

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Palatine Village		
<b>Unit Code:</b>	016/430/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$142,735,843		
<b>Equalized Assessed Valuation:</b>	\$2,334,196,490		
<b>Population:</b>	67,908		
<b>Employees:</b>			
	<b>Full Time:</b>	317	
	<b>Part Time:</b>	38	
	<b>Salaries Paid:</b>	\$39,087,021	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$71,356,511</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$1,051</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$94,843,724</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$83,574,247</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,397</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,231</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$11,269,477</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>91.82%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$76,737,880</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,130</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$45,056,662</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$44,497,908)</b>	(\$70,462,160)	(\$25,214,667)

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$172,744,109</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$2,544</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>1.06%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$84,042,525</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,238</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$28,567,027</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$21,646,921</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$421</b>	\$608	\$457
Per Capita Expenses:	<b>\$319</b>	\$477	\$380
Operating Income (loss):	<b>\$6,920,106</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>417.00%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$90,267,631</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,329</b>	\$1,875	\$1,594

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Palestine Village		
<b>Unit Code:</b>	017/025/32	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,000,700		
<b>Equalized Assessed Valuation:</b>	\$9,598,433		
<b>Population:</b>	1,233		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$345,871		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$590,983</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$479</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$680,829</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$747,265</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$552</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$606</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$66,436)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>72.12%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$538,942</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$437</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$421,253</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$117,689</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$57,302</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$46</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$283,314</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$230</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$139,772</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$160,836</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$113</b>	\$728	\$505
Per Capita Expenses:	<b>\$130</b>	\$629	\$467
Operating Income (loss):	<b>(\$21,064)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>163.05%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$262,250</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$213</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Palmer Village		
<b>Unit Code:</b>	011/050/32	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$619,451		
<b>Equalized Assessed Valuation:</b>	\$2,466,256		
<b>Population:</b>	248		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$39,434		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$341,767	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,378	\$2,160	\$1,117
Revenues During FY 24:	\$108,398	\$513,962	\$205,596
Expenditures During FY 24:	\$142,235	\$431,552	\$184,468
Per Capita Revenues:	\$437	\$1,265	\$568
Per Capita Expenditures:	\$574	\$1,035	\$522
Revenues over/under Expenditures:	(\$33,837)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	234.68%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$333,803	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,346	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,983	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$267,820	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$301,067</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,214</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$631,683</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,547</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$68,030</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$72,322</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$274</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$292</b>	\$957	\$383
Operating Income (loss):	<b>(\$4,292)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>867.50%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$627,391</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,530</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Palmyra Village		
<b>Unit Code:</b>	056/090/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,149,678		
<b>Equalized Assessed Valuation:</b>	\$6,494,163		
<b>Population:</b>	605		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$348,102		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,502,727	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,484	\$2,160	\$1,117
Revenues During FY 24:	\$870,287	\$513,962	\$205,596
Expenditures During FY 24:	\$365,929	\$431,552	\$184,468
Per Capita Revenues:	\$1,438	\$1,265	\$568
Per Capita Expenditures:	\$605	\$1,035	\$522
Revenues over/under Expenditures:	\$504,358	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	543.07%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,987,259	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$3,285	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$452,032	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,535,227	\$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:	<b>\$684,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,131</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,705,808</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,820</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$515,039</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$602,705</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$851</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$996</b>	\$957	\$383
Operating Income (loss):	<b>(\$87,666)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>271.77%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,637,968</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,707</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Palos Hills City		
<b>Unit Code:</b>	016/440/30	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$16,837,263		
<b>Equalized Assessed Valuation:</b>	\$519,539,384		
<b>Population:</b>	18,530		
<b>Employees:</b>			
<b>Full Time:</b>	70		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$7,741,224		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,111,675	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$384	\$1,430	\$1,079
Revenues During FY 24:	\$12,709,077	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$13,988,121	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$686	\$1,299	\$1,053
Per Capita Expenditures:	\$755	\$1,191	\$978
Revenues over/under Expenditures:	(\$1,279,044)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	45.06%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,303,089	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$340	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$749,089	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$23,475,750)	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$38,477,480</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,076</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$10,626,716</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$573</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$7,606,222</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$7,013,946</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$410</b>	\$728	\$505
Per Capita Expenses:	<b>\$379</b>	\$629	\$467
Operating Income (loss):	<b>\$592,276</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>157.81%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$11,068,992</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$597</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Palos Park Village		
<b>Unit Code:</b>	016/445/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,305,421		
<b>Equalized Assessed Valuation:</b>	\$313,016,274		
<b>Population:</b>	4,899		
<b>Employees:</b>			
	<b>Full Time:</b>	29	
	<b>Part Time:</b>	29	
	<b>Salaries Paid:</b>	\$3,554,663	

Blended Component Units
Number Submitted = 1
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$7,555,531</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,542</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$6,380,702</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$7,167,611</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,302</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,463</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$786,909)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>91.58%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$6,564,209</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,340</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,604,040</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$578,720</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$3,988,296</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$814</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.88%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$16,141,240</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,295</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$3,493,543</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,872,508</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$713</b>	\$728	\$505
Per Capita Expenses:	<b>\$790</b>	\$629	\$467
Operating Income (loss):	<b>(\$378,965)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>402.77%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$15,597,275</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,184</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pana City		
<b>Unit Code:</b>	011/055/30	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$34,885,800		
<b>Equalized Assessed Valuation:</b>	\$37,644,371		
<b>Population:</b>	5,049		
<b>Employees:</b>			
<b>Full Time:</b>	55		
<b>Part Time:</b>	50		
<b>Salaries Paid:</b>	\$2,552,092		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$5,091,440</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,008</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$6,305,505</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$6,066,089</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,249</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,201</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$239,416</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>86.49%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$5,246,304</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,039</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,125,673</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,733,327</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$4,431,685</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$878</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$6,021,503</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,193</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,952,506</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,697,075</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$585</b>	\$728	\$505
Per Capita Expenses:	<b>\$534</b>	\$629	\$467
Operating Income (loss):	<b>\$255,431</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>235.87%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$6,361,486</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,260</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Panama Village</b>		
<b>Unit Code:</b>	068/067/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$295,350		
<b>Equalized Assessed Valuation:</b>	\$1,962,538		
<b>Population:</b>	337		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$29,731		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$221,972	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$659	\$2,160	\$1,117
Revenues During FY 24:	\$188,081	\$513,962	\$205,596
Expenditures During FY 24:	\$233,683	\$431,552	\$184,468
Per Capita Revenues:	\$558	\$1,265	\$568
Per Capita Expenditures:	\$693	\$1,035	\$522
Revenues over/under Expenditures:	(\$45,602)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	75.71%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$176,929	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$525	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,563	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$135,366	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$59,523</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$177</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$625,955</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,857</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$118,371</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$121,529</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$351</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$361</b>	\$957	\$383
Operating Income (loss):	<b>(\$3,158)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>512.01%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$622,238</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,846</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Panola Village		
<b>Unit Code:</b>	102/055/32	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$7,409		
<b>Equalized Assessed Valuation:</b>	\$987,177		
<b>Population:</b>	51		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$127,039	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,491	\$2,160	\$1,117
Revenues During FY 24:	\$17,428	\$513,962	\$205,596
Expenditures During FY 24:	\$18,000	\$431,552	\$184,468
Per Capita Revenues:	\$342	\$1,265	\$568
Per Capita Expenditures:	\$353	\$1,035	\$522
Revenues over/under Expenditures:	(\$572)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	702.59%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$126,467	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,480	\$2,356	\$1,192

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Papineau Village		
<b>Unit Code:</b>	038/090/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$210,798		
<b>Equalized Assessed Valuation:</b>	\$1,552,047		
<b>Population:</b>	180		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$3,390		

Blended Component Units
Number Submitted = 1  PapineauVillage

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$164,114	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$912	\$2,160	\$1,117
Revenues During FY 24:	\$73,505	\$513,962	\$205,596
Expenditures During FY 24:	\$105,399	\$431,552	\$184,468
Per Capita Revenues:	\$408	\$1,265	\$568
Per Capita Expenditures:	\$586	\$1,035	\$522
Revenues over/under Expenditures:	(\$31,894)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	125.45%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$132,220	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$735	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$206,527	\$48,158	\$0

##### Net Assets

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$12,421</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$69</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Paris City		
<b>Unit Code:</b>	023/035/30	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$19,173,746		
<b>Equalized Assessed Valuation:</b>	\$138,361,990		
<b>Population:</b>	8,291		
<b>Employees:</b>			
<b>Full Time:</b>	67		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$4,391,066		

Blended Component Units
Number Submitted = 1  Paris Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$9,813,976</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,184</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$10,715,193</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$10,184,761</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,292</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,228</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$530,432</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>101.57%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$10,344,408</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,248</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,783,040</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$3,756,576)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$10,521,494</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,269</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>6.86%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$16,853,949</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,033</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$5,424,616</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,994,308</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$654</b>	\$728	\$505
Per Capita Expenses:	<b>\$602</b>	\$629	\$467
Operating Income (loss):	<b>\$430,308</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>346.08%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$17,284,257</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,085</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Park City City		
<b>Unit Code:</b>	049/150/30	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$28,621,700		
<b>Equalized Assessed Valuation:</b>	\$59,329,826		
<b>Population:</b>	7,885		
<b>Employees:</b>			
<b>Full Time:</b>	22		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$1,983,157		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,651,368	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$336	\$1,430	\$1,079
Revenues During FY 24:	\$6,079,188	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,004,526	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$771	\$1,299	\$1,053
Per Capita Expenditures:	\$635	\$1,191	\$978
Revenues over/under Expenditures:	\$1,074,662	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	74.69%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,737,873	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$474	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,249,692	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,488,181	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$50,000</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$6</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.08%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,728,289</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$346</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,711,955</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,165,747</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$217</b>	\$728	\$505
Per Capita Expenses:	<b>\$148</b>	\$629	\$467
Operating Income (loss):	<b>\$546,208</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>280.89%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,274,497</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$415</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Park Forest Village		
<b>Unit Code:</b>	016/450/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$68,286,235		
<b>Equalized Assessed Valuation:</b>	\$215,805,187		
<b>Population:</b>	20,763		
<b>Employees:</b>			
	<b>Full Time:</b>	150	
	<b>Part Time:</b>	49	
	<b>Salaries Paid:</b>	\$15,792,771	

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:	<b>\$28,663,329</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,381</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$36,936,771</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$35,875,694</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,779</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,728</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,061,077</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>83.38%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$29,911,432</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,441</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,592,550</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$27,116,700)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$77,626,132</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$3,739</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.45%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$41,362,458</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,992</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$14,171,029</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$11,317,366</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$683</b>	\$728	\$505
Per Capita Expenses:	<b>\$545</b>	\$629	\$467
Operating Income (loss):	<b>\$2,853,663</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>382.94%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$43,339,095</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,087</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Park Ridge City		
<b>Unit Code:</b>	016/455/30	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$89,173,921		
<b>Equalized Assessed Valuation:</b>	\$2,045,412,443		
<b>Population:</b>	39,656		
<b>Employees:</b>			
<b>Full Time:</b>	202		
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$21,622,524		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$48,763,219</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$1,230</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$57,292,157</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$48,602,177</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,445</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,226</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$8,689,980</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>102.10%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$49,622,304</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,251</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,964,149</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$11,289,644)</b>	(\$70,462,160)	(\$25,214,667)

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$2,530,000</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$64</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>0.12%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$44,500,134</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,122</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$14,048,458</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$12,305,455</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$354</b>	\$608	\$457
Per Capita Expenses:	<b>\$310</b>	\$477	\$380
Operating Income (loss):	<b>\$1,743,003</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>374.78%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$46,118,084</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,163</b>	\$1,875	\$1,594

