

# 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>	Sadorus Village		
<b>Unit Code:</b>	010/090/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$488,535		
<b>Equalized Assessed Valuation:</b>	\$7,918,896		
<b>Population:</b>	416		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$22,360		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$671,508	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,614	\$2,160	\$1,117
Revenues During FY 24:	\$217,632	\$513,962	\$205,596
Expenditures During FY 24:	\$290,994	\$431,552	\$184,468
Per Capita Revenues:	\$523	\$1,265	\$568
Per Capita Expenditures:	\$700	\$1,035	\$522
Revenues over/under Expenditures:	(\$73,362)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	205.55%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$598,146	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,438	\$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:	\$113,065	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$485,081	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>	Saint Rose Village		
<b>Unit Code:</b>	014/065/32	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$592,600		
<b>Equalized Assessed Valuation:</b>	\$12,051,164		
<b>Population:</b>	462		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$6,274		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$556,880	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,205	\$2,160	\$1,117
Revenues During FY 24:	\$429,012	\$513,962	\$205,596
Expenditures During FY 24:	\$885,833	\$431,552	\$184,468
Per Capita Revenues:	\$929	\$1,265	\$568
Per Capita Expenditures:	\$1,917	\$1,035	\$522
Revenues over/under Expenditures:	(\$456,821)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	63.31%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$560,843	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,214	\$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:	\$205,599	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$355,244	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$460,784</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$997</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>	Sainte Marie Village		
<b>Unit Code:</b>	040/025/32	<b>County:</b>	Jasper
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$233,310		
<b>Equalized Assessed Valuation:</b>	\$3,199,709		
<b>Population:</b>	248		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$21,095		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$714,727	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,882	\$2,160	\$1,117
Revenues During FY 24:	\$161,474	\$513,962	\$205,596
Expenditures During FY 24:	\$125,997	\$431,552	\$184,468
Per Capita Revenues:	\$651	\$1,265	\$568
Per Capita Expenditures:	\$508	\$1,035	\$522
Revenues over/under Expenditures:	\$35,477	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	583.51%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$735,204	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,965	\$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:	\$36,495	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$698,709	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$393,048</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,585</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$80,898</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$107,313</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$326</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$433</b>	\$957	\$383
Operating Income (loss):	<b>(\$26,415)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>355.63%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$381,633</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,539</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>	Salem City		
<b>Unit Code:</b>	058/055/30	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,835,471		
<b>Equalized Assessed Valuation:</b>	\$107,925,556		
<b>Population:</b>	7,282		
<b>Employees:</b>			
<b>Full Time:</b>	67		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$5,338,802		

