	\$156,641	\$513,962	\$205,596
Expenditures During FY 24:	\$192,997	\$431,552	\$184,468
Per Capita Revenues:	\$438	\$1,265	\$568
Per Capita Expenditures:	\$539	\$1,035	\$522
Revenues over/under Expenditures:	(\$36,356)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	163.82%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$316,159	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$883	\$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:	\$138,764	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$160,890	\$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:	<b>\$1,588,357</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$4,437</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,238,755</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,460</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$977,162</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$256,795</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$2,730</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$717</b>	\$957	\$383
Operating Income (loss):	<b>\$720,367</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>717.82%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,843,330</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$5,149</b>	\$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

<b>Unit Name:</b>	Herrin City		
<b>Unit Code:</b>	100/050/30	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,009,211		
<b>Equalized Assessed Valuation:</b>	\$175,592,510		
<b>Population:</b>	12,178		
<b>Employees:</b>			
<b>Full Time:</b>	109		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$7,497,570		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$10,927,498</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$897</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$16,521,092</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$13,058,159</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,357</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,072</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$3,462,933</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>89.01%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$11,622,875</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$954</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,728,533</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$15,060,105)</b>	(\$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:	<b>\$34,755,137</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,854</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>19.34%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$19,239,094</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,580</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,857,037</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,290,501</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$399</b>	\$728	\$505
Per Capita Expenses:	<b>\$352</b>	\$629	\$467
Operating Income (loss):	<b>\$566,536</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>456.03%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$19,565,934</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,607</b>	\$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

<b>Unit Name:</b>	Herscher Village		
<b>Unit Code:</b>	046/050/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,111,560		
<b>Equalized Assessed Valuation:</b>	\$36,118,099		
<b>Population:</b>	1,521		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$455,634		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,141,369	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,408	\$1,430	\$1,079
Revenues During FY 24:	\$1,460,850	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,367,156	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$960	\$1,299	\$1,053
Per Capita Expenditures:	\$899	\$1,191	\$978
Revenues over/under Expenditures:	\$93,694	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	128.84%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,761,423	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,158	\$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:	\$239,412	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,522,011	(\$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:	<b>\$196,568</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$129</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,875,127</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,890</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$688,728</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$730,889</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$453</b>	\$728	\$505
Per Capita Expenses:	<b>\$481</b>	\$629	\$467
Operating Income (loss):	<b>(\$42,161)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>452.41%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,306,606</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,174</b>	\$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

<b>Unit Name:</b>	Heyworth Village		
<b>Unit Code:</b>	064/070/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,062,042		
<b>Equalized Assessed Valuation:</b>	\$36,022,814		
<b>Population:</b>	2,791		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		22	
<b>Salaries Paid:</b>	\$987,616		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,559,529</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$917</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,146,949</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$4,009,198</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,128</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,436</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$862,249)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>42.39%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,699,342</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$609</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,176,737</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$540,948</b>	(\$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:	<b>\$4,539,505</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,626</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,141,221</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,484</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,447,407</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,261,725</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$877</b>	\$728	\$505
Per Capita Expenses:	<b>\$452</b>	\$629	\$467
Operating Income (loss):	<b>\$1,185,682</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>413.89%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$5,222,120</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,871</b>	\$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

<b>Unit Name:</b>	Highland City		
<b>Unit Code:</b>	057/065/30	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$49,038,520		
<b>Equalized Assessed Valuation:</b>	\$249,298,426		
<b>Population:</b>	9,991		
<b>Employees:</b>			
<b>Full Time:</b>	110		
<b>Part Time:</b>	263		
<b>Salaries Paid:</b>	\$9,974,737		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$10,289,722</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,030</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$19,285,513</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$18,217,971</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,930</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,823</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,067,542</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>56.93%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$10,371,892</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,038</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,789,593</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$9,499,042</b>	(\$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:	<b>\$32,175,726</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$3,220</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$38,803,140</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,884</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$25,924,090</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$24,176,172</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$2,595</b>	\$728	\$505
Per Capita Expenses:	<b>\$2,420</b>	\$629	\$467
Operating Income (loss):	<b>\$1,747,918</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>167.73%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$40,551,058</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$4,059</b>	\$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

<b>Unit Name:</b>	Highland Park City		
<b>Unit Code:</b>	049/055/30	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$146,150,959		
<b>Equalized Assessed Valuation:</b>	\$2,580,489,664		
<b>Population:</b>	30,176		
<b>Employees:</b>			
<b>Full Time:</b>		251	
<b>Part Time:</b>		22	
<b>Salaries Paid:</b>		\$28,695,978	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$69,947,061</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$2,318</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$65,362,395</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$62,441,713</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$2,166</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$2,069</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$2,920,682</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>98.33%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$61,399,950</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$2,035</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,139,119</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$24,037,603)</b>	(\$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:	<b>\$55,993,795</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$1,856</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>2.17%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$55,027,215</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,824</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$20,399,200</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$13,206,996</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$676</b>	\$608	\$457
Per Capita Expenses:	<b>\$438</b>	\$477	\$380
Operating Income (loss):	<b>\$7,192,204</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>477.79%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$63,101,119</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$2,091</b>	\$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

<b>Unit Name:</b>	Highwood City		
<b>Unit Code:</b>	049/060/30	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$22,907,621		
<b>Equalized Assessed Valuation:</b>	\$1,666,254,157		
<b>Population:</b>	5,243		
<b>Employees:</b>			
<b>Full Time:</b>	21		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$2,333,276		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$4,683,373</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$893</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$6,905,467</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$5,746,303</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,317</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,096</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,159,164</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>71.25%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$4,094,005</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$781</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,379,977</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$3,511,721</b>	(\$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:	<b>\$14,815,169</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,826</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.21%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,646,681</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$314</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,654,537</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,877,572</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$316</b>	\$728	\$505
Per Capita Expenses:	<b>\$358</b>	\$629	\$467
Operating Income (loss):	<b>(\$223,035)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>75.82%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,423,646</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$272</b>	\$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