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Patoka Village		
<b>Unit Code:</b>	058/050/32	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$628,950		
<b>Equalized Assessed Valuation:</b>	\$5,004,386		
<b>Population:</b>	525		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$171,302		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$435,237	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$829	\$2,160	\$1,117
Revenues During FY 24:	\$341,315	\$513,962	\$205,596
Expenditures During FY 24:	\$394,618	\$431,552	\$184,468
Per Capita Revenues:	\$650	\$1,265	\$568
Per Capita Expenditures:	\$752	\$1,035	\$522
Revenues over/under Expenditures:	(\$53,303)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	99.00%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$390,669	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$744	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,521	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$321,148	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,060,423</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,020</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$188,873</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$215,883</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$360</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$411</b>	\$957	\$383
Operating Income (loss):	<b>(\$27,010)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>474.65%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,024,678</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,952</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Patterson Village		
<b>Unit Code:</b>	031/050/32	<b>County:</b>	Greene
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$232,175		
<b>Equalized Assessed Valuation:</b>	\$771,942		
<b>Population:</b>	91		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$26,400		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$40,163	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$441	\$2,160	\$1,117
Revenues During FY 24:	\$26,437	\$513,962	\$205,596
Expenditures During FY 24:	\$32,411	\$431,552	\$184,468
Per Capita Revenues:	\$291	\$1,265	\$568
Per Capita Expenditures:	\$356	\$1,035	\$522
Revenues over/under Expenditures:	(\$5,974)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	105.49%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$34,189	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$376	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,568	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$16,621	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$197,409</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,169</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$66,630</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$87,045</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$732</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$957</b>	\$957	\$383
Operating Income (loss):	<b>(\$20,415)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>203.34%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$176,994</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,945</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Paw Paw Village		
<b>Unit Code:</b>	052/050/32	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,508,350		
<b>Equalized Assessed Valuation:</b>	\$9,093,772		
<b>Population:</b>	830		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$148,771		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,065,942	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,284	\$2,160	\$1,117
Revenues During FY 24:	\$762,856	\$513,962	\$205,596
Expenditures During FY 24:	\$586,219	\$431,552	\$184,468
Per Capita Revenues:	\$919	\$1,265	\$568
Per Capita Expenditures:	\$706	\$1,035	\$522
Revenues over/under Expenditures:	\$176,637	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	185.59%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,087,956	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,311	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$732,581	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$355,375	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$242,179</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$292</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$976,304</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,176</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$252,119</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$342,172</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$304</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$412</b>	\$957	\$383
Operating Income (loss):	<b>(\$90,053)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>304.22%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,040,962</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,254</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pawnee Village		
<b>Unit Code:</b>	083/085/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,514,819		
<b>Equalized Assessed Valuation:</b>	\$44,135,735		
<b>Population:</b>	2,678		
<b>Employees:</b>			
	<b>Full Time:</b>	16	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$673,743	

Blended Component Units
Number Submitted = 1
Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,468,164</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$548</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,646,990</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,442,771</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$615</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$539</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$204,219</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>68.90%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$994,029</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$371</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$353,540</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$179,910</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$486,822</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$182</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,772,383</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,035</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,536,657</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,072,048</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$947</b>	\$728	\$505
Per Capita Expenses:	<b>\$774</b>	\$629	\$467
Operating Income (loss):	<b>\$464,609</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>188.96%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,915,346</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,462</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Paxton City		
<b>Unit Code:</b>	027/035/30	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,709,924		
<b>Equalized Assessed Valuation:</b>	\$58,113,414		
<b>Population:</b>	4,450		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$1,382,764		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$5,286,906</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,188</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,256,619</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,602,940</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$732</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$585</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$653,679</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>213.82%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$5,565,524</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,251</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,145,741</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$4,419,783</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,863,351</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$643</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,410,838</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,275,694</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$317</b>	\$728	\$505
Per Capita Expenses:	<b>\$287</b>	\$629	\$467
Operating Income (loss):	<b>\$135,144</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>264.45%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,373,556</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$758</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Payson Village		
<b>Unit Code:</b>	001/060/32	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$282,450		
<b>Equalized Assessed Valuation:</b>	\$12,036,518		
<b>Population:</b>	1,025		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$177,233		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$790,087</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$771</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$386,175</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$363,808</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$377</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$355</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$22,367</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>223.32%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$812,454</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$793</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$489,132</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$317,232</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$813,622</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$794</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,005,649</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$981</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$528,385</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$355,140</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$515</b>	\$728	\$505
Per Capita Expenses:	<b>\$346</b>	\$629	\$467
Operating Income (loss):	<b>\$173,245</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>331.95%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,178,894</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,150</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pearl City Village		
<b>Unit Code:</b>	089/045/32	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,945,575		
<b>Equalized Assessed Valuation:</b>	\$10,695,487		
<b>Population:</b>	752		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$122,110		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,645,660	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,188	\$2,160	\$1,117
Revenues During FY 24:	\$917,954	\$513,962	\$205,596
Expenditures During FY 24:	\$744,771	\$431,552	\$184,468
Per Capita Revenues:	\$1,221	\$1,265	\$568
Per Capita Expenditures:	\$990	\$1,035	\$522
Revenues over/under Expenditures:	\$173,183	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	244.22%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,818,843	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,419	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$540,870	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,277,973	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,132,561</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,166</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$182,744</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$330,847</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$243</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$440</b>	\$957	\$383
Operating Income (loss):	<b>(\$148,103)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>902.07%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,984,458</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$3,969</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pecatonica Village		
<b>Unit Code:</b>	101/030/32	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$14,122,996		
<b>Equalized Assessed Valuation:</b>	\$36,675,473		
<b>Population:</b>	2,059		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$615,700		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,275,155</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$619</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,460,262</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,183,220</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$709</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$575</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$277,042</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>87.72%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,037,923</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$504</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$414,935</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,303,746</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$11,702,688</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$5,684</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$9,916,369</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$4,816</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,077,581</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,220,271</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$1,009</b>	\$728	\$505
Per Capita Expenses:	<b>\$593</b>	\$629	\$467
Operating Income (loss):	<b>\$857,310</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>882.89%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$10,773,679</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$5,232</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Peoria City		
<b>Unit Code:</b>	072/065/30	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$334,863,502		
<b>Equalized Assessed Valuation:</b>	\$2,471,607,937		
<b>Population:</b>	111,696		
<b>Employees:</b>			
<b>Full Time:</b>	759		
<b>Part Time:</b>	54		
<b>Salaries Paid:</b>	\$74,100,000		

#### Blended Component Units

**Number Submitted = 4**  
 City of Peoria Designated Zone Organization  
 Firemen's Pension Fund of Peoria  
 Peoria Foreign Fire Insurance Board  
 Police Pension Fund of Peoria

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$131,297,052</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$1,175</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$209,359,676</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$205,160,564</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,874</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,837</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$4,199,112</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>62.44%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$128,100,236</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,147</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$67,714,006</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$663,347,076)</b>	(\$70,462,160)	(\$25,214,667)

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$170,785,326</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$1,529</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>5.68%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$52,762,168</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$472</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$16,129,306</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$8,333,917</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$144</b>	\$608	\$457
Per Capita Expenses:	<b>\$75</b>	\$477	\$380
Operating Income (loss):	<b>\$7,795,389</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>709.61%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$59,138,541</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$529</b>	\$1,875	\$1,594

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Peoria Heights Village		
<b>Unit Code:</b>	072/070/32	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,944,579		
<b>Equalized Assessed Valuation:</b>	\$125,059,487		
<b>Population:</b>	5,747		
<b>Employees:</b>			
<b>Full Time:</b>	31		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$2,627,926		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$6,248,005</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,087</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$8,264,439</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$7,177,102</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,438</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,249</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,087,337</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>102.20%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$7,335,342</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,276</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,213,452</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$4,002,404</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$3,032,076</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$528</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.16%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,977,542</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$692</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,825,061</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,684,192</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$318</b>	\$728	\$505
Per Capita Expenses:	<b>\$293</b>	\$629	\$467
Operating Income (loss):	<b>\$140,869</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>244.53%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,118,411</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$717</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Peotone Village		
<b>Unit Code:</b>	099/095/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,054,695		
<b>Equalized Assessed Valuation:</b>	\$116,780,720		
<b>Population:</b>	4,150		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$1,480,086		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$15,476,127</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$3,729</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$4,949,655</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$6,919,793</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,193</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,667</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$1,970,138)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>189.22%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$13,093,639</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$3,155</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,368,981</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$8,080,031</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$3,135,970</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$756</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>2.62%</b>	1.54%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Percy Village		
<b>Unit Code:</b>	079/040/32	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,736,892		
<b>Equalized Assessed Valuation:</b>	\$7,198,969		
<b>Population:</b>	909		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$134,716		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$962,517</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,059</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$523,501</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$542,933</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$576</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$597</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$19,432)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>173.70%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$943,085</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,037</b>	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$656,850</b>	\$10,146	\$0
Total Unreserved Funds:	<b>\$286,235</b>	\$48,158	\$0

##### Net Assets

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$97,663</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$107</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,167,508</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,284</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$347,988</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$290,869</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$383</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$320</b>	\$957	\$383
Operating Income (loss):	<b>\$57,119</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>421.02%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,224,627</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,347</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Perry Village		
<b>Unit Code:</b>	075/075/32	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$670,000		
<b>Equalized Assessed Valuation:</b>	\$2,649,258		
<b>Population:</b>	314		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$51,356		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$473,775	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,509	\$2,160	\$1,117
Revenues During FY 24:	\$147,529	\$513,962	\$205,596
Expenditures During FY 24:	\$193,593	\$431,552	\$184,468
Per Capita Revenues:	\$470	\$1,265	\$568
Per Capita Expenditures:	\$617	\$1,035	\$522
Revenues over/under Expenditures:	(\$46,064)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	220.93%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$427,711	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,362	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,929	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$421,782	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$694,798</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,213</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$144,880</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$144,806</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$461</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$461</b>	\$957	\$383
Operating Income (loss):	<b>\$74</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>479.86%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$694,872</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,213</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Peru City		
<b>Unit Code:</b>	050/085/30	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$57,155,426		
<b>Equalized Assessed Valuation:</b>	\$309,416,109		
<b>Population:</b>	9,864		
<b>Employees:</b>			
<b>Full Time:</b>	72		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$8,114,960		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$11,608,337</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,177</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$24,270,660</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$23,839,860</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$2,461</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$2,417</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$430,800</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>51.65%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$12,314,121</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,248</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,861,151</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$4,789,243)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$23,715,012</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,404</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>6.73%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$83,560,595</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$8,471</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$34,891,208</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$31,262,292</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$3,537</b>	\$728	\$505
Per Capita Expenses:	<b>\$3,169</b>	\$629	\$467
Operating Income (loss):	<b>\$3,628,916</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>278.90%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$87,189,511</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$8,839</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pesotum Village		
<b>Unit Code:</b>	010/070/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$578,808		
<b>Equalized Assessed Valuation:</b>	\$11,442,576		
<b>Population:</b>	550		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$51,968		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$446,083</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$811</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$272,864</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$268,429</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$496</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$488</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$4,435</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>167.84%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$450,518</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$819</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$114,470</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$336,048</b>	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Petersburg City		
<b>Unit Code:</b>	065/025/30	<b>County:</b>	Menard
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,919,750		
<b>Equalized Assessed Valuation:</b>	\$37,004,062		
<b>Population:</b>	2,226		
<b>Employees:</b>			
	<b>Full Time:</b>	12	
	<b>Part Time:</b>	15	
	<b>Salaries Paid:</b>	\$947,009	

