

FISCAL 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:	Machesney Park Village		
Unit Code:	101/022/32	County:	Winnebago
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,125,601		
Equalized Assessed Valuation:	\$493,841,202		
Population:	22,950		
Employees:			
Full Time:			15
Part Time:			10
Salaries Paid:	\$1,043,254		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$25,824,784	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,125	\$1,430	\$1,079
Revenues During FY 24:	\$23,539,104	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$17,273,102	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,026	\$1,299	\$1,053
Per Capita Expenditures:	\$753	\$1,191	\$978
Revenues over/under Expenditures:	\$6,266,002	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	180.18%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$31,122,076	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,356	\$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:	\$14,923,578	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$26,508,603	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,187,979	\$14,784,019	\$3,250,668
Per Capita Debt:	\$95	\$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:	Mackinaw Village		
Unit Code:	090/045/32	County:	Tazewell
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,105,800		
Equalized Assessed Valuation:	\$34,738,685		
Population:	1,879		
Employees:			
Full Time:	10		
Part Time:	10		
Salaries Paid:	\$751,251		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,134,392	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,668	\$1,430	\$1,079
Revenues During FY 24:	\$1,931,216	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,745,197	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,028	\$1,299	\$1,053
Per Capita Expenditures:	\$929	\$1,191	\$978
Revenues over/under Expenditures:	\$186,019	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	190.26%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,320,411	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,767	\$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:	\$1,114,393	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,065,083	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$91,680	\$14,784,019	\$3,250,668
Per Capita Debt:	\$49	\$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:	\$5,042,730	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,684	\$2,159	\$1,757
Revenues During FY 24:	\$1,215,167	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,126,953	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$647	\$728	\$505
Per Capita Expenses:	\$600	\$629	\$467
Operating Income (loss):	\$88,214	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	455.29%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$5,130,944	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,731	\$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:	Macomb City		
Unit Code:	062/040/30	County:	McDonough
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,478,959		
Equalized Assessed Valuation:	\$180,125,609		
Population:	15,051		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$17,543,837	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,166	\$1,430	\$1,079
Revenues During FY 24:	\$17,554,558	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$19,230,875	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,166	\$1,299	\$1,053
Per Capita Expenditures:	\$1,278	\$1,191	\$978
Revenues over/under Expenditures:	(\$1,676,317)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	84.23%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$16,198,075	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,076	\$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:	\$4,862,684	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$5,848,142)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$8,926,339	\$14,784,019	\$3,250,668
Per Capita Debt:	\$593	\$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:	\$25,970,246	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,725	\$2,159	\$1,757
Revenues During FY 24:	\$8,639,470	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$5,721,647	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$574	\$728	\$505
Per Capita Expenses:	\$380	\$629	\$467
Operating Income (loss):	\$2,917,823	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	474.61%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$27,155,327	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,804	\$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:	Macon City		
Unit Code:	055/035/30	County:	Macon
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,933,940		
Equalized Assessed Valuation:	\$16,645,206		
Population:	1,177		
Employees:			
Full Time:	3		
Part Time:	23		
Salaries Paid:	\$240,411		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,223,275	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,889	\$1,430	\$1,079
Revenues During FY 24:	\$1,182,592	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,022,868	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,005	\$1,299	\$1,053
Per Capita Expenditures:	\$869	\$1,191	\$978
Revenues over/under Expenditures:	\$159,724	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	187.59%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,918,790	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,630	\$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:	\$1,364,537	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$554,253	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,264,300	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,074	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,803,874	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,232	\$2,159	\$1,757
Revenues During FY 24:	\$406,771	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$403,295	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$346	\$728	\$505
Per Capita Expenses:	\$343	\$629	\$467
Operating Income (loss):	\$3,476	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	1,059.16%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,271,559	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,629	\$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:	Madison City
Unit Code:	057/075/30
County:	Madison
Fiscal Year End:	4/30/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$11,500,439
Equalized Assessed Valuation:	\$26,980,864
Population:	3,129
Employees:	
Full Time:	29
Part Time:	24
Salaries Paid:	\$2,959,471

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$17,442,577	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$5,574	\$1,430	\$1,079
Revenues During FY 24:	\$10,012,814	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$11,535,941	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$3,200	\$1,299	\$1,053
Per Capita Expenditures:	\$3,687	\$1,191	\$978
Revenues over/under Expenditures:	(\$1,523,127)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	138.00%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$15,919,450	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$5,088	\$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:	\$12,499,551	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$4,730,206)	(\$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:	\$8,778,252	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,805	\$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:	\$569,330	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$182	\$2,159	\$1,757
Revenues During FY 24:	\$306,815	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$298,983	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$98	\$728	\$505
Per Capita Expenses:	\$96	\$629	\$467
Operating Income (loss):	\$7,832	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	193.04%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$577,162	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$184	\$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:	Maeystown Village		
Unit Code:	067/025/32	County:	Monroe
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,182,155		
Equalized Assessed Valuation:	\$3,645,573		
Population:	150		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$43,504		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$163,408	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,089	\$2,160	\$1,117
Revenues During FY 24:	\$77,269	\$513,962	\$205,596
Expenditures During FY 24:	\$69,490	\$431,552	\$184,468
Per Capita Revenues:	\$515	\$1,265	\$568
Per Capita Expenditures:	\$463	\$1,035	\$522
Revenues over/under Expenditures:	\$7,779	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	246.35%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$171,187	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,141	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$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:	\$17,204	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$159,550	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$154,141	\$497,319	\$34,556
Per Capita Debt:	\$1,028	\$1,082	\$70
General Obligation Debt over EAV:	0.82%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,309,702	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$8,731	\$2,836	\$1,348
Revenues During FY 24:	\$181,006	\$370,027	\$130,294
Expenditures During FY 24:	\$211,576	\$341,260	\$138,408
Per Capita Revenues:	\$1,207	\$1,046	\$359
Per Capita Expenses:	\$1,411	\$957	\$383
Operating Income (loss):	(\$30,570)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	604.57%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,279,132	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$8,528	\$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:	Magnolia Village		
Unit Code:	078/020/32	County:	Putnam
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$325,911		
Equalized Assessed Valuation:	\$2,589,905		
Population:	224		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$30,607		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$120,414	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$538	\$2,160	\$1,117
Revenues During FY 24:	\$101,649	\$513,962	\$205,596
Expenditures During FY 24:	\$112,881	\$431,552	\$184,468
Per Capita Revenues:	\$454	\$1,265	\$568
Per Capita Expenditures:	\$504	\$1,035	\$522
Revenues over/under Expenditures:	(\$11,232)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	89.19%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$100,674	\$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:	\$40,735	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$38,937	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$229,091	\$497,319	\$34,556
Per Capita Debt:	\$1,023	\$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:	\$523,593	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,337	\$2,836	\$1,348
Revenues During FY 24:	\$80,687	\$370,027	\$130,294
Expenditures During FY 24:	\$134,218	\$341,260	\$138,408
Per Capita Revenues:	\$360	\$1,046	\$359
Per Capita Expenses:	\$599	\$957	\$383
Operating Income (loss):	(\$53,531)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	356.56%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$478,570	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,136	\$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:	Mahomet Village		
Unit Code:	010/060/32	County:	Champaign
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,856,424		
Equalized Assessed Valuation:	\$296,770,650		
Population:	9,434		
Employees:			
Full Time:	45		
Part Time:	40		
Salaries Paid:	\$2,790,363		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,779,854	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,355	\$1,430	\$1,079
Revenues During FY 24:	\$12,837,475	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$15,156,563	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,361	\$1,299	\$1,053
Per Capita Expenditures:	\$1,607	\$1,191	\$978
Revenues over/under Expenditures:	(\$2,319,088)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	63.04%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$9,554,191	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,013	\$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:	\$3,988,568	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,540,963	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$22,615,077	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,397	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$19,111,653	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,026	\$2,159	\$1,757
Revenues During FY 24:	\$3,502,741	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,997,223	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$371	\$728	\$505
Per Capita Expenses:	\$212	\$629	\$467
Operating Income (loss):	\$1,505,518	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	1,026.78%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$20,507,171	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,174	\$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:	Makanda Village		
Unit Code:	039/050/32	County:	Jackson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$187,350		
Equalized Assessed Valuation:	\$15,526,276		
Population:	547		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$15,590		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$922,508	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,686	\$2,160	\$1,117
Revenues During FY 24:	\$284,039	\$513,962	\$205,596
Expenditures During FY 24:	\$155,151	\$431,552	\$184,468
Per Capita Revenues:	\$519	\$1,265	\$568
Per Capita Expenditures:	\$284	\$1,035	\$522
Revenues over/under Expenditures:	\$128,888	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	677.66%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,051,396	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,922	\$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:	\$1,051,397	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	Malden Village		
Unit Code:	006/060/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$379,600		
Equalized Assessed Valuation:	\$3,778,980		
Population:	393		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$14,300		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$325,088	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$827	\$2,160	\$1,117
Revenues During FY 24:	\$114,273	\$513,962	\$205,596
Expenditures During FY 24:	\$51,189	\$431,552	\$184,468
Per Capita Revenues:	\$291	\$1,265	\$568
Per Capita Expenditures:	\$130	\$1,035	\$522
Revenues over/under Expenditures:	\$63,084	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	680.17%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$348,172	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$886	\$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:	\$143,588	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$204,585	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	\$720,345	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,833	\$2,836	\$1,348
Revenues During FY 24:	\$163,810	\$370,027	\$130,294
Expenditures During FY 24:	\$130,389	\$341,260	\$138,408
Per Capita Revenues:	\$417	\$1,046	\$359
Per Capita Expenses:	\$332	\$957	\$383
Operating Income (loss):	\$33,421	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	608.77%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$793,766	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,020	\$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:	Malta Village		
Unit Code:	019/045/32	County:	Dekalb
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,167,563		
Equalized Assessed Valuation:	\$16,684,492		
Population:	1,132		
Employees:			
	Full Time:	2	
	Part Time:	19	
	Salaries Paid:	\$187,003	

Blended Component Units
Number Submitted = 1
Water & Sewer Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,928,471	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,704	\$1,430	\$1,079
Revenues During FY 24:	\$1,076,662	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,253,346	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$951	\$1,299	\$1,053
Per Capita Expenditures:	\$1,107	\$1,191	\$978
Revenues over/under Expenditures:	(\$176,684)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	140.59%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,762,087	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,557	\$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:	\$572,420	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,189,667	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	\$1,261,647	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,115	\$2,159	\$1,757
Revenues During FY 24:	\$418,420	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$287,252	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$370	\$728	\$505
Per Capita Expenses:	\$254	\$629	\$467
Operating Income (loss):	\$131,168	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	484.88%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$1,392,815	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,230	\$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:	Manchester Village		
Unit Code:	085/030/32	County:	Scott
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$526,790		
Equalized Assessed Valuation:	\$2,172,497		
Population:	257		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$46,246		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$496,066	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,930	\$2,160	\$1,117
Revenues During FY 24:	\$108,977	\$513,962	\$205,596
Expenditures During FY 24:	\$142,952	\$431,552	\$184,468
Per Capita Revenues:	\$424	\$1,265	\$568
Per Capita Expenditures:	\$556	\$1,035	\$522
Revenues over/under Expenditures:	(\$33,975)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	323.25%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$462,091	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,798	\$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:	\$297,566	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$164,525	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$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:	\$1,162,890	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$4,525	\$2,836	\$1,348
Revenues During FY 24:	\$166,186	\$370,027	\$130,294
Expenditures During FY 24:	\$195,404	\$341,260	\$138,408
Per Capita Revenues:	\$647	\$1,046	\$359
Per Capita Expenses:	\$760	\$957	\$383
Operating Income (loss):	(\$29,218)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	580.17%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,133,672	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$4,411	\$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:	Manhattan Village		
Unit Code:	099/065/32	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,812,624		
Equalized Assessed Valuation:	\$347,540,134		
Population:	10,547		
Employees:			
Full Time:	30		
Part Time:	8		
Salaries Paid:	\$3,105,419		