<b>Unit Name:</b>	Hillcrest Village		
<b>Unit Code:</b>	071/030/32	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,093,994		
<b>Equalized Assessed Valuation:</b>	\$21,266,527		
<b>Population:</b>	1,224		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$146,033		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$3,342,685</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,731</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$829,568</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$342,448</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$678</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$280</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$487,120</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>1,122.01%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,842,305</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$3,139</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$441,471</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$3,400,834</b>	(\$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:	<b>\$380,848</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$311</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,246,093</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,018</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$355,667</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$318,210</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$291</b>	\$728	\$505
Per Capita Expenses:	<b>\$260</b>	\$629	\$467
Operating Income (loss):	<b>\$37,457</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>403.37%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,283,550</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,049</b>	\$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

<b>Unit Name:</b>	Hillsboro City		
<b>Unit Code:</b>	068/045/30	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,576,560		
<b>Equalized Assessed Valuation:</b>	\$54,126,176		
<b>Population:</b>	6,207		
<b>Employees:</b>			
<b>Full Time:</b>	26		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$1,662,780		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,132,846	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$988	\$1,430	\$1,079
Revenues During FY 24:	\$5,422,302	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,083,965	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$874	\$1,299	\$1,053
Per Capita Expenditures:	\$819	\$1,191	\$978
Revenues over/under Expenditures:	\$338,337	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	126.94%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,453,333	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,040	\$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:	\$3,852,842	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,938,057	(\$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:	<b>\$7,655,000</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,233</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$10,544,546</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,699</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,099,307</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,367,023</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$660</b>	\$728	\$505
Per Capita Expenses:	<b>\$542</b>	\$629	\$467
Operating Income (loss):	<b>\$732,284</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>335.45%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$11,294,680</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,820</b>	\$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

<b>Unit Name:</b>	Hillsdale Village		
<b>Unit Code:</b>	081/040/32	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$475,855		
<b>Equalized Assessed Valuation:</b>	\$6,757,216		
<b>Population:</b>	417		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$47,959		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$468,561	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,124	\$2,160	\$1,117
Revenues During FY 24:	\$320,301	\$513,962	\$205,596
Expenditures During FY 24:	\$284,547	\$431,552	\$184,468
Per Capita Revenues:	\$768	\$1,265	\$568
Per Capita Expenditures:	\$682	\$1,035	\$522
Revenues over/under Expenditures:	\$35,754	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	173.02%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$492,315	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,181	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,090	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$442,225	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$524,376</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,257</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$90,274</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$86,814</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$216</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$208</b>	\$957	\$383
Operating Income (loss):	<b>\$3,460</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>621.83%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$539,836</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,295</b>	\$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

<b>Unit Name:</b>	Hillside Village		
<b>Unit Code:</b>	016/250/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$45,619,795		
<b>Equalized Assessed Valuation:</b>	\$243,068,097		
<b>Population:</b>	8,320		
<b>Employees:</b>			
<b>Full Time:</b>		85	
<b>Part Time:</b>		35	
<b>Salaries Paid:</b>		\$9,716,338	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$18,337,122</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,204</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$28,371,435</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$24,309,611</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$3,410</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$2,922</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$4,061,824</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>92.14%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$22,398,946</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,692</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,750,302</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$68,109,480)</b>	(\$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:	<b>\$91,427,605</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$10,989</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.88%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$8,858,790</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,065</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,938,826</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,380,270</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$353</b>	\$728	\$505
Per Capita Expenses:	<b>\$406</b>	\$629	\$467
Operating Income (loss):	<b>(\$441,444)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>249.01%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$8,417,346</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,012</b>	\$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

<b>Unit Name:</b>	Hillview Village		
<b>Unit Code:</b>	031/025/32	<b>County:</b>	Greene
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$112,300		
<b>Equalized Assessed Valuation:</b>	\$1,472,754		
<b>Population:</b>	165		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$23,987		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$41,602	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$252	\$2,160	\$1,117
Revenues During FY 24:	\$41,951	\$513,962	\$205,596
Expenditures During FY 24:	\$37,799	\$431,552	\$184,468
Per Capita Revenues:	\$254	\$1,265	\$568
Per Capita Expenditures:	\$229	\$1,035	\$522
Revenues over/under Expenditures:	\$4,152	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	121.72%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$46,008	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$279	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,369	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$13,639	\$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:	<b>\$8,008</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$49</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$85,421</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$518</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$56,047</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$66,008</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$340</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$400</b>	\$957	\$383
Operating Income (loss):	<b>(\$9,961)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>113.93%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$75,206</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$456</b>	\$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

<b>Unit Name:</b>	Hinckley Village		
<b>Unit Code:</b>	019/025/32	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,947,400		
<b>Equalized Assessed Valuation:</b>	\$58,868,915		
<b>Population:</b>	1,983		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$551,382		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,644,069</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$829</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,809,793</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,689,730</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$913</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$852</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$120,063</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>103.04%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,741,180</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$878</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$127,556</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,734,420</b>	(\$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:	<b>\$4,417,744</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,228</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,670,606</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,355</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,201,337</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$898,714</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$606</b>	\$728	\$505
Per Capita Expenses:	<b>\$453</b>	\$629	\$467
Operating Income (loss):	<b>\$302,623</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>555.93%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,996,181</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,520</b>	\$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