Blended Component Units
Number Submitted = 1
Road District 8, Menard County

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,743,786</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,233</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,287,257</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,765,219</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,028</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$793</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$522,038</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>185.01%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,265,824</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,467</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,396,175</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,871,640</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$818,384</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$368</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$6,336,822</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,847</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,645,423</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,343,793</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$739</b>	\$728	\$505
Per Capita Expenses:	<b>\$604</b>	\$629	\$467
Operating Income (loss):	<b>\$301,630</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>494.01%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$6,638,452</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,982</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Phillipstown Village		
<b>Unit Code:</b>	097/045/32	<b>County:</b>	White
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$9,018		
<b>Equalized Assessed Valuation:</b>	\$200,070		
<b>Population:</b>	33		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

Number Submitted = 1

PHILLPSTOWN VILLAGE

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$0	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$0	\$2,160	\$1,117
Revenues During FY 24:	\$7,490	\$513,962	\$205,596
Expenditures During FY 24:	\$4,509	\$431,552	\$184,468
Per Capita Revenues:	\$227	\$1,265	\$568
Per Capita Expenditures:	\$137	\$1,035	\$522
Revenues over/under Expenditures:	\$2,981	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	66.11%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$2,981	\$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:	\$49,969	\$10,146	\$0
Total Unreserved Funds:	\$0	\$48,158	\$0

##### Net Assets

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Philo Village		
<b>Unit Code:</b>	010/075/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,032,763		
<b>Equalized Assessed Valuation:</b>	\$34,305,121		
<b>Population:</b>	1,392		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$171,741		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$991,180	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$712	\$1,430	\$1,079
Revenues During FY 24:	\$919,408	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,297,972	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$660	\$1,299	\$1,053
Per Capita Expenditures:	\$932	\$1,191	\$978
Revenues over/under Expenditures:	(\$378,564)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	52.32%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$679,091	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$488	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,503	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$625,588	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$120,623</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$87</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pierron Village		
<b>Unit Code:</b>	003/030/32	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,367,404		
<b>Equalized Assessed Valuation:</b>	\$3,863,049		
<b>Population:</b>	459		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$165,411		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$379,510</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$827</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$171,043</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$172,144</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$373</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$375</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$1,101)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>187.36%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$322,533</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$703</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$95,617</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$214,099</b>	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,915,868</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,174</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$575,415</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$585,918</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,254</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,277</b>	\$957	\$383
Operating Income (loss):	<b>(\$10,503)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>334.73%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,961,241</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,273</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pinckneyville City		
<b>Unit Code:</b>	073/020/30	<b>County:</b>	Perry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,992,260		
<b>Equalized Assessed Valuation:</b>	\$44,068,075		
<b>Population:</b>	5,066		
<b>Employees:</b>			
<b>Full Time:</b>		36	
<b>Part Time:</b>		20	
<b>Salaries Paid:</b>		\$2,449,074	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$7,363,909</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,454</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$4,638,673</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$3,841,658</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$916</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$758</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$797,015</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>212.27%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$8,154,599</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,610</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,313,163</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,345,130</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$196,054</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$39</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$15,279,395</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,016</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,362,973</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,111,624</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$861</b>	\$728	\$505
Per Capita Expenses:	<b>\$812</b>	\$629	\$467
Operating Income (loss):	<b>\$251,349</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>377.88%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$15,537,069</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,067</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pingree Grove Village		
<b>Unit Code:</b>	045/075/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$31,918,254		
<b>Equalized Assessed Valuation:</b>	\$365,835,350		
<b>Population:</b>	11,948		
<b>Employees:</b>			
<b>Full Time:</b>	31		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$2,389,815		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$5,630,088</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$471</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$6,666,627</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$4,463,156</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$558</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$374</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$2,203,471</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>158.19%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$7,060,412</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$591</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,320,504</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$10,525,180</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$12,040,149</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,008</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.19%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$49,965,499</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$4,182</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$9,761,233</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,910,341</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$817</b>	\$728	\$505
Per Capita Expenses:	<b>\$411</b>	\$629	\$467
Operating Income (loss):	<b>\$4,850,892</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>1,108.99%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$54,455,399</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$4,558</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Piper City Village		
<b>Unit Code:</b>	027/040/32	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$719,300		
<b>Equalized Assessed Valuation:</b>	\$9,922,450		
<b>Population:</b>	765		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$67,904		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$777,828	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,017	\$2,160	\$1,117
Revenues During FY 24:	\$467,311	\$513,962	\$205,596
Expenditures During FY 24:	\$455,808	\$431,552	\$184,468
Per Capita Revenues:	\$611	\$1,265	\$568
Per Capita Expenditures:	\$596	\$1,035	\$522
Revenues over/under Expenditures:	\$11,503	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	169.88%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$774,331	\$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:	\$117,765	\$10,146	\$0
Total Unreserved Funds:	\$656,566	\$48,158	\$0

##### Net Assets

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$59,334</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$78</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$457,088</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$598</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$79,675</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$96,446</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$104</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$126</b>	\$957	\$383
Operating Income (loss):	<b>(\$16,771)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>472.10%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$455,317</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$595</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pittsburg Village		
<b>Unit Code:</b>	100/070/32	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,429,264		
<b>Equalized Assessed Valuation:</b>	\$4,413,962		
<b>Population:</b>	561		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$306,877		

Blended Component Units
Number Submitted = 1 Pittsburg Volunteer Fire Department

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$808,301</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,441</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$1,036,023</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$851,484</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$1,847</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$1,518</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$184,539</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>116.60%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$992,840</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,770</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$382,301</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$589,717</b>	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$926,870</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,652</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,298,394</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$5,879</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$1,113,291</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$1,023,605</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,984</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,825</b>	\$957	\$383
Operating Income (loss):	<b>\$89,686</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>330.99%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$3,388,080</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$6,039</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pittsfield City		
<b>Unit Code:</b>	075/080/30	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,981,441		
<b>Equalized Assessed Valuation:</b>	\$69,624,534		
<b>Population:</b>	4,206		
<b>Employees:</b>			
<b>Full Time:</b>		26	
<b>Part Time:</b>		24	
<b>Salaries Paid:</b>		\$1,627,623	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$3,991,336</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$949</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,374,269</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$3,253,343</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$802</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$774</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$120,926</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>126.74%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$4,123,185</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$980</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,854,015</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,200,728</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$4,603,214</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,094</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$10,860,714</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,582</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$5,703,196</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,722,898</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$1,356</b>	\$728	\$505
Per Capita Expenses:	<b>\$885</b>	\$629	\$467
Operating Income (loss):	<b>\$1,980,298</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>344.10%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$12,810,526</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,046</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Plainfield Village		
<b>Unit Code:</b>	099/100/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$100,599,123		
<b>Equalized Assessed Valuation:</b>	\$1,973,593,050		
<b>Population:</b>	44,762		
<b>Employees:</b>			
	<b>Full Time:</b>	152	
	<b>Part Time:</b>	13	
	<b>Salaries Paid:</b>	\$15,537,042	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$19,398,904</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$433</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$43,866,146</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$34,130,917</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$980</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$762</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$9,735,229</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>62.27%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$21,254,805</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$475</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,551,724</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>\$44,677,573</b>	(\$70,462,160)	(\$25,214,667)

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$47,749,076</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$1,067</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>0.21%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$135,616,023</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$3,030</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$35,664,642</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$21,528,554</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$797</b>	\$608	\$457
Per Capita Expenses:	<b>\$481</b>	\$477	\$380
Operating Income (loss):	<b>\$14,136,088</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>705.26%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$151,831,639</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$3,392</b>	\$1,875	\$1,594

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Plainville Village		
<b>Unit Code:</b>	001/065/32	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$165,915		
<b>Equalized Assessed Valuation:</b>	\$2,514,891		
<b>Population:</b>	271		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$31,090		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$345,661	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,276	\$2,160	\$1,117
Revenues During FY 24:	\$97,286	\$513,962	\$205,596
Expenditures During FY 24:	\$63,373	\$431,552	\$184,468
Per Capita Revenues:	\$359	\$1,265	\$568
Per Capita Expenditures:	\$234	\$1,035	\$522
Revenues over/under Expenditures:	\$33,913	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	598.95%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$379,574	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,401	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$119,105	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$260,469	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$5,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$18</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$879,083</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,244</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$81,300</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$72,228</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$300</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$267</b>	\$957	\$383
Operating Income (loss):	<b>\$9,072</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,229.65%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$888,155</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$3,277</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Plano City		
<b>Unit Code:</b>	047/030/30	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,493,348		
<b>Equalized Assessed Valuation:</b>	\$302,264,082		
<b>Population:</b>	11,847		
<b>Employees:</b>			
	<b>Full Time:</b>	53	
	<b>Part Time:</b>	16	
	<b>Salaries Paid:</b>	\$4,379,437	

Blended Component Units
Number Submitted = 1
Plano City Police Pension

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$6,817,282</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$575</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$11,039,675</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$10,154,409</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$932</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$857</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$885,266</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>73.61%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$7,474,711</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$631</b>	\$1,463	\$1,108
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$12,605	\$0
Total Unreserved Funds:	<b>\$0</b>	\$6,398	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,674,399</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$728,801)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$3,251,410</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$274</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.63%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$55,267,287</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$4,665</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,274,275</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,712,811</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$361</b>	\$728	\$505
Per Capita Expenses:	<b>\$313</b>	\$629	\$467
Operating Income (loss):	<b>\$561,464</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>1,497.88%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$55,613,354</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$4,694</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Plattville Village		
<b>Unit Code:</b>	047/030/32	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$67,530		
<b>Equalized Assessed Valuation:</b>	\$7,870,556		
<b>Population:</b>	220		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$293,266	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,333	\$2,160	\$1,117
Revenues During FY 24:	\$82,734	\$513,962	\$205,596
Expenditures During FY 24:	\$45,063	\$431,552	\$184,468
Per Capita Revenues:	\$376	\$1,265	\$568
Per Capita Expenditures:	\$205	\$1,035	\$522
Revenues over/under Expenditures:	\$37,671	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	734.39%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$330,937	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,504	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$330,937	\$48,158	\$0