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:	\$4,585,976	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$435	\$1,430	\$1,079
Revenues During FY 24:	\$8,408,066	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$6,110,972	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$797	\$1,299	\$1,053
Per Capita Expenditures:	\$579	\$1,191	\$978
Revenues over/under Expenditures:	\$2,297,094	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	98.73%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,033,070	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$572	\$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:	\$139,517	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$5,131,009	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,254,718	\$14,784,019	\$3,250,668
Per Capita Debt:	\$688	\$1,823	\$902
General Obligation Debt over EAV:	1.86%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$26,534,562	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,516	\$2,159	\$1,757
Revenues During FY 24:	\$5,845,061	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,544,842	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$554	\$728	\$505
Per Capita Expenses:	\$431	\$629	\$467
Operating Income (loss):	\$1,300,219	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	612.81%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$27,851,281	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,641	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Manito Village		
Unit Code:	060/035/32	County:	Mason
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,277,300		
Equalized Assessed Valuation:	\$21,583,502		
Population:	1,552		
Employees:			
Full Time:	5		
Part Time:	11		
Salaries Paid:	\$478,494		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,860,970	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,199	\$1,430	\$1,079
Revenues During FY 24:	\$1,072,493	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$803,337	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$691	\$1,299	\$1,053
Per Capita Expenditures:	\$518	\$1,191	\$978
Revenues over/under Expenditures:	\$269,156	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	266.85%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,143,741	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,381	\$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:	\$1,153,302	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$990,440	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	\$2,037,457	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,313	\$2,159	\$1,757
Revenues During FY 24:	\$371,270	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$382,330	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$239	\$728	\$505
Per Capita Expenses:	\$246	\$629	\$467
Operating Income (loss):	(\$11,060)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	530.01%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,026,397	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,306	\$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:	Manlius Village		
Unit Code:	006/065/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,929,530		
Equalized Assessed Valuation:	\$2,875,701		
Population:	274		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$66,828		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,204,642	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$4,397	\$2,160	\$1,117
Revenues During FY 24:	\$452,729	\$513,962	\$205,596
Expenditures During FY 24:	\$394,220	\$431,552	\$184,468
Per Capita Revenues:	\$1,652	\$1,265	\$568
Per Capita Expenditures:	\$1,439	\$1,035	\$522
Revenues over/under Expenditures:	\$58,509	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	328.98%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,296,895	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$4,733	\$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:	\$468,051	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$828,844	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$576,763	\$497,319	\$34,556
Per Capita Debt:	\$2,105	\$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:	\$2,704,181	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$9,869	\$2,836	\$1,348
Revenues During FY 24:	\$202,431	\$370,027	\$130,294
Expenditures During FY 24:	\$243,388	\$341,260	\$138,408
Per Capita Revenues:	\$739	\$1,046	\$359
Per Capita Expenses:	\$888	\$957	\$383
Operating Income (loss):	(\$40,957)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,080.37%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,629,480	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$9,597	\$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:	Mansfield Village		
Unit Code:	074/040/32	County:	Piatt
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,713,799		
Equalized Assessed Valuation:	\$16,597,231		
Population:	928		
Employees:			
Full Time:	2		
Part Time:	17		
Salaries Paid:	\$172,101		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,691,049	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,822	\$2,160	\$1,117
Revenues During FY 24:	\$611,510	\$513,962	\$205,596
Expenditures During FY 24:	\$620,751	\$431,552	\$184,468
Per Capita Revenues:	\$659	\$1,265	\$568
Per Capita Expenditures:	\$669	\$1,035	\$522
Revenues over/under Expenditures:	(\$9,241)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	270.93%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,681,808	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,812	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$236,338	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,445,470	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$520,324	\$497,319	\$34,556
Per Capita Debt:	\$561	\$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:	\$1,419,207	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,529	\$2,836	\$1,348
Revenues During FY 24:	\$182,145	\$370,027	\$130,294
Expenditures During FY 24:	\$106,488	\$341,260	\$138,408
Per Capita Revenues:	\$196	\$1,046	\$359
Per Capita Expenses:	\$115	\$957	\$383
Operating Income (loss):	\$75,657	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,403.79%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,494,864	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,611	\$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:	Manteno Village		
Unit Code:	046/065/32	County:	Kankakee
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,490,610		
Equalized Assessed Valuation:	\$239,901,434		
Population:	9,210		
Employees:			
Full Time:	39		
Part Time:	18		
Salaries Paid:	\$3,651,555		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$18,239,248	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,980	\$1,430	\$1,079
Revenues During FY 24:	\$8,247,731	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$8,906,087	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$896	\$1,299	\$1,053
Per Capita Expenditures:	\$967	\$1,191	\$978
Revenues over/under Expenditures:	(\$658,356)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	188.13%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$16,755,406	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,819	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,311,772	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$15,005,240	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	Maple Park Village		
Unit Code:	045/060/32	County:	Kane
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,319,109		
Equalized Assessed Valuation:	\$38,991,774		
Population:	1,433		
Employees:			
Full Time:	5		
Part Time:	22		
Salaries Paid:	\$453,373		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,693,129	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$3,275	\$1,430	\$1,079
Revenues During FY 24:	\$1,953,024	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,047,937	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,363	\$1,299	\$1,053
Per Capita Expenditures:	\$1,429	\$1,191	\$978
Revenues over/under Expenditures:	(\$94,913)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	120.29%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,463,432	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,719	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$992,899	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,450,937	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,577,210	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,798	\$1,823	\$902
General Obligation Debt over EAV:	5.08%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,202,053	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,932	\$2,159	\$1,757
Revenues During FY 24:	\$672,398	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$511,254	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$469	\$728	\$505
Per Capita Expenses:	\$357	\$629	\$467
Operating Income (loss):	\$161,144	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	1,334.56%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,822,981	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,761	\$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:	Mapleton Village		
Unit Code:	072/055/32	County:	Peoria
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$969,250		
Equalized Assessed Valuation:	\$7,456,287		
Population:	250		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$47,315		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$420,795	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,683	\$2,160	\$1,117
Revenues During FY 24:	\$208,337	\$513,962	\$205,596
Expenditures During FY 24:	\$118,159	\$431,552	\$184,468
Per Capita Revenues:	\$833	\$1,265	\$568
Per Capita Expenditures:	\$473	\$1,035	\$522
Revenues over/under Expenditures:	\$90,178	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	432.45%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$510,973	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,044	\$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:	\$97,175	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$413,798	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$124,563	\$497,319	\$34,556
Per Capita Debt:	\$498	\$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:	\$1,581,120	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$6,324	\$2,836	\$1,348
Revenues During FY 24:	\$696,967	\$370,027	\$130,294
Expenditures During FY 24:	\$590,390	\$341,260	\$138,408
Per Capita Revenues:	\$2,788	\$1,046	\$359
Per Capita Expenses:	\$2,362	\$957	\$383
Operating Income (loss):	\$106,577	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	285.86%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,687,697	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$6,751	\$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:	Maquon Village		
Unit Code:	048/040/32	County:	Knox
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$308,900		
Equalized Assessed Valuation:	\$1,792,907		
Population:	300		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$7,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$189,026	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$630	\$2,160	\$1,117
Revenues During FY 24:	\$122,189	\$513,962	\$205,596
Expenditures During FY 24:	\$118,482	\$431,552	\$184,468
Per Capita Revenues:	\$407	\$1,265	\$568
Per Capita Expenditures:	\$395	\$1,035	\$522
Revenues over/under Expenditures:	\$3,707	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	132.60%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$157,113	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$524	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,816	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$80,297	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	\$213,623	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$712	\$2,836	\$1,348
Revenues During FY 24:	\$74,070	\$370,027	\$130,294
Expenditures During FY 24:	\$39,618	\$341,260	\$138,408
Per Capita Revenues:	\$247	\$1,046	\$359
Per Capita Expenses:	\$132	\$957	\$383
Operating Income (loss):	\$34,452	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	716.08%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$283,695	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$946	\$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:	Marengo City		
Unit Code:	063/075/30	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,754,570		
Equalized Assessed Valuation:	\$180,656,193		
Population:	7,608		
Employees:			
	Full Time:	29	
	Part Time:	3	
	Salaries Paid:	\$2,814,990	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,849,847	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$637	\$1,430	\$1,079
Revenues During FY 24:	\$6,453,397	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,583,224	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$848	\$1,299	\$1,053
Per Capita Expenditures:	\$734	\$1,191	\$978
Revenues over/under Expenditures:	\$870,173	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	93.99%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,247,949	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$690	\$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:	\$4,805,961	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$9,441,433)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$10,638,603	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,398	\$1,823	\$902
General Obligation Debt over EAV:	0.44%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,634,780	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$609	\$2,159	\$1,757
Revenues During FY 24:	\$2,876,925	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,425,382	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$378	\$728	\$505
Per Capita Expenses:	\$450	\$629	\$467
Operating Income (loss):	(\$548,457)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	236.04%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$8,085,220	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,063	\$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:	Marine Village		
Unit Code:	057/080/32	County:	Madison
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,074,892		
Equalized Assessed Valuation:	\$18,523,325		
Population:	912		
Employees:			
Full Time:	6		
Part Time:	17		
Salaries Paid:	\$308,379		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$666,107	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$730	\$2,160	\$1,117
Revenues During FY 24:	\$710,731	\$513,962	\$205,596
Expenditures During FY 24:	\$593,157	\$431,552	\$184,468
Per Capita Revenues:	\$779	\$1,265	\$568
Per Capita Expenditures:	\$650	\$1,035	\$522
Revenues over/under Expenditures:	\$117,574	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	128.23%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$760,623	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$834	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,285	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$696,338	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$22,164	\$497,319	\$34,556
Per Capita Debt:	\$24	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,123,228	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,232	\$2,836	\$1,348
Revenues During FY 24:	\$678,534	\$370,027	\$130,294
Expenditures During FY 24:	\$430,160	\$341,260	\$138,408
Per Capita Revenues:	\$744	\$1,046	\$359
Per Capita Expenses:	\$472	\$957	\$383
Operating Income (loss):	\$248,374	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	324.22%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,394,660	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,529	\$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:	Marion City		
Unit Code:	100/065/30	County:	Williamson
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$77,436,240		
Equalized Assessed Valuation:	\$505,573,239		
Population:	16,852		
Employees:			
Full Time:	242		
Part Time:	240		
Salaries Paid:	\$15,507,588		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$30,469,447	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,808	\$1,430	\$1,079
Revenues During FY 24:	\$50,822,073	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$40,937,422	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$3,016	\$1,299	\$1,053
Per Capita Expenditures:	\$2,429	\$1,191	\$978
Revenues over/under Expenditures:	\$9,884,651	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	85.12%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$34,845,423	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,068	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,461,541	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$30,901,189)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$29,405,367	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,745	\$1,823	\$902
General Obligation Debt over EAV:	2.39%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$24,857,798	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,475	\$2,159	\$1,757
Revenues During FY 24:	\$10,524,820	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$8,880,611	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$625	\$728	\$505
Per Capita Expenses:	\$527	\$629	\$467
Operating Income (loss):	\$1,644,209	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	296.55%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$26,335,548	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,563	\$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:	Marissa Village		
Unit Code:	088/085/32	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,330,123		
Equalized Assessed Valuation:	\$20,857,130		
Population:	1,833		
Employees:			
Full Time:	9		
Part Time:	23		
Salaries Paid:	\$600,860		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,736,602	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$947	\$1,430	\$1,079
Revenues During FY 24:	\$1,918,894	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,259,207	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,047	\$1,299	\$1,053
Per Capita Expenditures:	\$687	\$1,191	\$978
Revenues over/under Expenditures:	\$659,687	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	137.62%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,732,887	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$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:	\$566,796	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$747,321	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,271,733	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,785	\$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:	\$3,408,774	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,860	\$2,159	\$1,757
Revenues During FY 24:	\$968,946	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,049,602	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$529	\$728	\$505
Per Capita Expenses:	\$573	\$629	\$467
Operating Income (loss):	(\$80,656)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	380.29%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,991,520	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,178	\$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:	Mark Village		
Unit Code:	078/025/32	County:	Putnam
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,345,900		
Equalized Assessed Valuation:	\$11,520,976		
Population:	531		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$128,645		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,529,900	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,881	\$2,160	\$1,117
Revenues During FY 24:	\$1,376,939	\$513,962	\$205,596
Expenditures During FY 24:	\$868,955	\$431,552	\$184,468
Per Capita Revenues:	\$2,593	\$1,265	\$568
Per Capita Expenditures:	\$1,636	\$1,035	\$522
Revenues over/under Expenditures:	\$507,984	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	226.08%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,964,572	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$3,700	\$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:	\$155,563	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,804,108	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,114,044	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,981	\$2,836	\$1,348
Revenues During FY 24:	\$351,681	\$370,027	\$130,294
Expenditures During FY 24:	\$390,353	\$341,260	\$138,408
Per Capita Revenues:	\$662	\$1,046	\$359
Per Capita Expenses:	\$735	\$957	\$383
Operating Income (loss):	(\$38,672)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	550.45%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,148,684	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$4,046	\$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:	Markham City		
Unit Code:	016/335/30	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,562,122		
Equalized Assessed Valuation:	\$180,335,648		
Population:	11,661		
Employees:			
Full Time:	98		
Part Time:	22		
Salaries Paid:	\$9,748,627		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,817,817	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$156	\$1,430	\$1,079
Revenues During FY 24:	\$54,137,836	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$22,922,466	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$4,643	\$1,299	\$1,053
Per Capita Expenditures:	\$1,966	\$1,191	\$978
Revenues over/under Expenditures:	\$31,215,370	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	149.47%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$34,262,582	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,938	\$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:	\$34,996,237	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$18,252,033)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$23,602,878	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,024	\$1,823	\$902
General Obligation Debt over EAV:	12.57%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,092,411	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$351	\$2,159	\$1,757
Revenues During FY 24:	\$7,716,548	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$7,220,724	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$662	\$728	\$505
Per Capita Expenses:	\$619	\$629	\$467
Operating Income (loss):	\$495,824	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	63.54%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,588,235	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$393	\$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:	Maroa City		
Unit Code:	055/040/30	County:	Macon
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,180,357		
Equalized Assessed Valuation:	\$20,623,499		
Population:	1,577		
Employees:			
Full Time:	9		
Part Time:	20		
Salaries Paid:	\$730,160		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,215,401	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$771	\$1,430	\$1,079
Revenues During FY 24:	\$1,439,491	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,433,462	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$913	\$1,299	\$1,053
Per Capita Expenditures:	\$909	\$1,191	\$978
Revenues over/under Expenditures:	\$6,029	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	76.51%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,096,739	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$695	\$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:	\$1,404,082	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$307,343)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,622,090	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,931	\$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:	\$684,956	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$434	\$2,159	\$1,757
Revenues During FY 24:	\$604,704	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$995,968	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$383	\$728	\$505
Per Capita Expenses:	\$632	\$629	\$467
Operating Income (loss):	(\$391,264)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	55.52%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$552,987	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$351	\$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:	Marseilles City		
Unit Code:	050/055/30	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,655,100		
Equalized Assessed Valuation:	\$83,462,469		
Population:	4,384		
Employees:			
Full Time:	30		
Part Time:	16		
Salaries Paid:	\$2,166,698		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,458,937	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,017	\$1,430	\$1,079
Revenues During FY 24:	\$4,798,971	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$6,228,643	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,095	\$1,299	\$1,053
Per Capita Expenditures:	\$1,421	\$1,191	\$978
Revenues over/under Expenditures:	(\$1,429,672)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	94.54%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,888,486	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,343	\$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:	\$2,949,539	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$1,164,489)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$10,334,782	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,357	\$1,823	\$902
General Obligation Debt over EAV:	11.35%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$11,901,500	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,715	\$2,159	\$1,757
Revenues During FY 24:	\$2,323,873	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,160,132	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$530	\$728	\$505
Per Capita Expenses:	\$493	\$629	\$467
Operating Income (loss):	\$163,741	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	558.54%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$12,065,241	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,752	\$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:	Marshall City		
Unit Code:	012/015/30	County:	Clark
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,789,217		
Equalized Assessed Valuation:	\$73,001,687		
Population:	3,855		
Employees:			
Full Time:	40		
Part Time:	15		
Salaries Paid:	\$3,030,783		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,445,295	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$894	\$1,430	\$1,079
Revenues During FY 24:	\$3,838,243	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,419,198	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$996	\$1,299	\$1,053
Per Capita Expenditures:	\$1,146	\$1,191	\$978
Revenues over/under Expenditures:	(\$580,955)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	77.91%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,443,113	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$893	\$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:	\$1,647,671	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$473,011)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,837,607	\$14,784,019	\$3,250,668
Per Capita Debt:	\$477	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$22,289,371	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$5,782	\$2,159	\$1,757
Revenues During FY 24:	\$12,495,701	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$11,253,847	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$3,241	\$728	\$505
Per Capita Expenses:	\$2,919	\$629	\$467
Operating Income (loss):	\$1,241,854	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	205.20%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$23,092,452	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$5,990	\$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:	Martinsville City		
Unit Code:	012/020/30	County:	Clark
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,836,400		
Equalized Assessed Valuation:	\$9,158,748		
Population:	1,118		
Employees:			
Full Time:	6		
Part Time:	6		
Salaries Paid:	\$399,725		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$495,746	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$443	\$1,430	\$1,079
Revenues During FY 24:	\$939,151	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,004,659	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$840	\$1,299	\$1,053
Per Capita Expenditures:	\$899	\$1,191	\$978
Revenues over/under Expenditures:	(\$65,508)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	51.22%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$514,564	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$460	\$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:	\$321,038	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$193,527	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$491,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$439	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,673,555	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$5,969	\$2,159	\$1,757
Revenues During FY 24:	\$1,328,720	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,082,796	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,188	\$728	\$505
Per Capita Expenses:	\$969	\$629	\$467
Operating Income (loss):	\$245,924	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	631.25%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,835,153	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$6,114	\$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:	Martinton Village		
Unit Code:	038/070/32	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$447,800		
Equalized Assessed Valuation:	\$4,297,141		
Population:	381		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$26,742		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$943,574	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,477	\$2,160	\$1,117
Revenues During FY 24:	\$205,675	\$513,962	\$205,596
Expenditures During FY 24:	\$160,226	\$431,552	\$184,468
Per Capita Revenues:	\$540	\$1,265	\$568
Per Capita Expenditures:	\$421	\$1,035	\$522
Revenues over/under Expenditures:	\$45,449	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	610.40%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$978,023	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,567	\$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:	\$238,903	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$739,120	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	(\$104,437)	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	(\$274)	\$2,836	\$1,348
Revenues During FY 24:	\$20,347	\$370,027	\$130,294
Expenditures During FY 24:	\$51,038	\$341,260	\$138,408
Per Capita Revenues:	\$53	\$1,046	\$359
Per Capita Expenses:	\$134	\$957	\$383
Operating Income (loss):	(\$30,691)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	(243.21%)	405.44%	308.59%
Ending Retained Earnings for FY 24:	(\$124,128)	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	(\$326)	\$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:	Maryville Village		
Unit Code:	057/085/32	County:	Madison
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$18,631,100		
Equalized Assessed Valuation:	\$291,618,939		
Population:	8,335		
Employees:			
Full Time:	44		
Part Time:	21		
Salaries Paid:	\$3,457,403		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,588,375	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$790	\$1,430	\$1,079
Revenues During FY 24:	\$7,467,373	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$7,112,652	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$896	\$1,299	\$1,053
Per Capita Expenditures:	\$853	\$1,191	\$978
Revenues over/under Expenditures:	\$354,721	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	94.47%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,719,564	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$806	\$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:	\$3,552,611	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$3,166,953	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,020,151	\$14,784,019	\$3,250,668
Per Capita Debt:	\$242	\$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:	\$9,719,431	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,166	\$2,159	\$1,757
Revenues During FY 24:	\$3,646,475	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,415,141	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$437	\$728	\$505
Per Capita Expenses:	\$410	\$629	\$467
Operating Income (loss):	\$231,334	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	315.43%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$10,772,543	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,292	\$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:	Mascoutah City		
Unit Code:	088/090/30	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,322,556		
Equalized Assessed Valuation:	\$218,570,339		
Population:	8,916		
Employees:			
	Full Time:	60	
	Part Time:	59	
	Salaries Paid:	\$5,519,840	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,145,542	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$128	\$1,430	\$1,079
Revenues During FY 24:	\$15,428,516	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$10,543,078	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,730	\$1,299	\$1,053
Per Capita Expenditures:	\$1,182	\$1,191	\$978
Revenues over/under Expenditures:	\$4,885,438	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	59.20%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,241,769	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$700	\$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:	\$3,519,477	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$2,818,482)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$25,698,597	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,882	\$1,823	\$902
General Obligation Debt over EAV:	0.89%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$45,442,363	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$5,097	\$2,159	\$1,757
Revenues During FY 24:	\$14,370,428	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$12,938,218	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,612	\$728	\$505
Per Capita Expenses:	\$1,451	\$629	\$467
Operating Income (loss):	\$1,432,210	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	360.67%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$46,663,784	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$5,234	\$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:	Mason Town		
Unit Code:	025/035/31	County:	Effingham
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,152,300		
Equalized Assessed Valuation:	\$2,418,506		
Population:	323		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$47,114		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$361,184	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,118	\$2,160	\$1,117
Revenues During FY 24:	\$150,721	\$513,962	\$205,596
Expenditures During FY 24:	\$172,393	\$431,552	\$184,468
Per Capita Revenues:	\$467	\$1,265	\$568
Per Capita Expenditures:	\$534	\$1,035	\$522
Revenues over/under Expenditures:	(\$21,672)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	197.48%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$340,447	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,054	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$191,058	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$149,389	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	\$646,622	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,002	\$2,836	\$1,348
Revenues During FY 24:	\$85,985	\$370,027	\$130,294
Expenditures During FY 24:	\$63,960	\$341,260	\$138,408
Per Capita Revenues:	\$266	\$1,046	\$359
Per Capita Expenses:	\$198	\$957	\$383
Operating Income (loss):	\$22,025	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,045.41%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$668,647	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,070	\$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:	Matteson Village		
Unit Code:	016/340/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,881,655		
Equalized Assessed Valuation:	\$656,648,639		
Population:	19,073		
Employees:			
Full Time:	161		
Part Time:	62		
Salaries Paid:	\$14,271,488		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$23,297,468	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,221	\$1,430	\$1,079
Revenues During FY 24:	\$40,979,392	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$33,049,578	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,149	\$1,299	\$1,053
Per Capita Expenditures:	\$1,733	\$1,191	\$978
Revenues over/under Expenditures:	\$7,929,814	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	88.25%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$29,166,849	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,529	\$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:	\$13,982,400	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$67,698,878)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$114,192,219	\$14,784,019	\$3,250,668
Per Capita Debt:	\$5,987	\$1,823	\$902
General Obligation Debt over EAV:	0.35%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$24,052,238	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,261	\$2,159	\$1,757
Revenues During FY 24:	\$7,773,663	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$8,285,202	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$408	\$728	\$505
Per Capita Expenses:	\$434	\$629	\$467
Operating Income (loss):	(\$511,539)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	282.98%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$23,445,808	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,229	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mattoon City		
Unit Code:	015/030/30	County:	Coles
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$52,897,570		
Equalized Assessed Valuation:	\$235,338,173		
Population:	16,870		
Employees:			
Full Time:	155		
Part Time:	42		
Salaries Paid:	\$9,408,537		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$16,429,244	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$974	\$1,430	\$1,079
Revenues During FY 24:	\$30,912,143	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$27,916,731	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,832	\$1,299	\$1,053
Per Capita Expenditures:	\$1,655	\$1,191	\$978
Revenues over/under Expenditures:	\$2,995,412	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	63.67%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$17,773,568	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,054	\$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:	\$4,160,385	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$88,253,829)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$107,110,165	\$14,784,019	\$3,250,668
Per Capita Debt:	\$6,349	\$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:	\$38,106,099	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,259	\$2,159	\$1,757
Revenues During FY 24:	\$8,441,474	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$7,537,114	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$500	\$728	\$505
Per Capita Expenses:	\$447	\$629	\$467
Operating Income (loss):	\$904,360	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	517.58%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$39,010,459	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,312	\$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:	Maunie Village		
Unit Code:	097/030/32	County:	White
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$45,068		
Equalized Assessed Valuation:	\$568,117		
Population:	91		
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:	\$37,116	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$408	\$2,160	\$1,117
Revenues During FY 24:	\$30,108	\$513,962	\$205,596
Expenditures During FY 24:	\$32,134	\$431,552	\$184,468
Per Capita Revenues:	\$331	\$1,265	\$568
Per Capita Expenditures:	\$353	\$1,035	\$522
Revenues over/under Expenditures:	(\$2,026)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	109.20%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$35,090	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$386	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,681	\$10,146	\$0
Total Unreserved Funds:	\$25,409	\$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:	Maywood Village		
Unit Code:	016/345/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$54,198,080		
Equalized Assessed Valuation:	\$364,439,895		
Population:	23,364		
Employees:			
Full Time:	144		
Part Time:	18		
Salaries Paid:	\$14,645,726		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$3,632,770)	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	(\$155)	\$1,430	\$1,079
Revenues During FY 24:	\$48,590,823	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$43,760,371	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,080	\$1,299	\$1,053
Per Capita Expenditures:	\$1,873	\$1,191	\$978
Revenues over/under Expenditures:	\$4,830,452	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	4.30%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,883,657	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$81	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,609,500	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$88,135,316)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$96,372,334	\$14,784,019	\$3,250,668
Per Capita Debt:	\$4,125	\$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:	\$9,441,268	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$404	\$2,159	\$1,757
Revenues During FY 24:	\$9,368,630	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$8,305,828	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$401	\$728	\$505
Per Capita Expenses:	\$355	\$629	\$467
Operating Income (loss):	\$1,062,802	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	126.47%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$10,504,070	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$450	\$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:	Mazon Village		
Unit Code:	032/055/32	County:	Grundy
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,555,950		
Equalized Assessed Valuation:	\$19,205,707		
Population:	1,105		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$350,995		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,560,766	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,412	\$1,430	\$1,079
Revenues During FY 24:	\$1,140,803	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$869,692	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,032	\$1,299	\$1,053
Per Capita Expenditures:	\$787	\$1,191	\$978
Revenues over/under Expenditures:	\$271,111	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	210.64%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,831,877	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,658	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,353,770	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$479,516	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$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:	\$4,611,644	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,173	\$2,159	\$1,757
Revenues During FY 24:	\$534,081	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$563,074	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$483	\$728	\$505
Per Capita Expenses:	\$510	\$629	\$467
Operating Income (loss):	(\$28,993)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	813.86%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,582,651	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,147	\$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:	Mc Cook Village		
Unit Code:	016/330/32	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,951,355		
Equalized Assessed Valuation:	\$158,606,460		
Population:	249		
Employees:			
Full Time:	49		
Part Time:	7		
Salaries Paid:	\$3,762,228		

Blended Component Units
Number Submitted = 2
Firefighter Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$39,023,871	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$156,722	\$2,160	\$1,117
Revenues During FY 24:	\$23,942,817	\$513,962	\$205,596
Expenditures During FY 24:	\$14,620,404	\$431,552	\$184,468
Per Capita Revenues:	\$96,156	\$1,265	\$568
Per Capita Expenditures:	\$58,716	\$1,035	\$522
Revenues over/under Expenditures:	\$9,322,413	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	328.61%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$48,043,484	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$192,946	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,013,851	\$300,512	\$79,457
Total Unrestricted Net Assets:	(\$3,469,046)	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$20,609,661	\$497,319	\$34,556
Per Capita Debt:	\$82,770	\$1,082	\$70
General Obligation Debt over EAV:	12.30%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$19,274,360	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$77,407	\$2,836	\$1,348
Revenues During FY 24:	\$14,903,247	\$370,027	\$130,294
Expenditures During FY 24:	\$13,704,787	\$341,260	\$138,408
Per Capita Revenues:	\$59,852	\$1,046	\$359
Per Capita Expenses:	\$55,039	\$957	\$383
Operating Income (loss):	\$1,198,460	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	167.28%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$22,925,162	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$92,069	\$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:	Mc Cullom Lake Village		
Unit Code:	063/080/32	County:	Mchenry
Fiscal Year End:	3/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,520,139		
Equalized Assessed Valuation:	\$22,099,266		
Population:	963		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$155,728		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$88,390	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$92	\$2,160	\$1,117
Revenues During FY 24:	\$591,975	\$513,962	\$205,596
Expenditures During FY 24:	\$418,164	\$431,552	\$184,468
Per Capita Revenues:	\$615	\$1,265	\$568
Per Capita Expenditures:	\$434	\$1,035	\$522
Revenues over/under Expenditures:	\$173,811	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	76.46%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$319,745	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$332	\$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:	\$178,062	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$140,911	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$313,000	\$497,319	\$34,556
Per Capita Debt:	\$325	\$1,082	\$70
General Obligation Debt over EAV:	1.42%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,625,693	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,765	\$2,836	\$1,348
Revenues During FY 24:	\$317,572	\$370,027	\$130,294
Expenditures During FY 24:	\$253,891	\$341,260	\$138,408
Per Capita Revenues:	\$330	\$1,046	\$359
Per Capita Expenses:	\$264	\$957	\$383
Operating Income (loss):	\$63,681	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,453.13%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$3,689,374	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,831	\$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:	Mc Henry City		
Unit Code:	063/085/30	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$61,596,218		
Equalized Assessed Valuation:	\$930,302,882		
Population:	27,135		
Employees:			
	Full Time:	151	
	Part Time:	139	
	Salaries Paid:	\$15,682,043	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$23,357,397	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$861	\$1,022	\$992
Revenues During FY 24:	\$37,374,310	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$33,718,878	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,377	\$1,565	\$1,601
Per Capita Expenditures:	\$1,243	\$1,374	\$1,334
Revenues over/under Expenditures:	\$3,655,432	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	73.47%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$24,774,596	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$913	\$1,130	\$1,065
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,071,577	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$21,739	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$52,553,580	\$150,163,942	\$93,484,413
Per Capita Debt:	\$1,937	\$2,742	\$2,369
General Obligation Debt over EAV:	2.91%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$57,811,857	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$2,131	\$1,762	\$1,500
Revenues During FY 24:	\$10,971,586	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$8,721,528	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$404	\$608	\$457
Per Capita Expenses:	\$321	\$477	\$380
Operating Income (loss):	\$2,250,058	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	687.56%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$59,965,787	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$2,210	\$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:	Mc Lean Village		
Unit Code:	064/090/32	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,581,561		
Equalized Assessed Valuation:	\$13,265,648		
Population:	743		
Employees:			
Full Time:	5		
Part Time:	8		
Salaries Paid:	\$303,549		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,379,196	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,856	\$2,160	\$1,117
Revenues During FY 24:	\$1,051,797	\$513,962	\$205,596
Expenditures During FY 24:	\$705,016	\$431,552	\$184,468
Per Capita Revenues:	\$1,416	\$1,265	\$568
Per Capita Expenditures:	\$949	\$1,035	\$522
Revenues over/under Expenditures:	\$346,781	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	244.81%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,725,977	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,323	\$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:	\$385,984	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,178,758	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$425,000	\$497,319	\$34,556
Per Capita Debt:	\$572	\$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:	\$2,431,539	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,273	\$2,836	\$1,348
Revenues During FY 24:	\$539,492	\$370,027	\$130,294
Expenditures During FY 24:	\$434,014	\$341,260	\$138,408
Per Capita Revenues:	\$726	\$1,046	\$359
Per Capita Expenses:	\$584	\$957	\$383
Operating Income (loss):	\$105,478	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	584.55%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,537,017	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,415	\$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:	Mc Leansboro City		
Unit Code:	033/025/30	County:	Hamilton
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,843,837		
Equalized Assessed Valuation:	\$20,811,017		
Population:	2,562		
Employees:			
Full Time:		32	
Part Time:		4	
Salaries Paid:		\$1,638,934	

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:	\$3,404,243	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,329	\$1,430	\$1,079
Revenues During FY 24:	\$2,497,141	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,737,520	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$975	\$1,299	\$1,053
Per Capita Expenditures:	\$1,069	\$1,191	\$978
Revenues over/under Expenditures:	(\$240,379)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	111.97%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,065,080	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,196	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,853,700	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,256,610	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,912,946	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,918	\$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:	\$7,048,147	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,751	\$2,159	\$1,757
Revenues During FY 24:	\$5,955,136	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$5,610,908	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$2,324	\$728	\$505
Per Capita Expenses:	\$2,190	\$629	\$467
Operating Income (loss):	\$344,228	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	133.51%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,491,159	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,924	\$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:	Mc Nabb Village		
Unit Code:	078/030/32	County:	Putnam
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$843,000		
Equalized Assessed Valuation:	\$4,871,222		
Population:	231		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$64,384		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$735,553	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$3,184	\$2,160	\$1,117
Revenues During FY 24:	\$281,408	\$513,962	\$205,596
Expenditures During FY 24:	\$223,659	\$431,552	\$184,468
Per Capita Revenues:	\$1,218	\$1,265	\$568
Per Capita Expenditures:	\$968	\$1,035	\$522
Revenues over/under Expenditures:	\$57,749	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	354.25%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$792,305	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$3,430	\$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:	\$49,133	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$743,172	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$355,513	\$497,319	\$34,556
Per Capita Debt:	\$1,539	\$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:	\$2,080,572	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$9,007	\$2,836	\$1,348
Revenues During FY 24:	\$168,667	\$370,027	\$130,294
Expenditures During FY 24:	\$196,806	\$341,260	\$138,408
Per Capita Revenues:	\$730	\$1,046	\$359
Per Capita Expenses:	\$852	\$957	\$383
Operating Income (loss):	(\$28,139)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,042.87%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,052,433	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$8,885	\$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:	McClure Village		
Unit Code:	002/025/32	County:	Alexander
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$124,197		
Equalized Assessed Valuation:	\$		
Population:	256		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$10,231		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$223,335	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$872	\$2,160	\$1,117
Revenues During FY 24:	\$79,887	\$513,962	\$205,596
Expenditures During FY 24:	\$121,243	\$431,552	\$184,468
Per Capita Revenues:	\$312	\$1,265	\$568
Per Capita Expenditures:	\$474	\$1,035	\$522
Revenues over/under Expenditures:	(\$41,356)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	150.09%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$181,979	\$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:	\$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:	Mechanicsburg Village		
Unit Code:	083/075/32	County:	Sangamon
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,184,380		
Equalized Assessed Valuation:	\$4,665,637		
Population:	662		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$61,841		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$641,358	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$969	\$2,160	\$1,117
Revenues During FY 24:	\$840,090	\$513,962	\$205,596
Expenditures During FY 24:	\$835,021	\$431,552	\$184,468
Per Capita Revenues:	\$1,269	\$1,265	\$568
Per Capita Expenditures:	\$1,261	\$1,035	\$522
Revenues over/under Expenditures:	\$5,069	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	77.41%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$646,427	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$976	\$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:	\$438,137	\$300,512	\$79,457
Total Unrestricted Net Assets:	(\$1,102,609)	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,310,899	\$497,319	\$34,556
Per Capita Debt:	\$1,980	\$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:	Medora Village		
Unit Code:	056/065/32	County:	Macoupin
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$523,515		
Equalized Assessed Valuation:	\$3,226,355		
Population:	500		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$55,032		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$301,216	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$602	\$2,160	\$1,117
Revenues During FY 24:	\$142,982	\$513,962	\$205,596
Expenditures During FY 24:	\$139,887	\$431,552	\$184,468
Per Capita Revenues:	\$286	\$1,265	\$568
Per Capita Expenditures:	\$280	\$1,035	\$522
Revenues over/under Expenditures:	\$3,095	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	205.10%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$286,911	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$574	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,053	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$236,858	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$47,105	\$497,319	\$34,556
Per Capita Debt:	\$94	\$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:	\$608,987	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,218	\$2,836	\$1,348
Revenues During FY 24:	\$241,720	\$370,027	\$130,294
Expenditures During FY 24:	\$383,628	\$341,260	\$138,408
Per Capita Revenues:	\$483	\$1,046	\$359
Per Capita Expenses:	\$767	\$957	\$383
Operating Income (loss):	(\$141,908)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	126.29%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$484,479	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$969	\$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:	Melrose Park Village
Unit Code:	016/350/32
County:	Cook
Fiscal Year End:	12/31/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$132,488,460
Equalized Assessed Valuation:	\$776,785,658
Population:	24,796
Employees:	
Full Time:	229
Part Time:	66
Salaries Paid:	\$18,717,606