<b>Unit Name:</b>	<b>Hindsboro Village</b>		
<b>Unit Code:</b>	021/030/32	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$339,800		
<b>Equalized Assessed Valuation:</b>	\$2,098,819		
<b>Population:</b>	275		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$43,617		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$549,001	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,996	\$2,160	\$1,117
Revenues During FY 24:	\$177,711	\$513,962	\$205,596
Expenditures During FY 24:	\$151,208	\$431,552	\$184,468
Per Capita Revenues:	\$646	\$1,265	\$568
Per Capita Expenditures:	\$550	\$1,035	\$522
Revenues over/under Expenditures:	\$26,503	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	344.02%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$520,188	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,892	\$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:	\$49,458	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$470,730	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$139,821</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$508</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$115,948</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$135,361</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$422</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$492</b>	\$957	\$383
Operating Income (loss):	<b>(\$19,413)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>129.82%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$175,724</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$639</b>	\$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

<b>Unit Name:</b>	Hinsdale Village		
<b>Unit Code:</b>	022/060/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$73,440,433		
<b>Equalized Assessed Valuation:</b>	\$2,320,576,730		
<b>Population:</b>	17,395		
<b>Employees:</b>			
<b>Full Time:</b>	92		
<b>Part Time:</b>	126		
<b>Salaries Paid:</b>	\$11,729,677		

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:	<b>\$13,816,821</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$794</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$27,929,494</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$22,871,967</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,606</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,315</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$5,057,527</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>74.23%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$16,977,691</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$976</b>	\$1,463	\$1,108
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$12,605	\$0
Total Unreserved Funds:	<b>\$0</b>	\$6,398	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,597,182</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$40,176,769)</b>	(\$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:	<b>\$84,172,361</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$4,839</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$51,792,235</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,977</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$10,338,021</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$9,631,019</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$594</b>	\$728	\$505
Per Capita Expenses:	<b>\$554</b>	\$629	\$467
Operating Income (loss):	<b>\$707,002</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>553.16%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$53,274,518</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,063</b>	\$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

<b>Unit Name:</b>	Hodgkins Village		
<b>Unit Code:</b>	016/255/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,150,891		
<b>Equalized Assessed Valuation:</b>	\$314,868,263		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>	39		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$5,024,783		

Blended Component Units
Number Submitted = 1
Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$29,737,180</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$19,825</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$17,989,410</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$12,238,488</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$11,993</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$8,159</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$5,750,922</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>263.56%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$32,255,404</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$21,504</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,917,654</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$11,493,748</b>	(\$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:	<b>\$15,595,474</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$10,397</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>2.06%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,698,878</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,466</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,440,348</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,275,130</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$960</b>	\$728	\$505
Per Capita Expenses:	<b>\$850</b>	\$629	\$467
Operating Income (loss):	<b>\$165,218</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>303.04%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,864,096</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,576</b>	\$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

<b>Unit Name:</b>	Hoffman Village		
<b>Unit Code:</b>	014/045/32	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,596,582		
<b>Equalized Assessed Valuation:</b>	\$6,654,864		
<b>Population:</b>	508		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$27,107		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$701,689</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,381</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$229,784</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$249,726</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$452</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$492</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$19,942)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>273.00%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$681,747</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,342</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$60,373</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$621,374</b>	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$693,054</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,364</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$105,442</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$159,162</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$208</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$313</b>	\$957	\$383
Operating Income (loss):	<b>(\$53,720)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>401.69%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$639,334</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,259</b>	\$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

<b>Unit Name:</b>	<b>Hoffman Estates Village</b>		
<b>Unit Code:</b>	016/260/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$207,763,430		
<b>Equalized Assessed Valuation:</b>	\$1,991,155,078		
<b>Population:</b>	52,530		
<b>Employees:</b>			
<b>Full Time:</b>	381		
<b>Part Time:</b>	103		
<b>Salaries Paid:</b>	\$39,794,240		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$44,773,405</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$852</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$86,712,517</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$83,494,340</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,651</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,589</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$3,218,177</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>54.40%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$45,419,520</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$865</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,050,646</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$109,936,831)</b>	(\$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:	<b>\$275,196,885</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$5,239</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>4.30%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$62,675,688</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,193</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$41,100,988</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$36,327,270</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$782</b>	\$608	\$457
Per Capita Expenses:	<b>\$692</b>	\$477	\$380
Operating Income (loss):	<b>\$4,773,718</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>186.18%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$67,634,508</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,288</b>	\$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

<b>Unit Name:</b>	Holiday Hills Village		
<b>Unit Code:</b>	063/047/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,249,000		
<b>Equalized Assessed Valuation:</b>	\$14,469,333		
<b>Population:</b>	604		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$75,365		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$209,904	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$348	\$2,160	\$1,117
Revenues During FY 24:	\$319,006	\$513,962	\$205,596
Expenditures During FY 24:	\$321,144	\$431,552	\$184,468
Per Capita Revenues:	\$528	\$1,265	\$568
Per Capita Expenditures:	\$532	\$1,035	\$522
Revenues over/under Expenditures:	(\$2,138)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	69.41%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$222,890	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$369	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,357	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$274,654	\$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:	<b>\$39,750</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$66</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Hollowayville Village		
<b>Unit Code:</b>	006/045/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$50,058		
<b>Equalized Assessed Valuation:</b>	\$693,651		
<b>Population:</b>	54		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$7,325		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$224,995	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$4,167	\$2,160	\$1,117
Revenues During FY 24:	\$55,700	\$513,962	\$205,596
Expenditures During FY 24:	\$50,058	\$431,552	\$184,468
Per Capita Revenues:	\$1,031	\$1,265	\$568
Per Capita Expenditures:	\$927	\$1,035	\$522
Revenues over/under Expenditures:	\$5,642	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	460.74%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$230,637	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$4,271	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$230,637	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Homer Village</b>		
<b>Unit Code:</b>	010/040/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,261,804		
<b>Equalized Assessed Valuation:</b>	\$15,140,900		
<b>Population:</b>	1,035		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$245,479		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$4,985,102</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$4,817</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,347,338</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$784,234</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,302</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$758</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$563,104</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>713.97%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$5,599,206</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$5,410</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,368,889</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,230,317</b>	(\$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:	<b>\$1,938,253</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,873</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$7,614,560</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$7,357</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$732,899</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$671,946</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$708</b>	\$728	\$505
Per Capita Expenses:	<b>\$649</b>	\$629	\$467
Operating Income (loss):	<b>\$60,953</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>1,142.28%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$7,675,513</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$7,416</b>	\$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