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:	\$6,822,895	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$937	\$1,430	\$1,079
Revenues During FY 24:	\$8,079,255	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$8,227,289	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,109	\$1,299	\$1,053
Per Capita Expenditures:	\$1,130	\$1,191	\$978
Revenues over/under Expenditures:	(\$148,034)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	81.87%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$6,736,065	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$925	\$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:	\$0	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$12,563,616	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,975,448</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$271</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>\$25,233,068</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,465</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$10,771,953</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$8,070,962</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$1,479</b>	\$728	\$505
Per Capita Expenses:	<b>\$1,108</b>	\$629	\$467
Operating Income (loss):	<b>\$2,700,991</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>343.29%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$27,707,158</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,805</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sammons Point Village											
<b>Unit Code:</b>	046/100/32	<b>County:</b>	Kankakee									
<b>Fiscal Year End:</b>	4/30/2024											
<b>Accounting Method:</b>	Cash											
<b>Appropriation or Budget:</b>	\$105,700											
<b>Equalized Assessed Valuation:</b>	\$5,273,688											
<b>Population:</b>	184											
<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; padding: 5px;"> </td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 5px; text-align: center;">1</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 5px; text-align: center;">\$5,100</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	1		<b>Salaries Paid:</b>	\$5,100	
<b>Full Time:</b>												
<b>Part Time:</b>	1											
<b>Salaries Paid:</b>	\$5,100											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$293,078	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,593	\$2,160	\$1,117
Revenues During FY 24:	\$62,986	\$513,962	\$205,596
Expenditures During FY 24:	\$153,799	\$431,552	\$184,468
Per Capita Revenues:	\$342	\$1,265	\$568
Per Capita Expenditures:	\$836	\$1,035	\$522
Revenues over/under Expenditures:	(\$90,813)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	131.51%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$202,265	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,099	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$202,265	\$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>	San Jose Village		
<b>Unit Code:</b>	054/060/32	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,462,350		
<b>Equalized Assessed Valuation:</b>	\$4,720,162		
<b>Population:</b>	452		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$147,775		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$735,206	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,627	\$2,160	\$1,117
Revenues During FY 24:	\$383,393	\$513,962	\$205,596
Expenditures During FY 24:	\$325,618	\$431,552	\$184,468
Per Capita Revenues:	\$848	\$1,265	\$568
Per Capita Expenditures:	\$720	\$1,035	\$522
Revenues over/under Expenditures:	\$57,775	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	243.53%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$792,981	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,754	\$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:	\$165,771	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$627,213	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$1,100,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$2,434</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,833,193</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,056</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$281,035</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$225,391</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$622</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$499</b>	\$957	\$383
Operating Income (loss):	<b>\$55,644</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>838.03%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,888,837</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,179</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>	Sandwich City		
<b>Unit Code:</b>	019/050/30	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$24,669,542		
<b>Equalized Assessed Valuation:</b>	\$199,620,855		
<b>Population:</b>	7,221		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$2,821,519		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,263,940	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$867	\$1,430	\$1,079
Revenues During FY 24:	\$7,036,143	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$7,695,647	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$974	\$1,299	\$1,053
Per Capita Expenditures:	\$1,066	\$1,191	\$978
Revenues over/under Expenditures:	(\$659,504)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	72.83%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,604,436	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$776	\$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:	\$1,587,170	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,461,426	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$7,535,743</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,044</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>\$14,453,618</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,002</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,923,229</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,438,686</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$405</b>	\$728	\$505
Per Capita Expenses:	<b>\$338</b>	\$629	\$467
Operating Income (loss):	<b>\$484,543</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>612.55%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$14,938,161</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,069</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>	Sauget Village		
<b>Unit Code:</b>	088/120/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$54,209,400		
<b>Equalized Assessed Valuation:</b>	\$45,177,563		
<b>Population:</b>	141		
<b>Employees:</b>			
<b>Full Time:</b>	23		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$2,183,507		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$23,498,933	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$166,659	\$2,160	\$1,117
Revenues During FY 24:	\$14,623,148	\$513,962	\$205,596
Expenditures During FY 24:	\$11,061,218	\$431,552	\$184,468
Per Capita Revenues:	\$103,710	\$1,265	\$568
Per Capita Expenditures:	\$78,448	\$1,035	\$522
Revenues over/under Expenditures:	\$3,561,930	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	248.04%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$27,436,431	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$194,585	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,942,220	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$10,517,737	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$45,170,913</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$320,361</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$18,104,545</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$20,514,515</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$128,401</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$145,493</b>	\$957	\$383
Operating Income (loss):	<b>(\$2,409,970)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>208.44%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$42,760,943</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$303,269</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>	Saunemin Village		
<b>Unit Code:</b>	053/070/32	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$573,200		
<b>Equalized Assessed Valuation:</b>	\$4,482,548		
<b>Population:</b>	406		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$16,122		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$535,940	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,320	\$2,160	\$1,117
Revenues During FY 24:	\$269,182	\$513,962	\$205,596
Expenditures During FY 24:	\$197,238	\$431,552	\$184,468
Per Capita Revenues:	\$663	\$1,265	\$568
Per Capita Expenditures:	\$486	\$1,035	\$522
Revenues over/under Expenditures:	\$71,944	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	308.20%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$607,884	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,497	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$382,245	\$10,146	\$0
Total Unreserved Funds:	\$225,639	\$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>\$215,358</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$530</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$50,233</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$7,649</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$124</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$19</b>	\$957	\$383
Operating Income (loss):	<b>\$42,584</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>3,372.23%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$257,942</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$635</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>	Savanna City		
<b>Unit Code:</b>	008/030/30	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,775,074		
<b>Equalized Assessed Valuation:</b>	\$30,525,392		
<b>Population:</b>	2,712		
<b>Employees:</b>			
<b>Full Time:</b>	20		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$1,152,877		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,891,738	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,066	\$1,430	\$1,079
Revenues During FY 24:	\$2,831,923	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,447,691	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,044	\$1,299	\$1,053
Per Capita Expenditures:	\$903	\$1,191	\$978
Revenues over/under Expenditures:	\$384,232	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	133.84%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,276,053	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,208	\$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:	\$2,264,308	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,538,029	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$5,511,518</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,032</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>\$12,499,429</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$4,609</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,841,111</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,664,841</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$679</b>	\$728	\$505
Per Capita Expenses:	<b>\$614</b>	\$629	\$467
Operating Income (loss):	<b>\$176,270</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>761.38%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$12,675,703</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$4,674</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>	Savoy Village		
<b>Unit Code:</b>	010/095/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,097,957		
<b>Equalized Assessed Valuation:</b>	\$287,221,868		
<b>Population:</b>	8,891		
<b>Employees:</b>			
<b>Full Time:</b>	31		
<b>Part Time:</b>	89		
<b>Salaries Paid:</b>	\$2,247,924		

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>\$12,813,767</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,441</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$11,847,234</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$8,445,195</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,332</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$950</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$3,402,039</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>192.01%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$16,215,806</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,824</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>\$3,179,366</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$12,873,455</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>\$6,864,197</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$772</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>\$2,401,995</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$270</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$321,849</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$117,688</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$36</b>	\$728	\$505
Per Capita Expenses:	<b>\$13</b>	\$629	\$467
Operating Income (loss):	<b>\$204,161</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>2,214.46%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,606,156</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$293</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>	Sawyererville Village		
<b>Unit Code:</b>	056/095/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$268,620		
<b>Equalized Assessed Valuation:</b>	\$2,349,565		
<b>Population:</b>	266		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$26,468		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$238,742	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$898	\$2,160	\$1,117
Revenues During FY 24:	\$158,097	\$513,962	\$205,596
Expenditures During FY 24:	\$104,561	\$431,552	\$184,468
Per Capita Revenues:	\$594	\$1,265	\$568
Per Capita Expenditures:	\$393	\$1,035	\$522
Revenues over/under Expenditures:	\$53,536	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	280.57%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$293,369	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,103	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,174	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$256,195	\$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>\$156,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$586</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>\$789,889</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,970</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$179,270</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$193,749</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$674</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$728</b>	\$957	\$383
Operating Income (loss):	<b>(\$14,479)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>399.65%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$774,319</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,911</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>	Scales Mound Village		
<b>Unit Code:</b>	043/045/32	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,440,480		
<b>Equalized Assessed Valuation:</b>	\$6,711,348		
<b>Population:</b>	436		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$46,307		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$935,253	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,145	\$2,160	\$1,117
Revenues During FY 24:	\$362,334	\$513,962	\$205,596
Expenditures During FY 24:	\$566,850	\$431,552	\$184,468
Per Capita Revenues:	\$831	\$1,265	\$568
Per Capita Expenditures:	\$1,300	\$1,035	\$522
Revenues over/under Expenditures:	(\$204,516)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	130.20%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$738,025	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,693	\$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:	\$281,443	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$734,363	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$150,150</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$344</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,046,783</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,401</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$122,559</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$177,606</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$281</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$407</b>	\$957	\$383
Operating Income (loss):	<b>(\$55,047)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>558.39%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$991,736</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,275</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>	Schaumburg Village		
<b>Unit Code:</b>	016/515/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$366,534,738		
<b>Equalized Assessed Valuation:</b>	\$4,210,898,524		
<b>Population:</b>	78,723		
<b>Employees:</b>			
<b>Full Time:</b>	494		
<b>Part Time:</b>	136		
<b>Salaries Paid:</b>	\$55,132,056		