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$78,238,373	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$3,155	\$1,430	\$1,079
Revenues During FY 24:	\$81,055,277	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$71,230,120	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$3,269	\$1,299	\$1,053
Per Capita Expenditures:	\$2,873	\$1,191	\$978
Revenues over/under Expenditures:	\$9,825,157	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	121.68%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$86,671,880	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$3,495	\$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:	\$31,893,868	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$121,529,444)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$13,195,937	\$14,784,019	\$3,250,668
Per Capita Debt:	\$532	\$1,823	\$902
General Obligation Debt over EAV:	1.65%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$44,853,473	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,809	\$2,159	\$1,757
Revenues During FY 24:	\$34,717,382	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$33,107,315	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,400	\$728	\$505
Per Capita Expenses:	\$1,335	\$629	\$467
Operating Income (loss):	\$1,610,067	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	140.34%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$46,463,540	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,874	\$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:	Melvin Village		
Unit Code:	027/030/32	County:	Ford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$974,500		
Equalized Assessed Valuation:	\$3,498,452		
Population:	416		
Employees:			
Full Time:			
Part Time:	19		
Salaries Paid:	\$52,509		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$544,468	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,309	\$2,160	\$1,117
Revenues During FY 24:	\$276,708	\$513,962	\$205,596
Expenditures During FY 24:	\$196,023	\$431,552	\$184,468
Per Capita Revenues:	\$665	\$1,265	\$568
Per Capita Expenditures:	\$471	\$1,035	\$522
Revenues over/under Expenditures:	\$80,685	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	318.92%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$625,153	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,503	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$137,707	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$487,446	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$260,000	\$497,319	\$34,556
Per Capita Debt:	\$625	\$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:	\$437,953	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,053	\$2,836	\$1,348
Revenues During FY 24:	\$157,162	\$370,027	\$130,294
Expenditures During FY 24:	\$116,097	\$341,260	\$138,408
Per Capita Revenues:	\$378	\$1,046	\$359
Per Capita Expenses:	\$279	\$957	\$383
Operating Income (loss):	\$41,065	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	412.60%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$479,018	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,151	\$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:	Mendon Village		
Unit Code:	001/055/32	County:	Adams
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$487,300		
Equalized Assessed Valuation:	\$10,647,701		
Population:	872		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$160,959		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,242,425	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,425	\$2,160	\$1,117
Revenues During FY 24:	\$408,708	\$513,962	\$205,596
Expenditures During FY 24:	\$268,462	\$431,552	\$184,468
Per Capita Revenues:	\$469	\$1,265	\$568
Per Capita Expenditures:	\$308	\$1,035	\$522
Revenues over/under Expenditures:	\$140,246	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	515.03%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,382,671	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,586	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$253,166	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,129,506	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,631,947	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,018	\$2,836	\$1,348
Revenues During FY 24:	\$279,940	\$370,027	\$130,294
Expenditures During FY 24:	\$216,118	\$341,260	\$138,408
Per Capita Revenues:	\$321	\$1,046	\$359
Per Capita Expenses:	\$248	\$957	\$383
Operating Income (loss):	\$63,822	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,247.36%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,695,769	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,091	\$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:	Mendota City		
Unit Code:	050/060/30	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,946,019		
Equalized Assessed Valuation:	\$129,095,258		
Population:	7,020		
Employees:			
	Full Time:	45	
	Part Time:	62	
	Salaries Paid:	\$3,727,391	

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$11,790,406	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,680	\$1,430	\$1,079
Revenues During FY 24:	\$10,239,259	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$9,926,387	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,459	\$1,299	\$1,053
Per Capita Expenditures:	\$1,414	\$1,191	\$978
Revenues over/under Expenditures:	\$312,872	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	128.28%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$12,733,441	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,814	\$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:	\$5,926,524	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$536,280)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$11,222,017	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,599	\$1,823	\$902
General Obligation Debt over EAV:	0.54%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$12,667,673	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,805	\$2,159	\$1,757
Revenues During FY 24:	\$3,442,363	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,502,927	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$490	\$728	\$505
Per Capita Expenses:	\$499	\$629	\$467
Operating Income (loss):	(\$60,564)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	359.90%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$12,607,109	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,796	\$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:	Menominee Village		
Unit Code:	043/035/32	County:	Jo Daviess
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$80,092		
Equalized Assessed Valuation:	\$		
Population:	211		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$5,923		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$821,079	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$3,891	\$2,160	\$1,117
Revenues During FY 24:	\$80,092	\$513,962	\$205,596
Expenditures During FY 24:	\$39,956	\$431,552	\$184,468
Per Capita Revenues:	\$380	\$1,265	\$568
Per Capita Expenditures:	\$189	\$1,035	\$522
Revenues over/under Expenditures:	\$40,136	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	2,155.41%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$861,215	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$4,082	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$879,330	\$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:	Meredosia Village		
Unit Code:	069/035/32	County:	Morgan
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,429,000		
Equalized Assessed Valuation:	\$6,201,064		
Population:	826		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$214,863		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$586,860	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$710	\$2,160	\$1,117
Revenues During FY 24:	\$528,605	\$513,962	\$205,596
Expenditures During FY 24:	\$557,772	\$431,552	\$184,468
Per Capita Revenues:	\$640	\$1,265	\$568
Per Capita Expenditures:	\$675	\$1,035	\$522
Revenues over/under Expenditures:	(\$29,167)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	99.99%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$557,693	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$675	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$265,616	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$380,177	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$43,766	\$497,319	\$34,556
Per Capita Debt:	\$53	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,202,825	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,667	\$2,836	\$1,348
Revenues During FY 24:	\$220,453	\$370,027	\$130,294
Expenditures During FY 24:	\$274,344	\$341,260	\$138,408
Per Capita Revenues:	\$267	\$1,046	\$359
Per Capita Expenses:	\$332	\$957	\$383
Operating Income (loss):	(\$53,891)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	783.30%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,148,934	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,602	\$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:	Merrionette Park Village		
Unit Code:	016/355/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,132,385		
Equalized Assessed Valuation:	\$59,411,660		
Population:	1,860		
Employees:			
Full Time:			
Part Time:	101		
Salaries Paid:	\$1,904,883		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$805,749)	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	(\$433)	\$1,430	\$1,079
Revenues During FY 24:	\$4,188,952	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,385,262	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,252	\$1,299	\$1,053
Per Capita Expenditures:	\$2,358	\$1,191	\$978
Revenues over/under Expenditures:	(\$196,310)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	(21.27%)	139.72%	113.89%
Ending Fund Balance for FY 24:	(\$932,931)	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	(\$502)	\$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:	\$689,717	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$1,238,202)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,639,891	\$14,784,019	\$3,250,668
Per Capita Debt:	\$882	\$1,823	\$902
General Obligation Debt over EAV:	1.40%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,727,436	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,542	\$2,159	\$1,757
Revenues During FY 24:	\$1,009,531	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$643,732	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$543	\$728	\$505
Per Capita Expenses:	\$346	\$629	\$467
Operating Income (loss):	\$365,799	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	791.20%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$5,093,235	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,738	\$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:	Metamora Village		
Unit Code:	102/045/32	County:	Woodford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,499,005		
Equalized Assessed Valuation:	\$77,726,453		
Population:	4,065		
Employees:			
Full Time:	16		
Part Time:	14		
Salaries Paid:	\$1,156,960		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,610,939	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,134	\$1,430	\$1,079
Revenues During FY 24:	\$3,018,350	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,636,328	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$743	\$1,299	\$1,053
Per Capita Expenditures:	\$649	\$1,191	\$978
Revenues over/under Expenditures:	\$382,022	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	185.72%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,896,285	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,204	\$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:	\$1,972,995	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,923,290	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,862,515	\$14,784,019	\$3,250,668
Per Capita Debt:	\$458	\$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:	\$8,437,722	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,076	\$2,159	\$1,757
Revenues During FY 24:	\$2,228,614	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,608,932	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$548	\$728	\$505
Per Capita Expenses:	\$396	\$629	\$467
Operating Income (loss):	\$619,682	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	568.95%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$9,154,080	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,252	\$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:	Metcalf Village		
Unit Code:	023/030/32	County:	Edgar
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$206,500		
Equalized Assessed Valuation:	\$944,020		
Population:	139		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$7,140		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$132,671	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$954	\$2,160	\$1,117
Revenues During FY 24:	\$62,371	\$513,962	\$205,596
Expenditures During FY 24:	\$70,986	\$431,552	\$184,468
Per Capita Revenues:	\$449	\$1,265	\$568
Per Capita Expenditures:	\$511	\$1,035	\$522
Revenues over/under Expenditures:	(\$8,615)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	166.90%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$118,476	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$852	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,866	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$92,610	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$138,000	\$497,319	\$34,556
Per Capita Debt:	\$993	\$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:	\$744,104	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$5,353	\$2,836	\$1,348
Revenues During FY 24:	\$44,005	\$370,027	\$130,294
Expenditures During FY 24:	\$80,920	\$341,260	\$138,408
Per Capita Revenues:	\$317	\$1,046	\$359
Per Capita Expenses:	\$582	\$957	\$383
Operating Income (loss):	(\$36,915)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	880.83%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$712,769	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$5,128	\$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:	Metropolis City		
Unit Code:	061/020/30	County:	Massac
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,194,234		
Equalized Assessed Valuation:	\$55,279,522		
Population:	5,947		
Employees:			
	Full Time:	69	
	Part Time:	63	
	Salaries Paid:	\$4,819,796	

Blended Component Units
Number Submitted = 2
Foreign Fire Insurance Board
Municipal Airport

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$10,504,442	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,766	\$1,430	\$1,079
Revenues During FY 24:	\$11,315,819	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$11,123,362	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,903	\$1,299	\$1,053
Per Capita Expenditures:	\$1,870	\$1,191	\$978
Revenues over/under Expenditures:	\$192,457	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	97.28%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$10,821,278	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,820	\$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:	\$5,655,452	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$24,691,729)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$6,070,587	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,021	\$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:	\$29,432,970	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,949	\$2,159	\$1,757
Revenues During FY 24:	\$12,748,997	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$10,908,897	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$2,144	\$728	\$505
Per Capita Expenses:	\$1,834	\$629	\$467
Operating Income (loss):	\$1,840,100	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	275.16%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$30,016,725	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$5,047	\$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:	Mettawa Village		
Unit Code:	049/125/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,552,059		
Equalized Assessed Valuation:	\$148,813,737		
Population:	553		
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:	\$17,761,076	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$32,118	\$2,160	\$1,117
Revenues During FY 24:	\$6,181,873	\$513,962	\$205,596
Expenditures During FY 24:	\$10,187,158	\$431,552	\$184,468
Per Capita Revenues:	\$11,179	\$1,265	\$568
Per Capita Expenditures:	\$18,422	\$1,035	\$522
Revenues over/under Expenditures:	(\$4,005,285)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	158.23%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$16,119,625	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$29,149	\$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:	\$475,403	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$15,243,810	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,526,837	\$497,319	\$34,556
Per Capita Debt:	\$2,761	\$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:	Middletown Village		
Unit Code:	054/045/32	County:	Logan
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,928,220		
Equalized Assessed Valuation:	\$2,799,759		
Population:	308		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$12,714		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$531,872	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,727	\$2,160	\$1,117
Revenues During FY 24:	\$113,706	\$513,962	\$205,596
Expenditures During FY 24:	\$61,659	\$431,552	\$184,468
Per Capita Revenues:	\$369	\$1,265	\$568
Per Capita Expenditures:	\$200	\$1,035	\$522
Revenues over/under Expenditures:	\$52,047	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	947.01%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$583,919	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,896	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,149	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$493,770	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$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:	\$135,949	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$441	\$2,836	\$1,348
Revenues During FY 24:	\$57,471	\$370,027	\$130,294
Expenditures During FY 24:	\$49,474	\$341,260	\$138,408
Per Capita Revenues:	\$187	\$1,046	\$359
Per Capita Expenses:	\$161	\$957	\$383
Operating Income (loss):	\$7,997	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	290.95%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$143,946	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$467	\$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:	Midlothian Village		
Unit Code:	016/360/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,714,272		
Equalized Assessed Valuation:	\$266,594,418		
Population:	13,870		
Employees:			
	Full Time:	76	
	Part Time:	21	
	Salaries Paid:	\$8,120,993	

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:	\$17,578,222	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,267	\$1,430	\$1,079
Revenues During FY 24:	\$21,277,042	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$18,794,258	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,534	\$1,299	\$1,053
Per Capita Expenditures:	\$1,355	\$1,191	\$978
Revenues over/under Expenditures:	\$2,482,784	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	107.30%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$20,166,828	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,454	\$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:	\$9,242,127	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$36,560,426)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$53,775,979	\$14,784,019	\$3,250,668
Per Capita Debt:	\$3,877	\$1,823	\$902
General Obligation Debt over EAV:	6.07%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$8,042,681	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$580	\$2,159	\$1,757
Revenues During FY 24:	\$5,081,290	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,335,975	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$366	\$728	\$505
Per Capita Expenses:	\$168	\$629	\$467
Operating Income (loss):	\$2,745,315	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	461.82%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$10,787,996	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$778	\$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:	Milan Village		
Unit Code:	081/045/32	County:	Rock Island
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,877,015		
Equalized Assessed Valuation:	\$127,284,208		
Population:	5,097		
Employees:			
Full Time:	41		
Part Time:	10		
Salaries Paid:	\$3,324,668		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$15,295,604	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$3,001	\$1,430	\$1,079
Revenues During FY 24:	\$12,041,732	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$9,735,877	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,363	\$1,299	\$1,053
Per Capita Expenditures:	\$1,910	\$1,191	\$978
Revenues over/under Expenditures:	\$2,305,855	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	180.79%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$17,601,459	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$3,453	\$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:	\$7,235,398	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$3,194,481)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$6,339,730	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,244	\$1,823	\$902
General Obligation Debt over EAV:	1.18%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,215,725	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,219	\$2,159	\$1,757
Revenues During FY 24:	\$2,311,895	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,048,091	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$454	\$728	\$505
Per Capita Expenses:	\$402	\$629	\$467
Operating Income (loss):	\$263,804	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	316.37%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,479,529	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,271	\$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:	Milford Village		
Unit Code:	038/075/32	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,140,000		
Equalized Assessed Valuation:	\$8,692,235		
Population:	1,369		
Employees:			
Full Time:	6		
Part Time:	8		
Salaries Paid:	\$409,270		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$247,161	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$181	\$1,430	\$1,079
Revenues During FY 24:	\$742,097	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$689,303	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$542	\$1,299	\$1,053
Per Capita Expenditures:	\$504	\$1,191	\$978
Revenues over/under Expenditures:	\$52,794	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	43.52%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$299,955	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$219	\$1,463	\$1,108

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$133,092	\$12,605	\$0
Total Unreserved Funds:	\$166,863	\$6,398	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$167,905	\$14,784,019	\$3,250,668
Per Capita Debt:	\$123	\$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:	\$1,668,244	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,219	\$2,159	\$1,757
Revenues During FY 24:	\$1,146,470	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$918,657	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$837	\$728	\$505
Per Capita Expenses:	\$671	\$629	\$467
Operating Income (loss):	\$227,813	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	206.39%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$1,896,057	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,385	\$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:	Mill Creek Village		
Unit Code:	091/035/32	County:	Union
Fiscal Year End:	4/30/2024		
Accounting Method:	Combination		
Appropriation or Budget:	\$31,365		
Equalized Assessed Valuation:	\$345,526		
Population:	54		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$3,470		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$35,946	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$666	\$2,160	\$1,117
Revenues During FY 24:	\$21,448	\$513,962	\$205,596
Expenditures During FY 24:	\$11,973	\$431,552	\$184,468
Per Capita Revenues:	\$397	\$1,265	\$568
Per Capita Expenditures:	\$222	\$1,035	\$522
Revenues over/under Expenditures:	\$9,475	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	379.36%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$45,421	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$841	\$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:	Mill Shoals Village		
Unit Code:	097/035/32	County:	White
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$364,000		
Equalized Assessed Valuation:	\$876,821		
Population:	176		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$44,733		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$157,180	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$893	\$2,160	\$1,117
Revenues During FY 24:	\$60,500	\$513,962	\$205,596
Expenditures During FY 24:	\$77,901	\$431,552	\$184,468
Per Capita Revenues:	\$344	\$1,265	\$568
Per Capita Expenditures:	\$443	\$1,035	\$522
Revenues over/under Expenditures:	(\$17,401)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	113.93%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$88,750	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$504	\$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:	\$30,936	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$57,814	\$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:	\$188,000	\$497,319	\$34,556
Per Capita Debt:	\$1,068	\$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:	\$392,134	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,228	\$2,836	\$1,348
Revenues During FY 24:	\$92,354	\$370,027	\$130,294
Expenditures During FY 24:	\$131,825	\$341,260	\$138,408
Per Capita Revenues:	\$525	\$1,046	\$359
Per Capita Expenses:	\$749	\$957	\$383
Operating Income (loss):	(\$39,471)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	267.52%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$352,663	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,004	\$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:	Millbrook Village		
Unit Code:	047/012/32	County:	Kendall
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$74,635		
Equalized Assessed Valuation:	\$12,032,324		
Population:	277		
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:	\$831,933	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$3,003	\$2,160	\$1,117
Revenues During FY 24:	\$134,888	\$513,962	\$205,596
Expenditures During FY 24:	\$41,780	\$431,552	\$184,468
Per Capita Revenues:	\$487	\$1,265	\$568
Per Capita Expenditures:	\$151	\$1,035	\$522
Revenues over/under Expenditures:	\$93,108	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	2,214.08%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$925,041	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$3,339	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$170,221	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$754,820	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$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:	Milledgeville Village		
Unit Code:	008/020/32	County:	Carroll
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,627,607		
Equalized Assessed Valuation:	\$9,176,098		
Population:	1,148		
Employees:			
Full Time:	5		
Part Time:	12		
Salaries Paid:	\$331,013		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,372,254	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,195	\$1,430	\$1,079
Revenues During FY 24:	\$1,375,619	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,163,718	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,198	\$1,299	\$1,053
Per Capita Expenditures:	\$1,014	\$1,191	\$978
Revenues over/under Expenditures:	\$211,901	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	136.13%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,584,155	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,380	\$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:	\$1,172,833	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$397,249	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$305,120	\$14,784,019	\$3,250,668
Per Capita Debt:	\$266	\$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:	\$2,900,743	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,527	\$2,159	\$1,757
Revenues During FY 24:	\$2,367,504	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$556,349	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$2,062	\$728	\$505
Per Capita Expenses:	\$485	\$629	\$467
Operating Income (loss):	\$1,811,155	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	846.93%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,711,898	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,104	\$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:	Millington Village		
Unit Code:	047/015/32	County:	Kendall
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$465,755		
Equalized Assessed Valuation:	\$5,022,561		
Population:	617		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$14,832		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$588,347	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$954	\$2,160	\$1,117
Revenues During FY 24:	\$205,517	\$513,962	\$205,596
Expenditures During FY 24:	\$169,367	\$431,552	\$184,468
Per Capita Revenues:	\$333	\$1,265	\$568
Per Capita Expenditures:	\$275	\$1,035	\$522
Revenues over/under Expenditures:	\$36,150	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	368.72%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$624,497	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,012	\$2,356	\$1,192