<b>Unit Name:</b>	Homer Glen Village		
<b>Unit Code:</b>	099/043/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$29,866,607		
<b>Equalized Assessed Valuation:</b>	\$1,188,428,850		
<b>Population:</b>	24,546		
<b>Employees:</b>			
<b>Full Time:</b>	40		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$3,437,706		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$19,000,380	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$774	\$1,430	\$1,079
Revenues During FY 24:	\$20,592,911	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$11,900,884	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$839	\$1,299	\$1,053
Per Capita Expenditures:	\$485	\$1,191	\$978
Revenues over/under Expenditures:	\$8,692,027	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	160.85%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$19,142,407	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$780	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,343,086	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$36,265,804	(\$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:	<b>\$1,048,845</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$43</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$231,963</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$9</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$50,140</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$49,677</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$2</b>	\$728	\$505
Per Capita Expenses:	<b>\$2</b>	\$629	\$467
Operating Income (loss):	<b>\$463</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>467.87%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$232,426</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$9</b>	\$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

<b>Unit Name:</b>	Hometown City		
<b>Unit Code:</b>	016/265/30	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,401,880		
<b>Equalized Assessed Valuation:</b>	\$69,731,399		
<b>Population:</b>	4,343		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	115		
<b>Salaries Paid:</b>	\$1,889,220		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,813,715</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$648</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,475,201</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$3,685,634</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$800</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$849</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$210,433)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>70.63%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$2,603,282</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$599</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$635,880</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,967,402</b>	(\$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:	<b>\$5,790</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,408,620</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$555</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,172,835</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,490,000</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$500</b>	\$728	\$505
Per Capita Expenses:	<b>\$573</b>	\$629	\$467
Operating Income (loss):	<b>(\$317,165)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>86.00%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,141,369</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$493</b>	\$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

<b>Unit Name:</b>	Homewood Village		
<b>Unit Code:</b>	016/270/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$47,024,047		
<b>Equalized Assessed Valuation:</b>	\$522,253,881		
<b>Population:</b>	19,453		
<b>Employees:</b>			
	<b>Full Time:</b>	107	
	<b>Part Time:</b>	30	
	<b>Salaries Paid:</b>	\$12,447,031	

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:	<b>\$23,309,799</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,198</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$29,882,035</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$27,809,820</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,536</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,430</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$2,072,215</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>86.11%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$23,947,893</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,231</b>	\$1,463	\$1,108
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$12,605	\$0
Total Unreserved Funds:	<b>\$0</b>	\$6,398	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$8,219,307</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$39,521,957)</b>	(\$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:	<b>\$56,829,363</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,921</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$46,330,552</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,382</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$8,355,023</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$6,840,155</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$429</b>	\$728	\$505
Per Capita Expenses:	<b>\$352</b>	\$629	\$467
Operating Income (loss):	<b>\$1,514,868</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>686.27%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$46,941,889</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,413</b>	\$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

<b>Unit Name:</b>	Hoopeston City		
<b>Unit Code:</b>	092/055/30	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,500,462		
<b>Equalized Assessed Valuation:</b>	\$34,326,409		
<b>Population:</b>	5,600		
<b>Employees:</b>			
<b>Full Time:</b>	30		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$1,939,339		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$7,697,753</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,375</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$6,034,067</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$4,531,386</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,078</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$809</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,502,681</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>202.36%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$9,169,715</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,637</b>	\$1,463	\$1,108

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$5,788,781</b>	\$12,605	\$0
Total Unreserved Funds:	<b>\$3,380,934</b>	\$6,398	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$0</b>	(\$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:	<b>\$1,700,339</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$304</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,385,544</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$783</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,094,480</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,160,356</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$374</b>	\$728	\$505
Per Capita Expenses:	<b>\$386</b>	\$629	\$467
Operating Income (loss):	<b>(\$65,876)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>201.37%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,350,387</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$777</b>	\$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

<b>Unit Name:</b>	Hoopole Village		
<b>Unit Code:</b>	037/065/32	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$117,700		
<b>Equalized Assessed Valuation:</b>	\$1,209,040		
<b>Population:</b>	270		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$8,616		

Blended Component Units
Number Submitted = 1 Hoopolw Village

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$388,253</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,438</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$63,353</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$61,976</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$235</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$230</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$1,377</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>628.68%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$389,630</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,443</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Hopedale Village		
<b>Unit Code:</b>	090/040/32	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,231,912		
<b>Equalized Assessed Valuation:</b>	\$19,319,010		
<b>Population:</b>	830		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$448,319		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$432,889</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$522</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$1,256,137</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$1,428,316</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$1,513</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$1,721</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$172,179)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>18.25%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$260,710</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$314</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$155,534</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$134,822</b>	\$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:	<b>\$1,487,649</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,792</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,010,078</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,422</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$434,953</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$523,585</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$524</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$631</b>	\$957	\$383
Operating Income (loss):	<b>(\$88,632)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>366.98%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,921,446</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,315</b>	\$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

