

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jacksonville City		
Unit Code:	069/025/30	County:	Morgan
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$65,751,889		
Equalized Assessed Valuation:	\$283,298,503		
Population:	17,237		
Employees:			
Full Time:	276		
Part Time:	42		
Salaries Paid:	\$11,239,116		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$27,726,822	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,609	\$1,430	\$1,079
Revenues During FY 24:	\$25,790,964	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$21,087,258	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,496	\$1,299	\$1,053
Per Capita Expenditures:	\$1,223	\$1,191	\$978
Revenues over/under Expenditures:	\$4,703,706	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	145.78%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$30,740,114	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,783	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,701,317	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$5,064,664)	(\$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:	\$30,437,783	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,766	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$49,880,746	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,894	\$2,159	\$1,757
Revenues During FY 24:	\$13,053,745	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$10,515,089	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$757	\$728	\$505
Per Capita Expenses:	\$610	\$629	\$467
Operating Income (loss):	\$2,538,656	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	500.62%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$52,640,130	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,054	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Jeffersonville Village		
Unit Code:	096/025/32	County:	Wayne
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,242,100		
Equalized Assessed Valuation:	\$1,493,746		
Population:	355		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$106,407		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$151,995	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$428	\$2,160	\$1,117
Revenues During FY 24:	\$135,526	\$513,962	\$205,596
Expenditures During FY 24:	\$128,048	\$431,552	\$184,468
Per Capita Revenues:	\$382	\$1,265	\$568
Per Capita Expenditures:	\$361	\$1,035	\$522
Revenues over/under Expenditures:	\$7,478	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	124.54%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$159,473	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$449	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,608	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$152,191	\$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:	\$96,000	\$497,319	\$34,556
Per Capita Debt:	\$270	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$782,491	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,204	\$2,836	\$1,348
Revenues During FY 24:	\$232,822	\$370,027	\$130,294
Expenditures During FY 24:	\$301,722	\$341,260	\$138,408
Per Capita Revenues:	\$656	\$1,046	\$359
Per Capita Expenses:	\$850	\$957	\$383
Operating Income (loss):	(\$68,900)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	236.51%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$713,591	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,010	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Jeisyville Village		
Unit Code:	011/025/32	County:	Christian
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$121,700		
Equalized Assessed Valuation:	\$615,298		
Population:	102		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$11,187		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$126,642	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,242	\$2,160	\$1,117
Revenues During FY 24:	\$33,683	\$513,962	\$205,596
Expenditures During FY 24:	\$37,191	\$431,552	\$184,468
Per Capita Revenues:	\$330	\$1,265	\$568
Per Capita Expenditures:	\$365	\$1,035	\$522
Revenues over/under Expenditures:	(\$3,508)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	331.09%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$123,134	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,207	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,542	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$73,592	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$82,637	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$810	\$2,836	\$1,348
Revenues During FY 24:	\$40,034	\$370,027	\$130,294
Expenditures During FY 24:	\$35,520	\$341,260	\$138,408
Per Capita Revenues:	\$392	\$1,046	\$359
Per Capita Expenses:	\$348	\$957	\$383
Operating Income (loss):	\$4,514	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	245.36%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$87,151	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$854	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jerome Village		
Unit Code:	083/060/32	County:	Sangamon
Fiscal Year End:	4/30/2024		
Accounting Method:	Combination		
Appropriation or Budget:	\$3,346,371		
Equalized Assessed Valuation:	\$34,416,094		
Population:	1,692		
Employees:			
Full Time:	4		
Part Time:	27		
Salaries Paid:	\$373,458		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,942,896	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,148	\$1,430	\$1,079
Revenues During FY 24:	\$1,522,992	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,096,136	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$900	\$1,299	\$1,053
Per Capita Expenditures:	\$648	\$1,191	\$978
Revenues over/under Expenditures:	\$426,856	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	216.19%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,369,752	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,401	\$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:	\$399,937	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,969,815	(\$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:	\$107,811	\$14,784,019	\$3,250,668
Per Capita Debt:	\$64	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$408,651	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$242	\$2,159	\$1,757
Revenues During FY 24:	\$598,992	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$690,728	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$354	\$728	\$505
Per Capita Expenses:	\$408	\$629	\$467
Operating Income (loss):	(\$91,736)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	45.88%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$316,915	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$187	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jerseyville City		
Unit Code:	042/030/30	County:	Jersey
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$23,620,746		
Equalized Assessed Valuation:	\$136,139,456		
Population:	8,263		
Employees:			
Full Time:	60		
Part Time:	112		
Salaries Paid:	\$4,156,516		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$27,050,409	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$3,274	\$1,430	\$1,079
Revenues During FY 24:	\$10,745,115	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$12,025,525	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,300	\$1,299	\$1,053
Per Capita Expenditures:	\$1,455	\$1,191	\$978
Revenues over/under Expenditures:	(\$1,280,410)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	221.64%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$26,653,898	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$3,226	\$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:	\$5,123,602	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$21,658,744	(\$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:	\$883,899	\$14,784,019	\$3,250,668
Per Capita Debt:	\$107	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Jewett Village		
Unit Code:	018/015/32	County:	Cumberland
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$569,700		
Equalized Assessed Valuation:	\$1,584,556		
Population:	196		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$19,890		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$203,136	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,036	\$2,160	\$1,117
Revenues During FY 24:	\$90,051	\$513,962	\$205,596
Expenditures During FY 24:	\$75,862	\$431,552	\$184,468
Per Capita Revenues:	\$459	\$1,265	\$568
Per Capita Expenditures:	\$387	\$1,035	\$522
Revenues over/under Expenditures:	\$14,189	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	286.47%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$217,325	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,109	\$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:	\$55,982	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$164,924	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$410,199	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,093	\$2,836	\$1,348
Revenues During FY 24:	\$88,564	\$370,027	\$130,294
Expenditures During FY 24:	\$136,682	\$341,260	\$138,408
Per Capita Revenues:	\$452	\$1,046	\$359
Per Capita Expenses:	\$697	\$957	\$383
Operating Income (loss):	(\$48,118)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	264.91%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$362,081	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,847	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Johnsburg Village		
Unit Code:	063/105/32	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,779,073		
Equalized Assessed Valuation:	\$287,802,225		
Population:	6,355		
Employees:			
Full Time:	22		
Part Time:	10		
Salaries Paid:	\$2,171,779		

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:	\$1,950,628	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$307	\$1,430	\$1,079
Revenues During FY 24:	\$7,372,873	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$6,457,858	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,160	\$1,299	\$1,053
Per Capita Expenditures:	\$1,016	\$1,191	\$978
Revenues over/under Expenditures:	\$915,015	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	22.72%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,466,965	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$231	\$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:	\$1,761,679	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$2,396,066)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$8,000,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,259	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,535,494	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,028	\$2,159	\$1,757
Revenues During FY 24:	\$536,179	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$945,859	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$84	\$728	\$505
Per Capita Expenses:	\$149	\$629	\$467
Operating Income (loss):	(\$409,680)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	673.17%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,367,240	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,002	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Johnsonville Village											
Unit Code:	096/030/32	County:	Wayne									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash											
Appropriation or Budget:	\$53,900											
Equalized Assessed Valuation:	\$484,012											
Population:	78											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">8</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$4,077</td> </tr> </table>			Full Time:			Part Time:	8		Salaries Paid:	\$4,077	
Full Time:												
Part Time:	8											
Salaries Paid:	\$4,077											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$105,980	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,359	\$2,160	\$1,117
Revenues During FY 24:	\$20,859	\$513,962	\$205,596
Expenditures During FY 24:	\$25,851	\$431,552	\$184,468
Per Capita Revenues:	\$267	\$1,265	\$568
Per Capita Expenditures:	\$331	\$1,035	\$522
Revenues over/under Expenditures:	(\$4,992)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	390.65%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$100,988	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,295	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$100,988	\$48,158	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Johnston City City		
Unit Code:	100/060/30	County:	Williamson
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,351,000		
Equalized Assessed Valuation:	\$17,914,932		
Population:	3,325		
Employees:			
Full Time:	25		
Part Time:	26		
Salaries Paid:	\$1,315,403		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,775,783	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,436	\$1,430	\$1,079
Revenues During FY 24:	\$4,499,374	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,131,567	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,353	\$1,299	\$1,053
Per Capita Expenditures:	\$1,243	\$1,191	\$978
Revenues over/under Expenditures:	\$367,807	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	122.04%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,042,016	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,516	\$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:	\$1,980,414	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$3,475,560	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,119,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$938	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$8,414,797	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,531	\$2,159	\$1,757
Revenues During FY 24:	\$1,030,841	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,355,056	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$310	\$728	\$505
Per Capita Expenses:	\$408	\$629	\$467
Operating Income (loss):	(\$324,215)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	604.31%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$8,188,716	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,463	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Joliet City		
Unit Code:	099/055/30	County:	Will
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$587,919,851		
Equalized Assessed Valuation:	\$4,779,260,377		
Population:	151,837		
Employees:			
Full Time:		869	
Part Time:		69	
Salaries Paid:		\$119,175,293	

Blended Component Units

Number Submitted = 2
 Joliet Firefighters' Pension Fund
 Joliet Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$193,878,764	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,277	\$1,022	\$992
Revenues During FY 24:	\$254,272,717	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$264,484,772	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,675	\$1,565	\$1,601
Per Capita Expenditures:	\$1,742	\$1,374	\$1,334
Revenues over/under Expenditures:	(\$10,212,055)	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	69.96%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$185,036,202	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,219	\$1,130	\$1,065

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$83,393,701	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$890,500,591)	(\$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:	\$438,361,646	\$150,163,942	\$93,484,413
Per Capita Debt:	\$2,887	\$2,742	\$2,369
General Obligation Debt over EAV:	2.01%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$288,249,245	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,898	\$1,762	\$1,500
Revenues During FY 24:	\$86,602,760	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$63,863,104	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$570	\$608	\$457
Per Capita Expenses:	\$421	\$477	\$380
Operating Income (loss):	\$22,739,656	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	483.55%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$308,808,045	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$2,034	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jonesboro City		
Unit Code:	091/030/30	County:	Union
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,387,425		
Equalized Assessed Valuation:	\$18,725,659		
Population:	1,711		
Employees:			
Full Time:		13	
Part Time:		40	
Salaries Paid:		\$656,439	

Blended Component Units
Number Submitted = 1 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,690,209	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$988	\$1,430	\$1,079
Revenues During FY 24:	\$937,468	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$893,282	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$548	\$1,299	\$1,053
Per Capita Expenditures:	\$522	\$1,191	\$978
Revenues over/under Expenditures:	\$44,186	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	198.02%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,768,895	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,034	\$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:	\$525,670	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$433,928	(\$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:	\$152,752	\$14,784,019	\$3,250,668
Per Capita Debt:	\$89	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,910,602	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,117	\$2,159	\$1,757
Revenues During FY 24:	\$1,411,953	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,050,327	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$825	\$728	\$505
Per Capita Expenses:	\$614	\$629	\$467
Operating Income (loss):	\$361,626	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	341.40%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,585,854	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,096	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Joppa Village		
Unit Code:	061/015/32	County:	Massac
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$230,742		
Equalized Assessed Valuation:	\$577,478		
Population:	327		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$60,948		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$462,687	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,415	\$2,160	\$1,117
Revenues During FY 24:	\$178,938	\$513,962	\$205,596
Expenditures During FY 24:	\$147,158	\$431,552	\$184,468
Per Capita Revenues:	\$547	\$1,265	\$568
Per Capita Expenditures:	\$450	\$1,035	\$522
Revenues over/under Expenditures:	\$31,780	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	336.01%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$494,467	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,512	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$226,696	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$267,771	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$366,020	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,119	\$2,836	\$1,348
Revenues During FY 24:	\$95,307	\$370,027	\$130,294
Expenditures During FY 24:	\$58,007	\$341,260	\$138,408
Per Capita Revenues:	\$291	\$1,046	\$359
Per Capita Expenses:	\$177	\$957	\$383
Operating Income (loss):	\$37,300	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	695.30%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$403,320	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,233	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Joy Village		
Unit Code:	066/015/32	County:	Mercer
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,511,904		
Equalized Assessed Valuation:	\$3,958,989		
Population:	417		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$71,171		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$377,319	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$905	\$2,160	\$1,117
Revenues During FY 24:	\$241,346	\$513,962	\$205,596
Expenditures During FY 24:	\$210,029	\$431,552	\$184,468
Per Capita Revenues:	\$579	\$1,265	\$568
Per Capita Expenditures:	\$504	\$1,035	\$522
Revenues over/under Expenditures:	\$31,317	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	206.12%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$432,917	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,038	\$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:	\$87,243	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$345,674	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,662,000	\$497,319	\$34,556
Per Capita Debt:	\$3,986	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,245,587	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$10,181	\$2,836	\$1,348
Revenues During FY 24:	\$401,152	\$370,027	\$130,294
Expenditures During FY 24:	\$316,233	\$341,260	\$138,408
Per Capita Revenues:	\$962	\$1,046	\$359
Per Capita Expenses:	\$758	\$957	\$383
Operating Income (loss):	\$84,919	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,361.73%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$4,306,225	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$10,327	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Junction Village		
Unit Code:	030/015/32	County:	Gallatin
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$79,349		
Equalized Assessed Valuation:	\$269,704		
Population:	56		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,101		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$193,059	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$3,447	\$2,160	\$1,117
Revenues During FY 24:	\$16,609	\$513,962	\$205,596
Expenditures During FY 24:	\$45,353	\$431,552	\$184,468
Per Capita Revenues:	\$297	\$1,265	\$568
Per Capita Expenditures:	\$810	\$1,035	\$522
Revenues over/under Expenditures:	(\$28,744)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	362.30%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$164,315	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,934	\$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:	\$142,847	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Junction City Village		
Unit Code:	058/030/32	County:	Marion
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$445,120		
Equalized Assessed Valuation:	\$2,004,587		
Population:	550		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$46,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$199,200	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$362	\$2,160	\$1,117
Revenues During FY 24:	\$219,425	\$513,962	\$205,596
Expenditures During FY 24:	\$202,861	\$431,552	\$184,468
Per Capita Revenues:	\$399	\$1,265	\$568
Per Capita Expenditures:	\$369	\$1,035	\$522
Revenues over/under Expenditures:	\$16,564	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	106.36%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$215,764	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$392	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$74,331	\$10,146	\$0
Total Unreserved Funds:	\$141,433	\$48,158	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$810,726	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,474	\$2,836	\$1,348
Revenues During FY 24:	\$208,715	\$370,027	\$130,294
Expenditures During FY 24:	\$256,815	\$341,260	\$138,408
Per Capita Revenues:	\$379	\$1,046	\$359
Per Capita Expenses:	\$467	\$957	\$383
Operating Income (loss):	(\$48,100)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	298.51%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$766,626	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,394	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Justice Village		
Unit Code:	016/285/32	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,990,930		
Equalized Assessed Valuation:	\$217,385,463		
Population:	12,600		
Employees:			
Full Time:	42		
Part Time:	15		
Salaries Paid:	\$4,778,319		