##### Net Assets

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pleasant Hill Village		
<b>Unit Code:</b>	075/085/32	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,197,500		
<b>Equalized Assessed Valuation:</b>	\$7,816,637		
<b>Population:</b>	924		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$264,678		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$791,196	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$856	\$2,160	\$1,117
Revenues During FY 24:	\$403,815	\$513,962	\$205,596
Expenditures During FY 24:	\$306,945	\$431,552	\$184,468
Per Capita Revenues:	\$437	\$1,265	\$568
Per Capita Expenditures:	\$332	\$1,035	\$522
Revenues over/under Expenditures:	\$96,870	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	289.32%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$888,066	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$961	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$345,734	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$603,641	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,899,609</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,220</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$1,074,396</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$581,117</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,163</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$629</b>	\$957	\$383
Operating Income (loss):	<b>\$493,279</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>755.94%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$4,392,888</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,754</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pleasant Plains Village		
<b>Unit Code:</b>	083/090/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,310,003		
<b>Equalized Assessed Valuation:</b>	\$15,074,902		
<b>Population:</b>	810		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$245,676		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,198,304</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,479</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$565,573</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$465,240</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$698</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$574</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$100,333</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>233.08%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$1,084,386</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,339</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$121,321</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$981,938</b>	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$568,861</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$702</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,885,258</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,797</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$504,307</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$621,307</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$623</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$767</b>	\$957	\$383
Operating Income (loss):	<b>(\$117,000)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>640.99%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$3,982,509</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,917</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Plymouth Village		
<b>Unit Code:</b>	034/065/32	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,566,181		
<b>Equalized Assessed Valuation:</b>	\$2,295,420		
<b>Population:</b>	423		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$104,489		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$872,317</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$2,062</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$818,656</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$547,463</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$1,935</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$1,294</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$271,193</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>198.83%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$1,088,510</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$2,573</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$409,503</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$679,006</b>	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$80,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$189</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,603,654</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$6,155</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$215,664</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$246,115</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$510</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$582</b>	\$957	\$383
Operating Income (loss):	<b>(\$30,451)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,067.88%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,628,203</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$6,213</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Polo City		
<b>Unit Code:</b>	071/050/30	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,569,600		
<b>Equalized Assessed Valuation:</b>	\$32,133,017		
<b>Population:</b>	2,256		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>	41		
<b>Salaries Paid:</b>	\$698,352		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,536,055	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,124	\$1,430	\$1,079
Revenues During FY 24:	\$2,479,437	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$3,354,123	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,099	\$1,299	\$1,053
Per Capita Expenditures:	\$1,487	\$1,191	\$978
Revenues over/under Expenditures:	(\$874,686)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	49.53%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,661,369	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$736	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$780,961	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$992,030	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$5,870,785</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,602</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$5,497,554</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,437</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,204,488</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,467,053</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$977</b>	\$728	\$505
Per Capita Expenses:	<b>\$650</b>	\$629	\$467
Operating Income (loss):	<b>\$737,435</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>425.00%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$6,234,989</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,764</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pontiac City		
<b>Unit Code:</b>	053/065/30	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$25,623,849		
<b>Equalized Assessed Valuation:</b>	\$140,100,054		
<b>Population:</b>	11,010		
<b>Employees:</b>			
<b>Full Time:</b>	85		
<b>Part Time:</b>	150		
<b>Salaries Paid:</b>	\$7,234,460		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$9,440,398</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$857</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$16,134,034</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$13,365,304</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,465</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,214</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$2,768,730</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>89.63%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$11,979,043</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,088</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,809,960</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$8,240,551</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$43,487,065</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$3,950</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$14,211,780</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,291</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,886,224</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$5,112,847</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$444</b>	\$728	\$505
Per Capita Expenses:	<b>\$464</b>	\$629	\$467
Operating Income (loss):	<b>(\$226,623)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>278.03%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$14,215,241</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,291</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Pontoon Beach Village</b>		
<b>Unit Code:</b>	057/095/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,248,988		
<b>Equalized Assessed Valuation:</b>	\$94,073,089		
<b>Population:</b>	5,876		
<b>Employees:</b>			
<b>Full Time:</b>	22		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$2,343,505		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$10,844,489</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,846</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$12,796,366</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$8,576,352</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$2,178</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,460</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$4,220,014</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>175.65%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$15,064,503</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,564</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$13,581,305</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$5,981,192)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$8,015,850</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,364</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pontosuc Village		
<b>Unit Code:</b>	034/070/32	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$172,590		
<b>Equalized Assessed Valuation:</b>	\$2,180,506		
<b>Population:</b>	104		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$4,683		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$192,051	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,847	\$2,160	\$1,117
Revenues During FY 24:	\$59,523	\$513,962	\$205,596
Expenditures During FY 24:	\$130,297	\$431,552	\$184,468
Per Capita Revenues:	\$572	\$1,265	\$568
Per Capita Expenditures:	\$1,253	\$1,035	\$522
Revenues over/under Expenditures:	(\$70,774)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	93.08%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$121,276	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,166	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$92,411	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$13,195	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Poplar Grove Village		
<b>Unit Code:</b>	004/020/32	<b>County:</b>	Boone
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,368,727		
<b>Equalized Assessed Valuation:</b>	\$122,662,460		
<b>Population:</b>	5,049		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$555,264		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,910,799</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$577</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,751,759</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,104,295</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$743</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$417</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,647,464</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>137.96%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$2,903,094</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$575</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$597,472</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$3,876,320</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$4,552,418</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$902</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$8,197,309</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,624</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,969,306</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,817,801</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$390</b>	\$728	\$505
Per Capita Expenses:	<b>\$360</b>	\$629	\$467
Operating Income (loss):	<b>\$151,505</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>459.28%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$8,348,814</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,654</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Port Barrington Village		
<b>Unit Code:</b>	063/030/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,648,890		
<b>Equalized Assessed Valuation:</b>	\$60,669,656		
<b>Population:</b>	1,584		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$239,650		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,629,870	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,029	\$1,430	\$1,079
Revenues During FY 24:	\$993,121	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,175,242	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$627	\$1,299	\$1,053
Per Capita Expenditures:	\$742	\$1,191	\$978
Revenues over/under Expenditures:	(\$182,121)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	123.19%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,447,749	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$914	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$456,223	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,000,294	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$59,353</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$37</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Port Byron Village		
<b>Unit Code:</b>	081/060/32	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$989,757		
<b>Equalized Assessed Valuation:</b>	\$33,704,771		
<b>Population:</b>	1,668		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$408,938		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,148,635	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,888	\$1,430	\$1,079
Revenues During FY 24:	\$2,610,167	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,554,507	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,565	\$1,299	\$1,053
Per Capita Expenditures:	\$932	\$1,191	\$978
Revenues over/under Expenditures:	\$1,055,660	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	245.70%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,819,429	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,290	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,136,214	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,677,540	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$2,316,934</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,389</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$5,926,319</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,553</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$624,664</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$823,623</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$374</b>	\$728	\$505
Per Capita Expenses:	<b>\$494</b>	\$629	\$467
Operating Income (loss):	<b>(\$198,959)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>742.11%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$6,112,226</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,664</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Posen Village		
<b>Unit Code:</b>	016/465/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,978,710		
<b>Equalized Assessed Valuation:</b>	\$71,889,963		
<b>Population:</b>	5,331		
<b>Employees:</b>			
<b>Full Time:</b>	30		
<b>Part Time:</b>	111		
<b>Salaries Paid:</b>	\$3,095,129		

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:	<b>\$7,956,691</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,493</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$8,841,721</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$7,628,515</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,659</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,431</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,213,206</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>124.11%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$9,467,489</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,776</b>	\$1,463	\$1,108
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$12,605	\$0
Total Unreserved Funds:	<b>\$0</b>	\$6,398	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$3,458,452</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,571,938</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$3,697,979</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$694</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.24%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$5,827,794</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,093</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,377,008</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,789,937</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$446</b>	\$728	\$505
Per Capita Expenses:	<b>\$336</b>	\$629	\$467
Operating Income (loss):	<b>\$587,071</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>358.38%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$6,414,865</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,203</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Potomac Village		
<b>Unit Code:</b>	092/075/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$940,000		
<b>Equalized Assessed Valuation:</b>	\$6,205,610		
<b>Population:</b>	750		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$113,792		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$671,074	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$895	\$2,160	\$1,117
Revenues During FY 24:	\$435,627	\$513,962	\$205,596
Expenditures During FY 24:	\$324,767	\$431,552	\$184,468
Per Capita Revenues:	\$581	\$1,265	\$568
Per Capita Expenditures:	\$433	\$1,035	\$522
Revenues over/under Expenditures:	\$110,860	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	223.23%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$724,982	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$967	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$230,381	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$494,601	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$552,093</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$736</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,720,462</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,294</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$429,937</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$315,069</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$573</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$420</b>	\$957	\$383
Operating Income (loss):	<b>\$114,868</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>600.59%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,892,282</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,523</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Prairie City Village		
<b>Unit Code:</b>	062/045/32	<b>County:</b>	Mcdonough
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$455,050		
<b>Equalized Assessed Valuation:</b>	\$1,951,974		
<b>Population:</b>	461		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$29,467		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$239,371	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$519	\$2,160	\$1,117
Revenues During FY 24:	\$137,993	\$513,962	\$205,596
Expenditures During FY 24:	\$120,599	\$431,552	\$184,468
Per Capita Revenues:	\$299	\$1,265	\$568
Per Capita Expenditures:	\$262	\$1,035	\$522
Revenues over/under Expenditures:	\$17,394	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	212.91%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$256,765	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$557	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$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:	\$262,819	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$474,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,028</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,298,465</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,817</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$192,183</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$226,892</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$417</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$492</b>	\$957	\$383
Operating Income (loss):	<b>(\$34,709)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>556.99%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,263,756</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,741</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Prairie Du Rocher Village</b>		
<b>Unit Code:</b>	079/045/32	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,909,125		
<b>Equalized Assessed Valuation:</b>	\$4,984,927		
<b>Population:</b>	502		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$150,835		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$820,397	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,634	\$2,160	\$1,117
Revenues During FY 24:	\$297,732	\$513,962	\$205,596
Expenditures During FY 24:	\$357,522	\$431,552	\$184,468
Per Capita Revenues:	\$593	\$1,265	\$568
Per Capita Expenditures:	\$712	\$1,035	\$522
Revenues over/under Expenditures:	(\$59,790)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	212.74%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$760,607	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,515	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$152,350	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$608,257	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$358,850</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$715</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,144,846</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,281</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$179,745</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$226,688</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$358</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$452</b>	\$957	\$383
Operating Income (loss):	<b>(\$46,943)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>484.32%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,097,903</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,187</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Prairie Grove Village		
<b>Unit Code:</b>	063/092/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,740,173		
<b>Equalized Assessed Valuation:</b>	\$101,730,453		
<b>Population:</b>	1,967		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$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:	\$1,860,292	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$946	\$1,430	\$1,079
Revenues During FY 24:	\$1,929,245	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,973,755	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$981	\$1,299	\$1,053
Per Capita Expenditures:	\$1,003	\$1,191	\$978
Revenues over/under Expenditures:	(\$44,510)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	92.00%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,815,782	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$923	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,951	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,717,831	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Princeton City		
<b>Unit Code:</b>	006/090/30	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$25,833,381		
<b>Equalized Assessed Valuation:</b>	\$169,258,647		
<b>Population:</b>	7,721		
<b>Employees:</b>			
<b>Full Time:</b>	70		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$7,410,466		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,613,996	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$339	\$1,430	\$1,079
Revenues During FY 24:	\$10,335,433	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$11,095,238	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,339	\$1,299	\$1,053
Per Capita Expenditures:	\$1,437	\$1,191	\$978
Revenues over/under Expenditures:	(\$759,805)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	25.06%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,780,690	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$360	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,555,501	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$16,956,992)	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$15,187,382</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,967</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.17%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$40,969,365</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$5,306</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$16,001,202</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$13,867,235</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$2,072</b>	\$728	\$505
Per Capita Expenses:	<b>\$1,796</b>	\$629	\$467
Operating Income (loss):	<b>\$2,133,967</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>308.56%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$42,788,123</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$5,542</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Princeville Village		
<b>Unit Code:</b>	072/075/32	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,246,243		
<b>Equalized Assessed Valuation:</b>	\$30,975,684		
<b>Population:</b>	1,609		
<b>Employees:</b>			
	<b>Full Time:</b>	5	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$387,839	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,889,730</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,174</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,962,081</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,591,274</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,219</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$989</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$370,807</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>149.67%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$2,381,648</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,480</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,782,372</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$599,276</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$312,905</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$194</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,197,614</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,366</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,014,577</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,039,145</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$631</b>	\$728	\$505
Per Capita Expenses:	<b>\$646</b>	\$629	\$467
Operating Income (loss):	<b>(\$24,568)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>209.12%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,173,046</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,351</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Prospect Heights City		
<b>Unit Code:</b>	016/467/30	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$22,241,568		
<b>Equalized Assessed Valuation:</b>	\$529,334,333		
<b>Population:</b>	16,058		
<b>Employees:</b>			
<b>Full Time:</b>	49		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$4,447,170		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$25,582,983</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,593</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$15,533,973</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$12,268,138</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$967</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$764</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$3,265,835</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>181.26%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$22,236,818</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,385</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,438,633</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$58,887,684</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$4,951,972</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$308</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.69%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$9,609,150</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$598</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,055,462</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,245,911</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$128</b>	\$728	\$505
Per Capita Expenses:	<b>\$78</b>	\$629	\$467
Operating Income (loss):	<b>\$809,551</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>845.22%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$10,530,701</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$656</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pulaski Village		
<b>Unit Code:</b>	077/040/32	<b>County:</b>	Pulaski
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,142,375		
<b>Equalized Assessed Valuation:</b>	\$1,235,156		
<b>Population:</b>	140		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$54,127		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$203,928	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,457	\$2,160	\$1,117
Revenues During FY 24:	\$132,387	\$513,962	\$205,596
Expenditures During FY 24:	\$226,720	\$431,552	\$184,468
Per Capita Revenues:	\$946	\$1,265	\$568
Per Capita Expenditures:	\$1,619	\$1,035	\$522
Revenues over/under Expenditures:	(\$94,333)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	48.34%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$109,595	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$783	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,154	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$40,441	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$586,271</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$4,188</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,952,711</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$13,948</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$332,032</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$194,127</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$2,372</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,387</b>	\$957	\$383
Operating Income (loss):	<b>\$137,905</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,076.93%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,090,616</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$14,933</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Quincy City		
<b>Unit Code:</b>	001/070/30	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$175,246,704		
<b>Equalized Assessed Valuation:</b>	\$807,419,305		
<b>Population:</b>	39,463		
<b>Employees:</b>			
<b>Full Time:</b>	308		
<b>Part Time:</b>	56		
<b>Salaries Paid:</b>	\$22,504,131		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$44,235,438</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$1,121</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$63,893,418</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$49,091,127</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,619</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,244</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$14,802,291</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>101.02%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$49,591,515</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,257</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$15,599,687</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$40,836,584)</b>	(\$70,462,160)	(\$25,214,667)