<b>Unit Name:</b>	Hopewell Village		
<b>Unit Code:</b>	059/012/32	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$867,778		
<b>Equalized Assessed Valuation:</b>	\$9,455,533		
<b>Population:</b>	477		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$40,776		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$446,068	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$935	\$2,160	\$1,117
Revenues During FY 24:	\$175,087	\$513,962	\$205,596
Expenditures During FY 24:	\$117,513	\$431,552	\$184,468
Per Capita Revenues:	\$367	\$1,265	\$568
Per Capita Expenditures:	\$246	\$1,035	\$522
Revenues over/under Expenditures:	\$57,574	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	428.58%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$503,642	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,056	\$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:	\$140,366	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$363,276	\$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:	<b>\$636</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$432,139</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$906</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$275,173</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$152,101</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$577</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$319</b>	\$957	\$383
Operating Income (loss):	<b>\$123,072</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>365.03%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$555,211</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,164</b>	\$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

<b>Unit Name:</b>	Hopkins Park Village		
<b>Unit Code:</b>	046/075/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$612,094		
<b>Equalized Assessed Valuation:</b>	\$5,121,083		
<b>Population:</b>	591		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$162,595		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$324,932	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$550	\$2,160	\$1,117
Revenues During FY 24:	\$403,817	\$513,962	\$205,596
Expenditures During FY 24:	\$419,878	\$431,552	\$184,468
Per Capita Revenues:	\$683	\$1,265	\$568
Per Capita Expenditures:	\$710	\$1,035	\$522
Revenues over/under Expenditures:	(\$16,061)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	67.99%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$285,482	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$483	\$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:	\$124,662	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$160,820	\$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:	<b>\$21,021</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$36</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,048,190</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$6,850</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$118,411</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$192,216</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$200</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$325</b>	\$957	\$383
Operating Income (loss):	<b>(\$73,805)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>2,079.83%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$3,997,774</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$6,764</b>	\$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

<b>Unit Name:</b>	Hoyleton Village		
<b>Unit Code:</b>	095/025/32	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$526,119		
<b>Equalized Assessed Valuation:</b>	\$5,641,977		
<b>Population:</b>	520		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$59,863		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$436,463	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$839	\$2,160	\$1,117
Revenues During FY 24:	\$440,205	\$513,962	\$205,596
Expenditures During FY 24:	\$377,877	\$431,552	\$184,468
Per Capita Revenues:	\$847	\$1,265	\$568
Per Capita Expenditures:	\$727	\$1,035	\$522
Revenues over/under Expenditures:	\$62,328	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	132.23%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$499,670	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$961	\$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:	\$130,270	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$369,400	\$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:	<b>\$3,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$6</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,126,082</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,166</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$198,946</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$148,242</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$383</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$285</b>	\$957	\$383
Operating Income (loss):	<b>\$50,704</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>793.23%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,175,907</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,261</b>	\$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

<b>Unit Name:</b>	Hudson Village		
<b>Unit Code:</b>	064/075/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,517,619		
<b>Equalized Assessed Valuation:</b>	\$37,718,978		
<b>Population:</b>	2,268		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$365,593		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,403,716</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,060</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,361,718</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,084,260</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$600</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$478</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$277,458</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>242.84%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$2,633,016</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,161</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,656,002</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$543,427</b>	(\$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:	<b>\$0</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$0</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,656,009</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$730</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$525,628</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$479,943</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$232</b>	\$728	\$505
Per Capita Expenses:	<b>\$212</b>	\$629	\$467
Operating Income (loss):	<b>\$45,685</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>364.60%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,749,852</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$772</b>	\$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

<b>Unit Name:</b>	Huey Village		
<b>Unit Code:</b>	014/050/32	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$113,000		
<b>Equalized Assessed Valuation:</b>	\$1,638,641		
<b>Population:</b>	160		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$10,780		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$145,480</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$909</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$90,793</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$59,887</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$567</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$374</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$30,906</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>294.53%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$176,386</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,102</b>	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$35,397</b>	\$10,146	\$0
Total Unreserved Funds:	<b>\$140,989</b>	\$48,158	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$51,505</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$322</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Hull Village		
<b>Unit Code:</b>	075/040/32	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$303,141		
<b>Equalized Assessed Valuation:</b>	\$3,786,761		
<b>Population:</b>	382		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$69,091		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$520,728	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,363	\$2,160	\$1,117
Revenues During FY 24:	\$142,995	\$513,962	\$205,596
Expenditures During FY 24:	\$120,799	\$431,552	\$184,468
Per Capita Revenues:	\$374	\$1,265	\$568
Per Capita Expenditures:	\$316	\$1,035	\$522
Revenues over/under Expenditures:	\$22,196	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	501.35%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$605,625	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,585	\$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:	\$442,710	\$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:	<b>\$294,155</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$770</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,046,943</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,741</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$156,140</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$145,364</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$409</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$381</b>	\$957	\$383
Operating Income (loss):	<b>\$10,776</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>727.63%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,057,719</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,769</b>	\$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