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:	\$10,314,855	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$819	\$1,430	\$1,079
Revenues During FY 24:	\$10,520,173	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$9,590,065	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$835	\$1,299	\$1,053
Per Capita Expenditures:	\$761	\$1,191	\$978
Revenues over/under Expenditures:	\$930,108	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	121.35%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$11,637,680	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$924	\$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:	\$5,059,704	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$9,092,229)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$20,434,915	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,622	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$835,538	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$66	\$2,159	\$1,757
Revenues During FY 24:	\$1,002,479	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$776,803	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$80	\$728	\$505
Per Capita Expenses:	\$62	\$629	\$467
Operating Income (loss):	\$225,676	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	116.02%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$901,214	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$72	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kampsville Village		
Unit Code:	007/030/32	County:	Calhoun
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$596,940		
Equalized Assessed Valuation:	\$3,005,167		
Population:	309		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$15,155		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$351,501	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,138	\$2,160	\$1,117
Revenues During FY 24:	\$325,918	\$513,962	\$205,596
Expenditures During FY 24:	\$457,300	\$431,552	\$184,468
Per Capita Revenues:	\$1,055	\$1,265	\$568
Per Capita Expenditures:	\$1,480	\$1,035	\$522
Revenues over/under Expenditures:	(\$131,382)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	80.28%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$367,106	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,188	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$137,769	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$132,062	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$266,398	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$862	\$2,836	\$1,348
Revenues During FY 24:	\$120,004	\$370,027	\$130,294
Expenditures During FY 24:	\$108,520	\$341,260	\$138,408
Per Capita Revenues:	\$388	\$1,046	\$359
Per Capita Expenses:	\$351	\$957	\$383
Operating Income (loss):	\$11,484	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	257.17%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$279,082	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$903	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kane Village		
Unit Code:	031/030/32	County:	Greene
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$110,800		
Equalized Assessed Valuation:	\$2,319,747		
Population:	1,500		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$31,829		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$339,654	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$226	\$1,430	\$1,079
Revenues During FY 24:	\$121,822	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$165,943	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$81	\$1,299	\$1,053
Per Capita Expenditures:	\$111	\$1,191	\$978
Revenues over/under Expenditures:	(\$44,121)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	126.55%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$209,993	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$140	\$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:	\$31,270	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$178,723	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,337,702	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,558	\$1,823	\$902
General Obligation Debt over EAV:	18.54%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,947,670	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,632	\$2,159	\$1,757
Revenues During FY 24:	\$246,236	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$405,394	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$164	\$728	\$505
Per Capita Expenses:	\$270	\$629	\$467
Operating Income (loss):	(\$159,158)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	955.63%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,874,052	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,583	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kaneville Village		
Unit Code:	045/110/32	County:	Kane
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$760,298		
Equalized Assessed Valuation:	\$11,445,991		
Population:	490		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$21,150		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$478,799	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$977	\$2,160	\$1,117
Revenues During FY 24:	\$165,634	\$513,962	\$205,596
Expenditures During FY 24:	\$68,219	\$431,552	\$184,468
Per Capita Revenues:	\$338	\$1,265	\$568
Per Capita Expenditures:	\$139	\$1,035	\$522
Revenues over/under Expenditures:	\$97,415	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	844.65%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$576,214	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,176	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$583,633	\$48,158	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kangley Village		
Unit Code:	050/030/32	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$147,800		
Equalized Assessed Valuation:	\$20,667,960		
Population:	235		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$16,350		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$234,245	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$997	\$2,160	\$1,117
Revenues During FY 24:	\$107,137	\$513,962	\$205,596
Expenditures During FY 24:	\$59,220	\$431,552	\$184,468
Per Capita Revenues:	\$456	\$1,265	\$568
Per Capita Expenditures:	\$252	\$1,035	\$522
Revenues over/under Expenditures:	\$47,917	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	476.46%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$282,162	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,201	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$186,581	\$10,146	\$0
Total Unreserved Funds:	\$95,581	\$48,158	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kankakee City		
Unit Code:	046/060/30	County:	Kankakee
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$52,779,891		
Equalized Assessed Valuation:	\$296,373,060		
Population:	24,384		
Employees:			
Full Time:	231		
Part Time:	76		
Salaries Paid:	\$19,846,638		

Blended Component Units
Number Submitted = 2
Community Development Agency
Environmental Services Utility

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$28,911,494	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,186	\$1,430	\$1,079
Revenues During FY 24:	\$42,436,430	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$33,976,237	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,740	\$1,299	\$1,053
Per Capita Expenditures:	\$1,393	\$1,191	\$978
Revenues over/under Expenditures:	\$8,460,193	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	94.20%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$32,006,980	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,313	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,394,392	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$127,531,750)	(\$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:	\$184,805,507	\$14,784,019	\$3,250,668
Per Capita Debt:	\$7,579	\$1,823	\$902
General Obligation Debt over EAV:	19.34%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$34,027,311	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,395	\$2,159	\$1,757
Revenues During FY 24:	\$26,389,996	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$19,537,479	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,082	\$728	\$505
Per Capita Expenses:	\$801	\$629	\$467
Operating Income (loss):	\$6,852,517	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	208.43%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$40,721,869	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,670	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kansas Village		
Unit Code:	023/025/32	County:	Edgar
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,020,500		
Equalized Assessed Valuation:	\$5,595,210		
Population:	670		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$261,242		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$576,198	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$860	\$2,160	\$1,117
Revenues During FY 24:	\$375,441	\$513,962	\$205,596
Expenditures During FY 24:	\$464,679	\$431,552	\$184,468
Per Capita Revenues:	\$560	\$1,265	\$568
Per Capita Expenditures:	\$694	\$1,035	\$522
Revenues over/under Expenditures:	(\$89,238)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	104.06%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$483,545	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$722	\$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:	\$206,183	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$277,363	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$480,609	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$717	\$2,836	\$1,348
Revenues During FY 24:	\$158,435	\$370,027	\$130,294
Expenditures During FY 24:	\$198,971	\$341,260	\$138,408
Per Capita Revenues:	\$236	\$1,046	\$359
Per Capita Expenses:	\$297	\$957	\$383
Operating Income (loss):	(\$40,536)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	222.89%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$443,488	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$662	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kappa Village		
Unit Code:	102/040/32	County:	Woodford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$176,538		
Equalized Assessed Valuation:	\$5,530,224		
Population:	229		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$18,244		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$316,942	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,384	\$2,160	\$1,117
Revenues During FY 24:	\$117,871	\$513,962	\$205,596
Expenditures During FY 24:	\$318,519	\$431,552	\$184,468
Per Capita Revenues:	\$515	\$1,265	\$568
Per Capita Expenditures:	\$1,391	\$1,035	\$522
Revenues over/under Expenditures:	(\$200,648)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	115.00%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$366,294	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,600	\$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:	\$70,887	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$295,407	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$250,000	\$497,319	\$34,556
Per Capita Debt:	\$1,092	\$1,082	\$70
General Obligation Debt over EAV:	4.52%	0.26%	0.00%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Karnak Village		
Unit Code:	077/010/32	County:	Pulaski
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$656,508		
Equalized Assessed Valuation:	\$2,016,841		
Population:	430		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$91,721		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$155,445	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$362	\$2,160	\$1,117
Revenues During FY 24:	\$222,339	\$513,962	\$205,596
Expenditures During FY 24:	\$308,193	\$431,552	\$184,468
Per Capita Revenues:	\$517	\$1,265	\$568
Per Capita Expenditures:	\$717	\$1,035	\$522
Revenues over/under Expenditures:	(\$85,854)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	50.12%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$154,475	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$359	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,823	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$84,652	\$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:	\$89,150	\$497,319	\$34,556
Per Capita Debt:	\$207	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$771,831	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,795	\$2,836	\$1,348
Revenues During FY 24:	\$229,704	\$370,027	\$130,294
Expenditures During FY 24:	\$242,965	\$341,260	\$138,408
Per Capita Revenues:	\$534	\$1,046	\$359
Per Capita Expenses:	\$565	\$957	\$383
Operating Income (loss):	(\$13,261)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	275.27%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$668,804	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,555	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kaskaskia Village		
Unit Code:	079/035/32	County:	Randolph
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$2,353		
Equalized Assessed Valuation:	\$		
Population:	21		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$21,745	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,035	\$2,160	\$1,117
Revenues During FY 24:	\$6,325	\$513,962	\$205,596
Expenditures During FY 24:	\$2,353	\$431,552	\$184,468
Per Capita Revenues:	\$301	\$1,265	\$568
Per Capita Expenditures:	\$112	\$1,035	\$522
Revenues over/under Expenditures:	\$3,972	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,092.95%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$25,717	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,225	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$25,717	\$48,158	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Keensburg Village		
Unit Code:	093/020/32	County:	Wabash
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$78,253		
Equalized Assessed Valuation:	\$1,554,840		
Population:	1,740		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$21,903		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$167,728	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$96	\$1,430	\$1,079
Revenues During FY 24:	\$77,221	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$95,346	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$44	\$1,299	\$1,053
Per Capita Expenditures:	\$55	\$1,191	\$978
Revenues over/under Expenditures:	(\$18,125)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	156.64%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$149,351	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$86	\$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:	\$65,491	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$83,860	(\$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:	\$162,654	\$14,784,019	\$3,250,668
Per Capita Debt:	\$93	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$389,788	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$224	\$2,159	\$1,757
Revenues During FY 24:	\$70,451	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$65,159	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$40	\$728	\$505
Per Capita Expenses:	\$37	\$629	\$467
Operating Income (loss):	\$5,292	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	626.29%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$408,082	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$235	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Keithsburg City		
Unit Code:	066/020/30	County:	Mercer
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$656,300		
Equalized Assessed Valuation:	\$5,606,034		
Population:	610		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$164,167		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$258,641	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$424	\$2,160	\$1,117
Revenues During FY 24:	\$533,427	\$513,962	\$205,596
Expenditures During FY 24:	\$579,134	\$431,552	\$184,468
Per Capita Revenues:	\$874	\$1,265	\$568
Per Capita Expenditures:	\$949	\$1,035	\$522
Revenues over/under Expenditures:	(\$45,707)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	39.74%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$230,174	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$377	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,191	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$136,983	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,026,540	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,683	\$2,836	\$1,348
Revenues During FY 24:	\$195,306	\$370,027	\$130,294
Expenditures During FY 24:	\$226,047	\$341,260	\$138,408
Per Capita Revenues:	\$320	\$1,046	\$359
Per Capita Expenses:	\$371	\$957	\$383
Operating Income (loss):	(\$30,741)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	432.90%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$978,559	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,604	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kell Village		
Unit Code:	058/035/32	County:	Marion
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$56,250		
Equalized Assessed Valuation:	\$1,201,567		
Population:	173		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$12,803		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$243,564	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,408	\$2,160	\$1,117
Revenues During FY 24:	\$61,981	\$513,962	\$205,596
Expenditures During FY 24:	\$0	\$431,552	\$184,468
Per Capita Revenues:	\$358	\$1,265	\$568
Per Capita Expenditures:	\$0	\$1,035	\$522
Revenues over/under Expenditures:	\$61,981	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	0.00%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$305,545	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,766	\$2,356	\$1,192