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$52,694,300</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$1,335</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>2.76%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$99,187,387</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$2,513</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$22,447,776</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$24,089,281</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$569</b>	\$608	\$457
Per Capita Expenses:	<b>\$610</b>	\$477	\$380
Operating Income (loss):	<b>(\$1,641,505)</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>416.84%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$100,413,068</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$2,544</b>	\$1,875	\$1,594

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Radom Village</b>		
<b>Unit Code:</b>	095/050/32	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$306,905		
<b>Equalized Assessed Valuation:</b>	\$1,814,256		
<b>Population:</b>	181		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$27,710		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$139,592	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$771	\$2,160	\$1,117
Revenues During FY 24:	\$81,688	\$513,962	\$205,596
Expenditures During FY 24:	\$65,768	\$431,552	\$184,468
Per Capita Revenues:	\$451	\$1,265	\$568
Per Capita Expenditures:	\$363	\$1,035	\$522
Revenues over/under Expenditures:	\$15,920	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	225.13%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$148,062	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$818	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,878	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$121,184	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$202,289</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,118</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$52,074</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$57,367</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$288</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$317</b>	\$957	\$383
Operating Income (loss):	<b>(\$5,293)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>356.38%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$204,446</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,130</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ramsey Village		
<b>Unit Code:</b>	026/025/32	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,655,150		
<b>Equalized Assessed Valuation:</b>	\$5,113,945		
<b>Population:</b>	1,037		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$206,556		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,128,571</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,088</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$649,566</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$533,750</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$626</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$515</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$115,816</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>233.73%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,247,512</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,203</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$404,139</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$843,373</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$416,277</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$401</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,947,194</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,842</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$550,427</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$644,617</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$531</b>	\$728	\$505
Per Capita Expenses:	<b>\$622</b>	\$629	\$467
Operating Income (loss):	<b>(\$94,190)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>442.10%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,849,879</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,748</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rankin Village		
<b>Unit Code:</b>	092/080/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$465,440		
<b>Equalized Assessed Valuation:</b>	\$3,455,400		
<b>Population:</b>	850		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$77,134		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$898,749	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,057	\$2,160	\$1,117
Revenues During FY 24:	\$224,932	\$513,962	\$205,596
Expenditures During FY 24:	\$197,357	\$431,552	\$184,468
Per Capita Revenues:	\$265	\$1,265	\$568
Per Capita Expenditures:	\$232	\$1,035	\$522
Revenues over/under Expenditures:	\$27,575	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	469.36%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$926,324	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,090	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$926,344	\$48,158	\$0

##### Net Assets

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$354,744</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$417</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>(\$167,599)</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>(\$197)</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$161,348</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$233,753</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$190</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$275</b>	\$957	\$383
Operating Income (loss):	<b>(\$72,405)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>(102.67%)</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>(\$240,004)</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>(\$282)</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ransom Village		
<b>Unit Code:</b>	050/090/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$326,823		
<b>Equalized Assessed Valuation:</b>	\$6,389,471		
<b>Population:</b>	319		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$11,950		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$340,485	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,067	\$2,160	\$1,117
Revenues During FY 24:	\$302,355	\$513,962	\$205,596
Expenditures During FY 24:	\$220,504	\$431,552	\$184,468
Per Capita Revenues:	\$948	\$1,265	\$568
Per Capita Expenditures:	\$691	\$1,035	\$522
Revenues over/under Expenditures:	\$81,851	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	191.53%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$422,336	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,324	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$163,593	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$258,743	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rantoul Village</b>		
<b>Unit Code:</b>	010/080/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$60,296,426		
<b>Equalized Assessed Valuation:</b>	\$144,611,411		
<b>Population:</b>	11,833		
<b>Employees:</b>			
<b>Full Time:</b>	159		
<b>Part Time:</b>	133		
<b>Salaries Paid:</b>	\$11,177,069		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$15,195,672	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,284	\$1,430	\$1,079
Revenues During FY 24:	\$17,747,284	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$16,840,264	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,500	\$1,299	\$1,053
Per Capita Expenditures:	\$1,423	\$1,191	\$978
Revenues over/under Expenditures:	\$907,020	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	96.28%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$16,213,266	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,370	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,129,062	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,285,635	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$27,844,373</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,353</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>19.12%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$82,729,587</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$6,991</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$31,826,098</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$31,566,657</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$2,690</b>	\$728	\$505
Per Capita Expenses:	<b>\$2,668</b>	\$629	\$467
Operating Income (loss):	<b>\$259,441</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>260.60%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$82,262,227</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$6,952</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Raritan Village</b>		
<b>Unit Code:</b>	036/040/32	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$88,000		
<b>Equalized Assessed Valuation:</b>	\$1,036,772		
<b>Population:</b>	102		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$11,323		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$173,310	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,699	\$2,160	\$1,117
Revenues During FY 24:	\$52,131	\$513,962	\$205,596
Expenditures During FY 24:	\$79,581	\$431,552	\$184,468
Per Capita Revenues:	\$511	\$1,265	\$568
Per Capita Expenditures:	\$780	\$1,035	\$522
Revenues over/under Expenditures:	(\$27,450)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	185.59%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$147,693	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,448	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,131	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$115,562	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$420,919</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,127</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$25,096</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$30,055</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$246</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$295</b>	\$957	\$383
Operating Income (loss):	<b>(\$4,959)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,377.90%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$414,127</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,060</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Raymond Village		
<b>Unit Code:</b>	068/070/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,346,341		
<b>Equalized Assessed Valuation:</b>	\$15,562,431		
<b>Population:</b>	1,066		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$344,088		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,132,544	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,001	\$1,430	\$1,079
Revenues During FY 24:	\$747,726	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$591,536	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$701	\$1,299	\$1,053
Per Capita Expenditures:	\$555	\$1,191	\$978
Revenues over/under Expenditures:	\$156,190	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	373.60%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,209,984	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,073	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$344,784	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,865,200	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$22,949</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$22</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,072,024</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,006</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$601,689</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$699,991</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$564</b>	\$728	\$505
Per Capita Expenses:	<b>\$657</b>	\$629	\$467
Operating Income (loss):	<b>(\$98,302)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>150.36%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,052,472</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$987</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Red Bud City		
<b>Unit Code:</b>	079/050/30	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$17,091,312		
<b>Equalized Assessed Valuation:</b>	\$92,390,507		
<b>Population:</b>	3,804		
<b>Employees:</b>			
	<b>Full Time:</b>	33	
	<b>Part Time:</b>	14	
	<b>Salaries Paid:</b>	\$2,068,141	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$8,533,786</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,243</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,304,229</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,356,156</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$869</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$619</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$948,073</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>406.05%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$9,567,219</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,515</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,673,950</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$6,054,780</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$94,361</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$25</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$13,849,294</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,641</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$8,546,147</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$8,669,359</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$2,247</b>	\$728	\$505
Per Capita Expenses:	<b>\$2,279</b>	\$629	\$467
Operating Income (loss):	<b>(\$123,212)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>158.33%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$13,726,082</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,608</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Reddick Village</b>											
<b>Unit Code:</b>	046/080/32	<b>County:</b>	Kankakee									
<b>Fiscal Year End:</b>	5/31/2024											
<b>Accounting Method:</b>	Modified Accrual											
<b>Appropriation or Budget:</b>	\$1,143,000											
<b>Equalized Assessed Valuation:</b>	\$2,824,794											
<b>Population:</b>	199											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; text-align: center;">9</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; text-align: center;">\$7,536</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	9		<b>Salaries Paid:</b>	\$7,536	
<b>Full Time:</b>												
<b>Part Time:</b>	9											
<b>Salaries Paid:</b>	\$7,536											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$389,169	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,956	\$2,160	\$1,117
Revenues During FY 24:	\$151,506	\$513,962	\$205,596
Expenditures During FY 24:	\$34,341	\$431,552	\$184,468
Per Capita Revenues:	\$761	\$1,265	\$568
Per Capita Expenditures:	\$173	\$1,035	\$522
Revenues over/under Expenditures:	\$117,165	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,401.63%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$481,334	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,419	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,922	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$395,364	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$61,610</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$310</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$41,313</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$76,939</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$208</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$387</b>	\$957	\$383
Operating Income (loss):	<b>(\$35,626)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>66.27%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$50,984</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$256</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Redmon Village		
<b>Unit Code:</b>	023/040/32	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$95,211		
<b>Equalized Assessed Valuation:</b>	\$1,636,000		
<b>Population:</b>	205		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$7,930		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$109,131	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$532	\$2,160	\$1,117
Revenues During FY 24:	\$41,781	\$513,962	\$205,596
Expenditures During FY 24:	\$29,057	\$431,552	\$184,468
Per Capita Revenues:	\$204	\$1,265	\$568
Per Capita Expenditures:	\$142	\$1,035	\$522
Revenues over/under Expenditures:	\$12,724	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	419.37%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$121,855	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$594	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,439	\$10,146	\$0
Total Unreserved Funds:	\$108,416	\$48,158	\$0