<b>Unit Name:</b>	<b>Humboldt Village</b>		
<b>Unit Code:</b>	015/020/32	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$514,774		
<b>Equalized Assessed Valuation:</b>	\$3,359,423		
<b>Population:</b>	361		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$54,485		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$442,660</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,226</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$127,883</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$58,068</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$354</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$161</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$69,815</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>820.53%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$476,468</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,320</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$53,319</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$427,751</b>	\$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:	<b>\$260,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$720</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$762,852</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,113</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$154,551</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$231,609</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$428</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$642</b>	\$957	\$383
Operating Income (loss):	<b>(\$77,058)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>311.65%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$721,801</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,999</b>	\$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

<b>Unit Name:</b>	Hume Village		
<b>Unit Code:</b>	023/020/32	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$312,500		
<b>Equalized Assessed Valuation:</b>	\$3,960,690		
<b>Population:</b>	380		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$29,895		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$397,958	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,047	\$2,160	\$1,117
Revenues During FY 24:	\$119,954	\$513,962	\$205,596
Expenditures During FY 24:	\$202,018	\$431,552	\$184,468
Per Capita Revenues:	\$316	\$1,265	\$568
Per Capita Expenditures:	\$532	\$1,035	\$522
Revenues over/under Expenditures:	(\$82,064)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	156.37%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$315,894	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$831	\$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:	\$42,969	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$272,925	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$539,990</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,421</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$82,065</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$32,659</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$216</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$86</b>	\$957	\$383
Operating Income (loss):	<b>\$49,406</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,804.70%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$589,396</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,551</b>	\$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

<b>Unit Name:</b>	Huntley Village		
<b>Unit Code:</b>	063/050/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$50,833,341		
<b>Equalized Assessed Valuation:</b>	\$1,409,426,638		
<b>Population:</b>	27,740		
<b>Employees:</b>			
<b>Full Time:</b>	109		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$11,673,862		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$11,595,755</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$418</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$24,432,951</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$20,204,590</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$881</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$728</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$4,228,361</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>78.83%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$15,927,645</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$574</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,756,179</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>\$17,431,878</b>	(\$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:	<b>\$28,153,380</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$1,015</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>0.50%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$80,027,302</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$2,885</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$10,084,050</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$9,876,595</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$364</b>	\$608	\$457
Per Capita Expenses:	<b>\$356</b>	\$477	\$380
Operating Income (loss):	<b>\$207,455</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>811.29%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$80,128,278</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$2,889</b>	\$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

<b>Unit Name:</b>	Hurst City		
<b>Unit Code:</b>	100/055/30	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$701,672		
<b>Equalized Assessed Valuation:</b>	\$5,592,305		
<b>Population:</b>	792		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$171,444		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$341,018	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$431	\$2,160	\$1,117
Revenues During FY 24:	\$720,933	\$513,962	\$205,596
Expenditures During FY 24:	\$672,718	\$431,552	\$184,468
Per Capita Revenues:	\$910	\$1,265	\$568
Per Capita Expenditures:	\$849	\$1,035	\$522
Revenues over/under Expenditures:	\$48,215	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	55.41%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$372,765	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$471	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$148,696	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$224,069	\$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:	<b>\$1,313,987</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,659</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,376,843</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,738</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$850,440</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$424,104</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,074</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$535</b>	\$957	\$383
Operating Income (loss):	<b>\$426,336</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>429.06%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,819,647</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,298</b>	\$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

<b>Unit Name:</b>	<b>Hutsonville Village</b>
<b>Unit Code:</b>	017/015/32
<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$400,000
<b>Equalized Assessed Valuation:</b>	\$3,673,472
<b>Population:</b>	478
<b>Employees:</b>	
<b>Full Time:</b>	2
<b>Part Time:</b>	14
<b>Salaries Paid:</b>	\$137,743

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,350,507</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$2,825</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$334,584</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$397,212</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$700</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$831</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$62,628)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>324.23%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$1,287,879</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$2,694</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$207,565</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$1,066,955</b>	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$689,021</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,441</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$344,708</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$143,136</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$721</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$299</b>	\$957	\$383
Operating Income (loss):	<b>\$201,572</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>622.20%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$890,593</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,863</b>	\$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

<b>Unit Name:</b>	Illiopolis Village		
<b>Unit Code:</b>	083/055/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$1,311,473		
<b>Equalized Assessed Valuation:</b>	\$10,989,126		
<b>Population:</b>	831		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$96,535		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$860,700</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,036</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$988,829</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$1,016,062</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$1,190</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$1,223</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$27,233)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>83.07%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$844,009</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,016</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$844,009</b>	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,332,748</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,807</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$335,075</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$511,016</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$403</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$615</b>	\$957	\$383
Operating Income (loss):	<b>(\$175,941)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>420.00%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,146,265</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,583</b>	\$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

<b>Unit Name:</b>	Ina Village		
<b>Unit Code:</b>	041/030/32	<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$829,520		
<b>Equalized Assessed Valuation:</b>	\$7,537,405		
<b>Population:</b>	1,641		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$227,792		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,769,249</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,078</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$905,153</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$707,648</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$552</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$431</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$197,505</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>277.93%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,966,754</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,199</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$403,063</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,563,691</b>	(\$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:	<b>\$0</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$0</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$967,706</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$590</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$56,295</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$98,986</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$34</b>	\$728	\$505
Per Capita Expenses:	<b>\$60</b>	\$629	\$467
Operating Income (loss):	<b>(\$42,691)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>934.49%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$925,015</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$564</b>	\$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

<b>Unit Name:</b>	Indian Creek Village		
<b>Unit Code:</b>	049/065/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$491,032		
<b>Equalized Assessed Valuation:</b>	\$29,521,201		
<b>Population:</b>	536		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$12,000		