Equity

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

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Millstadt Village		
Unit Code:	088/095/32	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,157,762		
Equalized Assessed Valuation:	\$109,917,463		
Population:	3,981		
Employees:			
Full Time:	15		
Part Time:	60		
Salaries Paid:	\$1,300,798		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,978,155	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,250	\$1,430	\$1,079
Revenues During FY 24:	\$4,540,402	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,070,521	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,141	\$1,299	\$1,053
Per Capita Expenditures:	\$1,022	\$1,191	\$978
Revenues over/under Expenditures:	\$469,881	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	133.84%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,448,036	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,369	\$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:	\$2,304,917	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$3,883,169	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,635,540	\$14,784,019	\$3,250,668
Per Capita Debt:	\$662	\$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:	\$5,019,347	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,261	\$2,159	\$1,757
Revenues During FY 24:	\$2,320,101	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,003,632	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$583	\$728	\$505
Per Capita Expenses:	\$503	\$629	\$467
Operating Income (loss):	\$316,469	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	266.31%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$5,335,816	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,340	\$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:	Milton Village		
Unit Code:	075/050/32	County:	Pike
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$326,500		
Equalized Assessed Valuation:	\$1,910,884		
Population:	271		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$38,563		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$297,895	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,099	\$2,160	\$1,117
Revenues During FY 24:	\$159,782	\$513,962	\$205,596
Expenditures During FY 24:	\$173,770	\$431,552	\$184,468
Per Capita Revenues:	\$590	\$1,265	\$568
Per Capita Expenditures:	\$641	\$1,035	\$522
Revenues over/under Expenditures:	(\$13,988)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	163.38%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$283,907	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,048	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63,322	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$221,816	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	\$531,498	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,961	\$2,836	\$1,348
Revenues During FY 24:	\$65,090	\$370,027	\$130,294
Expenditures During FY 24:	\$120,764	\$341,260	\$138,408
Per Capita Revenues:	\$240	\$1,046	\$359
Per Capita Expenses:	\$446	\$957	\$383
Operating Income (loss):	(\$55,674)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	394.01%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$475,824	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,756	\$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:	Mineral Village		
Unit Code:	006/070/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,420,500		
Equalized Assessed Valuation:	\$2,260,285		
Population:	206		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$16,069		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$469,555	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,279	\$2,160	\$1,117
Revenues During FY 24:	\$92,828	\$513,962	\$205,596
Expenditures During FY 24:	\$48,912	\$431,552	\$184,468
Per Capita Revenues:	\$451	\$1,265	\$568
Per Capita Expenditures:	\$237	\$1,035	\$522
Revenues over/under Expenditures:	\$43,916	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,026.42%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$502,042	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,437	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$104,510	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$397,533	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$343,644	\$497,319	\$34,556
Per Capita Debt:	\$1,668	\$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:	\$546,099	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,651	\$2,836	\$1,348
Revenues During FY 24:	\$129,118	\$370,027	\$130,294
Expenditures During FY 24:	\$111,435	\$341,260	\$138,408
Per Capita Revenues:	\$627	\$1,046	\$359
Per Capita Expenses:	\$541	\$957	\$383
Operating Income (loss):	\$17,683	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	516.19%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$575,211	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,792	\$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:	Minonk City		
Unit Code:	102/050/30	County:	Woodford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,070,659		
Equalized Assessed Valuation:	\$29,031,789		
Population:	1,928		
Employees:			
Full Time:	12		
Part Time:	19		
Salaries Paid:	\$873,231		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,108,322	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,612	\$1,430	\$1,079
Revenues During FY 24:	\$2,306,949	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,976,953	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,197	\$1,299	\$1,053
Per Capita Expenditures:	\$1,025	\$1,191	\$978
Revenues over/under Expenditures:	\$329,996	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	157.10%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,105,825	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,611	\$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:	\$1,952,714	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,203,171	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,532,152	\$14,784,019	\$3,250,668
Per Capita Debt:	\$795	\$1,823	\$902
General Obligation Debt over EAV:	1.41%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,525,466	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,310	\$2,159	\$1,757
Revenues During FY 24:	\$928,135	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,478,881	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$481	\$728	\$505
Per Capita Expenses:	\$767	\$629	\$467
Operating Income (loss):	(\$550,746)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	183.06%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,707,213	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,404	\$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:	Minooka Village		
Unit Code:	032/060/32	County:	Grundy
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,232,110		
Equalized Assessed Valuation:	\$565,751,041		
Population:	12,758		
Employees:			
	Full Time:	47	
	Part Time:	56	
	Salaries Paid:	\$4,129,703	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,846,017	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$693	\$1,430	\$1,079
Revenues During FY 24:	\$11,712,213	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$10,484,308	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$918	\$1,299	\$1,053
Per Capita Expenditures:	\$822	\$1,191	\$978
Revenues over/under Expenditures:	\$1,227,905	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	93.29%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$9,781,122	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$767	\$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:	\$9,668,320	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$6,207,045	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,030,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$316	\$1,823	\$902
General Obligation Debt over EAV:	0.71%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$28,218,877	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,212	\$2,159	\$1,757
Revenues During FY 24:	\$7,450,869	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$6,341,437	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$584	\$728	\$505
Per Capita Expenses:	\$497	\$629	\$467
Operating Income (loss):	\$1,109,432	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	481.40%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$30,527,909	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,393	\$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:	Modesto Village		
Unit Code:	056/070/32	County:	Macoupin
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$65,300		
Equalized Assessed Valuation:	\$2,708,797		
Population:	177		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$15,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$252,223	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,425	\$2,160	\$1,117
Revenues During FY 24:	\$87,937	\$513,962	\$205,596
Expenditures During FY 24:	\$80,277	\$431,552	\$184,468
Per Capita Revenues:	\$497	\$1,265	\$568
Per Capita Expenditures:	\$454	\$1,035	\$522
Revenues over/under Expenditures:	\$7,660	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	323.73%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$259,883	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,468	\$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:	\$62,611	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$197,272	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$50,261	\$497,319	\$34,556
Per Capita Debt:	\$284	\$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:	\$151,058	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$853	\$2,836	\$1,348
Revenues During FY 24:	\$55,913	\$370,027	\$130,294
Expenditures During FY 24:	\$81,952	\$341,260	\$138,408
Per Capita Revenues:	\$316	\$1,046	\$359
Per Capita Expenses:	\$463	\$957	\$383
Operating Income (loss):	(\$26,039)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	152.55%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$125,019	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$706	\$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:	Mokena Village		
Unit Code:	099/070/32	County:	Will
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$51,190,374		
Equalized Assessed Valuation:	\$1,002,352,644		
Population:	19,846		
Employees:			
	Full Time:	79	
	Part Time:	8	
	Salaries Paid:	\$8,898,163	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$14,319,486	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$722	\$1,430	\$1,079
Revenues During FY 24:	\$20,131,195	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$16,600,708	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,014	\$1,299	\$1,053
Per Capita Expenditures:	\$836	\$1,191	\$978
Revenues over/under Expenditures:	\$3,530,487	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	84.61%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$14,046,104	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$708	\$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:	\$5,794,606	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$31,785,780	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,876,004	\$14,784,019	\$3,250,668
Per Capita Debt:	\$246	\$1,823	\$902
General Obligation Debt over EAV:	0.49%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$41,695,932	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,101	\$2,159	\$1,757
Revenues During FY 24:	\$11,283,307	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$10,468,074	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$569	\$728	\$505
Per Capita Expenses:	\$527	\$629	\$467
Operating Income (loss):	\$815,233	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	396.52%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$41,508,521	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,092	\$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:	Moline City		
Unit Code:	081/050/30	County:	Rock Island
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$144,765,448		
Equalized Assessed Valuation:	\$938,398,096		
Population:	42,985		
Employees:			
Full Time:	404		
Part Time:	31		
Salaries Paid:	\$29,201,424		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$22,026,084	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$512	\$1,022	\$992
Revenues During FY 24:	\$77,386,337	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$68,310,807	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,800	\$1,565	\$1,601
Per Capita Expenditures:	\$1,589	\$1,374	\$1,334
Revenues over/under Expenditures:	\$9,075,530	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	31.58%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$21,575,557	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$502	\$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:	\$12,705,036	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$115,045,394)	(\$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:	\$204,092,204	\$150,163,942	\$93,484,413
Per Capita Debt:	\$4,748	\$2,742	\$2,369
General Obligation Debt over EAV:	9.68%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$125,321,742	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$2,915	\$1,762	\$1,500
Revenues During FY 24:	\$27,473,431	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$22,828,792	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$639	\$608	\$457
Per Capita Expenses:	\$531	\$477	\$380
Operating Income (loss):	\$4,644,639	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	584.00%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$133,319,166	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$3,102	\$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:	Momence City		
Unit Code:	046/070/30	County:	Kankakee
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,482,700		
Equalized Assessed Valuation:	\$67,589,738		
Population:	3,076		
Employees:			
Full Time:	19		
Part Time:	16		
Salaries Paid:	\$1,147,628		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,877,645	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$936	\$1,430	\$1,079
Revenues During FY 24:	\$2,491,712	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,933,551	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$810	\$1,299	\$1,053
Per Capita Expenditures:	\$629	\$1,191	\$978
Revenues over/under Expenditures:	\$558,161	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	165.88%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,207,459	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,043	\$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:	\$366,426	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,847,240	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$974,217	\$14,784,019	\$3,250,668
Per Capita Debt:	\$317	\$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:	\$5,109,481	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,661	\$2,159	\$1,757
Revenues During FY 24:	\$3,025,338	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,737,355	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$984	\$728	\$505
Per Capita Expenses:	\$565	\$629	\$467
Operating Income (loss):	\$1,287,983	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	379.43%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,592,078	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,143	\$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:	Monmouth City		
Unit Code:	094/025/30	County:	Warren
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,766,986		
Equalized Assessed Valuation:	\$89,366,158		
Population:	8,650		
Employees:			
Full Time:	47		
Part Time:	14		
Salaries Paid:	\$3,946,103		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,993,956	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,502	\$1,430	\$1,079
Revenues During FY 24:	\$10,875,884	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$10,451,279	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,257	\$1,299	\$1,053
Per Capita Expenditures:	\$1,208	\$1,191	\$978
Revenues over/under Expenditures:	\$424,605	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	157.86%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$16,498,644	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,907	\$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:	\$14,276,774	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$13,450,056)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$37,859,115	\$14,784,019	\$3,250,668
Per Capita Debt:	\$4,377	\$1,823	\$902
General Obligation Debt over EAV:	39.51%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$9,496,533	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,098	\$2,159	\$1,757
Revenues During FY 24:	\$10,457,907	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$7,852,445	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,209	\$728	\$505
Per Capita Expenses:	\$908	\$629	\$467
Operating Income (loss):	\$2,605,462	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	113.88%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$8,942,123	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,034	\$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:	Monroe Center Village		
Unit Code:	071/054/32	County:	Ogle
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,098,214		
Equalized Assessed Valuation:	\$8,712,046		
Population:	411		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$43,260		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$709,999	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,727	\$2,160	\$1,117
Revenues During FY 24:	\$401,734	\$513,962	\$205,596
Expenditures During FY 24:	\$365,286	\$431,552	\$184,468
Per Capita Revenues:	\$977	\$1,265	\$568
Per Capita Expenditures:	\$889	\$1,035	\$522
Revenues over/under Expenditures:	\$36,448	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	204.35%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$746,447	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,816	\$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:	\$80,591	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$665,856	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	Montgomery Village		
Unit Code:	045/065/32	County:	Kane
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,966,552		
Equalized Assessed Valuation:	\$645,150,390		
Population:	20,262		
Employees:			
	Full Time:	82	
	Part Time:	7	
	Salaries Paid:	\$7,316,329	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$14,091,787	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$695	\$1,430	\$1,079
Revenues During FY 24:	\$21,555,405	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$19,838,655	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,064	\$1,299	\$1,053
Per Capita Expenditures:	\$979	\$1,191	\$978
Revenues over/under Expenditures:	\$1,716,750	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	67.50%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$13,392,065	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$661	\$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:	\$5,822,373	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$10,935,772	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$47,446,590	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,342	\$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:	\$18,911,815	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$933	\$2,159	\$1,757
Revenues During FY 24:	\$10,560,210	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$9,219,302	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$521	\$728	\$505
Per Capita Expenses:	\$455	\$629	\$467
Operating Income (loss):	\$1,340,908	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	232.87%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$21,469,195	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,060	\$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:	Monticello City		
Unit Code:	074/045/30	County:	Piatt
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,945,940		
Equalized Assessed Valuation:	\$163,880,625		
Population:	6,010		
Employees:			
Full Time:	34		
Part Time:	118		
Salaries Paid:	\$2,476,394		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$18,723,956	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$3,115	\$1,430	\$1,079
Revenues During FY 24:	\$9,001,960	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$9,821,770	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,498	\$1,299	\$1,053
Per Capita Expenditures:	\$1,634	\$1,191	\$978
Revenues over/under Expenditures:	(\$819,810)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	230.73%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$22,661,719	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$3,771	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,634,864	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$16,715,122	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$17,623,097	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,932	\$1,823	\$902
General Obligation Debt over EAV:	2.78%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,689,596	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$614	\$2,159	\$1,757
Revenues During FY 24:	\$3,218,064	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,841,853	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$535	\$728	\$505
Per Capita Expenses:	\$473	\$629	\$467
Operating Income (loss):	\$376,211	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	142.79%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,057,807	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$675	\$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:	Montrose Village		
Unit Code:	025/040/32	County:	Effingham
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,572,020		
Equalized Assessed Valuation:	\$3,656,525		
Population:	210		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$53,538		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$849,776	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$4,047	\$2,160	\$1,117
Revenues During FY 24:	\$859,018	\$513,962	\$205,596
Expenditures During FY 24:	\$447,725	\$431,552	\$184,468
Per Capita Revenues:	\$4,091	\$1,265	\$568
Per Capita Expenditures:	\$2,132	\$1,035	\$522
Revenues over/under Expenditures:	\$411,293	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	284.66%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,274,492	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$6,069	\$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:	\$294,922	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$979,570	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	\$25,852	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$123	\$2,836	\$1,348
Revenues During FY 24:	\$4,028	\$370,027	\$130,294
Expenditures During FY 24:	\$0	\$341,260	\$138,408
Per Capita Revenues:	\$19	\$1,046	\$359
Per Capita Expenses:	\$0	\$957	\$383
Operating Income (loss):	\$4,028	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	0.00%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$16,457	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$78	\$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:	Morris City		
Unit Code:	032/065/30	County:	Grundy
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$70,401,566		
Equalized Assessed Valuation:	\$474,062,476		
Population:	14,508		
Employees:			
Full Time:	75		
Part Time:	71		
Salaries Paid:	\$7,866,612		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$21,213,373	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,462	\$1,430	\$1,079
Revenues During FY 24:	\$25,262,545	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$23,978,329	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,741	\$1,299	\$1,053
Per Capita Expenditures:	\$1,653	\$1,191	\$978
Revenues over/under Expenditures:	\$1,284,216	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	83.81%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$20,097,397	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,385	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,732,623	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$16,020,873)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,584,110	\$14,784,019	\$3,250,668
Per Capita Debt:	\$109	\$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:	\$42,828,153	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,952	\$2,159	\$1,757
Revenues During FY 24:	\$12,879,234	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$8,495,612	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$888	\$728	\$505
Per Capita Expenses:	\$586	\$629	\$467
Operating Income (loss):	\$4,383,622	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	583.97%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$49,611,967	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,420	\$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:	Morrison City		
Unit Code:	098/040/30	County:	Whiteside
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,407,552		
Equalized Assessed Valuation:	\$59,849,805		
Population:	4,085		
Employees:			
Full Time:	32		
Part Time:	19		
Salaries Paid:	\$1,504,253		

Blended Component Units
Number Submitted = 1 Odell Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,711,061	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$908	\$1,430	\$1,079
Revenues During FY 24:	\$4,033,727	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,390,380	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$987	\$1,299	\$1,053
Per Capita Expenditures:	\$830	\$1,191	\$978
Revenues over/under Expenditures:	\$643,347	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	130.74%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,432,548	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,085	\$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:	\$3,248,487	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,751,928	(\$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:	\$18,697,768	\$14,784,019	\$3,250,668
Per Capita Debt:	\$4,577	\$1,823	\$902
General Obligation Debt over EAV:	6.27%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$13,074,823	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,201	\$2,159	\$1,757
Revenues During FY 24:	\$3,750,063	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,320,413	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$918	\$728	\$505
Per Capita Expenses:	\$568	\$629	\$467
Operating Income (loss):	\$1,429,650	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	622.89%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$14,453,602	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,538	\$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:	Morrisonville Village		
Unit Code:	011/035/32	County:	Christian
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,382,400		
Equalized Assessed Valuation:	\$12,129,670		
Population:	997		
Employees:			
Full Time:	6		
Part Time:	15		
Salaries Paid:	\$385,310		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$948,669	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$952	\$2,160	\$1,117
Revenues During FY 24:	\$1,707,198	\$513,962	\$205,596
Expenditures During FY 24:	\$880,996	\$431,552	\$184,468
Per Capita Revenues:	\$1,712	\$1,265	\$568
Per Capita Expenditures:	\$884	\$1,035	\$522
Revenues over/under Expenditures:	\$826,202	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	82.75%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$729,052	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$731	\$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:	\$415,579	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$313,473	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	\$1,228,442	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,232	\$2,836	\$1,348
Revenues During FY 24:	\$409,811	\$370,027	\$130,294
Expenditures During FY 24:	\$392,277	\$341,260	\$138,408
Per Capita Revenues:	\$411	\$1,046	\$359
Per Capita Expenses:	\$393	\$957	\$383
Operating Income (loss):	\$17,534	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	584.23%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,291,795	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,299	\$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:	Morton Village		
Unit Code:	090/060/32	County:	Tazewell
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$56,200,400		
Equalized Assessed Valuation:	\$594,715,143		
Population:	17,117		
Employees:			
Full Time:	81		
Part Time:	99		
Salaries Paid:	\$6,842,424		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$20,048,954	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,171	\$1,430	\$1,079
Revenues During FY 24:	\$20,228,577	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$18,397,797	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,182	\$1,299	\$1,053
Per Capita Expenditures:	\$1,075	\$1,191	\$978
Revenues over/under Expenditures:	\$1,830,780	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	118.94%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$21,883,204	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,278	\$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:	\$5,837,625	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$16,045,579	(\$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:	\$800,003	\$14,784,019	\$3,250,668
Per Capita Debt:	\$47	\$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:	\$68,610,944	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,008	\$2,159	\$1,757
Revenues During FY 24:	\$25,165,415	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$17,922,967	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,470	\$728	\$505
Per Capita Expenses:	\$1,047	\$629	\$467
Operating Income (loss):	\$7,242,448	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	423.22%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$75,853,392	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,431	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mound City City		
Unit Code:	077/015/30	County:	Pulaski
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$493,799		
Equalized Assessed Valuation:	\$5,500,147		
Population:	526		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$167,964		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$702,087	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,335	\$2,160	\$1,117
Revenues During FY 24:	\$719,730	\$513,962	\$205,596
Expenditures During FY 24:	\$525,684	\$431,552	\$184,468
Per Capita Revenues:	\$1,368	\$1,265	\$568
Per Capita Expenditures:	\$999	\$1,035	\$522
Revenues over/under Expenditures:	\$194,046	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	169.52%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$891,133	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,694	\$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:	\$586,476	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$83,871	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,833,960	\$497,319	\$34,556
Per Capita Debt:	\$3,487	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,425,910	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$6,513	\$2,836	\$1,348
Revenues During FY 24:	\$238,405	\$370,027	\$130,294
Expenditures During FY 24:	\$315,462	\$341,260	\$138,408
Per Capita Revenues:	\$453	\$1,046	\$359
Per Capita Expenses:	\$600	\$957	\$383
Operating Income (loss):	(\$77,057)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,063.16%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$3,353,853	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$6,376	\$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:	Moweaqua Village		
Unit Code:	086/025/32	County:	Shelby
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,369,148		
Equalized Assessed Valuation:	\$22,747,322		
Population:	1,764		
Employees:			
Full Time:	12		
Part Time:	46		
Salaries Paid:	\$941,675		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,703,644	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,533	\$1,430	\$1,079
Revenues During FY 24:	\$1,616,287	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,511,935	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$916	\$1,299	\$1,053
Per Capita Expenditures:	\$857	\$1,191	\$978
Revenues over/under Expenditures:	\$104,352	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	178.72%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,702,196	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,532	\$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:	\$1,202,667	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,499,529	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,812,817	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,161	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,302,536	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,439	\$2,159	\$1,757
Revenues During FY 24:	\$1,493,855	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,378,876	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$847	\$728	\$505
Per Capita Expenses:	\$782	\$629	\$467
Operating Income (loss):	\$114,979	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	328.04%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,523,315	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,564	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mt. Auburn Village		
Unit Code:	011/040/32	County:	Christian
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$518,460		
Equalized Assessed Valuation:	\$7,772,252		
Population:	452		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$27,898		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$440,756	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$975	\$2,160	\$1,117
Revenues During FY 24:	\$192,178	\$513,962	\$205,596
Expenditures During FY 24:	\$123,898	\$431,552	\$184,468
Per Capita Revenues:	\$425	\$1,265	\$568
Per Capita Expenditures:	\$274	\$1,035	\$522
Revenues over/under Expenditures:	\$68,280	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	410.85%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$509,036	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,126	\$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:	\$102,614	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$406,422	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$418,000	\$497,319	\$34,556
Per Capita Debt:	\$925	\$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:	\$1,551,494	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,433	\$2,836	\$1,348
Revenues During FY 24:	\$188,588	\$370,027	\$130,294
Expenditures During FY 24:	\$137,928	\$341,260	\$138,408
Per Capita Revenues:	\$417	\$1,046	\$359
Per Capita Expenses:	\$305	\$957	\$383
Operating Income (loss):	\$50,660	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,161.59%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,602,154	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,545	\$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:	Mt. Carmel City		
Unit Code:	093/025/30	County:	Wabash
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,295,988		
Equalized Assessed Valuation:	\$81,605,403		
Population:	7,015		
Employees:			
Full Time:		53	
Part Time:		42	
Salaries Paid:		\$2,844,026	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,278,188	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,750	\$1,430	\$1,079
Revenues During FY 24:	\$6,050,741	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,420,000	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$863	\$1,299	\$1,053
Per Capita Expenditures:	\$773	\$1,191	\$978
Revenues over/under Expenditures:	\$630,741	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	247.33%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$13,405,126	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,911	\$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:	\$4,014,386	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,586,599	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$11,126,716	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,586	\$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:	\$7,112,654	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,014	\$2,159	\$1,757
Revenues During FY 24:	\$3,652,815	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,385,943	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$521	\$728	\$505
Per Capita Expenses:	\$483	\$629	\$467
Operating Income (loss):	\$266,872	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	217.36%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,359,526	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,049	\$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:	Mt. Carroll City		
Unit Code:	008/025/30	County:	Carroll
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,375,760		
Equalized Assessed Valuation:	\$16,829,778		
Population:	1,429		
Employees:			
Full Time:	13		
Part Time:	36		
Salaries Paid:	\$929,255		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,960,700	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$6,271	\$1,430	\$1,079
Revenues During FY 24:	\$1,833,283	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$7,400,373	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,283	\$1,299	\$1,053
Per Capita Expenditures:	\$5,179	\$1,191	\$978
Revenues over/under Expenditures:	(\$5,567,090)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	44.44%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,288,655	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,301	\$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:	\$3,415,844	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$111,390)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$8,959,276	\$14,784,019	\$3,250,668
Per Capita Debt:	\$6,270	\$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:	\$8,342,258	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$5,838	\$2,159	\$1,757
Revenues During FY 24:	\$1,609,651	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,395,306	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,126	\$728	\$505
Per Capita Expenses:	\$976	\$629	\$467
Operating Income (loss):	\$214,345	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	620.76%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$8,661,558	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$6,061	\$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:	Mt. Clare Village		
Unit Code:	056/075/32	County:	Macoupin
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$466,850		
Equalized Assessed Valuation:	\$4,036,953		
Population:	306		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$64,418		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$837,892	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,738	\$2,160	\$1,117
Revenues During FY 24:	\$291,259	\$513,962	\$205,596
Expenditures During FY 24:	\$139,759	\$431,552	\$184,468
Per Capita Revenues:	\$952	\$1,265	\$568
Per Capita Expenditures:	\$457	\$1,035	\$522
Revenues over/under Expenditures:	\$151,500	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	707.93%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$989,392	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$3,233	\$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:	\$77,579	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$911,813	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	\$570,485	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,864	\$2,836	\$1,348
Revenues During FY 24:	\$175,081	\$370,027	\$130,294
Expenditures During FY 24:	\$173,495	\$341,260	\$138,408
Per Capita Revenues:	\$572	\$1,046	\$359
Per Capita Expenses:	\$567	\$957	\$383
Operating Income (loss):	\$1,586	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	329.73%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$572,071	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,870	\$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:	Mt. Erie Village		
Unit Code:	096/040/32	County:	Wayne
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$62,921		
Equalized Assessed Valuation:	\$1,237,645		
Population:	97		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$15,625		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$37,201	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$384	\$2,160	\$1,117
Revenues During FY 24:	\$34,513	\$513,962	\$205,596
Expenditures During FY 24:	\$31,790	\$431,552	\$184,468
Per Capita Revenues:	\$356	\$1,265	\$568
Per Capita Expenditures:	\$328	\$1,035	\$522
Revenues over/under Expenditures:	\$2,723	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	125.59%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$39,924	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$412	\$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:	\$12,310	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$27,614	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	\$75,083	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$774	\$2,836	\$1,348
Revenues During FY 24:	\$32,635	\$370,027	\$130,294
Expenditures During FY 24:	\$43,332	\$341,260	\$138,408
Per Capita Revenues:	\$336	\$1,046	\$359
Per Capita Expenses:	\$447	\$957	\$383
Operating Income (loss):	(\$10,697)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	148.59%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$64,386	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$664	\$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:	Mt. Morris Village		
Unit Code:	071/040/32	County:	Ogle
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,616,714		
Equalized Assessed Valuation:	\$30,716,126		
Population:	2,783		
Employees:			
Full Time:	11		
Part Time:	8		
Salaries Paid:	\$836,686		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,382,479	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$856	\$1,430	\$1,079
Revenues During FY 24:	\$2,218,016	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,304,851	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$797	\$1,299	\$1,053
Per Capita Expenditures:	\$828	\$1,191	\$978
Revenues over/under Expenditures:	(\$86,835)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	99.77%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,299,444	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$826	\$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:	\$840,777	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,465,742	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$5,158,806	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,854	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$11,084,753	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,983	\$2,159	\$1,757
Revenues During FY 24:	\$1,496,536	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,402,972	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$538	\$728	\$505
Per Capita Expenses:	\$504	\$629	\$467
Operating Income (loss):	\$93,564	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	796.49%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$11,174,517	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,015	\$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:	Mt. Olive City		
Unit Code:	056/080/30	County:	Macoupin
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,690,000		
Equalized Assessed Valuation:	\$20,949,884		
Population:	2,099		
Employees:			
Full Time:	11		
Part Time:	8		
Salaries Paid:	\$588,364		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,408,751	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$671	\$1,430	\$1,079
Revenues During FY 24:	\$1,545,069	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,550,466	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$736	\$1,299	\$1,053
Per Capita Expenditures:	\$739	\$1,191	\$978
Revenues over/under Expenditures:	(\$5,397)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	88.11%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,366,173	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$651	\$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:	\$333,858	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,032,315	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,282,640	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,087	\$1,823	\$902
General Obligation Debt over EAV:	0.39%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,217,044	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$580	\$2,159	\$1,757
Revenues During FY 24:	\$1,587,217	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,060,120	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$756	\$728	\$505
Per Capita Expenses:	\$505	\$629	\$467
Operating Income (loss):	\$527,097	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	168.03%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$1,781,322	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$849	\$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:	Mt. Prospect Village		
Unit Code:	016/370/32	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$159,761,786		
Equalized Assessed Valuation:	\$2,207,217,374		
Population:	56,852		
Employees:			
Full Time:	309		
Part Time:	12		
Salaries Paid:	\$41,018,439		