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

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$95,273,571	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,210	\$1,022	\$992
Revenues During FY 24:	\$137,296,339	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$113,073,411	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,744	\$1,565	\$1,601
Per Capita Expenditures:	\$1,436	\$1,374	\$1,334
Revenues over/under Expenditures:	\$24,222,928	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	77.00%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$87,070,276	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,106	\$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:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$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:	\$41,971,203	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$54,058,413)	(\$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>\$535,329,784</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$6,800</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>6.40%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$111,049,859</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,411</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$95,409,674</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$80,001,696</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$1,212</b>	\$608	\$457
Per Capita Expenses:	<b>\$1,016</b>	\$477	\$380
Operating Income (loss):	<b>\$15,407,978</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>155.64%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$124,518,494</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,582</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>	Schiller Park Village		
<b>Unit Code:</b>	016/520/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$40,580,344		
<b>Equalized Assessed Valuation:</b>	\$448,023,329		
<b>Population:</b>	11,709		
<b>Employees:</b>			
<b>Full Time:</b>		85	
<b>Part Time:</b>		99	
<b>Salaries Paid:</b>		\$9,343,881	

Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$24,400,963</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,084</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$29,722,197</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$23,367,880</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$2,538</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,996</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$6,354,317</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>121.42%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$28,372,323</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,423</b>	\$1,463	\$1,108
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$12,605	\$0
Total Unreserved Funds:	<b>\$0</b>	\$6,398	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,842,244</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$26,422,158)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$56,970,102</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$4,865</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.18%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$12,729,189</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,087</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$5,081,366</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,731,446</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$434</b>	\$728	\$505
Per Capita Expenses:	<b>\$404</b>	\$629	\$467
Operating Income (loss):	<b>\$349,920</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>303.42%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$14,356,114</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,226</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>	Schram City Village		
<b>Unit Code:</b>	068/075/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,646,200		
<b>Equalized Assessed Valuation:</b>	\$6,321,096		
<b>Population:</b>	586		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$172,648		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$570,801	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$974	\$2,160	\$1,117
Revenues During FY 24:	\$318,200	\$513,962	\$205,596
Expenditures During FY 24:	\$218,429	\$431,552	\$184,468
Per Capita Revenues:	\$543	\$1,265	\$568
Per Capita Expenditures:	\$373	\$1,035	\$522
Revenues over/under Expenditures:	\$99,771	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	284.06%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$620,466	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,059	\$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:	\$102,315	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$518,151	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$757,228</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,292</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>\$1,687,865</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,880</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$230,567</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$378,647</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$393</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$646</b>	\$957	\$383
Operating Income (loss):	<b>(\$148,080)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>419.89%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,589,891</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,713</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>	Sciota Village		
<b>Unit Code:</b>	062/050/32	<b>County:</b>	McDonough
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$136,500		
<b>Equalized Assessed Valuation:</b>	\$846,490		
<b>Population:</b>	61		
<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:	\$97,740	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,602	\$2,160	\$1,117
Revenues During FY 24:	\$16,621	\$513,962	\$205,596
Expenditures During FY 24:	\$20,555	\$431,552	\$184,468
Per Capita Revenues:	\$272	\$1,265	\$568
Per Capita Expenditures:	\$337	\$1,035	\$522
Revenues over/under Expenditures:	(\$3,934)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	456.37%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$93,806	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,538	\$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:	\$93,806	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$497,676</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$8,159</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$38,774</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$48,085</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$636</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$788</b>	\$957	\$383
Operating Income (loss):	<b>(\$9,311)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,015.63%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$488,365</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$8,006</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>	Seatonville Village		
<b>Unit Code:</b>	006/095/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$399,232		
<b>Equalized Assessed Valuation:</b>	\$3,884,243		
<b>Population:</b>	432		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$61,781		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$511,943	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,185	\$2,160	\$1,117
Revenues During FY 24:	\$143,961	\$513,962	\$205,596
Expenditures During FY 24:	\$82,107	\$431,552	\$184,468
Per Capita Revenues:	\$333	\$1,265	\$568
Per Capita Expenditures:	\$190	\$1,035	\$522
Revenues over/under Expenditures:	\$61,854	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	696.25%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$571,673	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,323	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117,740	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$453,934	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$9,901</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$23</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>\$528,556</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,224</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$135,358</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$137,469</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$313</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$318</b>	\$957	\$383
Operating Income (loss):	<b>(\$2,111)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>384.50%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$528,569</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,224</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>	Secor Village		
<b>Unit Code:</b>	102/065/32	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$295,472		
<b>Equalized Assessed Valuation:</b>	\$4,032,821		
<b>Population:</b>	333		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$76,556		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$147,103	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$442	\$2,160	\$1,117
Revenues During FY 24:	\$172,435	\$513,962	\$205,596
Expenditures During FY 24:	\$234,100	\$431,552	\$184,468
Per Capita Revenues:	\$518	\$1,265	\$568
Per Capita Expenditures:	\$703	\$1,035	\$522
Revenues over/under Expenditures:	(\$61,665)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	37.09%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$86,821	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$261	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,637	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$43,184	\$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>\$139,200</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$418</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$72,571</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$88,712</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$218</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$266</b>	\$957	\$383
Operating Income (loss):	<b>(\$16,141)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>137.16%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$121,676</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$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>	Seneca Village		
<b>Unit Code:</b>	050/100/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$33,454,753		
<b>Equalized Assessed Valuation:</b>	\$53,401,440		
<b>Population:</b>	2,322		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	39		
<b>Salaries Paid:</b>	\$1,062,905		