Blended Component Units
Number Submitted = 2  general Fund Motor Fuel fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,591,911</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$2,970</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$210,407</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$491,032</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$393</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$916</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$280,625)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>267.05%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$1,311,286</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$2,446</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Indian Head Park Village		
<b>Unit Code:</b>	016/275/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,913,536		
<b>Equalized Assessed Valuation:</b>	\$194,516,929		
<b>Population:</b>	4,065		
<b>Employees:</b>			
<b>Full Time:</b>	17		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$1,845,392		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,581,762</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$635</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,734,458</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$3,258,752</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$919</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$802</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$475,706</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>93.82%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,057,468</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$752</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,195,510</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$651,000</b>	(\$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:	<b>\$1,339,949</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$330</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.59%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,373,066</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$830</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,811,020</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,495,325</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$446</b>	\$728	\$505
Per Capita Expenses:	<b>\$368</b>	\$629	\$467
Operating Income (loss):	<b>\$315,695</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>246.08%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,679,766</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$905</b>	\$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

<b>Unit Name:</b>	Indianola Village		
<b>Unit Code:</b>	092/060/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$154,305		
<b>Equalized Assessed Valuation:</b>	\$1,821,763		
<b>Population:</b>	227		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$18,587		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$231,813	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,021	\$2,160	\$1,117
Revenues During FY 24:	\$79,304	\$513,962	\$205,596
Expenditures During FY 24:	\$69,177	\$431,552	\$184,468
Per Capita Revenues:	\$349	\$1,265	\$568
Per Capita Expenditures:	\$305	\$1,035	\$522
Revenues over/under Expenditures:	\$10,127	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	349.74%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$241,940	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,066	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$61,472	\$10,146	\$0
Total Unreserved Funds:	\$180,468	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Industry Village		
<b>Unit Code:</b>	062/035/32	<b>County:</b>	Mcdonough
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$316,000		
<b>Equalized Assessed Valuation:</b>	\$2,798,893		
<b>Population:</b>	397		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$74,628		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$389,508	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$981	\$2,160	\$1,117
Revenues During FY 24:	\$566,895	\$513,962	\$205,596
Expenditures During FY 24:	\$258,557	\$431,552	\$184,468
Per Capita Revenues:	\$1,428	\$1,265	\$568
Per Capita Expenditures:	\$651	\$1,035	\$522
Revenues over/under Expenditures:	\$308,338	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	269.90%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$697,846	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,758	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$523,747	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$174,099	\$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:	<b>\$1,206,753</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$3,040</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,597,477</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,024</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$184,038</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$181,958</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$464</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$458</b>	\$957	\$383
Operating Income (loss):	<b>\$2,080</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>879.08%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,599,557</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,029</b>	\$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

<b>Unit Name:</b>	Inverness Village
<b>Unit Code:</b>	016/280/32
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$7,738,445
<b>Equalized Assessed Valuation:</b>	\$443,102,771
<b>Population:</b>	7,616
<b>Employees:</b>	
<b>Full Time:</b>	22
<b>Part Time:</b>	8
<b>Salaries Paid:</b>	\$1,534,105

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$11,116,645</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,460</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$5,309,425</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$4,802,766</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$697</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$631</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$506,659</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>242.01%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$11,623,304</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,526</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,832,032</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$11,560,588</b>	(\$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:	<b>\$0</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$0</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Iola Village		
<b>Unit Code:</b>	013/020/32	<b>County:</b>	Clay
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$149,011		
<b>Equalized Assessed Valuation:</b>	\$954,165		
<b>Population:</b>	97		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$14,320		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$26,800	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$276	\$2,160	\$1,117
Revenues During FY 24:	\$44,242	\$513,962	\$205,596
Expenditures During FY 24:	\$43,012	\$431,552	\$184,468
Per Capita Revenues:	\$456	\$1,265	\$568
Per Capita Expenditures:	\$443	\$1,035	\$522
Revenues over/under Expenditures:	\$1,230	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	65.17%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$28,030	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$289	\$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:	\$3,588	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$24,442	\$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:	<b>\$225,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$2,320</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$905,712</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$9,337</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$55,331</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$90,036</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$570</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$928</b>	\$957	\$383
Operating Income (loss):	<b>(\$34,705)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>967.40%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$871,007</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$8,979</b>	\$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

<b>Unit Name:</b>	Ipava Village		
<b>Unit Code:</b>	029/060/32	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$456,442		
<b>Equalized Assessed Valuation:</b>	\$3,861,296		
<b>Population:</b>	447		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$82,434		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$274,270	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$614	\$2,160	\$1,117
Revenues During FY 24:	\$241,763	\$513,962	\$205,596
Expenditures During FY 24:	\$220,141	\$431,552	\$184,468
Per Capita Revenues:	\$541	\$1,265	\$568
Per Capita Expenditures:	\$492	\$1,035	\$522
Revenues over/under Expenditures:	\$21,622	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	134.41%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$295,892	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$662	\$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:	\$101,231	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$194,661	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$73,219</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$164</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$587,893</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,315</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$179,389</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$170,722</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$401</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$382</b>	\$957	\$383
Operating Income (loss):	<b>\$8,667</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>349.43%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$596,560</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,335</b>	\$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