Equity

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

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kempton Village		
Unit Code:	027/025/32	County:	Ford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$454,355		
Equalized Assessed Valuation:	\$1,805,054		
Population:	176		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$18,840		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$326,492	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,855	\$2,160	\$1,117
Revenues During FY 24:	\$137,495	\$513,962	\$205,596
Expenditures During FY 24:	\$104,935	\$431,552	\$184,468
Per Capita Revenues:	\$781	\$1,265	\$568
Per Capita Expenditures:	\$596	\$1,035	\$522
Revenues over/under Expenditures:	\$32,560	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	342.17%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$359,052	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,040	\$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:	\$88,094	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$270,958	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$231,478	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,315	\$2,836	\$1,348
Revenues During FY 24:	\$70,952	\$370,027	\$130,294
Expenditures During FY 24:	\$214,822	\$341,260	\$138,408
Per Capita Revenues:	\$403	\$1,046	\$359
Per Capita Expenses:	\$1,221	\$957	\$383
Operating Income (loss):	(\$143,870)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	40.78%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$87,608	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$498	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kenilworth Village
Unit Code:	016/290/32
County:	Cook
Fiscal Year End:	12/31/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$18,235,040
Equalized Assessed Valuation:	\$390,281,892
Population:	2,451
Employees:	
Full Time:	16
Part Time:	9
Salaries Paid:	\$1,880,327

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,281,645	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,563	\$1,430	\$1,079
Revenues During FY 24:	\$7,263,542	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,187,972	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,964	\$1,299	\$1,053
Per Capita Expenditures:	\$2,117	\$1,191	\$978
Revenues over/under Expenditures:	\$2,075,570	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	178.44%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$9,257,361	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$3,777	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,196,177	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,669,579	(\$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:	\$24,938,703	\$14,784,019	\$3,250,668
Per Capita Debt:	\$10,175	\$1,823	\$902
General Obligation Debt over EAV:	3.56%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$12,183,791	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,971	\$2,159	\$1,757
Revenues During FY 24:	\$1,121,305	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,222,197	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$457	\$728	\$505
Per Capita Expenses:	\$499	\$629	\$467
Operating Income (loss):	(\$100,892)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	988.62%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$12,082,899	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,930	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kenney Village		
Unit Code:	020/025/32	County:	Dewitt
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$422,544		
Equalized Assessed Valuation:	\$4,270,256		
Population:	311		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$84,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$314,850	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,012	\$2,160	\$1,117
Revenues During FY 24:	\$170,071	\$513,962	\$205,596
Expenditures During FY 24:	\$162,587	\$431,552	\$184,468
Per Capita Revenues:	\$547	\$1,265	\$568
Per Capita Expenditures:	\$523	\$1,035	\$522
Revenues over/under Expenditures:	\$7,484	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	199.41%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$324,217	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,042	\$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:	\$86,952	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$237,265	\$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:	\$167,559	\$497,319	\$34,556
Per Capita Debt:	\$539	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$74,872	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$241	\$2,836	\$1,348
Revenues During FY 24:	\$150,266	\$370,027	\$130,294
Expenditures During FY 24:	\$106,173	\$341,260	\$138,408
Per Capita Revenues:	\$483	\$1,046	\$359
Per Capita Expenses:	\$341	\$957	\$383
Operating Income (loss):	\$44,093	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	110.27%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$117,082	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$376	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kewanee City		
Unit Code:	037/070/30	County:	Henry
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$24,999,801		
Equalized Assessed Valuation:	\$98,372,687		
Population:	12,361		
Employees:			
Full Time:	76		
Part Time:	35		
Salaries Paid:	\$5,991,540		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$14,922,074	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,207	\$1,430	\$1,079
Revenues During FY 24:	\$14,130,070	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$14,367,846	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,143	\$1,299	\$1,053
Per Capita Expenditures:	\$1,162	\$1,191	\$978
Revenues over/under Expenditures:	(\$237,776)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	98.36%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$14,132,282	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,143	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,884,972	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$9,858,582	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,999,152	\$14,784,019	\$3,250,668
Per Capita Debt:	\$404	\$1,823	\$902
General Obligation Debt over EAV:	0.97%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,027,722	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$326	\$2,159	\$1,757
Revenues During FY 24:	\$6,007,731	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$6,330,876	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$486	\$728	\$505
Per Capita Expenses:	\$512	\$629	\$467
Operating Income (loss):	(\$323,145)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	71.00%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,494,618	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$364	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Keyesport Village		
Unit Code:	014/055/32	County:	Clinton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$388,513		
Equalized Assessed Valuation:	\$4,014,523		
Population:	406		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$109,842		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$176,033	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$434	\$2,160	\$1,117
Revenues During FY 24:	\$224,241	\$513,962	\$205,596
Expenditures During FY 24:	\$226,998	\$431,552	\$184,468
Per Capita Revenues:	\$552	\$1,265	\$568
Per Capita Expenditures:	\$559	\$1,035	\$522
Revenues over/under Expenditures:	(\$2,757)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	75.85%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$172,187	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$424	\$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:	\$119,466	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$52,721	\$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:	\$142,852	\$497,319	\$34,556
Per Capita Debt:	\$352	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$601,700	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,482	\$2,836	\$1,348
Revenues During FY 24:	\$206,912	\$370,027	\$130,294
Expenditures During FY 24:	\$264,310	\$341,260	\$138,408
Per Capita Revenues:	\$510	\$1,046	\$359
Per Capita Expenses:	\$651	\$957	\$383
Operating Income (loss):	(\$57,398)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	206.35%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$545,391	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,343	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kilbourne Village		
Unit Code:	060/030/32	County:	Mason
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$289,425		
Equalized Assessed Valuation:	\$2,449,392		
Population:	200		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$36,835		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$663,430	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$3,317	\$2,160	\$1,117
Revenues During FY 24:	\$154,220	\$513,962	\$205,596
Expenditures During FY 24:	\$197,099	\$431,552	\$184,468
Per Capita Revenues:	\$771	\$1,265	\$568
Per Capita Expenditures:	\$985	\$1,035	\$522
Revenues over/under Expenditures:	(\$42,879)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	314.84%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$620,551	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$3,103	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$580,778	\$48,158	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kildeer Village		
Unit Code:	049/075/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,020,294		
Equalized Assessed Valuation:	\$381,737,249		
Population:	4,091		
Employees:			
Full Time:	14		
Part Time:	8		
Salaries Paid:	\$1,745,250		

Blended Component Units
<p>Number Submitted = 1</p> <p>Police Pension</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,052,998	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,724	\$1,430	\$1,079
Revenues During FY 24:	\$7,278,362	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,539,464	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,779	\$1,299	\$1,053
Per Capita Expenditures:	\$1,354	\$1,191	\$978
Revenues over/under Expenditures:	\$1,738,898	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	142.54%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$7,895,974	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,930	\$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:	\$1,834,418	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,925,040	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,029,276	\$14,784,019	\$3,250,668
Per Capita Debt:	\$252	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kincaid Village
Unit Code:	011/030/32
County:	Christian
Fiscal Year End:	4/30/2024
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,825,400
Equalized Assessed Valuation:	\$14,194,510
Population:	1,349
Employees:	
Full Time:	7
Part Time:	16
Salaries Paid:	\$385,968

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$705,696	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$523	\$1,430	\$1,079
Revenues During FY 24:	\$660,934	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$673,900	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$490	\$1,299	\$1,053
Per Capita Expenditures:	\$500	\$1,191	\$978
Revenues over/under Expenditures:	(\$12,966)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	102.79%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$692,730	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$514	\$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:	\$321,397	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$371,333	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,540,892	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,884	\$2,159	\$1,757
Revenues During FY 24:	\$532,231	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$535,699	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$395	\$728	\$505
Per Capita Expenses:	\$397	\$629	\$467
Operating Income (loss):	(\$3,468)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	473.67%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,537,424	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,881	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kinderhook Village											
Unit Code:	075/045/32	County:	Pike									
Fiscal Year End:	3/31/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$125,183											
Equalized Assessed Valuation:	\$2,375,880											
Population:	189											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">9</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">\$12,971</td> </tr> </table>			Full Time:			Part Time:	9		Salaries Paid:	\$12,971	
Full Time:												
Part Time:	9											
Salaries Paid:	\$12,971											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$94,281	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$499	\$2,160	\$1,117
Revenues During FY 24:	\$64,908	\$513,962	\$205,596
Expenditures During FY 24:	\$43,807	\$431,552	\$184,468
Per Capita Revenues:	\$343	\$1,265	\$568
Per Capita Expenditures:	\$232	\$1,035	\$522
Revenues over/under Expenditures:	\$21,101	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	277.54%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$121,584	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$643	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$25,660	\$10,146	\$0
Total Unreserved Funds:	\$95,924	\$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:	\$65,223	\$497,319	\$34,556
Per Capita Debt:	\$345	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$134,968	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$714	\$2,836	\$1,348
Revenues During FY 24:	\$64,716	\$370,027	\$130,294
Expenditures During FY 24:	\$61,086	\$341,260	\$138,408
Per Capita Revenues:	\$342	\$1,046	\$359
Per Capita Expenses:	\$323	\$957	\$383
Operating Income (loss):	\$3,630	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	216.74%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$132,396	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$701	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kingston Village		
Unit Code:	019/030/32	County:	DeKalb
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,547,929		
Equalized Assessed Valuation:	\$26,921,746		
Population:	1,164		
Employees:			
Full Time:	5		
Part Time:	8		
Salaries Paid:	\$230,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,212,760	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,042	\$1,430	\$1,079
Revenues During FY 24:	\$648,733	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$485,237	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$557	\$1,299	\$1,053
Per Capita Expenditures:	\$417	\$1,191	\$978
Revenues over/under Expenditures:	\$163,496	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	283.63%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,376,256	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,182	\$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:	\$337,079	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$911,648	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$63,269	\$14,784,019	\$3,250,668
Per Capita Debt:	\$54	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$268,343	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$231	\$2,159	\$1,757
Revenues During FY 24:	\$390,864	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$643,051	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$336	\$728	\$505
Per Capita Expenses:	\$552	\$629	\$467
Operating Income (loss):	(\$252,187)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	2.51%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$16,156	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$14	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kingston Mines Village											
Unit Code:	072/050/32	County:	Peoria									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$386,549											
Equalized Assessed Valuation:	\$3,845,177											
Population:	266											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">17</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$35,521</td> </tr> </table>			Full Time:			Part Time:	17		Salaries Paid:	\$35,521	
Full Time:												
Part Time:	17											
Salaries Paid:	\$35,521											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$482,065	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,812	\$2,160	\$1,117
Revenues During FY 24:	\$164,255	\$513,962	\$205,596
Expenditures During FY 24:	\$231,546	\$431,552	\$184,468
Per Capita Revenues:	\$618	\$1,265	\$568
Per Capita Expenditures:	\$870	\$1,035	\$522
Revenues over/under Expenditures:	(\$67,291)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	173.13%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$400,875	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,507	\$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:	\$114,999	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$285,876	\$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:	\$69,973	\$497,319	\$34,556
Per Capita Debt:	\$263	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$490,974	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,846	\$2,836	\$1,348
Revenues During FY 24:	\$138,794	\$370,027	\$130,294
Expenditures During FY 24:	\$192,312	\$341,260	\$138,408
Per Capita Revenues:	\$522	\$1,046	\$359
Per Capita Expenses:	\$723	\$957	\$383
Operating Income (loss):	(\$53,518)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	234.70%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$451,355	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,697	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kinmundy City		
Unit Code:	058/040/30	County:	Marion
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$652,065		
Equalized Assessed Valuation:	\$5,230,372		
Population:	716		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$201,437		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$572,122	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$799	\$2,160	\$1,117
Revenues During FY 24:	\$411,744	\$513,962	\$205,596
Expenditures During FY 24:	\$314,584	\$431,552	\$184,468
Per Capita Revenues:	\$575	\$1,265	\$568
Per Capita Expenditures:	\$439	\$1,035	\$522
Revenues over/under Expenditures:	\$97,160	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	209.57%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$659,262	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$921	\$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:	\$66,952	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$548,944	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,430,621	\$497,319	\$34,556
Per Capita Debt:	\$1,998	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,541,494	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,550	\$2,836	\$1,348
Revenues During FY 24:	\$380,680	\$370,027	\$130,294
Expenditures During FY 24:	\$552,465	\$341,260	\$138,408
Per Capita Revenues:	\$532	\$1,046	\$359
Per Capita Expenses:	\$772	\$957	\$383
Operating Income (loss):	(\$171,785)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	430.75%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,379,729	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,324	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kinsman City											
Unit Code:	032/050/30	County:	Grundy									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$337,000											
Equalized Assessed Valuation:	\$1,940,317											
Population:	90											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">7</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$11,087</td> </tr> </table>			Full Time:			Part Time:	7		Salaries Paid:	\$11,087	
Full Time:												
Part Time:	7											
Salaries Paid:	\$11,087											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$85,171	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$946	\$2,160	\$1,117
Revenues During FY 24:	\$55,409	\$513,962	\$205,596
Expenditures During FY 24:	\$33,205	\$431,552	\$184,468
Per Capita Revenues:	\$616	\$1,265	\$568
Per Capita Expenditures:	\$369	\$1,035	\$522
Revenues over/under Expenditures:	\$22,204	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	323.37%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$107,375	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,193	\$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:	\$86,367	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$21,008	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$73,125	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$813	\$2,836	\$1,348
Revenues During FY 24:	\$24,501	\$370,027	\$130,294
Expenditures During FY 24:	\$30,822	\$341,260	\$138,408
Per Capita Revenues:	\$272	\$1,046	\$359
Per Capita Expenses:	\$342	\$957	\$383
Operating Income (loss):	(\$6,321)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	216.74%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$66,804	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$742	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kirkland Village
Unit Code:	019/035/32
County:	DeKalb
Fiscal Year End:	4/30/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,898,907
Equalized Assessed Valuation:	\$34,158,771
Population:	1,723
Employees:	
Full Time:	6
Part Time:	17
Salaries Paid:	\$573,156