##### Net Assets

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Reynolds Village		
<b>Unit Code:</b>	081/070/32	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$530,885		
<b>Equalized Assessed Valuation:</b>	\$8,268,020		
<b>Population:</b>	498		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$75,584		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$339,000</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$681</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$219,738</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$134,026</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$441</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$269</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$85,712</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>316.89%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$424,712</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$853</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$102,726</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$321,986</b>	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$908,851</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,825</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$177,192</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$412,891</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$356</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$829</b>	\$957	\$383
Operating Income (loss):	<b>(\$235,699)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>163.03%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$673,152</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,352</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Richmond Village</b>		
<b>Unit Code:</b>	063/095/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,634,509		
<b>Equalized Assessed Valuation:</b>	\$75,308,084		
<b>Population:</b>	2,122		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		6	
<b>Salaries Paid:</b>		\$1,199,209	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,963,191</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,396</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,912,714</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,812,380</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,373</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,325</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$100,334</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>108.93%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,063,525</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,444</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$507,346</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,743,575</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$4,770,014</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,248</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$6,534,575</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,079</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,365,861</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,139,639</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$644</b>	\$728	\$505
Per Capita Expenses:	<b>\$537</b>	\$629	\$467
Operating Income (loss):	<b>\$226,222</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>602.31%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$6,864,126</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,235</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Richton Park Village		
<b>Unit Code:</b>	016/470/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$35,380,909		
<b>Equalized Assessed Valuation:</b>	\$218,936,786		
<b>Population:</b>	12,322		
<b>Employees:</b>			
<b>Full Time:</b>		65	
<b>Part Time:</b>		44	
<b>Salaries Paid:</b>		\$6,852,343	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$11,187,031</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$908</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$18,375,097</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$17,637,529</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,491</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,431</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$737,568</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>68.55%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$12,090,311</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$981</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,668,893</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$18,044,562)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$10,118,838</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$821</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.47%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$11,329,101</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$919</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$6,136,157</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$5,217,618</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$498</b>	\$728	\$505
Per Capita Expenses:	<b>\$423</b>	\$629	\$467
Operating Income (loss):	<b>\$918,539</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>227.69%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$11,880,053</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$964</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ridge Farm Village		
<b>Unit Code:</b>	092/085/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,878,022		
<b>Equalized Assessed Valuation:</b>	\$6,271,580		
<b>Population:</b>	882		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$223,182		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,072,320	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,216	\$2,160	\$1,117
Revenues During FY 24:	\$528,503	\$513,962	\$205,596
Expenditures During FY 24:	\$458,581	\$431,552	\$184,468
Per Capita Revenues:	\$599	\$1,265	\$568
Per Capita Expenditures:	\$520	\$1,035	\$522
Revenues over/under Expenditures:	\$69,922	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	249.08%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,142,242	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,295	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$329,135	\$10,146	\$0
Total Unreserved Funds:	\$813,107	\$48,158	\$0

##### Net Assets

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$2,158,831</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$2,448</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,600,548</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,815</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$367,518</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$380,400</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$417</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$431</b>	\$957	\$383
Operating Income (loss):	<b>(\$12,882)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>417.37%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,587,666</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,800</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ridgway Village		
<b>Unit Code:</b>	030/035/32	<b>County:</b>	Gallatin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$815,216		
<b>Equalized Assessed Valuation:</b>	\$3,667,090		
<b>Population:</b>	851		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$268,717		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,854,852	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,180	\$2,160	\$1,117
Revenues During FY 24:	\$1,065,676	\$513,962	\$205,596
Expenditures During FY 24:	\$900,052	\$431,552	\$184,468
Per Capita Revenues:	\$1,252	\$1,265	\$568
Per Capita Expenditures:	\$1,058	\$1,035	\$522
Revenues over/under Expenditures:	\$165,624	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	229.55%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$2,066,066	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,428	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$714,073	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$475,173	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,068,017</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,255</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,628,840</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,914</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$472,212</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$435,967</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$555</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$512</b>	\$957	\$383
Operating Income (loss):	<b>\$36,245</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>398.17%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,735,879</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,040</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ridott Village														
<b>Unit Code:</b>	089/050/32	<b>County:</b>	Stephenson												
<b>Fiscal Year End:</b>	4/30/2024														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$40,165														
<b>Equalized Assessed Valuation:</b>	\$1,209,465														
<b>Population:</b>	124														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

Number Submitted = 2

- village of ridott
- vvillage of ridott

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$124,252	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,002	\$2,160	\$1,117
Revenues During FY 24:	\$35,183	\$513,962	\$205,596
Expenditures During FY 24:	\$24,596	\$431,552	\$184,468
Per Capita Revenues:	\$284	\$1,265	\$568
Per Capita Expenditures:	\$198	\$1,035	\$522
Revenues over/under Expenditures:	\$10,587	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	548.22%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$134,839	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,087	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$24,548	\$10,146	\$0
Total Unreserved Funds:	\$88,218	\$48,158	\$0

##### Net Assets

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ringwood Village		
<b>Unit Code:</b>	063/094/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,498,750		
<b>Equalized Assessed Valuation:</b>	\$49,935,362		
<b>Population:</b>	838		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$18,330		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,479,232	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,765	\$2,160	\$1,117
Revenues During FY 24:	\$569,773	\$513,962	\$205,596
Expenditures During FY 24:	\$1,196,746	\$431,552	\$184,468
Per Capita Revenues:	\$680	\$1,265	\$568
Per Capita Expenditures:	\$1,428	\$1,035	\$522
Revenues over/under Expenditures:	(\$626,973)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	71.21%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$852,259	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,017	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$386,856	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$580,600	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$88,623</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$106</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rio Village		
<b>Unit Code:</b>	048/050/32	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$214,013		
<b>Equalized Assessed Valuation:</b>	\$2,599,325		
<b>Population:</b>	225		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$14,074		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$351,435	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,562	\$2,160	\$1,117
Revenues During FY 24:	\$85,542	\$513,962	\$205,596
Expenditures During FY 24:	\$49,674	\$431,552	\$184,468
Per Capita Revenues:	\$380	\$1,265	\$568
Per Capita Expenditures:	\$221	\$1,035	\$522
Revenues over/under Expenditures:	\$35,868	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	712.94%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$354,148	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,574	\$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:	\$110,369	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$243,779	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$43,200</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$192</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$179,562</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$798</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$40,878</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$70,445</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$182</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$313</b>	\$957	\$383
Operating Income (loss):	<b>(\$29,567)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>259.99%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$183,150</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$814</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ripley Village		
<b>Unit Code:</b>	005/020/32	<b>County:</b>	Brown
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$153,783		
<b>Equalized Assessed Valuation:</b>	\$521,780		
<b>Population:</b>	53		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$4,410		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$196,703	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$3,711	\$2,160	\$1,117
Revenues During FY 24:	\$99,410	\$513,962	\$205,596
Expenditures During FY 24:	\$79,325	\$431,552	\$184,468
Per Capita Revenues:	\$1,876	\$1,265	\$568
Per Capita Expenditures:	\$1,497	\$1,035	\$522
Revenues over/under Expenditures:	\$20,085	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	273.29%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$216,788	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$4,090	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$216,788	\$48,158	\$0

##### Net Assets

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	River Forest Village		
<b>Unit Code:</b>	016/480/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$38,580,578		
<b>Equalized Assessed Valuation:</b>	\$753,085,077		
<b>Population:</b>	11,717		
<b>Employees:</b>			
<b>Full Time:</b>	77		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$8,970,560		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$13,474,289</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,150</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$20,761,965</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$18,886,171</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,772</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,612</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,875,794</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>85.58%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$16,162,313</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,379</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,748,436</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$23,756,983)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$61,295,136</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$5,231</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.75%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$13,768,243</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,175</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$5,868,652</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,513,399</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$501</b>	\$728	\$505
Per Capita Expenses:	<b>\$385</b>	\$629	\$467
Operating Income (loss):	<b>\$1,355,253</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>335.08%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$15,123,496</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,291</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Riverside Village		
<b>Unit Code:</b>	016/490/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$29,406,182		
<b>Equalized Assessed Valuation:</b>	\$409,410,156		
<b>Population:</b>	9,298		
<b>Employees:</b>			
<b>Full Time:</b>	56		
<b>Part Time:</b>	141		
<b>Salaries Paid:</b>	\$6,814,237		

Blended Component Units
Number Submitted = 1
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$7,612,076</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$819</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$14,378,320</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$12,976,870</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,546</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,396</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,401,450</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>45.38%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$5,888,526</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$633</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,821,815</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$12,050,256)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$3,000,034</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$323</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.59%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$20,146,028</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,167</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$6,104,802</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,335,997</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$657</b>	\$728	\$505
Per Capita Expenses:	<b>\$466</b>	\$629	\$467
Operating Income (loss):	<b>\$1,768,805</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>505.42%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$21,914,833</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,357</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Riverton Village		
<b>Unit Code:</b>	083/095/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$20,298,584		
<b>Equalized Assessed Valuation:</b>	\$47,910,993		
<b>Population:</b>	3,532		
<b>Employees:</b>			
<b>Full Time:</b>	27		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$1,938,363		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,447,627</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$410</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,855,386</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,162,045</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$525</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$612</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$306,659)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>60.20%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,301,536</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$368</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$815,374</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$191,245</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$7,744,570</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,193</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,266,525</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,208</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$7,075,280</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$5,896,626</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$2,003</b>	\$728	\$505
Per Capita Expenses:	<b>\$1,669</b>	\$629	\$467
Operating Income (loss):	<b>\$1,178,654</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>117.82%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$6,947,692</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,967</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Riverwoods Village		
<b>Unit Code:</b>	049/155/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,770,412		
<b>Equalized Assessed Valuation:</b>	\$360,984,932		
<b>Population:</b>	3,618		
<b>Employees:</b>			
<b>Full Time:</b>	16		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$2,134,200		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,752,784	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,143	\$1,430	\$1,079
Revenues During FY 24:	\$6,774,996	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,567,007	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,873	\$1,299	\$1,053
Per Capita Expenditures:	\$1,539	\$1,191	\$978
Revenues over/under Expenditures:	\$1,207,989	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	124.96%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,956,705	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,923	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,361,550	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$9,107,874	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,770,192</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$489</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$13,146,349</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,634</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,028,653</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,915,142</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$561</b>	\$728	\$505
Per Capita Expenses:	<b>\$529</b>	\$629	\$467
Operating Income (loss):	<b>\$113,511</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>692.58%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$13,263,928</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,666</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Roanoke Village		
<b>Unit Code:</b>	102/060/32	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,755,000		
<b>Equalized Assessed Valuation:</b>	\$31,578,219		
<b>Population:</b>	2,011		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$339,449		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,801,041	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$896	\$1,430	\$1,079
Revenues During FY 24:	\$1,783,774	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,135,096	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$887	\$1,299	\$1,053
Per Capita Expenditures:	\$564	\$1,191	\$978
Revenues over/under Expenditures:	\$648,678	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	215.82%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,449,719	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,218	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$561,400	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,857,721	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$5,829,292</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,899</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>11.76%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$5,382,596</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,677</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,256,603</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$942,066</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$625</b>	\$728	\$505
Per Capita Expenses:	<b>\$468</b>	\$629	\$467
Operating Income (loss):	<b>\$314,537</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>604.75%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$5,697,133</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,833</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Roberts Village</b>		
<b>Unit Code:</b>	027/045/32	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$437,724		
<b>Equalized Assessed Valuation:</b>	\$2,949,367		
<b>Population:</b>	345		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$48,608		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$577,158	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,673	\$2,160	\$1,117
Revenues During FY 24:	\$253,126	\$513,962	\$205,596
Expenditures During FY 24:	\$249,356	\$431,552	\$184,468
Per Capita Revenues:	\$734	\$1,265	\$568
Per Capita Expenditures:	\$723	\$1,035	\$522
Revenues over/under Expenditures:	\$3,770	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	232.97%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$580,928	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,684	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$66,430	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$514,498	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$481,858</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,397</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$748,583</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,170</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$150,326</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$83,090</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$436</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$241</b>	\$957	\$383
Operating Income (loss):	<b>\$67,236</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>981.85%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$815,819</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,365</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Robinson City</b>
<b>Unit Code:</b>	017/030/30
<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$12,301,833
<b>Equalized Assessed Valuation:</b>	\$95,369,067
<b>Population:</b>	7,150
<b>Employees:</b>	
<b>Full Time:</b>	40
<b>Part Time:</b>	129
<b>Salaries Paid:</b>	\$3,346,570