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>\$4,927,258</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,122</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,227,269</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,677,566</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,390</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,153</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$549,703</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>203.81%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$5,457,090</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,350</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>\$2,508,178</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,956,621</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>\$407,521</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$176</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>\$4,232,146</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,823</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$900,221</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$804,959</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$388</b>	\$728	\$505
Per Capita Expenses:	<b>\$347</b>	\$629	\$467
Operating Income (loss):	<b>\$95,262</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>534.94%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,306,039</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,854</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>	Sesser City		
<b>Unit Code:</b>	028/050/30	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,062,967		
<b>Equalized Assessed Valuation:</b>	\$9,383,203		
<b>Population:</b>	1,857		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$794,890		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,179,092</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,173</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,598,118</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,425,515</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,399</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,306</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$172,603</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>83.41%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$2,023,103</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,089</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>\$1,109,833</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,323,861</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>\$5,601,586</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$3,016</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>49.56%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$3,367,620</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,813</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,272,835</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,526,039</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$685</b>	\$728	\$505
Per Capita Expenses:	<b>\$822</b>	\$629	\$467
Operating Income (loss):	<b>(\$253,204)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>220.71%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,368,158</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,814</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>	Shabbona Village		
<b>Unit Code:</b>	019/055/32	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,562,047		
<b>Equalized Assessed Valuation:</b>	\$20,096,965		
<b>Population:</b>	900		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$230,393		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,144,353	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,272	\$2,160	\$1,117
Revenues During FY 24:	\$693,620	\$513,962	\$205,596
Expenditures During FY 24:	\$504,023	\$431,552	\$184,468
Per Capita Revenues:	\$771	\$1,265	\$568
Per Capita Expenditures:	\$560	\$1,035	\$522
Revenues over/under Expenditures:	\$189,597	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	215.93%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,088,320	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,209	\$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:	\$279,411	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$807,275	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$1,698,452</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,887</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$315,080</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$405,368</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$350</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$450</b>	\$957	\$383
Operating Income (loss):	<b>(\$90,288)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>457.31%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,853,794</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,060</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>	Shawneetown City		
<b>Unit Code:</b>	030/040/30	<b>County:</b>	Gallatin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,347,567		
<b>Equalized Assessed Valuation:</b>	\$5,106,794		
<b>Population:</b>	1,054		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$291,962		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,129,818</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,021</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,518,153</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,452,164</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,440</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,378</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$65,989</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>156.15%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$2,267,532</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,151</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>\$1,113,521</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$386,638</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,823,666</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,730</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>\$2,057,090</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,952</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$860,778</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$685,240</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$817</b>	\$728	\$505
Per Capita Expenses:	<b>\$650</b>	\$629	\$467
Operating Income (loss):	<b>\$175,538</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>323.53%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,216,979</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,103</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>	Sheffield Village		
<b>Unit Code:</b>	006/100/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,396,500		
<b>Equalized Assessed Valuation:</b>	\$7,094,980		
<b>Population:</b>	801		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$230,364		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,150,028</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,436</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$1,297,111</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$1,011,055</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$1,619</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$1,262</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$286,056</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>142.71%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$1,442,884</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,801</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>\$385,279</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$1,138,644</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>\$803,734</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,003</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>\$2,532,035</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,161</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$324,906</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$474,530</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$406</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$592</b>	\$957	\$383
Operating Income (loss):	<b>(\$149,624)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>500.62%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,375,611</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,966</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>	Shelbyville City		
<b>Unit Code:</b>	086/035/30	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$30,716,510		
<b>Equalized Assessed Valuation:</b>	\$83,407,317		
<b>Population:</b>	4,872		
<b>Employees:</b>			
<b>Full Time:</b>	33		
<b>Part Time:</b>	74		
<b>Salaries Paid:</b>	\$2,447,264		

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>\$7,783,104</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,598</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$5,427,533</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$5,012,020</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,114</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,029</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$415,513</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>156.62%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$7,849,597</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,611</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>\$4,165,017</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$3,687,734</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>\$933,774</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$192</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.46%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$9,521,516</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,954</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,978,336</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,983,531</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$406</b>	\$728	\$505
Per Capita Expenses:	<b>\$407</b>	\$629	\$467
Operating Income (loss):	<b>(\$5,195)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>482.03%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$9,561,220</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,962</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>	Sheldon Village		
<b>Unit Code:</b>	038/095/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,094,490		
<b>Equalized Assessed Valuation:</b>	\$6,366,320		
<b>Population:</b>	1,232		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$159,009		