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,236,700	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$718	\$1,430	\$1,079
Revenues During FY 24:	\$1,158,975	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,579,343	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$673	\$1,299	\$1,053
Per Capita Expenditures:	\$917	\$1,191	\$978
Revenues over/under Expenditures:	(\$420,368)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	64.71%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,022,047	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$593	\$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:	\$164,684	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$969,301	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,514,355	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,459	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,394,581	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$809	\$2,159	\$1,757
Revenues During FY 24:	\$394,753	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$520,070	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$229	\$728	\$505
Per Capita Expenses:	\$302	\$629	\$467
Operating Income (loss):	(\$125,317)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	244.06%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$1,269,264	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$737	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kirkwood Village		
Unit Code:	094/015/32	County:	Warren
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$427,854		
Equalized Assessed Valuation:	\$7,260,588		
Population:	714		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$88,853		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$617,937	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$865	\$2,160	\$1,117
Revenues During FY 24:	\$421,425	\$513,962	\$205,596
Expenditures During FY 24:	\$311,405	\$431,552	\$184,468
Per Capita Revenues:	\$590	\$1,265	\$568
Per Capita Expenditures:	\$436	\$1,035	\$522
Revenues over/under Expenditures:	\$110,020	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	216.55%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$674,343	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$944	\$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:	\$245,107	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$429,236	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,111,291	\$497,319	\$34,556
Per Capita Debt:	\$2,957	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,975,586	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,767	\$2,836	\$1,348
Revenues During FY 24:	\$328,195	\$370,027	\$130,294
Expenditures During FY 24:	\$334,635	\$341,260	\$138,408
Per Capita Revenues:	\$460	\$1,046	\$359
Per Capita Expenses:	\$469	\$957	\$383
Operating Income (loss):	(\$6,440)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	604.47%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,022,760	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,833	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Knoxville City		
Unit Code:	048/035/30	County:	Knox
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,171,070		
Equalized Assessed Valuation:	\$38,661,787		
Population:	2,911		
Employees:			
Full Time:	10		
Part Time:	43		
Salaries Paid:	\$754,787		

Blended Component Units
Number Submitted = 1 Knoxville Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,499,972	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,202	\$1,430	\$1,079
Revenues During FY 24:	\$2,208,713	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,613,218	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$759	\$1,299	\$1,053
Per Capita Expenditures:	\$554	\$1,191	\$978
Revenues over/under Expenditures:	\$595,495	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	254.18%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,100,407	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,409	\$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:	\$1,245,705	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,821,831	(\$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:	\$542,659	\$14,784,019	\$3,250,668
Per Capita Debt:	\$186	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$7,302,869	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,509	\$2,159	\$1,757
Revenues During FY 24:	\$1,449,062	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,426,844	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$498	\$728	\$505
Per Capita Expenses:	\$490	\$629	\$467
Operating Income (loss):	\$22,218	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	513.03%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,320,147	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,515	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Grange Village		
Unit Code:	016/295/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,517,896		
Equalized Assessed Valuation:	\$982,395,646		
Population:	16,321		
Employees:			
Full Time:	87		
Part Time:	5		
Salaries Paid:	\$8,950,334		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$14,367,338	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$880	\$1,430	\$1,079
Revenues During FY 24:	\$22,321,749	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$15,719,244	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,368	\$1,299	\$1,053
Per Capita Expenditures:	\$963	\$1,191	\$978
Revenues over/under Expenditures:	\$6,602,505	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	114.56%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$18,008,564	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,103	\$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:	\$1,106,107	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$6,654,232)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$51,878,682	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,179	\$1,823	\$902
General Obligation Debt over EAV:	0.06%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$25,350,094	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,553	\$2,159	\$1,757
Revenues During FY 24:	\$9,168,018	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$7,063,371	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$562	\$728	\$505
Per Capita Expenses:	\$433	\$629	\$467
Operating Income (loss):	\$2,104,647	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	401.17%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$28,335,857	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,736	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Grange Park Village		
Unit Code:	016/300/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,377,407		
Equalized Assessed Valuation:	\$522,617,581		
Population:	13,011		
Employees:			
Full Time:		43	
Part Time:		75	
Salaries Paid:		\$5,559,729	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$16,206,542	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,246	\$1,430	\$1,079
Revenues During FY 24:	\$14,487,569	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$11,289,800	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,113	\$1,299	\$1,053
Per Capita Expenditures:	\$868	\$1,191	\$978
Revenues over/under Expenditures:	\$3,197,769	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	167.45%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$18,904,311	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,453	\$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:	\$9,205,707	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$990,471	(\$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:	\$18,361,328	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,411	\$1,823	\$902
General Obligation Debt over EAV:	0.65%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$24,082,377	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,851	\$2,159	\$1,757
Revenues During FY 24:	\$6,235,589	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,874,531	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$479	\$728	\$505
Per Capita Expenses:	\$375	\$629	\$467
Operating Income (loss):	\$1,361,058	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	521.97%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$25,443,435	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,956	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Harpe City		
Unit Code:	034/055/30	County:	Hancock
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,602,682		
Equalized Assessed Valuation:	\$11,296,027		
Population:	1,175		
Employees:			
Full Time:	7		
Part Time:	13		
Salaries Paid:	\$375,870		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$687,233	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$585	\$1,430	\$1,079
Revenues During FY 24:	\$612,514	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$615,923	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$521	\$1,299	\$1,053
Per Capita Expenditures:	\$524	\$1,191	\$978
Revenues over/under Expenditures:	(\$3,409)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	112.89%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$695,332	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$592	\$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:	\$173,022	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$522,310	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,882,422	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,304	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,956,676	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,367	\$2,159	\$1,757
Revenues During FY 24:	\$796,352	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$611,549	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$678	\$728	\$505
Per Capita Expenses:	\$520	\$629	\$467
Operating Income (loss):	\$184,803	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	675.33%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,129,971	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,515	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	La Moille Village		
Unit Code:	006/055/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,592,500		
Equalized Assessed Valuation:	\$9,351,279		
Population:	686		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$137,061		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$586,629	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$855	\$2,160	\$1,117
Revenues During FY 24:	\$390,828	\$513,962	\$205,596
Expenditures During FY 24:	\$373,114	\$431,552	\$184,468
Per Capita Revenues:	\$570	\$1,265	\$568
Per Capita Expenditures:	\$544	\$1,035	\$522
Revenues over/under Expenditures:	\$17,714	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	161.81%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$603,734	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$880	\$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:	\$122,959	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$480,775	\$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:	\$63,834	\$497,319	\$34,556
Per Capita Debt:	\$93	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,211,406	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,766	\$2,836	\$1,348
Revenues During FY 24:	\$375,727	\$370,027	\$130,294
Expenditures During FY 24:	\$370,354	\$341,260	\$138,408
Per Capita Revenues:	\$548	\$1,046	\$359
Per Capita Expenses:	\$540	\$957	\$383
Operating Income (loss):	\$5,373	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	328.71%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,217,388	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,775	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	La Prairie Town		
Unit Code:	001/035/31	County:	Adams
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,500		
Equalized Assessed Valuation:	\$909,871		
Population:	50		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$64,627	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,293	\$2,160	\$1,117
Revenues During FY 24:	\$14,928	\$513,962	\$205,596
Expenditures During FY 24:	\$13,339	\$431,552	\$184,468
Per Capita Revenues:	\$299	\$1,265	\$568
Per Capita Expenditures:	\$267	\$1,035	\$522
Revenues over/under Expenditures:	\$1,589	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	496.41%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$66,216	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,324	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,970	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$54,246	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$7,387	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$148	\$2,836	\$1,348
Revenues During FY 24:	\$8,168	\$370,027	\$130,294
Expenditures During FY 24:	\$11,050	\$341,260	\$138,408
Per Capita Revenues:	\$163	\$1,046	\$359
Per Capita Expenses:	\$221	\$957	\$383
Operating Income (loss):	(\$2,882)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	40.77%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$4,505	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$90	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	La Rose Village		
Unit Code:	059/020/32	County:	Marshall
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$141,450		
Equalized Assessed Valuation:	\$1,225,021		
Population:	103		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$6,868		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$144,875	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,407	\$2,160	\$1,117
Revenues During FY 24:	\$59,085	\$513,962	\$205,596
Expenditures During FY 24:	\$62,096	\$431,552	\$184,468
Per Capita Revenues:	\$574	\$1,265	\$568
Per Capita Expenditures:	\$603	\$1,035	\$522
Revenues over/under Expenditures:	(\$3,011)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	228.46%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$141,864	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,377	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,050	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$111,814	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$179,433	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,742	\$2,836	\$1,348
Revenues During FY 24:	\$30,167	\$370,027	\$130,294
Expenditures During FY 24:	\$46,704	\$341,260	\$138,408
Per Capita Revenues:	\$293	\$1,046	\$359
Per Capita Expenses:	\$453	\$957	\$383
Operating Income (loss):	(\$16,537)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	348.78%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$162,896	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,582	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Salle City		
Unit Code:	050/035/30	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,229,074		
Equalized Assessed Valuation:	\$118,779,846		
Population:	9,582		
Employees:			
Full Time:	100		
Part Time:	50		
Salaries Paid:	\$5,359,963		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$13,821,779	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,442	\$1,430	\$1,079
Revenues During FY 24:	\$20,273,591	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$18,454,720	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,116	\$1,299	\$1,053
Per Capita Expenditures:	\$1,926	\$1,191	\$978
Revenues over/under Expenditures:	\$1,818,871	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	91.23%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$16,837,000	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,757	\$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:	\$15,880,502	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$15,523,336)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$6,134,938	\$14,784,019	\$3,250,668
Per Capita Debt:	\$640	\$1,823	\$902
General Obligation Debt over EAV:	0.21%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$36,733,036	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,834	\$2,159	\$1,757
Revenues During FY 24:	\$7,374,549	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$5,848,498	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$770	\$728	\$505
Per Capita Expenses:	\$610	\$629	\$467
Operating Income (loss):	\$1,526,051	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	632.13%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$36,970,389	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,858	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lacon City		
Unit Code:	059/015/30	County:	Marshall
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,870,586		
Equalized Assessed Valuation:	\$15,642,467		
Population:	1,878		
Employees:			
Full Time:	9		
Part Time:	20		
Salaries Paid:	\$552,571		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,539,650	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,885	\$1,430	\$1,079
Revenues During FY 24:	\$1,779,034	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,787,362	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$947	\$1,299	\$1,053
Per Capita Expenditures:	\$952	\$1,191	\$978
Revenues over/under Expenditures:	(\$8,328)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	198.02%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,539,320	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,885	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,952,534	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,586,786	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,107,087	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$590	\$2,159	\$1,757
Revenues During FY 24:	\$566,201	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$549,627	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$301	\$728	\$505
Per Capita Expenses:	\$293	\$629	\$467
Operating Income (loss):	\$16,574	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	202.99%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$1,115,663	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$594	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Ladd Village		
Unit Code:	006/050/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,651,000		
Equalized Assessed Valuation:	\$19,054,609		
Population:	1,406		
Employees:			
Full Time:	7		
Part Time:	23		
Salaries Paid:	\$585,738		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,465,138	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,042	\$1,430	\$1,079
Revenues During FY 24:	\$953,379	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$712,015	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$678	\$1,299	\$1,053
Per Capita Expenditures:	\$506	\$1,191	\$978
Revenues over/under Expenditures:	\$241,364	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	239.67%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,706,502	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,214	\$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:	\$1,432,332	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$75,720	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,184,141	\$14,784,019	\$3,250,668
Per Capita Debt:	\$842	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$5,896,256	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,194	\$2,159	\$1,757
Revenues During FY 24:	\$2,448,585	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,262,637	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,742	\$728	\$505
Per Capita Expenses:	\$1,609	\$629	\$467
Operating Income (loss):	\$185,948	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	268.81%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,082,204	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,326	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lafayette Village		
Unit Code:	087/015/32	County:	Stark
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$256,780		
Equalized Assessed Valuation:	\$956,072		
Population:	157		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$18,412		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$151,871	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$967	\$2,160	\$1,117
Revenues During FY 24:	\$69,211	\$513,962	\$205,596
Expenditures During FY 24:	\$82,114	\$431,552	\$184,468
Per Capita Revenues:	\$441	\$1,265	\$568
Per Capita Expenditures:	\$523	\$1,035	\$522
Revenues over/under Expenditures:	(\$12,903)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	158.00%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$129,739	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$826	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,061	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$84,678	\$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:	\$19,920	\$497,319	\$34,556
Per Capita Debt:	\$127	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$90,439	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$576	\$2,836	\$1,348
Revenues During FY 24:	\$65,606	\$370,027	\$130,294
Expenditures During FY 24:	\$69,748	\$341,260	\$138,408
Per Capita Revenues:	\$418	\$1,046	\$359
Per Capita Expenses:	\$444	\$957	\$383
Operating Income (loss):	(\$4,142)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	136.96%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$95,526	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$608	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Barrington Village		
Unit Code:	049/080/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,774,438		
Equalized Assessed Valuation:	\$367,400,960		
Population:	5,100		
Employees:			
Full Time:	48		
Part Time:	11		
Salaries Paid:	\$403,910		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,738,957	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$733	\$1,430	\$1,079
Revenues During FY 24:	\$4,919,700	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,351,699	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$965	\$1,299	\$1,053
Per Capita Expenditures:	\$1,049	\$1,191	\$978
Revenues over/under Expenditures:	(\$431,999)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	61.79%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,306,958	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$648	\$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:	\$478,103	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,818,325	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,510,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$688	\$1,823	\$902
General Obligation Debt over EAV:	0.96%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,831,108	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$947	\$2,159	\$1,757
Revenues During FY 24:	\$476,406	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$547,419	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$93	\$728	\$505
Per Capita Expenses:	\$107	\$629	\$467
Operating Income (loss):	(\$71,013)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	869.55%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,760,095	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$933	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Bluff Village		
Unit Code:	049/085/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,055,532		
Equalized Assessed Valuation:	\$613,873,305		
Population:	5,919		
Employees:			
Full Time:	35		
Part Time:	9		
Salaries Paid:	\$4,661,628		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,389,146	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,093	\$1,430	\$1,079
Revenues During FY 24:	\$14,011,257	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$12,751,653	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,367	\$1,299	\$1,053
Per Capita Expenditures:	\$2,154	\$1,191	\$978
Revenues over/under Expenditures:	\$1,259,604	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	95.74%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$12,208,750	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,063	\$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:	\$1,594,173	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$627,337	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$17,759,613	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,000	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,720,337	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,135	\$2,159	\$1,757
Revenues During FY 24:	\$2,402,104	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,129,342	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$406	\$728	\$505
Per Capita Expenses:	\$191	\$629	\$467
Operating Income (loss):	\$1,272,762	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	706.44%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,978,099	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,348	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Forest City
Unit Code:	049/090/30
County:	Lake
Fiscal Year End:	4/30/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$134,304,965
Equalized Assessed Valuation:	\$2,538,383,223
Population:	19,367
Employees:	
Full Time:	215
Part Time:	113
Salaries Paid:	\$29,430,535