Blended Component Units

Number Submitted = 2
 Firefighter's Pension
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$70,735,417	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,244	\$1,022	\$992
Revenues During FY 24:	\$107,732,252	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$83,505,824	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,895	\$1,565	\$1,601
Per Capita Expenditures:	\$1,469	\$1,374	\$1,334
Revenues over/under Expenditures:	\$24,226,428	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	100.52%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$83,940,053	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,476	\$1,130	\$1,065

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,629,430	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$54,682,871)	(\$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:	\$267,263,658	\$150,163,942	\$93,484,413
Per Capita Debt:	\$4,701	\$2,742	\$2,369
General Obligation Debt over EAV:	4.20%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$56,224,486	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$989	\$1,762	\$1,500
Revenues During FY 24:	\$24,246,487	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$16,752,070	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$426	\$608	\$457
Per Capita Expenses:	\$295	\$477	\$380
Operating Income (loss):	\$7,494,417	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	412.95%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$69,177,399	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,217	\$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:	Mt. Pulaski City		
Unit Code:	054/050/30	County:	Logan
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,695,693		
Equalized Assessed Valuation:	\$20,636,787		
Population:	1,537		
Employees:			
Full Time:	7		
Part Time:	15		
Salaries Paid:	\$419,527		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,325,531	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$4,766	\$1,430	\$1,079
Revenues During FY 24:	\$1,391,384	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,916,716	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$905	\$1,299	\$1,053
Per Capita Expenditures:	\$1,247	\$1,191	\$978
Revenues over/under Expenditures:	(\$525,332)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	354.89%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,802,200	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$4,426	\$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:	\$1,491,538	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$5,310,662	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$22,724	\$14,784,019	\$3,250,668
Per Capita Debt:	\$15	\$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:	Mt. Sterling City		
Unit Code:	005/015/30	County:	Brown
Fiscal Year End:	4/30/2024		
Accounting Method:	Combination		
Appropriation or Budget:	\$7,992,837		
Equalized Assessed Valuation:	\$22,372,500		
Population:	2,177		
Employees:			
Full Time:	16		
Part Time:	4		
Salaries Paid:	\$1,048,886		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,568,799	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,180	\$1,430	\$1,079
Revenues During FY 24:	\$2,907,583	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,446,730	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,336	\$1,299	\$1,053
Per Capita Expenditures:	\$1,124	\$1,191	\$978
Revenues over/under Expenditures:	\$460,853	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	124.49%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,045,874	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,399	\$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:	\$1,475,478	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,570,396	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,268,183	\$14,784,019	\$3,250,668
Per Capita Debt:	\$583	\$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:	\$6,841,749	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,143	\$2,159	\$1,757
Revenues During FY 24:	\$1,945,448	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,695,041	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$894	\$728	\$505
Per Capita Expenses:	\$779	\$629	\$467
Operating Income (loss):	\$250,407	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	417.45%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,075,934	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,250	\$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:	Mt. Vernon City		
Unit Code:	041/035/30	County:	Jefferson
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$101,815,294		
Equalized Assessed Valuation:	\$317,183,617		
Population:	14,114		
Employees:			
Full Time:	147		
Part Time:	12		
Salaries Paid:	\$9,210,228		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$35,037,950	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,482	\$1,430	\$1,079
Revenues During FY 24:	\$39,573,930	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$34,482,959	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,804	\$1,299	\$1,053
Per Capita Expenditures:	\$2,443	\$1,191	\$978
Revenues over/under Expenditures:	\$5,090,971	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	107.88%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$37,201,554	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,636	\$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:	\$6,704,075	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$3,243,541)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$81,454,643	\$14,784,019	\$3,250,668
Per Capita Debt:	\$5,771	\$1,823	\$902
General Obligation Debt over EAV:	9.76%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$30,472,332	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,159	\$2,159	\$1,757
Revenues During FY 24:	\$11,516,049	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$10,804,708	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$816	\$728	\$505
Per Capita Expenses:	\$766	\$629	\$467
Operating Income (loss):	\$711,341	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	311.85%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$33,694,728	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,387	\$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:	Mt. Zion Village		
Unit Code:	055/045/32	County:	Macon
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,441,654		
Equalized Assessed Valuation:	\$160,891,919		
Population:	5,975		
Employees:			
Full Time:	29		
Part Time:	36		
Salaries Paid:	\$1,900,840		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,800,229	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$636	\$1,430	\$1,079
Revenues During FY 24:	\$4,580,958	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,640,882	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$767	\$1,299	\$1,053
Per Capita Expenditures:	\$609	\$1,191	\$978
Revenues over/under Expenditures:	\$940,076	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	117.25%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,268,978	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$714	\$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:	\$2,370,073	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,982,502	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,246,394	\$14,784,019	\$3,250,668
Per Capita Debt:	\$711	\$1,823	\$902
General Obligation Debt over EAV:	1.07%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,399,306	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,071	\$2,159	\$1,757
Revenues During FY 24:	\$2,681,994	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,564,692	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$449	\$728	\$505
Per Capita Expenses:	\$429	\$629	\$467
Operating Income (loss):	\$117,302	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	261.00%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,693,925	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,120	\$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:	Muddy Village		
Unit Code:	082/030/32	County:	Saline
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$314,419		
Equalized Assessed Valuation:	\$1,392,633		
Population:	61		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$46,848		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$623,382	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$10,219	\$2,160	\$1,117
Revenues During FY 24:	\$245,947	\$513,962	\$205,596
Expenditures During FY 24:	\$218,022	\$431,552	\$184,468
Per Capita Revenues:	\$4,032	\$1,265	\$568
Per Capita Expenditures:	\$3,574	\$1,035	\$522
Revenues over/under Expenditures:	\$27,925	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	298.73%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$651,307	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$10,677	\$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:	\$5,647	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$645,660	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$256,000	\$497,319	\$34,556
Per Capita Debt:	\$4,197	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$406,211	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$6,659	\$2,836	\$1,348
Revenues During FY 24:	\$85,587	\$370,027	\$130,294
Expenditures During FY 24:	\$96,397	\$341,260	\$138,408
Per Capita Revenues:	\$1,403	\$1,046	\$359
Per Capita Expenses:	\$1,580	\$957	\$383
Operating Income (loss):	(\$10,810)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	410.18%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$395,401	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$6,482	\$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:	Muncie Village		
Unit Code:	092/065/32	County:	Vermilion
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$95,090		
Equalized Assessed Valuation:	\$1,442,602		
Population:	157		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$4,964		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$323,767	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,062	\$2,160	\$1,117
Revenues During FY 24:	\$75,392	\$513,962	\$205,596
Expenditures During FY 24:	\$50,316	\$431,552	\$184,468
Per Capita Revenues:	\$480	\$1,265	\$568
Per Capita Expenditures:	\$320	\$1,035	\$522
Revenues over/under Expenditures:	\$25,076	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	693.30%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$348,843	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,222	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$297,236	\$48,158	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Mundelein Village		
Unit Code:	049/130/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,968,804		
Equalized Assessed Valuation:	\$1,094,312,128		
Population:	31,792		
Employees:			
Full Time:	196		
Part Time:	11		
Salaries Paid:	\$20,190,655		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$30,991,600	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$975	\$1,022	\$992
Revenues During FY 24:	\$55,883,840	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$49,326,560	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,758	\$1,565	\$1,601
Per Capita Expenditures:	\$1,552	\$1,374	\$1,334
Revenues over/under Expenditures:	\$6,557,280	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	82.49%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$40,691,467	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,280	\$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:	\$13,203,774	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$30,735,930)	(\$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:	\$33,595,000	\$150,163,942	\$93,484,413
Per Capita Debt:	\$1,057	\$2,742	\$2,369
General Obligation Debt over EAV:	3.07%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$44,451,099	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,398	\$1,762	\$1,500
Revenues During FY 24:	\$12,218,459	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$7,812,085	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$384	\$608	\$457
Per Capita Expenses:	\$246	\$477	\$380
Operating Income (loss):	\$4,406,374	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	625.41%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$48,857,473	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,537	\$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:	Murphysboro City
Unit Code:	039/055/30
County:	Jackson
Fiscal Year End:	12/31/2024
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$13,833,788
Equalized Assessed Valuation:	\$86,504,458
Population:	7,093
Employees:	
Full Time:	62
Part Time:	22
Salaries Paid:	\$3,995,576

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,611,144	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,214	\$1,430	\$1,079
Revenues During FY 24:	\$8,646,423	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$6,837,749	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,219	\$1,299	\$1,053
Per Capita Expenditures:	\$964	\$1,191	\$978
Revenues over/under Expenditures:	\$1,808,674	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	145.15%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$9,925,291	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,399	\$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:	\$1,735,673	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$8,189,618	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$11,261,146	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,588	\$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:	\$6,983,041	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$984	\$2,159	\$1,757
Revenues During FY 24:	\$2,949,057	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,017,905	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$416	\$728	\$505
Per Capita Expenses:	\$566	\$629	\$467
Operating Income (loss):	(\$1,068,848)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	162.13%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,514,193	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$918	\$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:	Murrayville Village		
Unit Code:	069/040/32	County:	Morgan
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,087,000		
Equalized Assessed Valuation:	\$5,695,779		
Population:	512		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$130,322		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$662,310	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,294	\$2,160	\$1,117
Revenues During FY 24:	\$338,326	\$513,962	\$205,596
Expenditures During FY 24:	\$325,368	\$431,552	\$184,468
Per Capita Revenues:	\$661	\$1,265	\$568
Per Capita Expenditures:	\$635	\$1,035	\$522
Revenues over/under Expenditures:	\$12,958	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	207.54%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$675,268	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,319	\$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:	\$315,808	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$411,268	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$334,834	\$497,319	\$34,556
Per Capita Debt:	\$654	\$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:	\$944,986	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,846	\$2,836	\$1,348
Revenues During FY 24:	\$132,993	\$370,027	\$130,294
Expenditures During FY 24:	\$102,927	\$341,260	\$138,408
Per Capita Revenues:	\$260	\$1,046	\$359
Per Capita Expenses:	\$201	\$957	\$383
Operating Income (loss):	\$30,066	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	947.32%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$975,052	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,904	\$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:	Naperville City		
Unit Code:	022/080/30	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$547,531,932		
Equalized Assessed Valuation:	\$25,993,378,401		
Population:	150,245		
Employees:			
Full Time:	996		
Part Time:	10		
Salaries Paid:	\$86,576,044		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$117,395,010	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$781	\$1,022	\$992
Revenues During FY 24:	\$195,139,397	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$188,313,153	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,299	\$1,565	\$1,601
Per Capita Expenditures:	\$1,253	\$1,374	\$1,334
Revenues over/under Expenditures:	\$6,826,244	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	66.51%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$125,240,362	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$834	\$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:	\$37,680,413	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$33,611,648)	(\$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:	\$89,690,000	\$150,163,942	\$93,484,413
Per Capita Debt:	\$597	\$2,742	\$2,369
General Obligation Debt over EAV:	0.35%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$484,565,180	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$3,225	\$1,762	\$1,500
Revenues During FY 24:	\$233,887,430	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$231,387,756	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$1,557	\$608	\$457
Per Capita Expenses:	\$1,540	\$477	\$380
Operating Income (loss):	\$2,499,674	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	212.89%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$492,604,074	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$3,279	\$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:	Naplate Village		
Unit Code:	050/065/32	County:	Lasalle
Fiscal Year End:	3/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,699,935		
Equalized Assessed Valuation:	\$6,903,153		
Population:	412		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$60,515		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$455,300	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,105	\$2,160	\$1,117
Revenues During FY 24:	\$249,747	\$513,962	\$205,596
Expenditures During FY 24:	\$298,572	\$431,552	\$184,468
Per Capita Revenues:	\$606	\$1,265	\$568
Per Capita Expenditures:	\$725	\$1,035	\$522
Revenues over/under Expenditures:	(\$48,825)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	135.27%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$403,876	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$980	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$177,611	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$226,265	\$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:	\$834,810	\$497,319	\$34,556
Per Capita Debt:	\$2,026	\$1,082	\$70
General Obligation Debt over EAV:	8.65%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,111,680	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,698	\$2,836	\$1,348
Revenues During FY 24:	\$292,049	\$370,027	\$130,294
Expenditures During FY 24:	\$311,930	\$341,260	\$138,408
Per Capita Revenues:	\$709	\$1,046	\$359
Per Capita Expenses:	\$757	\$957	\$383
Operating Income (loss):	(\$19,881)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	350.85%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,094,398	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,656	\$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:	Nashville City		
Unit Code:	095/035/30	County:	Washington
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,208,945		
Equalized Assessed Valuation:	\$62,617,645		
Population:	3,046		
Employees:			
	Full Time:	41	
	Part Time:	27	
	Salaries Paid:	\$2,499,619	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,105,446	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,004	\$1,430	\$1,079
Revenues During FY 24:	\$3,916,537	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,404,597	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,286	\$1,299	\$1,053
Per Capita Expenditures:	\$1,118	\$1,191	\$978
Revenues over/under Expenditures:	\$511,940	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	194.37%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,617,386	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,172	\$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:	\$1,181,037	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$5,960,409	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,711,275	\$14,784,019	\$3,250,668
Per Capita Debt:	\$890	\$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:	\$3,556,887	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,168	\$2,159	\$1,757
Revenues During FY 24:	\$3,828,988	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,683,120	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,257	\$728	\$505
Per Capita Expenses:	\$1,209	\$629	\$467
Operating Income (loss):	\$145,868	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	100.53%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,702,755	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,216	\$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:	Nason City		
Unit Code:	041/040/30	County:	Jefferson
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$98,841		
Equalized Assessed Valuation:	\$1,725,027		
Population:	200		
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:	\$356,589	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,783	\$2,160	\$1,117
Revenues During FY 24:	\$103,317	\$513,962	\$205,596
Expenditures During FY 24:	\$106,157	\$431,552	\$184,468
Per Capita Revenues:	\$517	\$1,265	\$568
Per Capita Expenditures:	\$531	\$1,035	\$522
Revenues over/under Expenditures:	(\$2,840)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	333.13%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$353,644	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,768	\$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:	\$65,652	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$287,992	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	\$152,460	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$762	\$2,836	\$1,348
Revenues During FY 24:	\$18,020	\$370,027	\$130,294
Expenditures During FY 24:	\$26,399	\$341,260	\$138,408
Per Capita Revenues:	\$90	\$1,046	\$359
Per Capita Expenses:	\$132	\$957	\$383
Operating Income (loss):	(\$8,379)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,019.68%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$269,186	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,346	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Nauvoo City		
Unit Code:	034/060/30	County:	Hancock
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,314,626		
Equalized Assessed Valuation:	\$16,987,910		
Population:	910		
Employees:			
Full Time:	6		
Part Time:	22		
Salaries Paid:	\$459,615		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,048,993	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,252	\$2,160	\$1,117
Revenues During FY 24:	\$1,312,518	\$513,962	\$205,596
Expenditures During FY 24:	\$977,850	\$431,552	\$184,468
Per Capita Revenues:	\$1,442	\$1,265	\$568
Per Capita Expenditures:	\$1,075	\$1,035	\$522
Revenues over/under Expenditures:	\$334,668	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	221.27%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$2,163,690	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,378	\$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:	\$869,288	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,376,802	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$519,290	\$497,319	\$34,556
Per Capita Debt:	\$571	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,755,537	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$4,127	\$2,836	\$1,348
Revenues During FY 24:	\$845,325	\$370,027	\$130,294
Expenditures During FY 24:	\$805,524	\$341,260	\$138,408
Per Capita Revenues:	\$929	\$1,046	\$359
Per Capita Expenses:	\$885	\$957	\$383
Operating Income (loss):	\$39,801	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	471.31%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$3,796,529	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$4,172	\$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:	Nebo Village		
Unit Code:	075/055/32	County:	Pike
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$913,500		
Equalized Assessed Valuation:	\$1,392,609		
Population:	277		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$77,901		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$73,993	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$267	\$2,160	\$1,117
Revenues During FY 24:	\$155,635	\$513,962	\$205,596
Expenditures During FY 24:	\$149,111	\$431,552	\$184,468
Per Capita Revenues:	\$562	\$1,265	\$568
Per Capita Expenditures:	\$538	\$1,035	\$522
Revenues over/under Expenditures:	\$6,524	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	51.99%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$77,517	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$280	\$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:	\$68,487	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$306,952	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,290	\$497,319	\$34,556
Per Capita Debt:	\$26	\$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:	\$478,350	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,727	\$2,836	\$1,348
Revenues During FY 24:	\$142,588	\$370,027	\$130,294
Expenditures During FY 24:	\$139,474	\$341,260	\$138,408
Per Capita Revenues:	\$515	\$1,046	\$359
Per Capita Expenses:	\$504	\$957	\$383
Operating Income (loss):	\$3,114	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	347.35%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$484,464	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,749	\$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:	Nelson Village		
Unit Code:	052/045/32	County:	Lee
Fiscal Year End:	4/22/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$54,100		
Equalized Assessed Valuation:	\$2,176,545		
Population:	170		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$16,687		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$203,814	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,199	\$2,160	\$1,117
Revenues During FY 24:	\$62,668	\$513,962	\$205,596
Expenditures During FY 24:	\$43,887	\$431,552	\$184,468
Per Capita Revenues:	\$369	\$1,265	\$568
Per Capita Expenditures:	\$258	\$1,035	\$522
Revenues over/under Expenditures:	\$18,781	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	507.20%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$222,595	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,309	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$96,529	\$10,146	\$0
Total Unreserved Funds:	\$126,066	\$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:	Neoga City		
Unit Code:	018/020/30	County:	Cumberland
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,387,160		
Equalized Assessed Valuation:	\$20,309,452		
Population:	1,398		
Employees:			
Full Time:	8		
Part Time:	1		
Salaries Paid:	\$559,666		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,739,649	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,960	\$1,430	\$1,079
Revenues During FY 24:	\$1,461,527	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,610,863	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,045	\$1,299	\$1,053
Per Capita Expenditures:	\$1,152	\$1,191	\$978
Revenues over/under Expenditures:	(\$149,336)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	161.30%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,598,313	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,859	\$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:	\$1,504,932	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,006,795	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$975,000	\$14,784,019	\$3,250,668
Per Capita Debt:	\$697	\$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:	\$6,444,988	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,610	\$2,159	\$1,757
Revenues During FY 24:	\$919,269	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$782,474	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$658	\$728	\$505
Per Capita Expenses:	\$560	\$629	\$467
Operating Income (loss):	\$136,795	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	841.15%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,581,783	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,708	\$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:	Neponset Village		
Unit Code:	006/075/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$508,650		
Equalized Assessed Valuation:	\$5,695,828		
Population:	411		
Employees:			
Full Time:			
Part Time:	19		
Salaries Paid:	\$129,205		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$667,264	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,624	\$2,160	\$1,117
Revenues During FY 24:	\$277,299	\$513,962	\$205,596
Expenditures During FY 24:	\$196,061	\$431,552	\$184,468
Per Capita Revenues:	\$675	\$1,265	\$568
Per Capita Expenditures:	\$477	\$1,035	\$522
Revenues over/under Expenditures:	\$81,238	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	336.57%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$659,882	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,606	\$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:	\$97,115	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$562,767	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,190,538	\$497,319	\$34,556
Per Capita Debt:	\$2,897	\$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:	\$4,644,470	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$11,300	\$2,836	\$1,348
Revenues During FY 24:	\$392,779	\$370,027	\$130,294
Expenditures During FY 24:	\$421,627	\$341,260	\$138,408
Per Capita Revenues:	\$956	\$1,046	\$359
Per Capita Expenses:	\$1,026	\$957	\$383
Operating Income (loss):	(\$28,848)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	1,115.74%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$4,704,242	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$11,446	\$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:	New Athens Village		
Unit Code:	088/105/32	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,033,092		
Equalized Assessed Valuation:	\$29,754,469		
Population:	1,848		
Employees:			
Full Time:		14	
Part Time:		40	
Salaries Paid:		\$947,943	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$813,287	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$440	\$1,430	\$1,079
Revenues During FY 24:	\$1,659,422	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,922,884	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$898	\$1,299	\$1,053
Per Capita Expenditures:	\$1,041	\$1,191	\$978
Revenues over/under Expenditures:	(\$263,462)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	46.33%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$890,924	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$482	\$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:	\$502,337	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$388,587	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,259,642	\$14,784,019	\$3,250,668
Per Capita Debt:	\$682	\$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:	\$1,041,911	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$564	\$2,159	\$1,757
Revenues During FY 24:	\$1,019,121	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,200,842	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$551	\$728	\$505
Per Capita Expenses:	\$650	\$629	\$467
Operating Income (loss):	(\$181,721)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	43.23%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$519,091	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$281	\$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:	New Baden Village		
Unit Code:	014/060/32	County:	Clinton
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,730,175		
Equalized Assessed Valuation:	\$62,063,243		
Population:	3,364		
Employees:			
Full Time:	26		
Part Time:	22		
Salaries Paid:	\$1,781,125		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,916,454	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,461	\$1,430	\$1,079
Revenues During FY 24:	\$3,622,967	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,065,907	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,077	\$1,299	\$1,053
Per Capita Expenditures:	\$911	\$1,191	\$978
Revenues over/under Expenditures:	\$557,060	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	178.53%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,473,514	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,627	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,734,813	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$3,423,537	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,160,597	\$14,784,019	\$3,250,668
Per Capita Debt:	\$345	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,066,136	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,803	\$2,159	\$1,757
Revenues During FY 24:	\$1,323,162	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,274,907	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$393	\$728	\$505
Per Capita Expenses:	\$379	\$629	\$467
Operating Income (loss):	\$48,255	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	479.60%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,114,391	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,818	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Bedford Village		
Unit Code:	006/080/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$19,720		
Equalized Assessed Valuation:	\$1,092,117		
Population:	76		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$2,945		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$129,770	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,708	\$2,160	\$1,117
Revenues During FY 24:	\$23,037	\$513,962	\$205,596
Expenditures During FY 24:	\$11,242	\$431,552	\$184,468
Per Capita Revenues:	\$303	\$1,265	\$568
Per Capita Expenditures:	\$148	\$1,035	\$522
Revenues over/under Expenditures:	\$11,795	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,259.25%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$141,565	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,863	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$141,561	\$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:	New Berlin Village		
Unit Code:	083/080/32	County:	Sangamon
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,056,224		
Equalized Assessed Valuation:	\$21,237,575		
Population:	1,352		
Employees:			
Full Time:	6		
Part Time:	17		
Salaries Paid:	\$323,607		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,484,389	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,098	\$1,430	\$1,079
Revenues During FY 24:	\$1,313,883	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,388,112	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$972	\$1,299	\$1,053
Per Capita Expenditures:	\$1,027	\$1,191	\$978
Revenues over/under Expenditures:	(\$74,229)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	106.62%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,480,072	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,095	\$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:	\$588,835	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$891,237	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,250,668	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,404	\$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:	\$2,864,842	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,119	\$2,159	\$1,757
Revenues During FY 24:	\$962,717	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$951,973	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$712	\$728	\$505
Per Capita Expenses:	\$704	\$629	\$467
Operating Income (loss):	\$10,744	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	302.07%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,875,586	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,127	\$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:	New Boston City		
Unit Code:	066/030/30	County:	Mercer
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,444,779		
Equalized Assessed Valuation:	\$7,093,524		
Population:	613		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$299,420		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$641,274	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,046	\$2,160	\$1,117
Revenues During FY 24:	\$378,861	\$513,962	\$205,596
Expenditures During FY 24:	\$540,173	\$431,552	\$184,468
Per Capita Revenues:	\$618	\$1,265	\$568
Per Capita Expenditures:	\$881	\$1,035	\$522
Revenues over/under Expenditures:	(\$161,312)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	138.56%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$748,451	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,221	\$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:	\$257,827	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$594,658	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$472,263	\$497,319	\$34,556
Per Capita Debt:	\$770	\$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:	\$1,680,487	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,741	\$2,836	\$1,348
Revenues During FY 24:	\$682,523	\$370,027	\$130,294
Expenditures During FY 24:	\$520,798	\$341,260	\$138,408
Per Capita Revenues:	\$1,113	\$1,046	\$359
Per Capita Expenses:	\$850	\$957	\$383
Operating Income (loss):	\$161,725	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	307.86%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,603,303	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,616	\$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:	New Burnside Village		
Unit Code:	044/030/32	County:	Johnson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$60,300		
Equalized Assessed Valuation:	\$190,529,772		
Population:	153		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$207,594	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,357	\$2,160	\$1,117
Revenues During FY 24:	\$50,497	\$513,962	\$205,596
Expenditures During FY 24:	\$85,680	\$431,552	\$184,468
Per Capita Revenues:	\$330	\$1,265	\$568
Per Capita Expenditures:	\$560	\$1,035	\$522
Revenues over/under Expenditures:	(\$35,183)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	201.23%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$172,411	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,127	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$41,808	\$10,146	\$0
Total Unreserved Funds:	\$130,603	\$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:	New Canton Town		
Unit Code:	075/060/31	County:	Pike
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$437,300		
Equalized Assessed Valuation:	\$2,027,074		
Population:	335		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$47,745		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$371,932	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,110	\$2,160	\$1,117
Revenues During FY 24:	\$251,424	\$513,962	\$205,596
Expenditures During FY 24:	\$179,439	\$431,552	\$184,468
Per Capita Revenues:	\$751	\$1,265	\$568
Per Capita Expenditures:	\$536	\$1,035	\$522
Revenues over/under Expenditures:	\$71,985	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	233.51%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$419,013	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,251	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117,308	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$301,705	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	\$448,697	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,339	\$2,836	\$1,348
Revenues During FY 24:	\$83,659	\$370,027	\$130,294
Expenditures During FY 24:	\$70,525	\$341,260	\$138,408
Per Capita Revenues:	\$250	\$1,046	\$359
Per Capita Expenses:	\$211	\$957	\$383
Operating Income (loss):	\$13,134	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	690.16%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$486,735	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,453	\$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:	New Douglas Village		
Unit Code:	057/090/32	County:	Madison
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$134,535		
Equalized Assessed Valuation:	\$3,869,670		
Population:	400		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$73,752		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$58,859	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$147	\$2,160	\$1,117
Revenues During FY 24:	\$166,512	\$513,962	\$205,596
Expenditures During FY 24:	\$198,022	\$431,552	\$184,468
Per Capita Revenues:	\$416	\$1,265	\$568
Per Capita Expenditures:	\$495	\$1,035	\$522
Revenues over/under Expenditures:	(\$31,510)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	18.09%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$35,830	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$90	\$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:	\$10,380	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$25,450	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$400,000	\$497,319	\$34,556
Per Capita Debt:	\$1,000	\$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:	\$428,173	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,070	\$2,836	\$1,348
Revenues During FY 24:	\$53,717	\$370,027	\$130,294
Expenditures During FY 24:	\$61,321	\$341,260	\$138,408
Per Capita Revenues:	\$134	\$1,046	\$359
Per Capita Expenses:	\$153	\$957	\$383
Operating Income (loss):	(\$7,604)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	672.02%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$412,088	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,030	\$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:	New Grand Chain Village		
Unit Code:	077/025/32	County:	Pulaski
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$98,000		
Equalized Assessed Valuation:	\$788,249		
Population:	187		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$18,288		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$88,154	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$471	\$2,160	\$1,117
Revenues During FY 24:	\$46,079	\$513,962	\$205,596
Expenditures During FY 24:	\$48,585	\$431,552	\$184,468
Per Capita Revenues:	\$246	\$1,265	\$568
Per Capita Expenditures:	\$260	\$1,035	\$522
Revenues over/under Expenditures:	(\$2,506)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	120.24%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$58,419	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$312	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,414	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$25,005	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$102,000	\$497,319	\$34,556
Per Capita Debt:	\$545	\$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:	\$362,232	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,937	\$2,836	\$1,348
Revenues During FY 24:	\$37,215	\$370,027	\$130,294
Expenditures During FY 24:	\$64,404	\$341,260	\$138,408
Per Capita Revenues:	\$199	\$1,046	\$359
Per Capita Expenses:	\$344	\$957	\$383
Operating Income (loss):	(\$27,189)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	562.50%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$362,272	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,937	\$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:	New Haven Village		
Unit Code:	030/020/32	County:	Gallatin
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$774,300		
Equalized Assessed Valuation:	\$1,491,275		
Population:	399		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$61,710		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$401,105	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,005	\$2,160	\$1,117
Revenues During FY 24:	\$141,567	\$513,962	\$205,596
Expenditures During FY 24:	\$176,766	\$431,552	\$184,468
Per Capita Revenues:	\$355	\$1,265	\$568
Per Capita Expenditures:	\$443	\$1,035	\$522
Revenues over/under Expenditures:	(\$35,199)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	252.89%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$447,020	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,120	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,646	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$94,914	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$325,101	\$497,319	\$34,556
Per Capita Debt:	\$815	\$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:	\$826,438	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,071	\$2,836	\$1,348
Revenues During FY 24:	\$136,496	\$370,027	\$130,294
Expenditures During FY 24:	\$185,309	\$341,260	\$138,408
Per Capita Revenues:	\$342	\$1,046	\$359
Per Capita Expenses:	\$464	\$957	\$383
Operating Income (loss):	(\$48,813)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	411.33%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$762,223	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,910	\$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:	New Lenox Village		
Unit Code:	099/080/32	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$142,428,848		
Equalized Assessed Valuation:	\$1,186,300,561		
Population:	28,797		
Employees:			
Full Time:	118		
Part Time:	2		
Salaries Paid:	\$11,897,566		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$36,141,187	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,255	\$1,022	\$992
Revenues During FY 24:	\$38,781,566	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$25,375,180	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,347	\$1,565	\$1,601
Per Capita Expenditures:	\$881	\$1,374	\$1,334
Revenues over/under Expenditures:	\$13,406,386	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	120.31%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$30,528,608	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,060	\$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:	\$6,816,326	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$8,185,510	(\$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:	\$76,516,735	\$150,163,942	\$93,484,413
Per Capita Debt:	\$2,657	\$2,742	\$2,369
General Obligation Debt over EAV:	2.88%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$145,338,140	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$5,047	\$1,762	\$1,500
Revenues During FY 24:	\$33,935,864	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$19,437,549	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$1,178	\$608	\$457
Per Capita Expenses:	\$675	\$477	\$380
Operating Income (loss):	\$14,498,315	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	820.14%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$159,414,793	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$5,536	\$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:	New Milford Village		
Unit Code:	101/025/32	County:	Winnebago
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$564,940		
Equalized Assessed Valuation:	\$1,369,394		
Population:	794		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$46,125		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,440,445	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,814	\$2,160	\$1,117
Revenues During FY 24:	\$812,787	\$513,962	\$205,596
Expenditures During FY 24:	\$564,940	\$431,552	\$184,468
Per Capita Revenues:	\$1,024	\$1,265	\$568
Per Capita Expenditures:	\$712	\$1,035	\$522
Revenues over/under Expenditures:	\$247,847	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	298.84%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,688,292	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,126	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,428	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,430,120	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$185,835	\$497,319	\$34,556
Per Capita Debt:	\$234	\$1,082	\$70
General Obligation Debt over EAV:	13.57%	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:	New Salem Village		
Unit Code:	075/065/32	County:	Pike
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$84,100		
Equalized Assessed Valuation:	\$1,074,215		
Population:	121		
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:	\$79,780	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$659	\$2,160	\$1,117
Revenues During FY 24:	\$34,956	\$513,962	\$205,596
Expenditures During FY 24:	\$30,650	\$431,552	\$184,468
Per Capita Revenues:	\$289	\$1,265	\$568
Per Capita Expenditures:	\$253	\$1,035	\$522
Revenues over/under Expenditures:	\$4,306	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	274.34%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$84,086	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$695	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$105,605	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$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:	Newark Village		
Unit Code:	047/020/32	County:	Kendall
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,248,800		
Equalized Assessed Valuation:	\$28,696,235		
Population:	990		
Employees:			
Full Time:		4	
Part Time:		9	
Salaries Paid:	\$195,602		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$713,856	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$721	\$2,160	\$1,117
Revenues During FY 24:	\$649,592	\$513,962	\$205,596
Expenditures During FY 24:	\$517,844	\$431,552	\$184,468
Per Capita Revenues:	\$656	\$1,265	\$568
Per Capita Expenditures:	\$523	\$1,035	\$522
Revenues over/under Expenditures:	\$131,748	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	143.98%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$745,604	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$753	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,037	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$702,567	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$110,000	\$497,319	\$34,556
Per Capita Debt:	\$111	\$1,082	\$70
General Obligation Debt over EAV:	0.38%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$773,568	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$781	\$2,836	\$1,348
Revenues During FY 24:	\$448,404	\$370,027	\$130,294
Expenditures During FY 24:	\$419,450	\$341,260	\$138,408
Per Capita Revenues:	\$453	\$1,046	\$359
Per Capita Expenses:	\$424	\$957	\$383
Operating Income (loss):	\$28,954	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	215.17%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$902,522	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$912	\$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:	Newman City		
Unit Code:	021/035/30	County:	Douglas
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,815,985		
Equalized Assessed Valuation:	\$9,290,924		
Population:	778		
Employees:			
Full Time:	3		
Part Time:	15		
Salaries Paid:	\$230,777		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$542,459	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$697	\$2,160	\$1,117
Revenues During FY 24:	\$605,752	\$513,962	\$205,596
Expenditures During FY 24:	\$556,008	\$431,552	\$184,468
Per Capita Revenues:	\$779	\$1,265	\$568
Per Capita Expenditures:	\$715	\$1,035	\$522
Revenues over/under Expenditures:	\$49,744	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	108.26%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$601,907	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$774	\$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:	\$204,107	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$160,396	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	\$555,863	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$714	\$2,836	\$1,348
Revenues During FY 24:	\$286,518	\$370,027	\$130,294
Expenditures During FY 24:	\$221,532	\$341,260	\$138,408
Per Capita Revenues:	\$368	\$1,046	\$359
Per Capita Expenses:	\$285	\$957	\$383
Operating Income (loss):	\$64,986	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	391.07%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$866,354	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,114	\$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:	Newton City		
Unit Code:	040/015/30	County:	Jasper
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$20,362,710		
Equalized Assessed Valuation:	\$35,758,283		
Population:	2,777		
Employees:			
Full Time:	27		
Part Time:	46		
Salaries Paid:	\$1,658,922		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,002,313	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,441	\$1,430	\$1,079
Revenues During FY 24:	\$3,291,219	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,167,221	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,185	\$1,299	\$1,053
Per Capita Expenditures:	\$1,141	\$1,191	\$978
Revenues over/under Expenditures:	\$123,998	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	137.67%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,360,440	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,570	\$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:	\$3,010,749	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,574,108	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,657,343	\$14,784,019	\$3,250,668
Per Capita Debt:	\$597	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$17,378,113	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$6,258	\$2,159	\$1,757
Revenues During FY 24:	\$5,031,553	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,945,084	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,812	\$728	\$505
Per Capita Expenses:	\$1,421	\$629	\$467
Operating Income (loss):	\$1,086,469	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	462.11%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$18,230,453	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$6,565	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Niantic Village		
Unit Code:	055/050/32	County:	Macon
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$323,702		
Equalized Assessed Valuation:	\$9,571,481		
Population:	582		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$84,564		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$671,360	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,154	\$2,160	\$1,117
Revenues During FY 24:	\$282,880	\$513,962	\$205,596
Expenditures During FY 24:	\$284,059	\$431,552	\$184,468
Per Capita Revenues:	\$486	\$1,265	\$568
Per Capita Expenditures:	\$488	\$1,035	\$522
Revenues over/under Expenditures:	(\$1,179)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	235.93%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$670,181	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,152	\$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:	\$192,954	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$477,227	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$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:	Niles Village		
Unit Code:	016/375/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$119,401,817		
Equalized Assessed Valuation:	\$1,619,625,927		
Population:	30,912		
Employees:			
Full Time:		240	
Part Time:		226	
Salaries Paid:		\$25,534,846	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$57,524,656	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,861	\$1,022	\$992
Revenues During FY 24:	\$86,842,855	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$66,276,070	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$2,809	\$1,565	\$1,601
Per Capita Expenditures:	\$2,144	\$1,374	\$1,334
Revenues over/under Expenditures:	\$20,566,785	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	107.00%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$70,917,556	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$2,294	\$1,130	\$1,065