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>\$1,513,510</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,228</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$537,052</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$417,461</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$436</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$339</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$119,591</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>387.61%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,618,101</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,313</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>\$874,738</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$809,472</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>\$249,361</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$202</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>\$717,171</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$582</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$117,685</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$128,260</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$96</b>	\$728	\$505
Per Capita Expenses:	<b>\$104</b>	\$629	\$467
Operating Income (loss):	<b>(\$10,575)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>562.60%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$721,596</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$586</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>	Sheridan Village		
<b>Unit Code:</b>	050/105/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,284,733		
<b>Equalized Assessed Valuation:</b>	\$15,047,789		
<b>Population:</b>	2,431		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$276,829		

Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,273,705</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$935</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$816,495</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,345,516</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$336</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$553</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$529,021)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>129.67%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,744,684</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$718</b>	\$1,463	\$1,108
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$12,605	\$0
Total Unreserved Funds:	<b>\$0</b>	\$6,398	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$152,978</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,991,906</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>\$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>	Sherman Village		
<b>Unit Code:</b>	083/105/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,572,314		
<b>Equalized Assessed Valuation:</b>	\$149,345,714		
<b>Population:</b>	4,673		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	38		
<b>Salaries Paid:</b>	\$1,026,403		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$3,768,149</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$806</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,192,247</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$3,194,152</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$683</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$684</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$1,905)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>123.09%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,931,717</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$841</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>\$2,853,853</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$335,312)</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>\$4,639,253</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$993</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>2.08%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,042,626</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$223</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$738,281</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$889,492</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$158</b>	\$728	\$505
Per Capita Expenses:	<b>\$190</b>	\$629	\$467
Operating Income (loss):	<b>(\$151,211)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>100.22%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$891,415</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$191</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>	Shiloh Village		
<b>Unit Code:</b>	088/125/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$19,534,621		
<b>Equalized Assessed Valuation:</b>	\$364,968,405		
<b>Population:</b>	14,098		
<b>Employees:</b>			
<b>Full Time:</b>	35		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$2,916,804		

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>\$13,924,675</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$988</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$13,610,431</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$12,711,553</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$965</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$902</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$898,878</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>113.45%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$14,421,400</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,023</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>\$4,911,165</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$4,142,141</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>\$12,211,000</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$866</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.12%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$877,953</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$62</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>(\$42,396)</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$110,596</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>(\$3)</b>	\$728	\$505
Per Capita Expenses:	<b>\$8</b>	\$629	\$467
Operating Income (loss):	<b>(\$152,992)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>1,019.13%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,127,114</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$80</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>	Shorewood Village		
<b>Unit Code:</b>	099/110/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$60,307,216		
<b>Equalized Assessed Valuation:</b>	\$764,469,498		
<b>Population:</b>	18,186		
<b>Employees:</b>			
<b>Full Time:</b>	78		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$7,714,678		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$12,143,848</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$668</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$19,795,320</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$18,237,574</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,088</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,003</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,557,746</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>64.52%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$11,766,235</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$647</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>\$1,762,897</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$6,781,701</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$32,015,330</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,760</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.73%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$69,501,821</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,822</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$18,290,192</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$8,602,767</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$1,006</b>	\$728	\$505
Per Capita Expenses:	<b>\$473</b>	\$629	\$467
Operating Income (loss):	<b>\$9,687,425</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>913.53%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$78,589,246</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$4,321</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>	Shumway Village		
<b>Unit Code:</b>	025/045/32	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$180,990		
<b>Equalized Assessed Valuation:</b>	\$2,070,060		
<b>Population:</b>	243		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$3,496		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$168,212	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$692	\$2,160	\$1,117
Revenues During FY 24:	\$146,467	\$513,962	\$205,596
Expenditures During FY 24:	\$115,965	\$431,552	\$184,468
Per Capita Revenues:	\$603	\$1,265	\$568
Per Capita Expenditures:	\$477	\$1,035	\$522
Revenues over/under Expenditures:	\$30,502	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	171.36%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$198,714	\$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:	\$0	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$198,714	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$53,348</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$220</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>	Sibley Village		
<b>Unit Code:</b>	027/050/32	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$568,322		
<b>Equalized Assessed Valuation:</b>	\$2,767,837		
<b>Population:</b>	288		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$30,580		

**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>\$532,184</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,848</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$234,093</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$120,529</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$813</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$419</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$113,564</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>535.76%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$645,748</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$2,242</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>\$123,991</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$521,757</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>\$217,562</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$755</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>\$279,093</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$969</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$88,003</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$77,722</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$306</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$270</b>	\$957	\$383
Operating Income (loss):	<b>\$10,281</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>372.32%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$289,374</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,005</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>	Sidney Village		
<b>Unit Code:</b>	010/100/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$905,450		
<b>Equalized Assessed Valuation:</b>	\$27,129,057		
<b>Population:</b>	1,208		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$174,626		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,060,677	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,706	\$1,430	\$1,079
Revenues During FY 24:	\$632,964	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$582,731	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$524	\$1,299	\$1,053
Per Capita Expenditures:	\$482	\$1,191	\$978
Revenues over/under Expenditures:	\$50,233	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	428.69%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,498,093	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$2,068	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,266,274	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$385,126</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$319</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,291</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$234</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$2</b>	\$728	\$505
Per Capita Expenses:	<b>\$0</b>	\$629	\$467
Operating Income (loss):	<b>\$2,057</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>	Sigel Town		
<b>Unit Code:</b>	086/040/31	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$764,700		
<b>Equalized Assessed Valuation:</b>	\$5,390,529		
<b>Population:</b>	329		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$68,520		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$208,042	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$632	\$2,160	\$1,117
Revenues During FY 24:	\$163,348	\$513,962	\$205,596
Expenditures During FY 24:	\$185,608	\$431,552	\$184,468
Per Capita Revenues:	\$496	\$1,265	\$568
Per Capita Expenditures:	\$564	\$1,035	\$522
Revenues over/under Expenditures:	(\$22,260)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	100.09%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$185,782	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$565	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,250	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$138,532	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$992,036</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,015</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$124,484</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$104,086</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$378</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$316</b>	\$957	\$383
Operating Income (loss):	<b>\$20,398</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>972.69%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,012,434</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$3,077</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>	Silvis City		
<b>Unit Code:</b>	081/080/30	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,960,777		
<b>Equalized Assessed Valuation:</b>	\$122,797,681		
<b>Population:</b>	8,003		
<b>Employees:</b>			
	<b>Full Time:</b>	43	
	<b>Part Time:</b>	39	
	<b>Salaries Paid:</b>	\$3,223,066	