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$54,604,731	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,819	\$1,430	\$1,079
Revenues During FY 24:	\$63,716,097	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$54,894,224	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$3,290	\$1,299	\$1,053
Per Capita Expenditures:	\$2,834	\$1,191	\$978
Revenues over/under Expenditures:	\$8,821,873	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	103.90%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$57,036,732	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,945	\$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:	\$46,943,505	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,390,664	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$39,405,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,035	\$1,823	\$902
General Obligation Debt over EAV:	1.21%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$51,702,908	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,670	\$2,159	\$1,757
Revenues During FY 24:	\$12,759,130	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$10,973,782	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$659	\$728	\$505
Per Capita Expenses:	\$567	\$629	\$467
Operating Income (loss):	\$1,785,348	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	491.17%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$53,899,531	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,783	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Villa Village		
Unit Code:	049/095/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,723,803		
Equalized Assessed Valuation:	\$267,842,572		
Population:	8,741		
Employees:			
Full Time:	33		
Part Time:	16		
Salaries Paid:	\$3,133,931		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,793,693	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$663	\$1,430	\$1,079
Revenues During FY 24:	\$7,741,564	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$6,622,226	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$886	\$1,299	\$1,053
Per Capita Expenditures:	\$758	\$1,191	\$978
Revenues over/under Expenditures:	\$1,119,338	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	104.39%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,913,259	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$791	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,812,502	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$8,503,057	(\$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:	\$5,381,073	\$14,784,019	\$3,250,668
Per Capita Debt:	\$616	\$1,823	\$902
General Obligation Debt over EAV:	0.40%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$19,845,121	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,270	\$2,159	\$1,757
Revenues During FY 24:	\$4,339,046	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,081,881	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$496	\$728	\$505
Per Capita Expenses:	\$467	\$629	\$467
Operating Income (loss):	\$257,165	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	494.53%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$20,186,237	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,309	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Zurich Village		
Unit Code:	049/100/32	County:	Lake
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$80,343,905		
Equalized Assessed Valuation:	\$994,291,800		
Population:	19,960		
Employees:			
	Full Time:	172	
	Part Time:	149	
	Salaries Paid:	\$18,755,798	

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$18,715,882	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$938	\$1,430	\$1,079
Revenues During FY 24:	\$42,687,318	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$35,591,608	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,139	\$1,299	\$1,053
Per Capita Expenditures:	\$1,783	\$1,191	\$978
Revenues over/under Expenditures:	\$7,095,710	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	60.95%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$21,693,536	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,087	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,727,914	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$25,294,350)	(\$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:	\$79,626,254	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,989	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$57,426,847	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,877	\$2,159	\$1,757
Revenues During FY 24:	\$10,899,160	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$6,910,188	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$546	\$728	\$505
Per Capita Expenses:	\$346	\$629	\$467
Operating Income (loss):	\$3,988,972	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	888.92%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$61,425,869	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,077	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lakewood Village		
Unit Code:	063/070/32	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,707,988		
Equalized Assessed Valuation:	\$224,630,384		
Population:	4,283		
Employees:			
Full Time:	29		
Part Time:	68		
Salaries Paid:	\$2,295,328		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,946,484	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$921	\$1,430	\$1,079
Revenues During FY 24:	\$4,229,807	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,172,926	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$988	\$1,299	\$1,053
Per Capita Expenditures:	\$974	\$1,191	\$978
Revenues over/under Expenditures:	\$56,881	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	96.09%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,009,738	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$936	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,543,875	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,710,307	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,907,976	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,846	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$16,822,639	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,928	\$2,159	\$1,757
Revenues During FY 24:	\$3,820,658	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,603,142	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$892	\$728	\$505
Per Capita Expenses:	\$1,075	\$629	\$467
Operating Income (loss):	(\$782,484)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	348.76%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$16,054,055	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,748	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lanark City		
Unit Code:	008/015/30	County:	Carroll
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,658,340		
Equalized Assessed Valuation:	\$17,708,818		
Population:	1,514		
Employees:			
Full Time:	6		
Part Time:	39		
Salaries Paid:	\$520,596		

Blended Component Units
Number Submitted = 2 City Cemetary City Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,675,474	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,107	\$1,430	\$1,079
Revenues During FY 24:	\$1,251,187	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,148,190	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$826	\$1,299	\$1,053
Per Capita Expenditures:	\$758	\$1,191	\$978
Revenues over/under Expenditures:	\$102,997	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	157.38%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,806,971	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,194	\$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:	\$1,021,832	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$785,139	(\$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:	\$126,112	\$14,784,019	\$3,250,668
Per Capita Debt:	\$83	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,578,459	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,364	\$2,159	\$1,757
Revenues During FY 24:	\$857,258	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$726,747	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$566	\$728	\$505
Per Capita Expenses:	\$480	\$629	\$467
Operating Income (loss):	\$130,511	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	510.35%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,708,970	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,450	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lansing Village		
Unit Code:	016/305/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$103,597,458		
Equalized Assessed Valuation:	\$523,192,427		
Population:	30,000		
Employees:			
Full Time:	170		
Part Time:	95		
Salaries Paid:	\$16,000,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$22,025,840	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$734	\$1,022	\$992
Revenues During FY 24:	\$41,270,664	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$36,945,682	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,376	\$1,565	\$1,601
Per Capita Expenditures:	\$1,232	\$1,374	\$1,334
Revenues over/under Expenditures:	\$4,324,982	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	68.99%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$25,490,330	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$850	\$1,130	\$1,065