<b>Unit Name:</b>	Iroquois Village		
<b>Unit Code:</b>	038/060/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$94,400		
<b>Equalized Assessed Valuation:</b>	\$1,816,366		
<b>Population:</b>	160		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$6,555		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$157,761	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$986	\$2,160	\$1,117
Revenues During FY 24:	\$129,272	\$513,962	\$205,596
Expenditures During FY 24:	\$126,801	\$431,552	\$184,468
Per Capita Revenues:	\$808	\$1,265	\$568
Per Capita Expenditures:	\$793	\$1,035	\$522
Revenues over/under Expenditures:	\$2,471	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	126.36%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$160,232	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,001	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$133,141	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Irving Village		
<b>Unit Code:</b>	068/050/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$317,900		
<b>Equalized Assessed Valuation:</b>	\$3,229,149		
<b>Population:</b>	373		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$62,585		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$346,758</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$930</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$222,117</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$202,387</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$595</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$543</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$19,730</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>181.08%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$366,488</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$983</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$135,876</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$230,612</b>	\$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:	<b>\$18,399</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$49</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$532,815</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,428</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$105,439</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$156,115</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$283</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$419</b>	\$957	\$383
Operating Income (loss):	<b>(\$50,676)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>308.84%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$482,139</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,293</b>	\$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

<b>Unit Name:</b>	Irvington Village		
<b>Unit Code:</b>	095/030/32	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$525,473		
<b>Equalized Assessed Valuation:</b>	\$5,992,949		
<b>Population:</b>	624		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$129,877		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$510,053</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$817</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$323,376</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$342,350</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$518</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$549</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$18,974)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>141.36%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$483,954</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$776</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$401,353</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$82,601</b>	\$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:	<b>\$199,893</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$320</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,564,534</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,507</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$516,884</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$244,928</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$828</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$393</b>	\$957	\$383
Operating Income (loss):	<b>\$271,956</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>752.72%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,843,615</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,955</b>	\$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

<b>Unit Name:</b>	Irwin Village		
<b>Unit Code:</b>	046/055/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$791,330		
<b>Equalized Assessed Valuation:</b>	\$1,742,312		
<b>Population:</b>	68		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$753,273	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$11,078	\$2,160	\$1,117
Revenues During FY 24:	\$57,935	\$513,962	\$205,596
Expenditures During FY 24:	\$70,126	\$431,552	\$184,468
Per Capita Revenues:	\$852	\$1,265	\$568
Per Capita Expenditures:	\$1,031	\$1,035	\$522
Revenues over/under Expenditures:	(\$12,191)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,056.79%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$741,082	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$10,898	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$823,264	\$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:	<b>\$0</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$0</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Island Lake Village		
<b>Unit Code:</b>	049/070/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,301,804		
<b>Equalized Assessed Valuation:</b>	\$232,101,133		
<b>Population:</b>	7,992		
<b>Employees:</b>			
<b>Full Time:</b>		32	
<b>Part Time:</b>		36	
<b>Salaries Paid:</b>		\$2,986,113	

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:	<b>\$1,625,934</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$203</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$5,944,271</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$5,972,679</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$744</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$747</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$28,408)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>26.75%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,597,526</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$200</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$135,239</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$7,443,830)</b>	(\$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:	<b>\$0</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$0</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$11,850,778</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,483</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,584,844</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,730,285</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$198</b>	\$728	\$505
Per Capita Expenses:	<b>\$217</b>	\$629	\$467
Operating Income (loss):	<b>(\$145,441)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>684.85%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$11,849,836</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,483</b>	\$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

<b>Unit Name:</b>	Itasca Village		
<b>Unit Code:</b>	022/065/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$49,947,696		
<b>Equalized Assessed Valuation:</b>	\$804,524,535		
<b>Population:</b>	9,346		
<b>Employees:</b>			
	<b>Full Time:</b>	58	
	<b>Part Time:</b>	13	
	<b>Salaries Paid:</b>	\$6,428,571	

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:	<b>\$15,460,663</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,654</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$19,306,091</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$14,097,337</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$2,066</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,508</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$5,208,754</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>125.10%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$17,635,623</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,887</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,596,200</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$14,934,114)</b>	(\$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:	<b>\$78,670,782</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$8,418</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>4.07%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$23,839,040</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,551</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$11,341,355</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$9,793,367</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$1,213</b>	\$728	\$505
Per Capita Expenses:	<b>\$1,048</b>	\$629	\$467
Operating Income (loss):	<b>\$1,547,988</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>299.54%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$29,334,878</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,139</b>	\$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

<b>Unit Name:</b>	Iuka Village		
<b>Unit Code:</b>	058/025/32	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$724,990		
<b>Equalized Assessed Valuation:</b>	\$3,258,812		
<b>Population:</b>	512		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$132,517		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$387,966	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$758	\$2,160	\$1,117
Revenues During FY 24:	\$214,959	\$513,962	\$205,596
Expenditures During FY 24:	\$239,734	\$431,552	\$184,468
Per Capita Revenues:	\$420	\$1,265	\$568
Per Capita Expenditures:	\$468	\$1,035	\$522
Revenues over/under Expenditures:	(\$24,775)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	146.87%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$352,104	\$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:	\$32,842	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$319,262	\$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:	<b>\$258,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$504</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,010,923</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,974</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$221,193</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$251,336</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$432</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$491</b>	\$957	\$383
Operating Income (loss):	<b>(\$30,143)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>394.64%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$991,867</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,937</b>	\$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

<b>Unit Name:</b>	Ivesdale Village		
<b>Unit Code:</b>	010/045/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,533,500		
<b>Equalized Assessed Valuation:</b>	\$5,586,137		
<b>Population:</b>	265		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$8,904		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$537,877</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$2,030</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$158,120</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$143,514</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$597</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$542</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$14,606</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>384.97%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$552,483</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$2,085</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$101,553</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$450,929</b>	\$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:	<b>\$659,524</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$2,489</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$730,124</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,755</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$546,736</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$119,293</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$2,063</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$450</b>	\$957	\$383
Operating Income (loss):	<b>\$427,443</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>970.36%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,157,567</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,368</b>	\$2,957	\$1,351