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,482,510	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$55,811,430)	(\$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:	\$141,123,499	\$150,163,942	\$93,484,413
Per Capita Debt:	\$4,565	\$2,742	\$2,369
General Obligation Debt over EAV:	0.87%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$64,531,766	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$2,088	\$1,762	\$1,500
Revenues During FY 24:	\$12,394,583	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$13,988,802	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$401	\$608	\$457
Per Capita Expenses:	\$453	\$477	\$380
Operating Income (loss):	(\$1,594,219)	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	446.05%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$62,396,400	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$2,019	\$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:	Nilwood Village		
Unit Code:	056/085/32	County:	Macoupin
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$410,623		
Equalized Assessed Valuation:	\$1,578,439		
Population:	197		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$34,436		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$441,408	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,241	\$2,160	\$1,117
Revenues During FY 24:	\$65,514	\$513,962	\$205,596
Expenditures During FY 24:	\$87,823	\$431,552	\$184,468
Per Capita Revenues:	\$333	\$1,265	\$568
Per Capita Expenditures:	\$446	\$1,035	\$522
Revenues over/under Expenditures:	(\$22,309)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	477.21%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$419,099	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,127	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,760	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$385,339	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$544,082	\$497,319	\$34,556
Per Capita Debt:	\$2,762	\$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:	\$1,399,588	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$7,105	\$2,836	\$1,348
Revenues During FY 24:	\$1,812,215	\$370,027	\$130,294
Expenditures During FY 24:	\$322,800	\$341,260	\$138,408
Per Capita Revenues:	\$9,199	\$1,046	\$359
Per Capita Expenses:	\$1,639	\$957	\$383
Operating Income (loss):	\$1,489,415	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	894.98%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$2,889,003	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$14,665	\$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:	Noble City		
Unit Code:	080/020/30	County:	Richland
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,239,714		
Equalized Assessed Valuation:	\$3,614,000		
Population:	633		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$151,857		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$642,802	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,015	\$2,160	\$1,117
Revenues During FY 24:	\$368,496	\$513,962	\$205,596
Expenditures During FY 24:	\$406,069	\$431,552	\$184,468
Per Capita Revenues:	\$582	\$1,265	\$568
Per Capita Expenditures:	\$641	\$1,035	\$522
Revenues over/under Expenditures:	(\$37,573)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	139.20%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$565,229	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$893	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$158,259	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$406,970	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	\$1,645,947	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,600	\$2,836	\$1,348
Revenues During FY 24:	\$232,964	\$370,027	\$130,294
Expenditures During FY 24:	\$315,497	\$341,260	\$138,408
Per Capita Revenues:	\$368	\$1,046	\$359
Per Capita Expenses:	\$498	\$957	\$383
Operating Income (loss):	(\$82,533)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	508.22%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,603,414	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,533	\$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:	Nokomis City		
Unit Code:	068/060/30	County:	Montgomery
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,731,725		
Equalized Assessed Valuation:	\$17,764,625		
Population:	2,256		
Employees:			
Full Time:	11		
Part Time:	4		
Salaries Paid:	\$877,107		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,492,757	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,105	\$1,430	\$1,079
Revenues During FY 24:	\$1,541,875	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,858,433	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$683	\$1,299	\$1,053
Per Capita Expenditures:	\$824	\$1,191	\$978
Revenues over/under Expenditures:	(\$316,558)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	112.59%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,092,405	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$927	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$822,913	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,269,492	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,182,006	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,854	\$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:	\$1,346,780	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$597	\$2,159	\$1,757
Revenues During FY 24:	\$1,791,117	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$916,406	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$794	\$728	\$505
Per Capita Expenses:	\$406	\$629	\$467
Operating Income (loss):	\$874,711	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	256.30%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$2,348,783	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,041	\$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:	Nora Village		
Unit Code:	043/040/32	County:	Jo Daviess
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$108,180		
Equalized Assessed Valuation:	\$1,732,224		
Population:	107		
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:	\$199,628	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,866	\$2,160	\$1,117
Revenues During FY 24:	\$62,041	\$513,962	\$205,596
Expenditures During FY 24:	\$61,816	\$431,552	\$184,468
Per Capita Revenues:	\$580	\$1,265	\$568
Per Capita Expenditures:	\$578	\$1,035	\$522
Revenues over/under Expenditures:	\$225	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	323.30%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$199,853	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,868	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68,726	\$10,146	\$0
Total Unreserved Funds:	\$155,207	\$48,158	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Normal Town		
Unit Code:	064/095/31	County:	McLean
Fiscal Year End:	3/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$189,607,626		
Equalized Assessed Valuation:	\$1,239,182,808		
Population:	52,618		
Employees:			
Full Time:	397		
Part Time:	138		
Salaries Paid:	\$37,719,746		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$55,002,731	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,045	\$1,022	\$992
Revenues During FY 24:	\$102,758,965	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$81,529,602	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,953	\$1,565	\$1,601
Per Capita Expenditures:	\$1,549	\$1,374	\$1,334
Revenues over/under Expenditures:	\$21,229,363	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	76.72%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$62,549,346	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,189	\$1,130	\$1,065

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,077,736	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$40,656,412)	(\$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:	\$206,145,486	\$150,163,942	\$93,484,413
Per Capita Debt:	\$3,918	\$2,742	\$2,369
General Obligation Debt over EAV:	5.13%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$63,007,512	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,197	\$1,762	\$1,500
Revenues During FY 24:	\$19,894,384	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$16,864,682	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$378	\$608	\$457
Per Capita Expenses:	\$321	\$477	\$380
Operating Income (loss):	\$3,029,702	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	394.99%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$66,614,214	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,266	\$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:	Norridge Village		
Unit Code:	016/380/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,663,075		
Equalized Assessed Valuation:	\$652,134,187		
Population:	15,251		
Employees:			
Full Time:		65	
Part Time:		49	
Salaries Paid:		\$6,311,134	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,517,250	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$821	\$1,430	\$1,079
Revenues During FY 24:	\$23,420,428	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$24,341,004	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,536	\$1,299	\$1,053
Per Capita Expenditures:	\$1,596	\$1,191	\$978
Revenues over/under Expenditures:	(\$920,576)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	64.76%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$15,763,411	\$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:	\$1,039,442	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$9,608,079)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$26,601,177	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,744	\$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:	\$9,169,271	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$601	\$2,159	\$1,757
Revenues During FY 24:	\$4,912,624	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,673,267	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$322	\$728	\$505
Per Capita Expenses:	\$241	\$629	\$467
Operating Income (loss):	\$1,239,357	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	283.36%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$10,408,628	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$682	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Norris Village											
Unit Code:	029/085/32	County:	Fulton									
Fiscal Year End:	3/31/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$292,884											
Equalized Assessed Valuation:	\$1,670,500											
Population:	173											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">7</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$44,000</td> </tr> </table>			Full Time:			Part Time:	7		Salaries Paid:	\$44,000	
Full Time:												
Part Time:	7											
Salaries Paid:	\$44,000											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$184,967	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,069	\$2,160	\$1,117
Revenues During FY 24:	\$117,249	\$513,962	\$205,596
Expenditures During FY 24:	\$129,264	\$431,552	\$184,468
Per Capita Revenues:	\$678	\$1,265	\$568
Per Capita Expenditures:	\$747	\$1,035	\$522
Revenues over/under Expenditures:	(\$12,015)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	133.80%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$172,952	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,000	\$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:	\$22,181	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$150,771	\$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:	\$78,010	\$497,319	\$34,556
Per Capita Debt:	\$451	\$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:	\$1,456,486	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$8,419	\$2,836	\$1,348
Revenues During FY 24:	\$124,108	\$370,027	\$130,294
Expenditures During FY 24:	\$196,376	\$341,260	\$138,408
Per Capita Revenues:	\$717	\$1,046	\$359
Per Capita Expenses:	\$1,135	\$957	\$383
Operating Income (loss):	(\$72,268)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	704.88%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,384,218	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$8,001	\$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:	Norris City Village		
Unit Code:	097/040/32	County:	White
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,490,610		
Equalized Assessed Valuation:	\$7,104,939		
Population:	1,145		
Employees:			
Full Time:	10		
Part Time:	10		
Salaries Paid:	\$630,029		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,476,367	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,289	\$1,430	\$1,079
Revenues During FY 24:	\$1,264,590	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,572,185	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,104	\$1,299	\$1,053
Per Capita Expenditures:	\$1,373	\$1,191	\$978
Revenues over/under Expenditures:	(\$307,595)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	105.66%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,661,127	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,451	\$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:	\$685,971	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$197,488	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$310,466	\$14,784,019	\$3,250,668
Per Capita Debt:	\$271	\$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:	\$3,990,077	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,485	\$2,159	\$1,757
Revenues During FY 24:	\$1,218,607	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$944,474	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$1,064	\$728	\$505
Per Capita Expenses:	\$825	\$629	\$467
Operating Income (loss):	\$274,133	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	439.22%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,148,293	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,623	\$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:	North Aurora Village		
Unit Code:	045/070/32	County:	Kane
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,509,010		
Equalized Assessed Valuation:	\$705,859,131		
Population:	18,261		
Employees:			
	Full Time:	70	
	Part Time:	3	
	Salaries Paid:	\$7,182,831	

Blended Component Units
Number Submitted = 1
Police Pension - Pension Trust

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$14,559,654	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$797	\$1,430	\$1,079
Revenues During FY 24:	\$19,105,280	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$14,466,122	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,046	\$1,299	\$1,053
Per Capita Expenditures:	\$792	\$1,191	\$978
Revenues over/under Expenditures:	\$4,639,158	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	110.66%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$16,008,085	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$877	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,678,530	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$12,291,145	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$6,406,400	\$14,784,019	\$3,250,668
Per Capita Debt:	\$351	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$30,635,606	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,678	\$2,159	\$1,757
Revenues During FY 24:	\$5,937,697	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,864,146	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$325	\$728	\$505
Per Capita Expenses:	\$212	\$629	\$467
Operating Income (loss):	\$2,073,551	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	846.48%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$32,709,157	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,791	\$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:	North Barrington Village		
Unit Code:	049/135/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,301,553		
Equalized Assessed Valuation:	\$302,438,918		
Population:	3,171		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$50,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,007,077	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$633	\$1,430	\$1,079
Revenues During FY 24:	\$2,303,861	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,247,668	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$727	\$1,299	\$1,053
Per Capita Expenditures:	\$393	\$1,191	\$978
Revenues over/under Expenditures:	\$1,056,193	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	245.52%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,063,270	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$966	\$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:	\$395,717	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,704,698	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	North City Village		
Unit Code:	028/035/32	County:	Franklin
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$353,450		
Equalized Assessed Valuation:	\$3,310,838		
Population:	608		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$103,686		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$33,049	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$54	\$2,160	\$1,117
Revenues During FY 24:	\$194,882	\$513,962	\$205,596
Expenditures During FY 24:	\$299,847	\$431,552	\$184,468
Per Capita Revenues:	\$321	\$1,265	\$568
Per Capita Expenditures:	\$493	\$1,035	\$522
Revenues over/under Expenditures:	(\$104,965)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	12.50%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$37,476	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$62	\$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:	\$44,211	\$300,512	\$79,457
Total Unrestricted Net Assets:	(\$4,311)	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,006,097	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$3,300	\$2,836	\$1,348
Revenues During FY 24:	\$245,105	\$370,027	\$130,294
Expenditures During FY 24:	\$249,537	\$341,260	\$138,408
Per Capita Revenues:	\$403	\$1,046	\$359
Per Capita Expenses:	\$410	\$957	\$383
Operating Income (loss):	(\$4,432)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	758.31%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,892,273	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$3,112	\$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:	North Henderson Village		
Unit Code:	066/035/32	County:	Mercer
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$695,350		
Equalized Assessed Valuation:	\$1,436,275		
Population:	162		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$12,435		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$163,488	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,009	\$2,160	\$1,117
Revenues During FY 24:	\$60,327	\$513,962	\$205,596
Expenditures During FY 24:	\$90,294	\$431,552	\$184,468
Per Capita Revenues:	\$372	\$1,265	\$568
Per Capita Expenditures:	\$557	\$1,035	\$522
Revenues over/under Expenditures:	(\$29,967)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	147.87%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$133,521	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$824	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,833	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$94,687	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$63,972	\$497,319	\$34,556
Per Capita Debt:	\$395	\$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:	\$466,215	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,878	\$2,836	\$1,348
Revenues During FY 24:	\$46,657	\$370,027	\$130,294
Expenditures During FY 24:	\$72,961	\$341,260	\$138,408
Per Capita Revenues:	\$288	\$1,046	\$359
Per Capita Expenses:	\$450	\$957	\$383
Operating Income (loss):	(\$26,304)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	602.94%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$439,911	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,716	\$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:	North Riverside Village		
Unit Code:	016/400/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,418,139		
Equalized Assessed Valuation:	\$252,487,987		
Population:	7,426		
Employees:			
	Full Time:	63	
	Part Time:	29	
	Salaries Paid:	\$7,947,926	