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,998,436	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$103,597,787)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$144,971,403	\$150,163,942	\$93,484,413
Per Capita Debt:	\$4,832	\$2,742	\$2,369
General Obligation Debt over EAV:	0.69%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$30,897,701	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,030	\$1,762	\$1,500
Revenues During FY 24:	\$18,816,372	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$11,395,480	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$627	\$608	\$457
Per Capita Expenses:	\$380	\$477	\$380
Operating Income (loss):	\$7,420,892	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	341.17%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$38,878,185	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,296	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Latham Village		
Unit Code:	054/035/32	County:	Logan
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$827,425		
Equalized Assessed Valuation:	\$5,315,148		
Population:	409		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$23,658		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$630,891	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,543	\$2,160	\$1,117
Revenues During FY 24:	\$182,024	\$513,962	\$205,596
Expenditures During FY 24:	\$176,781	\$431,552	\$184,468
Per Capita Revenues:	\$445	\$1,265	\$568
Per Capita Expenditures:	\$432	\$1,035	\$522
Revenues over/under Expenditures:	\$5,243	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	380.97%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$673,480	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,647	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80,845	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$592,634	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$271,900	\$497,319	\$34,556
Per Capita Debt:	\$665	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$718,326	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,756	\$2,836	\$1,348
Revenues During FY 24:	\$78,835	\$370,027	\$130,294
Expenditures During FY 24:	\$92,597	\$341,260	\$138,408
Per Capita Revenues:	\$193	\$1,046	\$359
Per Capita Expenses:	\$226	\$957	\$383
Operating Income (loss):	(\$13,762)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	720.56%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$667,218	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,631	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lawrenceville City		
Unit Code:	051/020/30	County:	Lawrence
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,226,000		
Equalized Assessed Valuation:	\$38,034,080		
Population:	4,164		
Employees:			
Full Time:	28		
Part Time:			
Salaries Paid:	\$2,055,040		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,371,413	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$329	\$1,430	\$1,079
Revenues During FY 24:	\$3,464,102	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,478,682	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$832	\$1,299	\$1,053
Per Capita Expenditures:	\$835	\$1,191	\$978
Revenues over/under Expenditures:	(\$14,580)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	33.30%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,158,356	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$278	\$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:	\$1,454,206	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$295,851)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$5,694,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,367	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$8,804,916	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,115	\$2,159	\$1,757
Revenues During FY 24:	\$2,221,843	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,232,678	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$534	\$728	\$505
Per Capita Expenses:	\$536	\$629	\$467
Operating Income (loss):	(\$10,835)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	402.77%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$8,992,558	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,160	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Leaf River Village		
Unit Code:	071/035/32	County:	Ogle
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$522,774		
Equalized Assessed Valuation:	\$5,933,782		
Population:	432		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$78,502		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$227,683	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$527	\$2,160	\$1,117
Revenues During FY 24:	\$241,052	\$513,962	\$205,596
Expenditures During FY 24:	\$182,503	\$431,552	\$184,468
Per Capita Revenues:	\$558	\$1,265	\$568
Per Capita Expenditures:	\$422	\$1,035	\$522
Revenues over/under Expenditures:	\$58,549	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	156.84%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$286,232	\$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:	\$68,665	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$217,167	\$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:	\$961,337	\$497,319	\$34,556
Per Capita Debt:	\$2,225	\$1,082	\$70
General Obligation Debt over EAV:	16.20%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$187,287	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$434	\$2,836	\$1,348
Revenues During FY 24:	\$260,511	\$370,027	\$130,294
Expenditures During FY 24:	\$256,600	\$341,260	\$138,408
Per Capita Revenues:	\$603	\$1,046	\$359
Per Capita Expenses:	\$594	\$957	\$383
Operating Income (loss):	\$3,911	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	74.51%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$191,198	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$443	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lebanon City		
Unit Code:	088/075/30	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,660,084		
Equalized Assessed Valuation:	\$77,639,653		
Population:	4,535		
Employees:			
Full Time:	25		
Part Time:	11		
Salaries Paid:	\$1,791,670		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,745,009	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$605	\$1,430	\$1,079
Revenues During FY 24:	\$3,268,116	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,469,502	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$721	\$1,299	\$1,053
Per Capita Expenditures:	\$765	\$1,191	\$978
Revenues over/under Expenditures:	(\$201,386)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	84.34%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,926,094	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$645	\$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:	\$2,048,392	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$877,702	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$10,393,527	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,292	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$9,344,190	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,060	\$2,159	\$1,757
Revenues During FY 24:	\$2,214,265	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,041,985	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$488	\$728	\$505
Per Capita Expenses:	\$450	\$629	\$467
Operating Income (loss):	\$172,280	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	475.03%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$9,699,941	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,139	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lee Village		
Unit Code:	019/040/32	County:	DeKalb
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,137,260		
Equalized Assessed Valuation:	\$5,291,818		
Population:	337		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$47,376		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$243,725	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$723	\$2,160	\$1,117
Revenues During FY 24:	\$156,833	\$513,962	\$205,596
Expenditures During FY 24:	\$140,394	\$431,552	\$184,468
Per Capita Revenues:	\$465	\$1,265	\$568
Per Capita Expenditures:	\$417	\$1,035	\$522
Revenues over/under Expenditures:	\$16,439	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	185.31%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$260,164	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$772	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,734	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$331,731	\$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:	\$140,000	\$497,319	\$34,556
Per Capita Debt:	\$415	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$215,843	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$640	\$2,836	\$1,348
Revenues During FY 24:	\$224,436	\$370,027	\$130,294
Expenditures During FY 24:	\$181,812	\$341,260	\$138,408
Per Capita Revenues:	\$666	\$1,046	\$359
Per Capita Expenses:	\$540	\$957	\$383
Operating Income (loss):	\$42,624	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	142.16%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$258,467	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$767	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Leland Village		
Unit Code:	050/040/32	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,582,149		
Equalized Assessed Valuation:	\$19,827,305		
Population:	951		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$251,737		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$597,399	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$628	\$2,160	\$1,117
Revenues During FY 24:	\$627,264	\$513,962	\$205,596
Expenditures During FY 24:	\$689,233	\$431,552	\$184,468
Per Capita Revenues:	\$660	\$1,265	\$568
Per Capita Expenditures:	\$725	\$1,035	\$522
Revenues over/under Expenditures:	(\$61,969)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	70.73%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$487,479	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$513	\$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:	\$256,493	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$260,528	\$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:	\$540,298	\$497,319	\$34,556
Per Capita Debt:	\$568	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$666,670	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$701	\$2,836	\$1,348
Revenues During FY 24:	\$179,488	\$370,027	\$130,294
Expenditures During FY 24:	\$415,801	\$341,260	\$138,408
Per Capita Revenues:	\$189	\$1,046	\$359
Per Capita Expenses:	\$437	\$957	\$383
Operating Income (loss):	(\$236,313)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	109.74%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$456,308	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$480	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lemont Village		
Unit Code:	016/310/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,291,527		
Equalized Assessed Valuation:	\$976,934,316		
Population:	17,639		
Employees:			
Full Time:	71		
Part Time:	37		
Salaries Paid:	\$7,106,640		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,203,505	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$692	\$1,430	\$1,079
Revenues During FY 24:	\$19,851,766	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$14,612,905	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,125	\$1,299	\$1,053
Per Capita Expenditures:	\$828	\$1,191	\$978
Revenues over/under Expenditures:	\$5,238,861	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	98.01%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$14,322,423	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$812	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,157,108	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$3,440,318	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$39,740,099	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,253	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$52,897,865	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,999	\$2,159	\$1,757
Revenues During FY 24:	\$8,379,956	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$6,117,850	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$475	\$728	\$505
Per Capita Expenses:	\$347	\$629	\$467
Operating Income (loss):	\$2,262,106	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	1,009.98%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$61,789,262	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,503	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lena Village		
Unit Code:	089/035/32	County:	Stephenson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,767,440		
Equalized Assessed Valuation:	\$53,271,304		
Population:	2,730		
Employees:			
	Full Time:	13	
	Part Time:	9	
	Salaries Paid:	\$771,809	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,099,904	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,601	\$1,430	\$1,079
Revenues During FY 24:	\$2,843,956	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,067,158	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,042	\$1,299	\$1,053
Per Capita Expenditures:	\$757	\$1,191	\$978
Revenues over/under Expenditures:	\$776,798	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	381.04%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$7,876,702	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,885	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,731,166	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,639,422	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,078,433	\$14,784,019	\$3,250,668
Per Capita Debt:	\$395	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,316,653	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,314	\$2,159	\$1,757
Revenues During FY 24:	\$1,677,626	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,404,230	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$615	\$728	\$505
Per Capita Expenses:	\$514	\$629	\$467
Operating Income (loss):	\$273,396	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	469.30%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,590,049	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,414	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lenzburg Village		
Unit Code:	088/080/32	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$446,100		
Equalized Assessed Valuation:	\$5,133,270		
Population:	445		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$88,093		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$388,393	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$873	\$2,160	\$1,117
Revenues During FY 24:	\$221,114	\$513,962	\$205,596
Expenditures During FY 24:	\$193,097	\$431,552	\$184,468
Per Capita Revenues:	\$497	\$1,265	\$568
Per Capita Expenditures:	\$434	\$1,035	\$522
Revenues over/under Expenditures:	\$28,017	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	215.65%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$416,410	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$936	\$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:	\$81,872	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$334,538	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$693,621	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,559	\$2,836	\$1,348
Revenues During FY 24:	\$175,342	\$370,027	\$130,294
Expenditures During FY 24:	\$200,948	\$341,260	\$138,408
Per Capita Revenues:	\$394	\$1,046	\$359
Per Capita Expenses:	\$452	\$957	\$383
Operating Income (loss):	(\$25,606)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	332.43%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$668,015	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,501	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Leonore Village		
Unit Code:	050/045/32	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$345,700		
Equalized Assessed Valuation:	\$1,971,187		
Population:	132		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$9,085		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$280,092	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,122	\$2,160	\$1,117
Revenues During FY 24:	\$84,972	\$513,962	\$205,596
Expenditures During FY 24:	\$149,650	\$431,552	\$184,468
Per Capita Revenues:	\$644	\$1,265	\$568
Per Capita Expenditures:	\$1,134	\$1,035	\$522
Revenues over/under Expenditures:	(\$64,678)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	143.95%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$215,414	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,632	\$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:	\$40,351	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$175,063	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lerna Village		
Unit Code:	015/025/32	County:	Coles
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$196,980		
Equalized Assessed Valuation:	\$1,968,569		
Population:	226		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$23,895		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$251,500	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,113	\$2,160	\$1,117
Revenues During FY 24:	\$76,965	\$513,962	\$205,596
Expenditures During FY 24:	\$79,537	\$431,552	\$184,468
Per Capita Revenues:	\$341	\$1,265	\$568
Per Capita Expenditures:	\$352	\$1,035	\$522
Revenues over/under Expenditures:	(\$2,572)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	312.97%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$248,928	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,101	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,503	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$239,425	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Leroy City		
Unit Code:	064/080/30	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,079,863		
Equalized Assessed Valuation:	\$68,294,565		
Population:	3,512		
Employees:			
Full Time:		21	
Part Time:		22	
Salaries Paid:	\$1,340,270		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,395,283	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$967	\$1,430	\$1,079
Revenues During FY 24:	\$2,789,983	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,225,705	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$794	\$1,299	\$1,053
Per Capita Expenditures:	\$634	\$1,191	\$978
Revenues over/under Expenditures:	\$564,278	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	177.90%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,959,561	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,127	\$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:	\$3,083,178	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,597,877	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,003,041	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,994	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,665,080	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,898	\$2,159	\$1,757
Revenues During FY 24:	\$2,430,601	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,670,894	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$692	\$728	\$505
Per Capita Expenses:	\$761	\$629	\$467
Operating Income (loss):	(\$240,293)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	82.48%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,203,001	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$627	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lewistown City
Unit Code:	029/065/30
County:	Fulton
Fiscal Year End:	4/30/2024
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,468,544
Equalized Assessed Valuation:	\$22,499,210
Population:	2,041
Employees:	
Full Time:	8
Part Time:	12
Salaries Paid:	\$513,880

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,605,142	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,276	\$1,430	\$1,079
Revenues During FY 24:	\$1,298,988	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,141,820	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$636	\$1,299	\$1,053
Per Capita Expenditures:	\$559	\$1,191	\$978
Revenues over/under Expenditures:	\$157,168	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	240.38%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,744,658	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,345	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$615,400	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,163,219	(\$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:	\$405,936	\$14,784,019	\$3,250,668
Per Capita Debt:	\$199	\$1,823	\$902
General Obligation Debt over EAV:	0.07%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,850,230	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,886	\$2,159	\$1,757
Revenues During FY 24:	\$963,362	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$813,525	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$472	\$728	\$505
Per Capita Expenses:	\$399	\$629	\$467
Operating Income (loss):	\$149,837	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	491.70%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,000,067	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,960	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Liberty Village		
Unit Code:	001/040/32	County:	Adams
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$423,100		
Equalized Assessed Valuation:	\$7,610,558		
Population:	543		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$71,036		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$935,174	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,722	\$2,160	\$1,117
Revenues During FY 24:	\$257,928	\$513,962	\$205,596
Expenditures During FY 24:	\$343,079	\$431,552	\$184,468
Per Capita Revenues:	\$475	\$1,265	\$568
Per Capita Expenditures:	\$632	\$1,035	\$522
Revenues over/under Expenditures:	(\$85,151)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	247.76%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$850,023	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,565	\$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:	\$56,731	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$793,292	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,579,465	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,909	\$2,836	\$1,348
Revenues During FY 24:	\$179,567	\$370,027	\$130,294
Expenditures During FY 24:	\$138,888	\$341,260	\$138,408
Per Capita Revenues:	\$331	\$1,046	\$359
Per Capita Expenses:	\$256	\$957	\$383
Operating Income (loss):	\$40,679	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,166.51%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,620,144	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,984	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Libertyville Village		
Unit Code:	049/105/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$68,341,272		
Equalized Assessed Valuation:	\$1,431,089,190		
Population:	20,579		
Employees:			
Full Time:	159		
Part Time:	173		
Salaries Paid:	\$18,283,960		