Blended Component Units
Number Submitted = 3
Firefighters' Pension
Police Pension
Quad Cities Metro Drug Enforcement - Custodial

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$6,478,699</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$810</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$12,681,208</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$10,901,016</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,585</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,362</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,780,192</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>69.76%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$7,604,989</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$950</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>\$4,908,173</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$8,730,715)</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>\$19,141,055</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,392</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>\$8,552,515</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,069</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,887,698</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,056,954</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$361</b>	\$728	\$505
Per Capita Expenses:	<b>\$257</b>	\$629	\$467
Operating Income (loss):	<b>\$830,744</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>454.37%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$9,346,160</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,168</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>	Skokie Village		
<b>Unit Code:</b>	016/525/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$148,230,141		
<b>Equalized Assessed Valuation:</b>	\$3,223,728		
<b>Population:</b>	67,824		
<b>Employees:</b>			
	<b>Full Time:</b>	445	
	<b>Part Time:</b>	24	
	<b>Salaries Paid:</b>	\$50,832,598	

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>\$93,299,249</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$1,376</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$101,677,131</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$83,387,297</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,499</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,229</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$18,289,834</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>109.14%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$91,011,527</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,342</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>\$46,800,745</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$107,464,950)</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>\$203,668,493</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$3,003</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>6,172.05%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$77,080,874</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,136</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$19,961,842</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$11,706,218</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$294</b>	\$608	\$457
Per Capita Expenses:	<b>\$173</b>	\$477	\$380
Operating Income (loss):	<b>\$8,255,624</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>714.40%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$83,628,934</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,233</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>	Sleepy Hollow Village		
<b>Unit Code:</b>	045/085/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,722,348		
<b>Equalized Assessed Valuation:</b>	\$129,223,898		
<b>Population:</b>	3,214		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$1,080,148		

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>\$1,252,573</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$390</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,060,675</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,193,531</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$952</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$682</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$867,144</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>96.63%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$2,119,717</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$660</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$208,499</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,887,804</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>\$86,451</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$27</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>\$4,163,141</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,295</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,400,993</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,194,250</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$436</b>	\$728	\$505
Per Capita Expenses:	<b>\$372</b>	\$629	\$467
Operating Income (loss):	<b>\$206,743</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>365.91%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,369,884</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,360</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>	Smithboro Village		
<b>Unit Code:</b>	003/040/32	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$293,450		
<b>Equalized Assessed Valuation:</b>	\$1,837,786		
<b>Population:</b>	154		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$22,762		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$139,109	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$903	\$2,160	\$1,117
Revenues During FY 24:	\$62,369	\$513,962	\$205,596
Expenditures During FY 24:	\$64,277	\$431,552	\$184,468
Per Capita Revenues:	\$405	\$1,265	\$568
Per Capita Expenditures:	\$417	\$1,035	\$522
Revenues over/under Expenditures:	(\$1,908)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	210.86%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$135,537	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$880	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$109,658	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$25,879	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$91,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$591</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>\$715,517</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,646</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$66,004</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$93,771</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$429</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$609</b>	\$957	\$383
Operating Income (loss):	<b>(\$27,767)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>735.21%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$689,414</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,477</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>	Smithton Village		
<b>Unit Code:</b>	088/130/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,560,650		
<b>Equalized Assessed Valuation:</b>	\$108,441,464		
<b>Population:</b>	3,865		
<b>Employees:</b>			
	<b>Full Time:</b>	21	
	<b>Part Time:</b>	21	
	<b>Salaries Paid:</b>	\$1,304,561	

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>\$4,200,622</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>\$3,114,785</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$3,026,751</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$806</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$783</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$88,034</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>141.69%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$4,288,656</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,110</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>\$814,003</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$3,457,933</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$2,461,794</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$637</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,145,504</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,073</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,651,500</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,464,655</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$427</b>	\$728	\$505
Per Capita Expenses:	<b>\$379</b>	\$629	\$467
Operating Income (loss):	<b>\$186,845</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>295.79%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,332,349</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,121</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>	Somonauk Village		
<b>Unit Code:</b>	019/060/32	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,509,524		
<b>Equalized Assessed Valuation:</b>	\$50,023,250		
<b>Population:</b>	1,751		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$509,047		