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$6,682,887</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$935</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$6,127,296</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$7,265,432</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$857</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,016</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$1,138,136)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>80.03%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$5,814,497</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$813</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,985,859</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,744,861</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$6,018,927</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$842</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>6.13%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$6,490,749</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$908</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,670,761</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,650,972</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$234</b>	\$728	\$505
Per Capita Expenses:	<b>\$231</b>	\$629	\$467
Operating Income (loss):	<b>\$19,789</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>391.32%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$6,460,538</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$904</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rochelle City		
<b>Unit Code:</b>	071/055/30	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$125,523,274		
<b>Equalized Assessed Valuation:</b>	\$324,521,968		
<b>Population:</b>	9,319		
<b>Employees:</b>			
	<b>Full Time:</b>	117	
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$13,595,978	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$18,140,178</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,947</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$15,511,241</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$16,936,734</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,664</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,817</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$1,425,493)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>105.71%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$17,904,336</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,921</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,951,461</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$1,248,907)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$58,508,556</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$6,278</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>2.22%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$121,101,467</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$12,995</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$59,044,827</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$48,749,745</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$6,336</b>	\$728	\$505
Per Capita Expenses:	<b>\$5,231</b>	\$629	\$467
Operating Income (loss):	<b>\$10,295,082</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>268.19%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$130,744,061</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$14,030</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rochester Village		
<b>Unit Code:</b>	083/100/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,316,792		
<b>Equalized Assessed Valuation:</b>	\$100,025,175		
<b>Population:</b>	3,899		
<b>Employees:</b>			
<b>Full Time:</b>	17		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$1,230,720		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$3,365,146</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$863</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,165,338</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,361,779</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$812</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$606</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$803,559</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>176.92%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$4,178,504</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,072</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,112,324</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,783,259</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$830,842</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$213</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.68%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$6,967,241</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,787</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,467,662</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,158,899</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$633</b>	\$728	\$505
Per Capita Expenses:	<b>\$554</b>	\$629	\$467
Operating Income (loss):	<b>\$308,763</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>337.02%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$7,276,004</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,866</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rock Falls City		
<b>Unit Code:</b>	098/050/30	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$39,567,787		
<b>Equalized Assessed Valuation:</b>	\$90,788,073		
<b>Population:</b>	8,789		
<b>Employees:</b>			
<b>Full Time:</b>	79		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$6,129,209		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$7,709,293</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$877</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$10,941,321</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$4,827,379</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,245</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$549</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$6,113,942</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>321.95%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$15,541,630</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,768</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,663,027</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$8,769,397)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$38,653,470</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$4,398</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$61,929,089</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$7,046</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$19,832,041</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$15,703,354</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$2,256</b>	\$728	\$505
Per Capita Expenses:	<b>\$1,787</b>	\$629	\$467
Operating Income (loss):	<b>\$4,128,687</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>421.81%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$66,238,005</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$7,536</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rock Island City		
<b>Unit Code:</b>	081/075/30	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$174,101,261		
<b>Equalized Assessed Valuation:</b>	\$630,458,463		
<b>Population:</b>	36,434		
<b>Employees:</b>			
	<b>Full Time:</b>	371	
	<b>Part Time:</b>	307	
	<b>Salaries Paid:</b>	\$30,543,720	

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

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$45,433,710</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$1,247</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$77,395,860</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$69,793,752</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$2,124</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,916</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$7,602,108</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>68.17%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$47,578,092</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,306</b>	\$1,130	\$1,065
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$14,968,427</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$140,167,671)</b>	(\$70,462,160)	(\$25,214,667)

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$104,658,732</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$2,873</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>9.02%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$61,938,501</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,700</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$33,009,655</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$32,574,598</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$906</b>	\$608	\$457
Per Capita Expenses:	<b>\$894</b>	\$477	\$380
Operating Income (loss):	<b>\$435,057</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>191.58%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$62,404,890</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,713</b>	\$1,875	\$1,594

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rockbridge Village		
<b>Unit Code:</b>	031/035/32	<b>County:</b>	Greene
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$341,495		
<b>Equalized Assessed Valuation:</b>	\$2,171,113		
<b>Population:</b>	175		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$19,390		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$424,071	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,423	\$2,160	\$1,117
Revenues During FY 24:	\$112,345	\$513,962	\$205,596
Expenditures During FY 24:	\$69,241	\$431,552	\$184,468
Per Capita Revenues:	\$642	\$1,265	\$568
Per Capita Expenditures:	\$396	\$1,035	\$522
Revenues over/under Expenditures:	\$43,104	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	646.32%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$447,520	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,557	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,016	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$403,504	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$157,090</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$898</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,032,900</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$11,617</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$101,932</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$158,644</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$582</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$907</b>	\$957	\$383
Operating Income (loss):	<b>(\$56,712)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,258.06%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,995,843</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$11,405</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rockdale Village		
<b>Unit Code:</b>	099/105/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,483,150		
<b>Equalized Assessed Valuation:</b>	\$58,395,608		
<b>Population:</b>	2,012		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$1,006,297		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$8,967,693</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$4,457</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,887,957</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$3,520,642</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,932</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,750</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$367,315</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>265.28%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$9,339,717</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$4,642</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,199,141</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$6,252,906</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$7,637,460</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,796</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,865,983</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,601,514</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$927</b>	\$728	\$505
Per Capita Expenses:	<b>\$796</b>	\$629	\$467
Operating Income (loss):	<b>\$264,469</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>493.40%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$7,901,929</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,927</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rockford City		
<b>Unit Code:</b>	101/035/30	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$535,159,386		
<b>Equalized Assessed Valuation:</b>	\$2,613,729,299		
<b>Population:</b>	146,120		
<b>Employees:</b>			
<b>Full Time:</b>	1,169		
<b>Part Time:</b>	61		
<b>Salaries Paid:</b>	\$105,376,126		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$149,372,745</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$1,022</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$285,548,686</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$268,544,988</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,954</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,838</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$17,003,698</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>40.30%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$108,232,917</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$741</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$28,501,305</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$369,783,561)</b>	(\$70,462,160)	(\$25,214,667)

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$130,199,435</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$891</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>0.00%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$204,789,920</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,402</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$41,216,627</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$37,675,464</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$282</b>	\$608	\$457
Per Capita Expenses:	<b>\$258</b>	\$477	\$380
Operating Income (loss):	<b>\$3,541,163</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>554.33%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$208,847,126</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,429</b>	\$1,875	\$1,594

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rockton Village		
<b>Unit Code:</b>	101/040/32	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	5/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,930,711		
<b>Equalized Assessed Valuation:</b>	\$189,440,327		
<b>Population:</b>	7,861		
<b>Employees:</b>			
<b>Full Time:</b>		44	
<b>Part Time:</b>		39	
<b>Salaries Paid:</b>		\$2,736,590	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$3,942,686</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$502</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$8,562,152</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$7,811,097</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,089</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$994</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$751,055</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>62.06%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$4,847,523</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$617</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,184,910</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$211,285)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$11,689,688</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,487</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.37%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,999,563</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$636</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$3,401,131</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,539,578</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$433</b>	\$728	\$505
Per Capita Expenses:	<b>\$323</b>	\$629	\$467
Operating Income (loss):	<b>\$861,553</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>231.66%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$5,883,116</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$748</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rockwood Village											
<b>Unit Code:</b>	079/055/32	<b>County:</b>	Randolph									
<b>Fiscal Year End:</b>	12/31/2024											
<b>Accounting Method:</b>	Cash											
<b>Appropriation or Budget:</b>	\$34,355											
<b>Equalized Assessed Valuation:</b>	\$605,358											
<b>Population:</b>	31											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;">7</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$2,859</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	7		<b>Salaries Paid:</b>	\$2,859	
<b>Full Time:</b>												
<b>Part Time:</b>	7											
<b>Salaries Paid:</b>	\$2,859											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$126,115	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$4,068	\$2,160	\$1,117
Revenues During FY 24:	\$21,020	\$513,962	\$205,596
Expenditures During FY 24:	\$12,428	\$431,552	\$184,468
Per Capita Revenues:	\$678	\$1,265	\$568
Per Capita Expenditures:	\$401	\$1,035	\$522
Revenues over/under Expenditures:	\$8,592	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,083.90%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$134,707	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$4,345	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$51,617	\$10,146	\$0
Total Unreserved Funds:	\$83,089	\$48,158	\$0

##### Net Assets

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rolling Meadows City		
<b>Unit Code:</b>	016/500/30	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$90,294,142		
<b>Equalized Assessed Valuation:</b>	\$1,012,827,838		
<b>Population:</b>	24,200		
<b>Employees:</b>			
<b>Full Time:</b>	170		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$21,385,111		

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:	<b>\$20,424,837</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$844</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$44,456,575</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$42,117,111</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,837</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,740</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$2,339,464</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>52.14%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$21,961,514</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$908</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,009,090</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$38,545,241)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$110,437,997</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$4,564</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.42%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$28,543,474</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,179</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$15,606,736</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$14,626,500</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$645</b>	\$728	\$505
Per Capita Expenses:	<b>\$604</b>	\$629	\$467
Operating Income (loss):	<b>\$980,236</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>201.85%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$29,523,710</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,220</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Romeoville Village		
<b>Unit Code:</b>	099/107/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$148,356,000		
<b>Equalized Assessed Valuation:</b>	\$1,580,427,628		
<b>Population:</b>	39,863		
<b>Employees:</b>			
	<b>Full Time:</b>	241	
	<b>Part Time:</b>	363	
	<b>Salaries Paid:</b>	\$28,956,680	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$86,009,443</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$2,158</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$95,432,244</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$71,561,454</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$2,394</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,795</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$23,870,790</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>146.55%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$104,875,176</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$2,631</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$12,513,966</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>\$25,226,958</b>	(\$70,462,160)	(\$25,214,667)

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$163,557,876</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$4,103</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>6.86%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$112,181,071</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$2,814</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$25,321,708</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$16,336,608</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$635</b>	\$608	\$457
Per Capita Expenses:	<b>\$410</b>	\$477	\$380
Operating Income (loss):	<b>\$8,985,100</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>741.68%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$121,166,171</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$3,040</b>	\$1,875	\$1,594

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Roodhouse City		
<b>Unit Code:</b>	031/040/30	<b>County:</b>	Greene
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,670,800		
<b>Equalized Assessed Valuation:</b>	\$12,117,163		
<b>Population:</b>	1,498		
<b>Employees:</b>			
<b>Full Time:</b>	16		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$878,649		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$989,569</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$661</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,369,063</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,284,107</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$914</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$857</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$84,956</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>83.68%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,074,525</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$717</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$859,316</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$659,457</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$5,245,362</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$3,502</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,168,172</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,782</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$3,353,181</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,959,220</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$2,238</b>	\$728	\$505
Per Capita Expenses:	<b>\$1,975</b>	\$629	\$467
Operating Income (loss):	<b>\$393,961</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>154.17%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,562,133</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,045</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Roscoe Village		
<b>Unit Code:</b>	101/045/32	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$99,276,140		
<b>Equalized Assessed Valuation:</b>	\$293,864,259		
<b>Population:</b>	10,983		
<b>Employees:</b>			
<b>Full Time:</b>	25		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$2,371,088		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$7,952,301</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$724</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$8,599,901</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$7,246,147</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$783</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$660</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,353,754</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>106.76%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$7,735,718</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$704</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,098,647</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,238,397</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$4,810,223</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$438</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rose Hill Village		
<b>Unit Code:</b>	040/020/32	<b>County:</b>	Jasper
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$7,755		
<b>Equalized Assessed Valuation:</b>	\$818,925		
<b>Population:</b>	85		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$225,597	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,654	\$2,160	\$1,117
Revenues During FY 24:	\$35,141	\$513,962	\$205,596
Expenditures During FY 24:	\$21,931	\$431,552	\$184,468
Per Capita Revenues:	\$413	\$1,265	\$568
Per Capita Expenditures:	\$258	\$1,035	\$522
Revenues over/under Expenditures:	\$13,210	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,088.90%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$238,807	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,809	\$2,356	\$1,192