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$36,051,030	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,752	\$1,430	\$1,079
Revenues During FY 24:	\$43,343,014	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$32,320,662	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,106	\$1,299	\$1,053
Per Capita Expenditures:	\$1,571	\$1,191	\$978
Revenues over/under Expenditures:	\$11,022,352	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	113.89%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$36,809,830	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,789	\$1,463	\$1,108
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,605	\$0
Total Unreserved Funds:	\$0	\$6,398	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,330,819	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$73,106)	(\$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:	\$47,805,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,323	\$1,823	\$902
General Obligation Debt over EAV:	1.61%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$37,108,167	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,803	\$2,159	\$1,757
Revenues During FY 24:	\$19,009,168	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$11,367,133	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$924	\$728	\$505
Per Capita Expenses:	\$552	\$629	\$467
Operating Income (loss):	\$7,642,035	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	391.77%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$44,532,810	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,164	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lily Lake Village		
Unit Code:	045/057/32	County:	Kane
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$860,433		
Equalized Assessed Valuation:	\$57,010,533		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$53,797		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,161,939	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,162	\$2,160	\$1,117
Revenues During FY 24:	\$692,869	\$513,962	\$205,596
Expenditures During FY 24:	\$436,278	\$431,552	\$184,468
Per Capita Revenues:	\$693	\$1,265	\$568
Per Capita Expenditures:	\$436	\$1,035	\$522
Revenues over/under Expenditures:	\$256,591	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	325.14%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,418,530	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,419	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$428,025	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$865,062	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lima Village														
Unit Code:	001/045/32	County:	Adams												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$45,449														
Equalized Assessed Valuation:	\$1,623,431														
Population:	148														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$153,903	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,040	\$2,160	\$1,117
Revenues During FY 24:	\$46,272	\$513,962	\$205,596
Expenditures During FY 24:	\$31,255	\$431,552	\$184,468
Per Capita Revenues:	\$313	\$1,265	\$568
Per Capita Expenditures:	\$211	\$1,035	\$522
Revenues over/under Expenditures:	\$15,017	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	512.37%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$160,142	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,082	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,051	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$101,091	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$151,272	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,022	\$2,836	\$1,348
Revenues During FY 24:	\$738,004	\$370,027	\$130,294
Expenditures During FY 24:	\$626,381	\$341,260	\$138,408
Per Capita Revenues:	\$4,987	\$1,046	\$359
Per Capita Expenses:	\$4,232	\$957	\$383
Operating Income (loss):	\$111,623	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	43.37%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$271,673	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,836	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Limestone Village		
Unit Code:	046/095/32	County:	Kankakee
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$615,259		
Equalized Assessed Valuation:	\$36,697,594		
Population:	1,513		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$22,663		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,625,278	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,074	\$1,430	\$1,079
Revenues During FY 24:	\$568,909	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$615,259	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$376	\$1,299	\$1,053
Per Capita Expenditures:	\$407	\$1,191	\$978
Revenues over/under Expenditures:	(\$46,350)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	256.63%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,578,928	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,044	\$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:	\$732,321	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$846,607	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lincoln City		
Unit Code:	054/040/30	County:	Logan
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,492,907		
Equalized Assessed Valuation:	\$189,442,495		
Population:	13,072		
Employees:			
Full Time:		77	
Part Time:		35	
Salaries Paid:		\$5,016,120	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$9,083,566	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$695	\$1,430	\$1,079
Revenues During FY 24:	\$12,484,397	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$11,766,609	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$955	\$1,299	\$1,053
Per Capita Expenditures:	\$900	\$1,191	\$978
Revenues over/under Expenditures:	\$717,788	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	80.97%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$9,527,613	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$729	\$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:	\$375,254	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$46,599,206)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$22,134,686	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,693	\$1,823	\$902
General Obligation Debt over EAV:	0.18%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$16,699,651	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,278	\$2,159	\$1,757
Revenues During FY 24:	\$4,224,401	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,802,969	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$323	\$728	\$505
Per Capita Expenses:	\$291	\$629	\$467
Operating Income (loss):	\$421,432	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	450.20%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$17,121,083	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,310	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lincolnshire Village		
Unit Code:	049/110/32	County:	Lake
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,940,647		
Equalized Assessed Valuation:	\$743,283,750		
Population:	7,940		
Employees:			
Full Time:	61		
Part Time:	3		
Salaries Paid:	\$6,448,463		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$9,205,629	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,159	\$1,430	\$1,079
Revenues During FY 24:	\$16,416,397	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$11,960,058	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,068	\$1,299	\$1,053
Per Capita Expenditures:	\$1,506	\$1,191	\$978
Revenues over/under Expenditures:	\$4,456,339	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	83.47%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$9,982,669	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,257	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,442,897	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,620,072	(\$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:	\$21,808,220	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,747	\$1,823	\$902
General Obligation Debt over EAV:	1.57%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$42,436,746	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$5,345	\$2,159	\$1,757
Revenues During FY 24:	\$7,768,522	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$8,170,976	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$978	\$728	\$505
Per Capita Expenses:	\$1,029	\$629	\$467
Operating Income (loss):	(\$402,454)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	519.69%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$42,463,997	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$5,348	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lincolnwood Village		
Unit Code:	016/315/32	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$104,453,788		
Equalized Assessed Valuation:	\$826,489,866		
Population:	13,463		
Employees:			
	Full Time:	116	
	Part Time:	222	
	Salaries Paid:	\$18,205,092	

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:	\$30,395,537	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,258	\$1,430	\$1,079
Revenues During FY 24:	\$56,478,648	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$57,150,821	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$4,195	\$1,299	\$1,053
Per Capita Expenditures:	\$4,245	\$1,191	\$978
Revenues over/under Expenditures:	(\$672,173)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	55.16%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$31,523,484	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,341	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,718,822	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$15,192,096)	(\$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:	\$90,531,254	\$14,784,019	\$3,250,668
Per Capita Debt:	\$6,724	\$1,823	\$902
General Obligation Debt over EAV:	4.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$10,783,275	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$801	\$2,159	\$1,757
Revenues During FY 24:	\$9,435,377	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$7,906,773	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$701	\$728	\$505
Per Capita Expenses:	\$587	\$629	\$467
Operating Income (loss):	\$1,528,604	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	152.98%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$12,095,914	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$898	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lindenhurst Village		
Unit Code:	049/115/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,776,309		
Equalized Assessed Valuation:	\$415,197,457		
Population:	14,406		
Employees:			
Full Time:	31		
Part Time:	5		
Salaries Paid:	\$2,934,524		

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:	\$7,768,875	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$539	\$1,430	\$1,079
Revenues During FY 24:	\$7,001,316	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,120,057	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$486	\$1,299	\$1,053
Per Capita Expenditures:	\$355	\$1,191	\$978
Revenues over/under Expenditures:	\$1,881,259	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	185.51%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$9,498,134	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$659	\$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:	\$2,511,130	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$5,645,523	(\$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:	\$18,450,061	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,281	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$31,760,888	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,205	\$2,159	\$1,757
Revenues During FY 24:	\$8,007,377	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$7,051,448	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$556	\$728	\$505
Per Capita Expenses:	\$489	\$629	\$467
Operating Income (loss):	\$955,929	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	462.90%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$32,640,817	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,266	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lisbon Village		
Unit Code:	047/010/32	County:	Kendall
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$155,711		
Equalized Assessed Valuation:	\$7,483,189		
Population:	311		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$8,551		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$134,769	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$433	\$2,160	\$1,117
Revenues During FY 24:	\$291,707	\$513,962	\$205,596
Expenditures During FY 24:	\$148,527	\$431,552	\$184,468
Per Capita Revenues:	\$938	\$1,265	\$568
Per Capita Expenditures:	\$478	\$1,035	\$522
Revenues over/under Expenditures:	\$143,180	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	148.87%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$221,112	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$711	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,211	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$172,901	\$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:	\$536,819	\$497,319	\$34,556
Per Capita Debt:	\$1,726	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,492,398	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$4,799	\$2,836	\$1,348
Revenues During FY 24:	\$0	\$370,027	\$130,294
Expenditures During FY 24:	\$26,076	\$341,260	\$138,408
Per Capita Revenues:	\$0	\$1,046	\$359
Per Capita Expenses:	\$84	\$957	\$383
Operating Income (loss):	(\$26,076)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	5,841.23%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,523,159	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$4,898	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lisle Village		
Unit Code:	022/070/32	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,908,036		
Equalized Assessed Valuation:	\$1,205,262,624		
Population:	24,223		
Employees:			
Full Time:	90		
Part Time:	3		
Salaries Paid:	\$8,610,408		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$32,596,486	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,346	\$1,430	\$1,079
Revenues During FY 24:	\$26,328,924	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$19,753,323	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,087	\$1,299	\$1,053
Per Capita Expenditures:	\$815	\$1,191	\$978
Revenues over/under Expenditures:	\$6,575,601	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	188.19%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$37,173,801	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,535	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,787,943	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$29,523,595	(\$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:	\$25,800,328	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,065	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$34,270,851	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,415	\$2,159	\$1,757
Revenues During FY 24:	\$7,101,744	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$6,984,323	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$293	\$728	\$505
Per Capita Expenses:	\$288	\$629	\$467
Operating Income (loss):	\$117,421	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	470.88%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$32,887,638	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,358	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Litchfield City		
Unit Code:	068/055/30	County:	Montgomery
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,031,062		
Equalized Assessed Valuation:	\$114,940,198		
Population:	6,614		
Employees:			
Full Time:	57		
Part Time:	11		
Salaries Paid:	\$4,316,370		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$17,817,711	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,694	\$1,430	\$1,079
Revenues During FY 24:	\$15,504,966	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$12,390,083	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,344	\$1,299	\$1,053
Per Capita Expenditures:	\$1,873	\$1,191	\$978
Revenues over/under Expenditures:	\$3,114,883	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	155.59%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$19,277,730	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,915	\$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:	\$9,768,665	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$3,205,060)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$11,472,338	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,735	\$1,823	\$902
General Obligation Debt over EAV:	4.17%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$16,435,773	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,485	\$2,159	\$1,757
Revenues During FY 24:	\$5,235,371	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,884,499	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$792	\$728	\$505
Per Capita Expenses:	\$739	\$629	\$467
Operating Income (loss):	\$350,872	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	347.00%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$16,949,421	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,563	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Little York Village		
Unit Code:	094/020/32	County:	Warren
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$200,264		
Equalized Assessed Valuation:	\$2,251,240		
Population:	331		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$15,585		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$317,812	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$960	\$2,160	\$1,117
Revenues During FY 24:	\$102,616	\$513,962	\$205,596
Expenditures During FY 24:	\$110,921	\$431,552	\$184,468
Per Capita Revenues:	\$310	\$1,265	\$568
Per Capita Expenditures:	\$335	\$1,035	\$522
Revenues over/under Expenditures:	(\$8,305)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	277.23%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$307,507	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$929	\$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:	\$149,825	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$157,682	\$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:	\$497,926	\$497,319	\$34,556
Per Capita Debt:	\$1,504	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,057,389	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,195	\$2,836	\$1,348
Revenues During FY 24:	\$130,169	\$370,027	\$130,294
Expenditures During FY 24:	\$134,557	\$341,260	\$138,408
Per Capita Revenues:	\$393	\$1,046	\$359
Per Capita Expenses:	\$407	\$957	\$383
Operating Income (loss):	(\$4,388)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	784.06%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,055,001	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,187	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Littleton Village														
Unit Code:	084/020/32	County:	Schuyler												
Fiscal Year End:	5/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$22,674														
Equalized Assessed Valuation:	\$1,209,706														
Population:	200														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$203,630	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,018	\$2,160	\$1,117
Revenues During FY 24:	\$37,657	\$513,962	\$205,596
Expenditures During FY 24:	\$22,674	\$431,552	\$184,468
Per Capita Revenues:	\$188	\$1,265	\$568
Per Capita Expenditures:	\$113	\$1,035	\$522
Revenues over/under Expenditures:	\$14,983	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	964.16%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$218,613	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,093	\$2,356	\$1,192

Equity

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

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Liverpool Village		
Unit Code:	029/070/32	County:	Fulton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$40,000		
Equalized Assessed Valuation:	\$593,108		
Population:	94		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$8,740		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$66,958	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$712	\$2,160	\$1,117
Revenues During FY 24:	\$35,113	\$513,962	\$205,596
Expenditures During FY 24:	\$39,563	\$431,552	\$184,468
Per Capita Revenues:	\$374	\$1,265	\$568
Per Capita Expenditures:	\$421	\$1,035	\$522
Revenues over/under Expenditures:	(\$4,450)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	158.00%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$62,508	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$665	\$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:	\$62,508	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$16,414	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Livingston Village		
Unit Code:	057/070/32	County:	Madison
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$377,177		
Equalized Assessed Valuation:	\$9,377,632		
Population:	763		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$160,416		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,047,575	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,373	\$2,160	\$1,117
Revenues During FY 24:	\$510,639	\$513,962	\$205,596
Expenditures During FY 24:	\$524,430	\$431,552	\$184,468
Per Capita Revenues:	\$669	\$1,265	\$568
Per Capita Expenditures:	\$687	\$1,035	\$522
Revenues over/under Expenditures:	(\$13,791)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	197.13%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,033,784	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,355	\$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:	\$114,426	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$919,358	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Loami Village		
Unit Code:	083/070/32	County:	Sangamon
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$828,500		
Equalized Assessed Valuation:	\$9,718,345		
Population:	812		
Employees:			
Full Time:	4		
Part Time:	16		
Salaries Paid:	\$205,209		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,066,783	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,314	\$2,160	\$1,117
Revenues During FY 24:	\$463,398	\$513,962	\$205,596
Expenditures During FY 24:	\$412,145	\$431,552	\$184,468
Per Capita Revenues:	\$571	\$1,265	\$568
Per Capita Expenditures:	\$508	\$1,035	\$522
Revenues over/under Expenditures:	\$51,253	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	271.27%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,118,036	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,377	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,322	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,019,714	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,557,076	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,918	\$2,836	\$1,348
Revenues During FY 24:	\$293,565	\$370,027	\$130,294
Expenditures During FY 24:	\$398,889	\$341,260	\$138,408
Per Capita Revenues:	\$362	\$1,046	\$359
Per Capita Expenses:	\$491	\$957	\$383
Operating Income (loss):	(\$105,324)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	363.95%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,451,752	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,788	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lockport City		
Unit Code:	099/060/30	County:	Will
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$81,480,800		
Equalized Assessed Valuation:	\$1,132,949,774		
Population:	26,915		
Employees:			
Full Time:		109	
Part Time:		22	
Salaries Paid:		\$11,417,648	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$18,917,571	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$703	\$1,022	\$992
Revenues During FY 24:	\$25,225,653	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$20,038,277	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$937	\$1,565	\$1,601
Per Capita Expenditures:	\$745	\$1,374	\$1,334
Revenues over/under Expenditures:	\$5,187,376	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	106.83%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$21,406,302	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$795	\$1,130	\$1,065