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>\$3,870,751</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,211</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,609,107</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$758,046</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$919</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$433</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$851,061</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>573.73%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$4,349,146</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,484</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>\$516,570</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$5,261,760</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>\$325,466</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$186</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.65%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$6,992,840</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,994</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$989,675</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$454,027</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$565</b>	\$728	\$505
Per Capita Expenses:	<b>\$259</b>	\$629	\$467
Operating Income (loss):	<b>\$535,648</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>1,682.37%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$7,638,430</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$4,362</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>	Sorento Village		
<b>Unit Code:</b>	003/045/32	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$534,400		
<b>Equalized Assessed Valuation:</b>	\$2,323,688		
<b>Population:</b>	429		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$93,863		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$260,805	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$608	\$2,160	\$1,117
Revenues During FY 24:	\$199,734	\$513,962	\$205,596
Expenditures During FY 24:	\$181,393	\$431,552	\$184,468
Per Capita Revenues:	\$466	\$1,265	\$568
Per Capita Expenditures:	\$423	\$1,035	\$522
Revenues over/under Expenditures:	\$18,341	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	166.30%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$301,657	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$703	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,993	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$236,664	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$1,226,174</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,858</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$264,249</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$283,424</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$616</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$661</b>	\$957	\$383
Operating Income (loss):	<b>(\$19,175)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>417.92%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,184,488</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,761</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>South Barrington Village</b>
<b>Unit Code:</b>	016/530/32
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$12,372,452
<b>Equalized Assessed Valuation:</b>	\$446,304,572
<b>Population:</b>	5,077
<b>Employees:</b>	
<b>Full Time:</b>	30
<b>Part Time:</b>	7
<b>Salaries Paid:</b>	\$3,287,976

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>\$4,202,399</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$828</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$8,855,750</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$6,999,970</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,744</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,379</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,855,780</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>64.25%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$4,497,329</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$886</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>\$578,973</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$7,646,509</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>\$10,066,378</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,983</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$656,357</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$759,355</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$129</b>	\$728	\$505
Per Capita Expenses:	<b>\$150</b>	\$629	\$467
Operating Income (loss):	<b>(\$102,998)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>1,312.08%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$9,963,380</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,962</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>	South Beloit City		
<b>Unit Code:</b>	101/050/30	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,693,682		
<b>Equalized Assessed Valuation:</b>	\$160,043,847		
<b>Population:</b>	7,989		
<b>Employees:</b>			
<b>Full Time:</b>	38		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$2,706,659		

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>\$8,613,983</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,078</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$10,365,793</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$9,052,575</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,298</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,133</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,313,218</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>95.92%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$8,682,917</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,087</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,383,654</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,374,078</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>\$33,717,059</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$4,220</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$11,060,070</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,384</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$3,562,199</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,536,397</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$446</b>	\$728	\$505
Per Capita Expenses:	<b>\$443</b>	\$629	\$467
Operating Income (loss):	<b>\$25,802</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>313.48%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$11,085,872</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,388</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>	South Elgin Village		
<b>Unit Code:</b>	045/090/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$61,531,925		
<b>Equalized Assessed Valuation:</b>	\$934,490,736		
<b>Population:</b>	23,865		
<b>Employees:</b>			
	<b>Full Time:</b>	90	
	<b>Part Time:</b>	29	
	<b>Salaries Paid:</b>	\$9,198,650	

Blended Component Units
Number Submitted = 1
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$15,261,110</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$639</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$24,181,361</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$20,627,849</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,013</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$864</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$3,553,512</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>75.21%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$15,513,526</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$650</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>\$19,483,592</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,233,537</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>\$26,814,171</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,124</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>\$27,472,387</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,151</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$11,545,789</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$8,193,582</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$484</b>	\$728	\$505
Per Capita Expenses:	<b>\$343</b>	\$629	\$467
Operating Income (loss):	<b>\$3,352,207</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>352.77%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$28,904,245</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,211</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>	South Holland Village		
<b>Unit Code:</b>	016/540/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$68,524,133		
<b>Equalized Assessed Valuation:</b>	\$552,042,373		
<b>Population:</b>	20,483		
<b>Employees:</b>			
<b>Full Time:</b>	244		
<b>Part Time:</b>	57		
<b>Salaries Paid:</b>	\$16,699,555		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$17,158,663</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$838</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$42,137,131</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$43,580,212</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$2,057</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$2,128</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$1,443,081)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>36.05%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$15,709,582</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$767</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>\$5,411,177</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$13,374,376)</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>\$9,335,364</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$456</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.38%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$11,289,384</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$551</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$12,462,108</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$8,672,029</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$608</b>	\$728	\$505
Per Capita Expenses:	<b>\$423</b>	\$629	\$467
Operating Income (loss):	<b>\$3,790,079</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>172.73%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$14,979,463</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$731</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>	South Jacksonville Village		
<b>Unit Code:</b>	069/045/32	<b>County:</b>	Morgan
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,444,675		
<b>Equalized Assessed Valuation:</b>	\$50,365,705		
<b>Population:</b>	3,213		
<b>Employees:</b>			
<b>Full Time:</b>		16	
<b>Part Time:</b>		10	
<b>Salaries Paid:</b>		\$993,118	

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>\$4,114,777</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,281</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,625,367</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$3,293,826</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,128</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,025</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$331,541</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>134.99%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$4,446,318</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,384</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>\$2,555,863</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$3,383,192</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>\$221,825</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$69</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>\$3,413,536</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,062</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,351,317</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,780,794</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$421</b>	\$728	\$505
Per Capita Expenses:	<b>\$554</b>	\$629	\$467
Operating Income (loss):	<b>(\$429,477)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>167.57%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,984,059</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$929</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>	South Pekin Village
<b>Unit Code:</b>	090/075/32
<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$19,555,697
<b>Equalized Assessed Valuation:</b>	\$9,771,806
<b>Population:</b>	1,903
<b>Employees:</b>	
<b>Full Time:</b>	16
<b>Part Time:</b>	11
<b>Salaries Paid:</b>	\$359,680