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:	\$9,006,556	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,213	\$1,430	\$1,079
Revenues During FY 24:	\$22,963,233	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$21,262,931	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$3,092	\$1,299	\$1,053
Per Capita Expenditures:	\$2,863	\$1,191	\$978
Revenues over/under Expenditures:	\$1,700,302	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	46.34%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$9,853,858	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,327	\$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:	\$1,448,888	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$100,111,122)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$117,709,726	\$14,784,019	\$3,250,668
Per Capita Debt:	\$15,851	\$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:	\$7,706,676	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,038	\$2,159	\$1,757
Revenues During FY 24:	\$6,274,381	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$6,536,734	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$845	\$728	\$505
Per Capita Expenses:	\$880	\$629	\$467
Operating Income (loss):	(\$262,353)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	113.88%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$7,444,323	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	North Utica Village		
Unit Code:	050/070/32	County:	Lasalle
Fiscal Year End:	3/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,006,950		
Equalized Assessed Valuation:	\$37,287,175		
Population:	1,323		
Employees:			
Full Time:	7		
Part Time:	31		
Salaries Paid:	\$854,456		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,651,035	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,004	\$1,430	\$1,079
Revenues During FY 24:	\$3,765,735	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,006,548	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,846	\$1,299	\$1,053
Per Capita Expenditures:	\$3,028	\$1,191	\$978
Revenues over/under Expenditures:	(\$240,813)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	60.16%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,410,222	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,822	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,252,423	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,157,799	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$140,507	\$14,784,019	\$3,250,668
Per Capita Debt:	\$106	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,069,578	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,076	\$2,159	\$1,757
Revenues During FY 24:	\$631,519	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$769,415	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$477	\$728	\$505
Per Capita Expenses:	\$582	\$629	\$467
Operating Income (loss):	(\$137,896)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	511.00%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$3,931,682	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,972	\$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:	Northbrook Village		
Unit Code:	016/385/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$123,335,238		
Equalized Assessed Valuation:	\$3,206,339,539		
Population:	35,222		
Employees:			
Full Time:	275		
Part Time:	7		
Salaries Paid:	\$32,094,766		

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:	\$33,960,393	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$964	\$1,022	\$992
Revenues During FY 24:	\$63,082,082	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$63,335,805	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,791	\$1,565	\$1,601
Per Capita Expenditures:	\$1,798	\$1,374	\$1,334
Revenues over/under Expenditures:	(\$253,723)	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	47.59%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$30,140,465	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$856	\$1,130	\$1,065

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,367,191	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$67,167,293)	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$98,787,127	\$150,163,942	\$93,484,413
Per Capita Debt:	\$2,805	\$2,742	\$2,369
General Obligation Debt over EAV:	3.05%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$41,410,205	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,176	\$1,762	\$1,500
Revenues During FY 24:	\$14,984,779	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$14,691,008	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$425	\$608	\$457
Per Capita Expenses:	\$417	\$477	\$380
Operating Income (loss):	\$293,771	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	283.87%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$41,703,976	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,184	\$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:	Northfield Village		
Unit Code:	016/390/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,981,128		
Equalized Assessed Valuation:	\$689,389,427		
Population:	5,543		
Employees:			
Full Time:		40	
Part Time:		54	
Salaries Paid:		\$7,642,177	

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:	\$10,719,894	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,934	\$1,430	\$1,079
Revenues During FY 24:	\$14,514,761	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$13,184,287	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,619	\$1,299	\$1,053
Per Capita Expenditures:	\$2,379	\$1,191	\$978
Revenues over/under Expenditures:	\$1,330,474	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	83.06%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$10,950,380	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,976	\$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:	\$1,460,001	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$3,080,451)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$8,670,030	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,564	\$1,823	\$902
General Obligation Debt over EAV:	0.92%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$16,779,091	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,027	\$2,159	\$1,757
Revenues During FY 24:	\$4,475,506	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$2,902,871	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$807	\$728	\$505
Per Capita Expenses:	\$524	\$629	\$467
Operating Income (loss):	\$1,572,635	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	627.00%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$18,201,087	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,284	\$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:	Northlake City		
Unit Code:	016/395/30	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,236,331		
Equalized Assessed Valuation:	\$590,411,689		
Population:	12,372		
Employees:			
Full Time:	78		
Part Time:	38		
Salaries Paid:	\$8,174,314		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$11,122,445	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$899	\$1,430	\$1,079
Revenues During FY 24:	\$23,498,133	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$16,747,025	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,899	\$1,299	\$1,053
Per Capita Expenditures:	\$1,354	\$1,191	\$978
Revenues over/under Expenditures:	\$6,751,108	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	61.20%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$10,248,566	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$828	\$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:	\$4,308,830	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$7,508,548	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$26,046,623	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,105	\$1,823	\$902
General Obligation Debt over EAV:	0.72%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$19,966,768	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,614	\$2,159	\$1,757
Revenues During FY 24:	\$6,218,974	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$6,272,359	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$503	\$728	\$505
Per Capita Expenses:	\$507	\$629	\$467
Operating Income (loss):	(\$53,385)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	401.58%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$25,188,468	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,036	\$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:	Norwood Village		
Unit Code:	072/060/32	County:	Peoria
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$496,195		
Equalized Assessed Valuation:	\$4,722,090		
Population:	427		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$23,620		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$608,662	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,425	\$2,160	\$1,117
Revenues During FY 24:	\$168,971	\$513,962	\$205,596
Expenditures During FY 24:	\$134,891	\$431,552	\$184,468
Per Capita Revenues:	\$396	\$1,265	\$568
Per Capita Expenditures:	\$316	\$1,035	\$522
Revenues over/under Expenditures:	\$34,080	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	476.49%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$642,742	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,505	\$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:	\$202,145	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$440,597	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	Oak Brook Village		
Unit Code:	022/085/32	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,456,048		
Equalized Assessed Valuation:	\$1,748,738,802		
Population:	8,163		
Employees:			
Full Time:	136		
Part Time:	29		
Salaries Paid:	\$16,937,269		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$48,555,041	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$5,948	\$1,430	\$1,079
Revenues During FY 24:	\$34,126,081	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$34,999,245	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$4,181	\$1,299	\$1,053
Per Capita Expenditures:	\$4,288	\$1,191	\$978
Revenues over/under Expenditures:	(\$873,164)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	145.25%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$50,835,853	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$6,228	\$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:	\$29,253,090	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$11,133,025)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$73,002,130	\$14,784,019	\$3,250,668
Per Capita Debt:	\$8,943	\$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:	\$69,333,986	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$8,494	\$2,159	\$1,757
Revenues During FY 24:	\$18,292,671	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$12,267,062	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$2,241	\$728	\$505
Per Capita Expenses:	\$1,503	\$629	\$467
Operating Income (loss):	\$6,025,609	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	614.17%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$75,340,852	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$9,230	\$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:	Oak Forest City		
Unit Code:	016/405/30	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,444,117		
Equalized Assessed Valuation:	\$648,100,850		
Population:	27,478		
Employees:			
	Full Time:	125	
	Part Time:	60	
	Salaries Paid:	\$13,398,799	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$15,418,824	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$561	\$1,022	\$992
Revenues During FY 24:	\$28,558,025	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$26,926,714	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,039	\$1,565	\$1,601
Per Capita Expenditures:	\$980	\$1,374	\$1,334
Revenues over/under Expenditures:	\$1,631,311	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	64.23%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$17,294,747	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$629	\$1,130	\$1,065

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,767,731	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$26,391,731)	(\$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:	\$66,692,379	\$150,163,942	\$93,484,413
Per Capita Debt:	\$2,427	\$2,742	\$2,369
General Obligation Debt over EAV:	2.13%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$15,221,232	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$554	\$1,762	\$1,500
Revenues During FY 24:	\$13,414,737	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$8,119,937	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$488	\$608	\$457
Per Capita Expenses:	\$296	\$477	\$380
Operating Income (loss):	\$5,294,800	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	247.18%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$20,070,703	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$730	\$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:	Oak Grove Village		
Unit Code:	081/055/32	County:	Rock Island
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$302,500		
Equalized Assessed Valuation:	\$4,542,420		
Population:	728		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$27,430		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,567,751	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,154	\$2,160	\$1,117
Revenues During FY 24:	\$260,209	\$513,962	\$205,596
Expenditures During FY 24:	\$103,956	\$431,552	\$184,468
Per Capita Revenues:	\$357	\$1,265	\$568
Per Capita Expenditures:	\$143	\$1,035	\$522
Revenues over/under Expenditures:	\$156,253	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,658.40%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,724,004	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,368	\$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:	\$204,512	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,519,492	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	Oak Lawn Village		
Unit Code:	016/410/32	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$241,049,296		
Equalized Assessed Valuation:	\$1,633,123,906		
Population:	58,362		
Employees:			
	Full Time:	338	
	Part Time:	10	
	Salaries Paid:	\$38,668,145	

Blended Component Units
Number Submitted = 1
OLSSC

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$29,248,004	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$501	\$1,022	\$992
Revenues During FY 24:	\$91,575,341	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$84,835,266	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,569	\$1,565	\$1,601
Per Capita Expenditures:	\$1,454	\$1,374	\$1,334
Revenues over/under Expenditures:	\$6,740,075	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	35.58%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$30,184,498	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$517	\$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:	\$22,068,502	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$230,941,450)	(\$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:	\$249,964,264	\$150,163,942	\$93,484,413
Per Capita Debt:	\$4,283	\$2,742	\$2,369
General Obligation Debt over EAV:	4.06%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$57,609,525	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$987	\$1,762	\$1,500
Revenues During FY 24:	\$69,525,587	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$65,082,689	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$1,191	\$608	\$457
Per Capita Expenses:	\$1,115	\$477	\$380
Operating Income (loss):	\$4,442,898	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	93.12%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$60,607,596	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$1,038	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Oak Park Village		
Unit Code:	016/415/32	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$82,094,660		
Equalized Assessed Valuation:	\$1,830,646,053		
Population:	54,583		
Employees:			
Full Time:	403		
Part Time:	3		
Salaries Paid:	\$36,400,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$58,287,345	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,068	\$1,022	\$992
Revenues During FY 24:	\$108,532,788	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$76,789,746	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,988	\$1,565	\$1,601
Per Capita Expenditures:	\$1,407	\$1,374	\$1,334
Revenues over/under Expenditures:	\$31,743,042	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	93.88%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$72,086,558	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,321	\$1,130	\$1,065

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,038,058	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$44,412,389	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$258,259,685	\$150,163,942	\$93,484,413
Per Capita Debt:	\$4,732	\$2,742	\$2,369
General Obligation Debt over EAV:	4.10%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$124,795,257	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$2,286	\$1,762	\$1,500
Revenues During FY 24:	\$29,177,726	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$34,170,508	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$535	\$608	\$457
Per Capita Expenses:	\$626	\$477	\$380
Operating Income (loss):	(\$4,992,782)	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	345.74%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$118,142,475	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$2,164	\$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:	Oakbrook Terrace City		
Unit Code:	022/090/30	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,291,316		
Equalized Assessed Valuation:	\$308,975,314		
Population:	2,751		
Employees:			
Full Time:		38	
Part Time:		6	
Salaries Paid:		\$4,425,605	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$10,565,367	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$3,841	\$1,430	\$1,079
Revenues During FY 24:	\$11,742,548	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$10,443,573	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$4,268	\$1,299	\$1,053
Per Capita Expenditures:	\$3,796	\$1,191	\$978
Revenues over/under Expenditures:	\$1,298,975	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	113.60%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$11,864,342	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$4,313	\$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:	\$1,162,763	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$6,277,122	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$17,793,820	\$14,784,019	\$3,250,668
Per Capita Debt:	\$6,468	\$1,823	\$902
General Obligation Debt over EAV:	1.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$6,258,559	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,275	\$2,159	\$1,757
Revenues During FY 24:	\$1,315,069	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,499,155	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$478	\$728	\$505
Per Capita Expenses:	\$545	\$629	\$467
Operating Income (loss):	(\$184,086)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	418.53%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,274,473	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,281	\$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:	Oakdale Village								
Unit Code:	095/043/32	County:	Washington						
Fiscal Year End:	4/30/2024								
Accounting Method:	Cash								
Appropriation or Budget:	\$115,700								
Equalized Assessed Valuation:	\$2,846,653								
Population:	199								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; padding: 5px; text-align: right;">11</td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; padding: 5px;"> </td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; padding: 5px; text-align: right;">\$11,420</td> </tr> </table>			Full Time:	11	Part Time:		Salaries Paid:	\$11,420
Full Time:	11								
Part Time:									
Salaries Paid:	\$11,420								