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,334,435	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$11,193,444	(\$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:	\$34,625,146	\$150,163,942	\$93,484,413
Per Capita Debt:	\$1,286	\$2,742	\$2,369
General Obligation Debt over EAV:	0.55%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$93,807,610	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$3,485	\$1,762	\$1,500
Revenues During FY 24:	\$23,998,583	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$15,885,717	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$892	\$608	\$457
Per Capita Expenses:	\$590	\$477	\$380
Operating Income (loss):	\$8,112,866	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	656.26%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$104,251,277	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$3,873	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lomax Village		
Unit Code:	036/025/32	County:	Henderson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$467,000		
Equalized Assessed Valuation:	\$4,062,721		
Population:	404		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$32,609		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$565,539	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,400	\$2,160	\$1,117
Revenues During FY 24:	\$174,070	\$513,962	\$205,596
Expenditures During FY 24:	\$191,588	\$431,552	\$184,468
Per Capita Revenues:	\$431	\$1,265	\$568
Per Capita Expenditures:	\$474	\$1,035	\$522
Revenues over/under Expenditures:	(\$17,518)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	292.17%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$559,768	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,386	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$620,393	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$0	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lombard Village		
Unit Code:	022/075/32	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$154,382,486		
Equalized Assessed Valuation:	\$2,086,797,232		
Population:	44,476		
Employees:			
Full Time:	232		
Part Time:	30		
Salaries Paid:	\$24,919,611		

Blended Component Units
Number Submitted = 2
Firefighters Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$49,085,570	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,104	\$1,022	\$992
Revenues During FY 24:	\$56,791,748	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$58,197,486	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,277	\$1,565	\$1,601
Per Capita Expenditures:	\$1,309	\$1,374	\$1,334
Revenues over/under Expenditures:	(\$1,405,738)	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	73.44%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$42,739,017	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$961	\$1,130	\$1,065

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,230,626	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$5,757,523	(\$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:	\$14,902,900	\$150,163,942	\$93,484,413
Per Capita Debt:	\$335	\$2,742	\$2,369
General Obligation Debt over EAV:	0.00%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$110,175,212	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$2,477	\$1,762	\$1,500
Revenues During FY 24:	\$25,590,354	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$23,780,764	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$575	\$608	\$457
Per Capita Expenses:	\$535	\$477	\$380
Operating Income (loss):	\$1,809,590	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	469.02%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$111,536,262	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$2,508	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	London Mills Village		
Unit Code:	029/075/32	County:	Fulton
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$798,515		
Equalized Assessed Valuation:	\$2,388,937		
Population:	348		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$38,330	

Blended Component Units
<p>Number Submitted = 1</p> <p>Water/Sewer</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$419,596	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,206	\$2,160	\$1,117
Revenues During FY 24:	\$210,492	\$513,962	\$205,596
Expenditures During FY 24:	\$103,386	\$431,552	\$184,468
Per Capita Revenues:	\$605	\$1,265	\$568
Per Capita Expenditures:	\$297	\$1,035	\$522
Revenues over/under Expenditures:	\$107,106	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	498.82%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$515,707	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,482	\$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:	\$88,649	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$427,058	\$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:	\$292,716	\$497,319	\$34,556
Per Capita Debt:	\$841	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,338,392	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$6,720	\$2,836	\$1,348
Revenues During FY 24:	\$186,695	\$370,027	\$130,294
Expenditures During FY 24:	\$223,442	\$341,260	\$138,408
Per Capita Revenues:	\$536	\$1,046	\$359
Per Capita Expenses:	\$642	\$957	\$383
Operating Income (loss):	(\$36,747)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,037.47%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,318,142	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$6,661	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Long Creek Village		
Unit Code:	055/032/32	County:	Macon
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$691,550		
Equalized Assessed Valuation:	\$31,053,735		
Population:	1,364		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$145,449		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,621,683	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,922	\$1,430	\$1,079
Revenues During FY 24:	\$708,417	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$361,605	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$519	\$1,299	\$1,053
Per Capita Expenditures:	\$265	\$1,191	\$978
Revenues over/under Expenditures:	\$346,812	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	820.92%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,968,495	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,176	\$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:	\$641,893	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,326,602	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Long Grove Village		
Unit Code:	049/120/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,760,997		
Equalized Assessed Valuation:	\$624,089,609		
Population:	8,366		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$457,775		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$9,809,785	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,173	\$1,430	\$1,079
Revenues During FY 24:	\$6,454,049	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,968,953	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$771	\$1,299	\$1,053
Per Capita Expenditures:	\$474	\$1,191	\$978
Revenues over/under Expenditures:	\$2,485,096	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	308.50%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$12,244,389	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,464	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,645,326	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$3,520,471	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,774,660	\$14,784,019	\$3,250,668
Per Capita Debt:	\$451	\$1,823	\$902
General Obligation Debt over EAV:	0.07%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$5,820,294	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$696	\$2,159	\$1,757
Revenues During FY 24:	\$259,719	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$455,403	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$31	\$728	\$505
Per Capita Expenses:	\$54	\$629	\$467
Operating Income (loss):	(\$195,684)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	1,235.08%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$5,624,610	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$672	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Long Point Village											
Unit Code:	053/055/32	County:	Livingston									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash											
Appropriation or Budget:	\$181,536											
Equalized Assessed Valuation:	\$3,178,029											
Population:	200											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">8</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$4,640</td> </tr> </table>			Full Time:			Part Time:	8		Salaries Paid:	\$4,640	
Full Time:												
Part Time:	8											
Salaries Paid:	\$4,640											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$222,445	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,112	\$2,160	\$1,117
Revenues During FY 24:	\$71,937	\$513,962	\$205,596
Expenditures During FY 24:	\$74,064	\$431,552	\$184,468
Per Capita Revenues:	\$360	\$1,265	\$568
Per Capita Expenditures:	\$370	\$1,035	\$522
Revenues over/under Expenditures:	(\$2,127)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	297.47%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$220,318	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,102	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$220,318	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Loraine Village		
Unit Code:	001/050/32	County:	Adams
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$114,440		
Equalized Assessed Valuation:	\$1,983,560		
Population:	265		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$17,440		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$489,326	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,847	\$2,160	\$1,117
Revenues During FY 24:	\$171,912	\$513,962	\$205,596
Expenditures During FY 24:	\$124,144	\$431,552	\$184,468
Per Capita Revenues:	\$649	\$1,265	\$568
Per Capita Expenditures:	\$468	\$1,035	\$522
Revenues over/under Expenditures:	\$47,768	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	433.58%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$538,269	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,031	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$540,086	\$48,158	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lostant Village		
Unit Code:	050/050/32	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$539,850		
Equalized Assessed Valuation:	\$6,114,626		
Population:	463		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$136,130		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$113,375	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$245	\$2,160	\$1,117
Revenues During FY 24:	\$301,310	\$513,962	\$205,596
Expenditures During FY 24:	\$271,315	\$431,552	\$184,468
Per Capita Revenues:	\$651	\$1,265	\$568
Per Capita Expenditures:	\$586	\$1,035	\$522
Revenues over/under Expenditures:	\$29,995	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	54.51%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$147,894	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$319	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$129,259	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$18,635	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,225,263	\$497,319	\$34,556
Per Capita Debt:	\$2,646	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,823,602	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,939	\$2,836	\$1,348
Revenues During FY 24:	\$262,081	\$370,027	\$130,294
Expenditures During FY 24:	\$327,557	\$341,260	\$138,408
Per Capita Revenues:	\$566	\$1,046	\$359
Per Capita Expenses:	\$707	\$957	\$383
Operating Income (loss):	(\$65,476)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	535.36%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,753,602	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,787	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Louisville Village		
Unit Code:	013/025/32	County:	Clay
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,515,675		
Equalized Assessed Valuation:	\$9,074,498		
Population:	1,183		
Employees:			
Full Time:	8		
Part Time:	7		
Salaries Paid:	\$420,314		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,216,244	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,873	\$1,430	\$1,079
Revenues During FY 24:	\$1,336,677	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,189,804	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,130	\$1,299	\$1,053
Per Capita Expenditures:	\$1,006	\$1,191	\$978
Revenues over/under Expenditures:	\$146,873	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	197.75%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,352,865	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,989	\$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:	\$1,046,693	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,306,172	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,556,532	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,316	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,183,560	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,691	\$2,159	\$1,757
Revenues During FY 24:	\$1,019,675	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,211,212	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$862	\$728	\$505
Per Capita Expenses:	\$1,024	\$629	\$467
Operating Income (loss):	(\$191,537)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	235.05%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,846,936	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,407	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Loves Park City		
Unit Code:	101/020/30	County:	Winnebago
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,142,591		
Equalized Assessed Valuation:	\$535,219,425		
Population:	23,397		
Employees:			
Full Time:	85		
Part Time:	23		
Salaries Paid:	\$7,471,708		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$18,336,445	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$784	\$1,430	\$1,079
Revenues During FY 24:	\$32,490,359	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$32,550,849	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,389	\$1,299	\$1,053
Per Capita Expenditures:	\$1,391	\$1,191	\$978
Revenues over/under Expenditures:	(\$60,490)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	57.13%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$18,597,690	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$795	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,396,888	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$27,911,624)	(\$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:	\$53,007,020	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,266	\$1,823	\$902
General Obligation Debt over EAV:	0.04%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$29,163,066	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,246	\$2,159	\$1,757
Revenues During FY 24:	\$7,788,393	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$6,747,401	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$333	\$728	\$505
Per Capita Expenses:	\$288	\$629	\$467
Operating Income (loss):	\$1,040,992	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	447.64%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$30,204,058	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,291	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lovington Village		
Unit Code:	070/030/32	County:	Moultrie
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,315,081		
Equalized Assessed Valuation:	\$9,602,866		
Population:	1,130		
Employees:			
Full Time:	5		
Part Time:	12		
Salaries Paid:	\$292,184		

Blended Component Units
Number Submitted = 1 Water Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$125,610	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$111	\$1,430	\$1,079
Revenues During FY 24:	\$604,395	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$378,466	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$535	\$1,299	\$1,053
Per Capita Expenditures:	\$335	\$1,191	\$978
Revenues over/under Expenditures:	\$225,929	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	36.63%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$138,617	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$123	\$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:	\$119,792	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$18,824	(\$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:	\$438,445	\$14,784,019	\$3,250,668
Per Capita Debt:	\$388	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,194,224	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,942	\$2,159	\$1,757
Revenues During FY 24:	\$395,470	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$773,911	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$350	\$728	\$505
Per Capita Expenses:	\$685	\$629	\$467
Operating Income (loss):	(\$378,441)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	262.14%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,028,705	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,795	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ludlow Village		
Unit Code:	010/055/32	County:	Champaign
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$371,921		
Equalized Assessed Valuation:	\$3,844,011		
Population:	350		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$55,572		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$175,873	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$502	\$2,160	\$1,117
Revenues During FY 24:	\$136,299	\$513,962	\$205,596
Expenditures During FY 24:	\$172,900	\$431,552	\$184,468
Per Capita Revenues:	\$389	\$1,265	\$568
Per Capita Expenditures:	\$494	\$1,035	\$522
Revenues over/under Expenditures:	(\$36,601)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	80.55%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$139,272	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$398	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$32,183	\$10,146	\$0
Total Unreserved Funds:	\$107,089	\$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:	\$1,009,127	\$497,319	\$34,556
Per Capita Debt:	\$2,883	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,175,695	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,359	\$2,836	\$1,348
Revenues During FY 24:	\$1,231,900	\$370,027	\$130,294
Expenditures During FY 24:	\$156,830	\$341,260	\$138,408
Per Capita Revenues:	\$3,520	\$1,046	\$359
Per Capita Expenses:	\$448	\$957	\$383
Operating Income (loss):	\$1,075,070	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,435.16%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,250,765	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$6,431	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lyndon Village		
Unit Code:	098/035/32	County:	Whiteside
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$601,569		
Equalized Assessed Valuation:	\$6,514,735		
Population:	537		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$171,119		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$623,705	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,161	\$2,160	\$1,117
Revenues During FY 24:	\$520,688	\$513,962	\$205,596
Expenditures During FY 24:	\$457,952	\$431,552	\$184,468
Per Capita Revenues:	\$970	\$1,265	\$568
Per Capita Expenditures:	\$853	\$1,035	\$522
Revenues over/under Expenditures:	\$62,736	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	149.89%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$686,441	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,278	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$493,141	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$193,300	\$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:	\$147,190	\$497,319	\$34,556
Per Capita Debt:	\$274	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$503,581	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$938	\$2,836	\$1,348
Revenues During FY 24:	\$100,669	\$370,027	\$130,294
Expenditures During FY 24:	\$123,417	\$341,260	\$138,408
Per Capita Revenues:	\$187	\$1,046	\$359
Per Capita Expenses:	\$230	\$957	\$383
Operating Income (loss):	(\$22,748)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	387.89%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$478,718	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$891	\$2,957	\$1,351