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Roselle Village		
<b>Unit Code:</b>	022/095/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$72,425,190		
<b>Equalized Assessed Valuation:</b>	\$924,608,667		
<b>Population:</b>	22,897		
<b>Employees:</b>			
	<b>Full Time:</b>	115	
	<b>Part Time:</b>	26	
	<b>Salaries Paid:</b>	\$12,248,535	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$13,181,664</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$576</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$24,335,808</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$25,517,607</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,063</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,114</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$1,181,799)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>44.89%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$11,455,105</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$500</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,729,478</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$14,740,252)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$71,726,190</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$3,133</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.24%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$31,429,578</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,373</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$12,976,101</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$11,672,225</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$567</b>	\$728	\$505
Per Capita Expenses:	<b>\$510</b>	\$629	\$467
Operating Income (loss):	<b>\$1,303,876</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>279.60%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$32,635,698</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,425</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rosemont Village		
<b>Unit Code:</b>	016/505/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$72,635,004		
<b>Equalized Assessed Valuation:</b>	\$1,065,430,382		
<b>Population:</b>	4,145		
<b>Employees:</b>			
<b>Full Time:</b>	384		
<b>Part Time:</b>	546		
<b>Salaries Paid:</b>	\$34,062,555		

Blended Component Units
Number Submitted = 1  Public Safety Officers' Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$211,148,947</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$50,941</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$94,595,256</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$74,832,343</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$22,822</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$18,054</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$19,762,913</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>195.84%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$146,551,338</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$35,356</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,613,145</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$211,495,402)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$435,611,637</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$105,093</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>25.68%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$224,260,611</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$54,104</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$114,740,084</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$98,279,144</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$27,682</b>	\$728	\$505
Per Capita Expenses:	<b>\$23,710</b>	\$629	\$467
Operating Income (loss):	<b>\$16,460,940</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>268.37%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$263,754,331</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$63,632</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Roseville Village		
<b>Unit Code:</b>	094/030/32	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,598,012		
<b>Equalized Assessed Valuation:</b>	\$11,811,810		
<b>Population:</b>	892		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$125,854		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,086,501	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,218	\$2,160	\$1,117
Revenues During FY 24:	\$481,973	\$513,962	\$205,596
Expenditures During FY 24:	\$295,997	\$431,552	\$184,468
Per Capita Revenues:	\$540	\$1,265	\$568
Per Capita Expenditures:	\$332	\$1,035	\$522
Revenues over/under Expenditures:	\$185,976	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	376.91%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,115,642	\$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:	\$380,409	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$735,233	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$129,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$145</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>1.09%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,123,139</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,380</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$337,139</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$341,919</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$378</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$383</b>	\$957	\$383
Operating Income (loss):	<b>(\$4,780)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>665.42%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,275,194</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,551</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rosiclare City		
<b>Unit Code:</b>	035/020/30	<b>County:</b>	Hardin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$724,267		
<b>Equalized Assessed Valuation:</b>	\$4,394,626		
<b>Population:</b>	955		
<b>Employees:</b>			
<b>Full Time:</b>		5	
<b>Part Time:</b>		5	
<b>Salaries Paid:</b>	\$253,452		

Blended Component Units
Number Submitted = 1  Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,312,980</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,375</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$715,850</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$930,992</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$750</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$975</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$215,142)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>148.75%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$1,384,873</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,450</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$287,559</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$1,097,314</b>	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$34,880</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$37</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$938,602</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$983</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$102,647</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$94,636</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$107</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$99</b>	\$957	\$383
Operating Income (loss):	<b>\$8,011</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>696.96%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$659,578</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$691</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rossville Village		
<b>Unit Code:</b>	092/090/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,094,616		
<b>Equalized Assessed Valuation:</b>	\$7,392,692		
<b>Population:</b>	1,221		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$511,308		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,134,418</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$929</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$987,117</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,055,260</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$808</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$864</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$68,143)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>103.94%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,096,846</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$898</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$620,580</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$429,205</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$801,607</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$657</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,458,034</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,832</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,409,458</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$970,505</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$1,154</b>	\$728	\$505
Per Capita Expenses:	<b>\$795</b>	\$629	\$467
Operating Income (loss):	<b>\$438,953</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>401.54%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,896,987</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,192</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Round Lake Village		
<b>Unit Code:</b>	049/160/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$27,239,247		
<b>Equalized Assessed Valuation:</b>	\$418,572,083		
<b>Population:</b>	18,721		
<b>Employees:</b>			
<b>Full Time:</b>	51		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$5,179,666		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$13,866,003	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$741	\$1,430	\$1,079
Revenues During FY 24:	\$13,347,031	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$11,784,424	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$713	\$1,299	\$1,053
Per Capita Expenditures:	\$629	\$1,191	\$978
Revenues over/under Expenditures:	\$1,562,607	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	123.81%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$14,590,312	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$779	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,494,057	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$14,757,624	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$6,104,879</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$326</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$40,823,871</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,181</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$6,008,494</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$5,543,082</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$321</b>	\$728	\$505
Per Capita Expenses:	<b>\$296</b>	\$629	\$467
Operating Income (loss):	<b>\$465,412</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>744.88%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$41,289,283</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,206</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Round Lake Beach Village</b>		
<b>Unit Code:</b>	049/165/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$45,784,398		
<b>Equalized Assessed Valuation:</b>	\$498,096,977		
<b>Population:</b>	27,252		
<b>Employees:</b>			
<b>Full Time:</b>	73		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$7,339,578		

Blended Component Units
Number Submitted = 1 Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$19,288,038</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$708</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$25,894,240</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$18,766,855</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$950</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$689</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$7,127,385</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>124.25%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$23,317,080</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$856</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,866,001</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>\$7,895,484</b>	(\$70,462,160)	(\$25,214,667)

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$32,317,128</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$1,186</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>2.39%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$21,728,477</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$797</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$6,824,862</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$4,139,790</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$250</b>	\$608	\$457
Per Capita Expenses:	<b>\$152</b>	\$477	\$380
Operating Income (loss):	<b>\$2,685,072</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>578.95%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$23,967,219</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$879</b>	\$1,875	\$1,594

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Round Lake Heights Village		
<b>Unit Code:</b>	049/170/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,501,810		
<b>Equalized Assessed Valuation:</b>	\$52,230,828		
<b>Population:</b>	2,622		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$840,019		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,177,907</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$449</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,658,429</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,567,325</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$633</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$598</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$91,104</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>86.71%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,359,011</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$518</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$109,306</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,249,705</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,500,628</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$954</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$803,314</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$750,966</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$306</b>	\$728	\$505
Per Capita Expenses:	<b>\$286</b>	\$629	\$467
Operating Income (loss):	<b>\$52,348</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>327.97%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,462,976</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$939</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Roxana Village		
<b>Unit Code:</b>	057/100/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$15,601,052		
<b>Equalized Assessed Valuation:</b>	\$409,291,000		
<b>Population:</b>	1,401		
<b>Employees:</b>			
<b>Full Time:</b>	25		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$2,418,593		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$14,693,565</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$10,488</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$8,308,653</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$5,717,206</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$5,931</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$4,081</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$2,591,447</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>288.53%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$16,495,938</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$11,774</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$328,542</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$16,217,396</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$4,235,567</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$3,023</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$9,408,954</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$6,716</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$883,946</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,258,566</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$631</b>	\$728	\$505
Per Capita Expenses:	<b>\$898</b>	\$629	\$467
Operating Income (loss):	<b>(\$374,620)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>717.83%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$9,034,334</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$6,448</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Royal Village		
<b>Unit Code:</b>	010/085/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$119,600		
<b>Equalized Assessed Valuation:</b>	\$9,114,789		
<b>Population:</b>	293		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$19,030		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$187,823	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$641	\$2,160	\$1,117
Revenues During FY 24:	\$109,842	\$513,962	\$205,596
Expenditures During FY 24:	\$82,648	\$431,552	\$184,468
Per Capita Revenues:	\$375	\$1,265	\$568
Per Capita Expenditures:	\$282	\$1,035	\$522
Revenues over/under Expenditures:	\$27,194	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	260.16%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$215,017	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$734	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,667	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$141,350	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$161,493</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$551</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$223,525</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$763</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$83,671</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$110,628</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$286</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$378</b>	\$957	\$383
Operating Income (loss):	<b>(\$26,957)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>177.68%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$196,568</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$671</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Royalton Village</b>
<b>Unit Code:</b>	028/045/32
<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$1,532,520
<b>Equalized Assessed Valuation:</b>	\$7,594,026
<b>Population:</b>	1,068
<b>Employees:</b>	
<b>Full Time:</b>	2
<b>Part Time:</b>	19
<b>Salaries Paid:</b>	\$273,021

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$864,807	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$810	\$1,430	\$1,079
Revenues During FY 24:	\$552,584	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$571,461	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$517	\$1,299	\$1,053
Per Capita Expenditures:	\$535	\$1,191	\$978
Revenues over/under Expenditures:	(\$18,877)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	148.03%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$845,930	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$792	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$306,643	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$536,802	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$802,567</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$751</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,584,875</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,420</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$416,217</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$503,770</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$390</b>	\$728	\$505
Per Capita Expenses:	<b>\$472</b>	\$629	\$467
Operating Income (loss):	<b>(\$87,553)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>495.73%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,497,322</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,338</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ruma Village		
<b>Unit Code:</b>	079/060/32	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$367,878		
<b>Equalized Assessed Valuation:</b>	\$5,928,685		
<b>Population:</b>	519		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$101,558		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$430,788	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$830	\$2,160	\$1,117
Revenues During FY 24:	\$226,477	\$513,962	\$205,596
Expenditures During FY 24:	\$178,659	\$431,552	\$184,468
Per Capita Revenues:	\$436	\$1,265	\$568
Per Capita Expenditures:	\$344	\$1,035	\$522
Revenues over/under Expenditures:	\$47,818	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	267.89%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$478,606	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$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:	\$102,907	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$387,469	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$559,207</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,077</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$126,930</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$189,219</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$245</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$365</b>	\$957	\$383
Operating Income (loss):	<b>(\$62,289)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>262.62%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$496,918</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$957</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rushville City		
<b>Unit Code:</b>	084/025/30	<b>County:</b>	Schuyler
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$10,375,484		
<b>Equalized Assessed Valuation:</b>	\$32,156,531		
<b>Population:</b>	3,005		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	61		
<b>Salaries Paid:</b>	\$1,271,417		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$4,916,456</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,636</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,724,125</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,075,517</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$907</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$691</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$648,608</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>215.49%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$4,472,544</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,488</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,183,171</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,593,223</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$513,260</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$171</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$13,309,443</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$4,429</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,545,396</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,086,125</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$847</b>	\$728	\$505
Per Capita Expenses:	<b>\$694</b>	\$629	\$467
Operating Income (loss):	<b>\$459,271</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>712.48%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$14,863,234</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$4,946</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rutland Village		
<b>Unit Code:</b>	050/095/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$288,300		
<b>Equalized Assessed Valuation:</b>	\$2,826,048		
<b>Population:</b>	209		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$14,846		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$365,695	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,750	\$2,160	\$1,117
Revenues During FY 24:	\$156,824	\$513,962	\$205,596
Expenditures During FY 24:	\$81,388	\$431,552	\$184,468
Per Capita Revenues:	\$750	\$1,265	\$568
Per Capita Expenditures:	\$389	\$1,035	\$522
Revenues over/under Expenditures:	\$75,436	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	543.88%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$442,649	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,118	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$101,926	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$340,723	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$61,471</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$294</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$515,791</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,468</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$214,122</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$110,316</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,025</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$528</b>	\$957	\$383
Operating Income (loss):	<b>\$103,806</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>560.28%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$618,079</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,957</b>	\$2,957	\$1,351