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$275,047	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,382	\$2,160	\$1,117
Revenues During FY 24:	\$84,373	\$513,962	\$205,596
Expenditures During FY 24:	\$85,138	\$431,552	\$184,468
Per Capita Revenues:	\$424	\$1,265	\$568
Per Capita Expenditures:	\$428	\$1,035	\$522
Revenues over/under Expenditures:	(\$765)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	322.16%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$274,282	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,378	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,754	\$10,146	\$0
Total Unreserved Funds:	\$261,655	\$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:	Oakford Village		
Unit Code:	065/020/32	County:	Menard
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$242,265		
Equalized Assessed Valuation:	\$2,248,027		
Population:	234		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$21,292		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$171,497	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$733	\$2,160	\$1,117
Revenues During FY 24:	\$135,240	\$513,962	\$205,596
Expenditures During FY 24:	\$139,645	\$431,552	\$184,468
Per Capita Revenues:	\$578	\$1,265	\$568
Per Capita Expenditures:	\$597	\$1,035	\$522
Revenues over/under Expenditures:	(\$4,405)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	114.39%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$159,745	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$683	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,306	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$126,439	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$242,000	\$497,319	\$34,556
Per Capita Debt:	\$1,034	\$1,082	\$70
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$365,253	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,561	\$2,836	\$1,348
Revenues During FY 24:	\$87,631	\$370,027	\$130,294
Expenditures During FY 24:	\$103,625	\$341,260	\$138,408
Per Capita Revenues:	\$374	\$1,046	\$359
Per Capita Expenses:	\$443	\$957	\$383
Operating Income (loss):	(\$15,994)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	344.13%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$356,606	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,524	\$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:	Oakland City		
Unit Code:	015/035/30	County:	Coles
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,356,000		
Equalized Assessed Valuation:	\$11,840,060		
Population:	739		
Employees:			
Full Time:		5	
Part Time:		8	
Salaries Paid:	\$367,086		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$760,941	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,030	\$2,160	\$1,117
Revenues During FY 24:	\$518,431	\$513,962	\$205,596
Expenditures During FY 24:	\$626,199	\$431,552	\$184,468
Per Capita Revenues:	\$702	\$1,265	\$568
Per Capita Expenditures:	\$847	\$1,035	\$522
Revenues over/under Expenditures:	(\$107,768)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	99.82%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$625,084	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$846	\$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:	\$278,480	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$347,137	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$61,639	\$497,319	\$34,556
Per Capita Debt:	\$83	\$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:	\$679,767	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$920	\$2,836	\$1,348
Revenues During FY 24:	\$502,026	\$370,027	\$130,294
Expenditures During FY 24:	\$577,040	\$341,260	\$138,408
Per Capita Revenues:	\$679	\$1,046	\$359
Per Capita Expenses:	\$781	\$957	\$383
Operating Income (loss):	(\$75,014)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	115.89%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$668,753	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$905	\$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:	Oakwood Village		
Unit Code:	092/070/32	County:	Vermilion
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,509,828		
Equalized Assessed Valuation:	\$18,835,857		
Population:	1,325		
Employees:			
Full Time:	10		
Part Time:	37		
Salaries Paid:	\$690,962		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,601,305	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$3,473	\$1,430	\$1,079
Revenues During FY 24:	\$1,955,001	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,967,486	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,475	\$1,299	\$1,053
Per Capita Expenditures:	\$2,240	\$1,191	\$978
Revenues over/under Expenditures:	(\$1,012,485)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	120.94%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,588,820	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,709	\$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:	\$576,291	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$3,093,957	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	Oakwood Hills Village		
Unit Code:	063/090/32	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,542,199		
Equalized Assessed Valuation:	\$74,933,631		
Population:	2,076		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$309,748		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,519,792	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$732	\$1,430	\$1,079
Revenues During FY 24:	\$1,151,449	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,079,743	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$555	\$1,299	\$1,053
Per Capita Expenditures:	\$520	\$1,191	\$978
Revenues over/under Expenditures:	\$71,706	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	147.40%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,591,498	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$767	\$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:	\$227,268	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,364,230	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
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:	Oblong Village		
Unit Code:	017/020/32	County:	Crawford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,041,007		
Equalized Assessed Valuation:	\$16,752,999		
Population:	1,421		
Employees:			
Full Time:	8		
Part Time:	10		
Salaries Paid:	\$440,383		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,548,941	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,794	\$1,430	\$1,079
Revenues During FY 24:	\$1,332,027	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$988,342	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$937	\$1,299	\$1,053
Per Capita Expenditures:	\$696	\$1,191	\$978
Revenues over/under Expenditures:	\$343,685	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	271.35%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,681,908	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,887	\$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:	\$1,712,392	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$969,516	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$317,012	\$14,784,019	\$3,250,668
Per Capita Debt:	\$223	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,001,984	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,409	\$2,159	\$1,757
Revenues During FY 24:	\$771,933	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$779,687	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$543	\$728	\$505
Per Capita Expenses:	\$549	\$629	\$467
Operating Income (loss):	(\$7,754)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	255.77%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$1,994,230	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,403	\$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:	Oconee Village											
Unit Code:	086/030/32	County:	Shelby									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash											
Appropriation or Budget:	\$146,500											
Equalized Assessed Valuation:	\$1,632,855											
Population:	145											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 5px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 5px; text-align: right;">20</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 5px; text-align: right;">\$1,500</td> </tr> </table>			Full Time:			Part Time:	20		Salaries Paid:	\$1,500	
Full Time:												
Part Time:	20											
Salaries Paid:	\$1,500											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$265,895	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,834	\$2,160	\$1,117
Revenues During FY 24:	\$131,556	\$513,962	\$205,596
Expenditures During FY 24:	\$88,129	\$431,552	\$184,468
Per Capita Revenues:	\$907	\$1,265	\$568
Per Capita Expenditures:	\$608	\$1,035	\$522
Revenues over/under Expenditures:	\$43,427	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	350.99%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$309,322	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,133	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$265,895	\$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:	Odell Village		
Unit Code:	053/060/32	County:	Livingston
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,711,500		
Equalized Assessed Valuation:	\$15,177,278		
Population:	978		
Employees:			
Full Time:	3		
Part Time:	15		
Salaries Paid:	\$193,770		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,186,395	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,213	\$2,160	\$1,117
Revenues During FY 24:	\$673,114	\$513,962	\$205,596
Expenditures During FY 24:	\$570,970	\$431,552	\$184,468
Per Capita Revenues:	\$688	\$1,265	\$568
Per Capita Expenditures:	\$584	\$1,035	\$522
Revenues over/under Expenditures:	\$102,144	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	206.63%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,179,772	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,206	\$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:	\$110,023	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,069,749	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$95,175	\$497,319	\$34,556
Per Capita Debt:	\$97	\$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:	\$1,030,515	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,054	\$2,836	\$1,348
Revenues During FY 24:	\$368,958	\$370,027	\$130,294
Expenditures During FY 24:	\$384,324	\$341,260	\$138,408
Per Capita Revenues:	\$377	\$1,046	\$359
Per Capita Expenses:	\$393	\$957	\$383
Operating Income (loss):	(\$15,366)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	292.44%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,123,916	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,149	\$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:	Odin Village		
Unit Code:	058/045/32	County:	Marion
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,050,000		
Equalized Assessed Valuation:	\$8,670,861		
Population:	935		
Employees:			
Full Time:		5	
Part Time:		5	
Salaries Paid:	\$294,742		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$378,004	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$404	\$2,160	\$1,117
Revenues During FY 24:	\$415,688	\$513,962	\$205,596
Expenditures During FY 24:	\$455,868	\$431,552	\$184,468
Per Capita Revenues:	\$445	\$1,265	\$568
Per Capita Expenditures:	\$488	\$1,035	\$522
Revenues over/under Expenditures:	(\$40,180)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	74.11%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$337,824	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$361	\$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:	\$315,248	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$22,576	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$39,754	\$497,319	\$34,556
Per Capita Debt:	\$43	\$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:	\$906,451	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$969	\$2,836	\$1,348
Revenues During FY 24:	\$620,550	\$370,027	\$130,294
Expenditures During FY 24:	\$562,004	\$341,260	\$138,408
Per Capita Revenues:	\$664	\$1,046	\$359
Per Capita Expenses:	\$601	\$957	\$383
Operating Income (loss):	\$58,546	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	171.71%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$964,997	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,032	\$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:	O'Fallon City		
Unit Code:	088/110/30	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$103,700,910		
Equalized Assessed Valuation:	\$907,164,742		
Population:	31,968		
Employees:			
Full Time:	205		
Part Time:	203		
Salaries Paid:	\$19,631,573		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$55,759,479	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,744	\$1,022	\$992
Revenues During FY 24:	\$50,274,484	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$35,401,480	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,573	\$1,565	\$1,601
Per Capita Expenditures:	\$1,107	\$1,374	\$1,334
Revenues over/under Expenditures:	\$14,873,004	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	191.36%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$67,744,007	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$2,119	\$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:	\$28,307,573	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$54,673,450	(\$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:	\$65,267,780	\$150,163,942	\$93,484,413
Per Capita Debt:	\$2,042	\$2,742	\$2,369
General Obligation Debt over EAV:	4.89%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$75,676,908	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$2,367	\$1,762	\$1,500
Revenues During FY 24:	\$24,100,032	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$20,928,406	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$754	\$608	\$457
Per Capita Expenses:	\$655	\$477	\$380
Operating Income (loss):	\$3,171,626	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	376.75%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$78,848,534	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$2,466	\$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:	Ogden Village		
Unit Code:	010/065/32	County:	Champaign
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,800,250		
Equalized Assessed Valuation:	\$15,072,680		
Population:	756		
Employees:			
Full Time:	1		
Part Time:	23		
Salaries Paid:	\$153,911		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$948,071	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,254	\$2,160	\$1,117
Revenues During FY 24:	\$755,535	\$513,962	\$205,596
Expenditures During FY 24:	\$723,998	\$431,552	\$184,468
Per Capita Revenues:	\$999	\$1,265	\$568
Per Capita Expenditures:	\$958	\$1,035	\$522
Revenues over/under Expenditures:	\$31,537	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	132.66%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$960,472	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,270	\$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:	\$188,104	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$563,209	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$209,159	\$497,319	\$34,556
Per Capita Debt:	\$277	\$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:	\$563,571	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$745	\$2,836	\$1,348
Revenues During FY 24:	\$183,117	\$370,027	\$130,294
Expenditures During FY 24:	\$160,047	\$341,260	\$138,408
Per Capita Revenues:	\$242	\$1,046	\$359
Per Capita Expenses:	\$212	\$957	\$383
Operating Income (loss):	\$23,070	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	375.92%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$601,641	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$796	\$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:	Oglesby City		
Unit Code:	050/075/30	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,998,050		
Equalized Assessed Valuation:	\$72,365,956		
Population:	3,739		
Employees:			
Full Time:	29		
Part Time:	90		
Salaries Paid:	\$2,403,948		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,408,604	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,179	\$1,430	\$1,079
Revenues During FY 24:	\$5,077,601	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,930,762	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,358	\$1,299	\$1,053
Per Capita Expenditures:	\$1,586	\$1,191	\$978
Revenues over/under Expenditures:	(\$853,161)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	73.96%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,386,243	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,173	\$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:	\$2,496,585	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$2,417,744)	(\$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:	\$1,147,125	\$14,784,019	\$3,250,668
Per Capita Debt:	\$307	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$11,832,335	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$3,165	\$2,159	\$1,757
Revenues During FY 24:	\$8,809,503	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$6,981,283	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$2,356	\$728	\$505
Per Capita Expenses:	\$1,867	\$629	\$467
Operating Income (loss):	\$1,828,220	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	181.20%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$12,649,955	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$3,383	\$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:	Ohio Village		
Unit Code:	006/085/32	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,090,024		
Equalized Assessed Valuation:	\$3,293,935		
Population:	465		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$64,702		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$438,547	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$943	\$2,160	\$1,117
Revenues During FY 24:	\$376,197	\$513,962	\$205,596
Expenditures During FY 24:	\$292,430	\$431,552	\$184,468
Per Capita Revenues:	\$809	\$1,265	\$568
Per Capita Expenditures:	\$629	\$1,035	\$522
Revenues over/under Expenditures:	\$83,767	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	160.49%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$469,315	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,009	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$329,353	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$140,047	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$415,471	\$497,319	\$34,556
Per Capita Debt:	\$893	\$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:	\$1,064,882	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$2,290	\$2,836	\$1,348
Revenues During FY 24:	\$174,250	\$370,027	\$130,294
Expenditures During FY 24:	\$198,100	\$341,260	\$138,408
Per Capita Revenues:	\$375	\$1,046	\$359
Per Capita Expenses:	\$426	\$957	\$383
Operating Income (loss):	(\$23,850)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	552.26%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,094,032	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$2,353	\$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:	Ohlman Village		
Unit Code:	068/065/32	County:	Montgomery
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$84,950		
Equalized Assessed Valuation:	\$1,056,297		
Population:	128		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$6,950		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$177,276	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,385	\$2,160	\$1,117
Revenues During FY 24:	\$59,357	\$513,962	\$205,596
Expenditures During FY 24:	\$46,002	\$431,552	\$184,468
Per Capita Revenues:	\$464	\$1,265	\$568
Per Capita Expenditures:	\$359	\$1,035	\$522
Revenues over/under Expenditures:	\$13,355	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	414.40%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$190,631	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,489	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$21,234	\$10,146	\$0
Total Unreserved Funds:	\$169,397	\$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:	\$162,000	\$497,319	\$34,556
Per Capita Debt:	\$1,266	\$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:	\$30,330	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$237	\$2,836	\$1,348
Revenues During FY 24:	\$35,892	\$370,027	\$130,294
Expenditures During FY 24:	\$27,547	\$341,260	\$138,408
Per Capita Revenues:	\$280	\$1,046	\$359
Per Capita Expenses:	\$215	\$957	\$383
Operating Income (loss):	\$8,345	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	140.40%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$38,675	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$302	\$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:	Okawville Village		
Unit Code:	095/045/32	County:	Washington
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,841,830		
Equalized Assessed Valuation:	\$24,348,918		
Population:	1,369		
Employees:			
Full Time:	8		
Part Time:	24		
Salaries Paid:	\$360,425		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,008,219	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$736	\$1,430	\$1,079
Revenues During FY 24:	\$1,179,457	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$782,864	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$862	\$1,299	\$1,053
Per Capita Expenditures:	\$572	\$1,191	\$978
Revenues over/under Expenditures:	\$396,593	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	179.45%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,404,812	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,026	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$482,072	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$922,740	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$17,501	\$14,784,019	\$3,250,668
Per Capita Debt:	\$13	\$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:	\$1,453,484	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,062	\$2,159	\$1,757
Revenues During FY 24:	\$863,137	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$861,339	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$630	\$728	\$505
Per Capita Expenses:	\$629	\$629	\$467
Operating Income (loss):	\$1,798	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	168.96%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$1,455,282	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,063	\$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:	Old Mill Creek Village		
Unit Code:	049/145/32	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$111,660		
Equalized Assessed Valuation:	\$9,590,529		
Population:	120		
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:	\$502,231	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$4,185	\$2,160	\$1,117
Revenues During FY 24:	\$144,127	\$513,962	\$205,596
Expenditures During FY 24:	\$84,069	\$431,552	\$184,468
Per Capita Revenues:	\$1,201	\$1,265	\$568
Per Capita Expenditures:	\$701	\$1,035	\$522
Revenues over/under Expenditures:	\$60,058	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	668.84%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$562,289	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$4,686	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$165,207	\$10,146	\$0
Total Unreserved Funds:	\$397,082	\$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:	\$298,595	\$497,319	\$34,556
Per Capita Debt:	\$2,488	\$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:	Old Ripley Village		
Unit Code:	003/020/32	County:	Bond
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$26,460		
Equalized Assessed Valuation:	\$569,107		
Population:	108		
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:	\$248,090	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,297	\$2,160	\$1,117
Revenues During FY 24:	\$38,830	\$513,962	\$205,596
Expenditures During FY 24:	\$24,642	\$431,552	\$184,468
Per Capita Revenues:	\$360	\$1,265	\$568
Per Capita Expenditures:	\$228	\$1,035	\$522
Revenues over/under Expenditures:	\$14,188	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,064.35%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$262,278	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,429	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$262,278	\$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:	Olmsted Village		
Unit Code:	077/035/32	County:	Pulaski
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$485,150		
Equalized Assessed Valuation:	\$1,427,883		
Population:	266		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$131,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$210,872	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$793	\$2,160	\$1,117
Revenues During FY 24:	\$452,413	\$513,962	\$205,596
Expenditures During FY 24:	\$203,494	\$431,552	\$184,468
Per Capita Revenues:	\$1,701	\$1,265	\$568
Per Capita Expenditures:	\$765	\$1,035	\$522
Revenues over/under Expenditures:	\$248,919	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	220.40%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$448,509	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,686	\$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:	\$346,066	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$102,443	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$393,127	\$497,319	\$34,556
Per Capita Debt:	\$1,478	\$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:	\$2,012,202	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$7,565	\$2,836	\$1,348
Revenues During FY 24:	\$190,301	\$370,027	\$130,294
Expenditures During FY 24:	\$307,041	\$341,260	\$138,408
Per Capita Revenues:	\$715	\$1,046	\$359
Per Capita Expenses:	\$1,154	\$957	\$383
Operating Income (loss):	(\$116,740)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	621.01%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,906,744	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$7,168	\$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:	Olney City		
Unit Code:	080/025/30	County:	Richland
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,740,137		
Equalized Assessed Valuation:	\$118,702,867		
Population:	8,701		
Employees:			
Full Time:		55	
Part Time:		96	
Salaries Paid:		\$3,860,660	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,001,059	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,379	\$1,430	\$1,079
Revenues During FY 24:	\$10,516,423	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$7,131,410	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,209	\$1,299	\$1,053
Per Capita Expenditures:	\$820	\$1,191	\$978
Revenues over/under Expenditures:	\$3,385,013	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	216.09%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$15,410,125	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,771	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,138,640	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$10,271,485	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,476,943	\$14,784,019	\$3,250,668
Per Capita Debt:	\$170	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$17,335,913	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,992	\$2,159	\$1,757
Revenues During FY 24:	\$3,800,511	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$3,080,810	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$437	\$728	\$505
Per Capita Expenses:	\$354	\$629	\$467
Operating Income (loss):	\$719,701	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	585.79%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$18,046,943	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,074	\$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:	Olympia Fields Village		
Unit Code:	016/420/32	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,360,398		
Equalized Assessed Valuation:	\$162,930,713		
Population:	4,718		
Employees:			
Full Time:	46		
Part Time:	3		
Salaries Paid:	\$3,657,278		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$10,239,043	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,170	\$1,430	\$1,079
Revenues During FY 24:	\$11,634,293	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$8,676,795	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$2,466	\$1,299	\$1,053
Per Capita Expenditures:	\$1,839	\$1,191	\$978
Revenues over/under Expenditures:	\$2,957,498	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	128.60%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$11,158,711	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,365	\$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:	\$5,707,763	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$17,285,409)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$31,053,019	\$14,784,019	\$3,250,668
Per Capita Debt:	\$6,582	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$10,538,275	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,234	\$2,159	\$1,757
Revenues During FY 24:	\$4,518,326	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$4,824,209	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$958	\$728	\$505
Per Capita Expenses:	\$1,023	\$629	\$467
Operating Income (loss):	(\$305,883)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	225.62%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$10,884,237	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,307	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Omaha Village		
Unit Code:	030/030/32	County:	Gallatin
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$875,550		
Equalized Assessed Valuation:	\$1,323,338		
Population:	209		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$47,628		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$527,003	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,522	\$2,160	\$1,117
Revenues During FY 24:	\$172,226	\$513,962	\$205,596
Expenditures During FY 24:	\$119,282	\$431,552	\$184,468
Per Capita Revenues:	\$824	\$1,265	\$568
Per Capita Expenditures:	\$571	\$1,035	\$522
Revenues over/under Expenditures:	\$52,944	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	482.70%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$575,778	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,755	\$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:	\$242,117	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$260,735	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$630,000	\$497,319	\$34,556
Per Capita Debt:	\$3,014	\$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:	\$1,356,148	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$6,489	\$2,836	\$1,348
Revenues During FY 24:	\$127,883	\$370,027	\$130,294
Expenditures During FY 24:	\$165,698	\$341,260	\$138,408
Per Capita Revenues:	\$612	\$1,046	\$359
Per Capita Expenses:	\$793	\$957	\$383
Operating Income (loss):	(\$37,815)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	795.62%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,318,333	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$6,308	\$2,957	\$1,351

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Onarga Village		
Unit Code:	038/085/32	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,701,418		
Equalized Assessed Valuation:	\$11,221,440		
Population:	1,438		
Employees:			
Full Time:	4		
Part Time:	20		
Salaries Paid:	\$315,724		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$418,326	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$291	\$1,430	\$1,079
Revenues During FY 24:	\$1,072,596	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$941,601	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$746	\$1,299	\$1,053
Per Capita Expenditures:	\$655	\$1,191	\$978
Revenues over/under Expenditures:	\$130,995	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	78.87%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$742,677	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$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:	\$251,060	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$491,617	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,794,585	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,248	\$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:	\$6,196,224	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$4,309	\$2,159	\$1,757
Revenues During FY 24:	\$451,640	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$549,578	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$314	\$728	\$505
Per Capita Expenses:	\$382	\$629	\$467
Operating Income (loss):	(\$97,938)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	1,099.06%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$6,040,189	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$4,200	\$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:	Oneida City		
Unit Code:	048/045/30	County:	Knox
Fiscal Year End:	3/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,509,001		
Equalized Assessed Valuation:	\$9,213,114		
Population:	700		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$69,508		

Blended Component Units
<p>Number Submitted = 2</p> <p>Friends of the Greig Memorial Library and Oneid Greig Memorial Library</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,050,296	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,500	\$2,160	\$1,117
Revenues During FY 24:	\$561,814	\$513,962	\$205,596
Expenditures During FY 24:	\$703,955	\$431,552	\$184,468
Per Capita Revenues:	\$803	\$1,265	\$568
Per Capita Expenditures:	\$1,006	\$1,035	\$522
Revenues over/under Expenditures:	(\$142,141)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	130.11%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$915,885	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,308	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$84,743	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$831,143	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,943,487	\$497,319	\$34,556
Per Capita Debt:	\$2,776	\$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:	\$850,127	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,214	\$2,836	\$1,348
Revenues During FY 24:	\$299,359	\$370,027	\$130,294
Expenditures During FY 24:	\$334,651	\$341,260	\$138,408
Per Capita Revenues:	\$428	\$1,046	\$359
Per Capita Expenses:	\$478	\$957	\$383
Operating Income (loss):	(\$35,292)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	243.49%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$814,835	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,164	\$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:	Oreana Village		
Unit Code:	055/055/32	County:	Macon
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$932,650		
Equalized Assessed Valuation:	\$12,244,676		
Population:	892		
Employees:			
Full Time:	1		
Part Time:	18		
Salaries Paid:	\$152,962		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$673,803	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$755	\$2,160	\$1,117
Revenues During FY 24:	\$462,779	\$513,962	\$205,596
Expenditures During FY 24:	\$395,605	\$431,552	\$184,468
Per Capita Revenues:	\$519	\$1,265	\$568
Per Capita Expenditures:	\$444	\$1,035	\$522
Revenues over/under Expenditures:	\$67,174	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	200.96%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$794,999	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$891	\$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:	\$335,448	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$459,551	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,847,039	\$497,319	\$34,556
Per Capita Debt:	\$4,313	\$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:	\$1,700,006	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,906	\$2,836	\$1,348
Revenues During FY 24:	\$444,015	\$370,027	\$130,294
Expenditures During FY 24:	\$387,949	\$341,260	\$138,408
Per Capita Revenues:	\$498	\$1,046	\$359
Per Capita Expenses:	\$435	\$957	\$383
Operating Income (loss):	\$56,066	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	452.66%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$1,756,072	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,969	\$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:	Oregon City		
Unit Code:	071/045/30	County:	Ogle
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,052,200		
Equalized Assessed Valuation:	\$57,675,174		
Population:	3,579		
Employees:			
Full Time:	27		
Part Time:	2		
Salaries Paid:	\$1,655,395		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,639,709	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,296	\$1,430	\$1,079
Revenues During FY 24:	\$4,820,893	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,532,485	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,347	\$1,299	\$1,053
Per Capita Expenditures:	\$1,266	\$1,191	\$978
Revenues over/under Expenditures:	\$288,408	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	108.73%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,928,117	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,377	\$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:	\$2,797,126	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,541,104	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,752,524	\$14,784,019	\$3,250,668
Per Capita Debt:	\$2,166	\$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:	\$9,110,399	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,546	\$2,159	\$1,757
Revenues During FY 24:	\$1,845,992	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$1,334,278	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$516	\$728	\$505
Per Capita Expenses:	\$373	\$629	\$467
Operating Income (loss):	\$511,714	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	721.15%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$9,622,113	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,688	\$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:	Orient City		
Unit Code:	028/040/30	County:	Franklin
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$375,000		
Equalized Assessed Valuation:	\$1,464,250		
Population:	327		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$64,576		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$150,589	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$461	\$2,160	\$1,117
Revenues During FY 24:	\$185,535	\$513,962	\$205,596
Expenditures During FY 24:	\$188,094	\$431,552	\$184,468
Per Capita Revenues:	\$567	\$1,265	\$568
Per Capita Expenditures:	\$575	\$1,035	\$522
Revenues over/under Expenditures:	(\$2,559)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	78.70%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$148,030	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$453	\$2,356	\$1,192

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,573	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$108,458	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$36,056	\$497,319	\$34,556
Per Capita Debt:	\$110	\$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:	\$404,497	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	\$1,237	\$2,836	\$1,348
Revenues During FY 24:	\$117,482	\$370,027	\$130,294
Expenditures During FY 24:	\$148,406	\$341,260	\$138,408
Per Capita Revenues:	\$359	\$1,046	\$359
Per Capita Expenses:	\$454	\$957	\$383
Operating Income (loss):	(\$30,924)	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	251.72%	405.44%	308.59%
Ending Retained Earnings for FY 24:	\$373,573	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	\$1,142	\$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:	Orion Village		
Unit Code:	037/075/32	County:	Henry
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,848,290		
Equalized Assessed Valuation:	\$37,532,925		
Population:	1,708		
Employees:			
Full Time:	5		
Part Time:	21		
Salaries Paid:	\$363,401		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,779,613	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,042	\$1,430	\$1,079
Revenues During FY 24:	\$1,355,948	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,397,815	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$794	\$1,299	\$1,053
Per Capita Expenditures:	\$818	\$1,191	\$978
Revenues over/under Expenditures:	(\$41,867)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	124.39%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,738,746	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,018	\$1,463	\$1,108

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$529,096	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,209,649	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$211,826	\$14,784,019	\$3,250,668
Per Capita Debt:	\$124	\$1,823	\$902
General Obligation Debt over EAV:	0.00%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,832,698	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$2,829	\$2,159	\$1,757
Revenues During FY 24:	\$579,238	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$662,164	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$339	\$728	\$505
Per Capita Expenses:	\$388	\$629	\$467
Operating Income (loss):	(\$82,926)	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	717.16%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$4,748,772	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$2,780	\$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:	Orland Hills Village
Unit Code:	016/590/32
County:	Cook
Fiscal Year End:	4/30/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$14,146,754
Equalized Assessed Valuation:	\$210,846,722
Population:	6,578
Employees:	
Full Time:	20
Part Time:	53
Salaries Paid:	\$3,236,730

Blended Component Units
Number Submitted = 1 Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,152,819	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$631	\$1,430	\$1,079
Revenues During FY 24:	\$8,389,421	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$8,219,194	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,275	\$1,299	\$1,053
Per Capita Expenditures:	\$1,249	\$1,191	\$978
Revenues over/under Expenditures:	\$170,227	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	56.43%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$4,638,256	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$705	\$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:	\$5,499,823	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$10,887,248)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$11,594,208	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,763	\$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 Greater than 25,000

Local Government Profile

Unit Name:	Orland Park Village		
Unit Code:	016/425/32	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$238,375,146		
Equalized Assessed Valuation:	\$9,016,633,981		
Population:	58,020		
Employees:			
Full Time:	293		
Part Time:	155		
Salaries Paid:	\$33,554,404		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$35,686,051	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$615	\$1,022	\$992
Revenues During FY 24:	\$94,608,360	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$73,351,702	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,631	\$1,565	\$1,601
Per Capita Expenditures:	\$1,264	\$1,374	\$1,334
Revenues over/under Expenditures:	\$21,256,658	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	60.81%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$44,605,757	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$769	\$1,130	\$1,065

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,388,598	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$18,977,959)	(\$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:	\$173,319,207	\$150,163,942	\$93,484,413
Per Capita Debt:	\$2,987	\$2,742	\$2,369
General Obligation Debt over EAV:	1.01%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$178,645,841	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$3,079	\$1,762	\$1,500
Revenues During FY 24:	\$43,344,458	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$33,994,018	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$747	\$608	\$457
Per Capita Expenses:	\$586	\$477	\$380
Operating Income (loss):	\$9,350,440	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	553.62%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$188,196,281	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$3,244	\$1,875	\$1,594

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Oswego Village		
Unit Code:	047/025/32	County:	Kendall
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$67,297,596		
Equalized Assessed Valuation:	\$1,230,736,678		
Population:	35,850		
Employees:			
Full Time:	123		
Part Time:	30		
Salaries Paid:	\$11,897,435		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$23,566,904	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$657	\$1,022	\$992
Revenues During FY 24:	\$32,698,542	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$25,119,410	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$912	\$1,565	\$1,601
Per Capita Expenditures:	\$701	\$1,374	\$1,334
Revenues over/under Expenditures:	\$7,579,132	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	100.47%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$25,238,026	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$704	\$1,130	\$1,065

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,930,022	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$22,304,451	(\$70,462,160)	(\$25,214,667)

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$52,307,227	\$150,163,942	\$93,484,413
Per Capita Debt:	\$1,459	\$2,742	\$2,369
General Obligation Debt over EAV:	3.76%	76.54%	1.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$67,073,071	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	\$1,871	\$1,762	\$1,500
Revenues During FY 24:	\$15,039,932	\$30,982,199	\$21,770,105
Expenditures During FY 24:	\$10,199,740	\$25,355,943	\$16,111,163
Per Capita Revenues:	\$420	\$608	\$457
Per Capita Expenses:	\$285	\$477	\$380
Operating Income (loss):	\$4,840,192	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	716.26%	440.16%	429.61%
Ending Retained Earnings for FY 24:	\$73,056,917	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	\$2,038	\$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:	Ottawa City		
Unit Code:	050/080/30	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,629,626		
Equalized Assessed Valuation:	\$455,205,927		
Population:	18,752		
Employees:			
	Full Time:	165	
	Part Time:	42	
	Salaries Paid:	\$14,262,207	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$15,768,810	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$841	\$1,430	\$1,079
Revenues During FY 24:	\$37,400,306	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$39,134,859	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,994	\$1,299	\$1,053
Per Capita Expenditures:	\$2,087	\$1,191	\$978
Revenues over/under Expenditures:	(\$1,734,553)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	36.54%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$14,298,410	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$763	\$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:	\$12,148,048	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$82,358,263)	(\$3,134,838)	\$1,043,931

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$32,719,421	\$14,784,019	\$3,250,668
Per Capita Debt:	\$1,745	\$1,823	\$902
General Obligation Debt over EAV:	4.99%	1.54%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$31,951,728	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	\$1,704	\$2,159	\$1,757
Revenues During FY 24:	\$9,355,611	\$4,479,414	\$1,919,550
Expenditures During FY 24:	\$8,977,618	\$3,794,510	\$1,695,041
Per Capita Revenues:	\$499	\$728	\$505
Per Capita Expenses:	\$479	\$629	\$467
Operating Income (loss):	\$377,993	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	363.67%	405.33%	346.08%
Ending Retained Earnings for FY 24:	\$32,648,839	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	\$1,741	\$2,291	\$1,871

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Otterville Town		
Unit Code:	042/035/31	County:	Jersey
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$42,848		
Equalized Assessed Valuation:	\$660,822		
Population:	87		
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:	\$146,274	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,681	\$2,160	\$1,117
Revenues During FY 24:	\$31,196	\$513,962	\$205,596
Expenditures During FY 24:	\$41,928	\$431,552	\$184,468
Per Capita Revenues:	\$359	\$1,265	\$568
Per Capita Expenditures:	\$482	\$1,035	\$522
Revenues over/under Expenditures:	(\$10,732)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	323.27%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$135,542	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,558	\$2,356	\$1,192

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$24,322	\$10,146	\$0
Total Unreserved Funds:	\$121,952	\$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:	Owaneco Village		
Unit Code:	011/045/32	County:	Christian
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$123,700		
Equalized Assessed Valuation:	\$2,446,232		
Population:	260		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$18,262		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$297,268	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,143	\$2,160	\$1,117
Revenues During FY 24:	\$84,354	\$513,962	\$205,596
Expenditures During FY 24:	\$67,861	\$431,552	\$184,468
Per Capita Revenues:	\$324	\$1,265	\$568
Per Capita Expenditures:	\$261	\$1,035	\$522
Revenues over/under Expenditures:	\$16,493	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	462.36%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$313,761	\$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:	\$34,076	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$279,685	\$269,168	\$223,305

FISCAL YEAR 2024



SUSANA A. MENDOZA
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