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$663,102	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$348	\$1,430	\$1,079
Revenues During FY 24:	\$666,912	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,028,857	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$350	\$1,299	\$1,053
Per Capita Expenditures:	\$541	\$1,191	\$978
Revenues over/under Expenditures:	(\$361,945)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	51.93%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$534,282	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$281	\$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:	\$265,262	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$269,020	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$896,557</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$471</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>\$2,359,993</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,240</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$341,327</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$484,095</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$179</b>	\$728	\$505
Per Capita Expenses:	<b>\$254</b>	\$629	\$467
Operating Income (loss):	<b>(\$142,768)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>458.01%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,217,225</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,165</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>	South Roxana Village		
<b>Unit Code:</b>	057/110/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,491,885		
<b>Equalized Assessed Valuation:</b>	\$18,724,232		
<b>Population:</b>	1,891		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$675,073		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,097,556	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$580	\$1,430	\$1,079
Revenues During FY 24:	\$1,434,446	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,308,185	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$759	\$1,299	\$1,053
Per Capita Expenditures:	\$692	\$1,191	\$978
Revenues over/under Expenditures:	\$126,261	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	97.99%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,281,932	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$678	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$378,571	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$681,713	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$480,313</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$254</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$767,538</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$911,004</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$406</b>	\$728	\$505
Per Capita Expenses:	<b>\$482</b>	\$629	\$467
Operating Income (loss):	<b>(\$143,466)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>33.42%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$304,434</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$161</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>	South Wilmington Village		
<b>Unit Code:</b>	032/070/32	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,782,045		
<b>Equalized Assessed Valuation:</b>	\$13,943,814		
<b>Population:</b>	644		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$37,840		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$779,737</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,211</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$463,138</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$274,469</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$719</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$426</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$188,669</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>352.83%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$968,406</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,504</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>\$287,882</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$680,524</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>\$230,631</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$358</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>\$330,808</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$514</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$309,271</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$324,833</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$480</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$504</b>	\$957	\$383
Operating Income (loss):	<b>(\$15,562)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>97.05%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$315,246</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$490</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>	Southern View Village		
<b>Unit Code:</b>	083/110/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,100,000		
<b>Equalized Assessed Valuation:</b>	\$29,349,854		
<b>Population:</b>	1,596		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$531,668		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,233,349</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,399</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,492,209</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,847,979</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$935</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,158</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$355,770)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>101.60%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,877,579</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,176</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>\$410,801</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,466,750</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>\$142,918</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$90</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>	Sparland Village		
<b>Unit Code:</b>	059/025/32	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$940,916		
<b>Equalized Assessed Valuation:</b>	\$3,762,611		
<b>Population:</b>	366		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$86,084		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$247,926	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$677	\$2,160	\$1,117
Revenues During FY 24:	\$194,615	\$513,962	\$205,596
Expenditures During FY 24:	\$224,352	\$431,552	\$184,468
Per Capita Revenues:	\$532	\$1,265	\$568
Per Capita Expenditures:	\$613	\$1,035	\$522
Revenues over/under Expenditures:	(\$29,737)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	97.25%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$218,189	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$596	\$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:	\$136,767	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$81,422	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$236,612</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$646</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>\$763,861</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,087</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$149,910</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$187,243</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$410</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$512</b>	\$957	\$383
Operating Income (loss):	<b>(\$37,333)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>388.01%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$726,528</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,985</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>	Sparta City		
<b>Unit Code:</b>	079/065/30	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,252,145		
<b>Equalized Assessed Valuation:</b>	\$63,193,051		
<b>Population:</b>	4,095		
<b>Employees:</b>			
<b>Full Time:</b>	30		
<b>Part Time:</b>	90		
<b>Salaries Paid:</b>	\$2,673,442		

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>\$9,504,978</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,321</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$7,200,583</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$9,481,245</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,758</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$2,315</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$2,280,662)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>89.97%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$8,530,608</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,083</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>\$817,275</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$7,145,753</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>\$18,920,965</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$4,621</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>\$12,159,982</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,969</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$3,049,686</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,910,990</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$745</b>	\$728	\$505
Per Capita Expenses:	<b>\$955</b>	\$629	\$467
Operating Income (loss):	<b>(\$861,304)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>313.54%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$12,262,461</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,994</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>	Spaulding Village								
<b>Unit Code:</b>	083/115/32	<b>County:</b>	Sangamon						
<b>Fiscal Year End:</b>	5/31/2024								
<b>Accounting Method:</b>	Cash With Assets								
<b>Appropriation or Budget:</b>	\$1								
<b>Equalized Assessed Valuation:</b>	\$18,944,861								
<b>Population:</b>	873								
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black; text-align: right;">5</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black; text-align: right;">\$18,963</td> </tr> </table>			<b>Full Time:</b>		<b>Part Time:</b>	5	<b>Salaries Paid:</b>	\$18,963
<b>Full Time:</b>									
<b>Part Time:</b>	5								
<b>Salaries Paid:</b>	\$18,963								

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$702,529	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$805	\$2,160	\$1,117
Revenues During FY 24:	\$357,936	\$513,962	\$205,596
Expenditures During FY 24:	\$362,173	\$431,552	\$184,468
Per Capita Revenues:	\$410	\$1,265	\$568
Per Capita Expenditures:	\$415	\$1,035	\$522
Revenues over/under Expenditures:	(\$4,237)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	192.81%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$698,292	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$800	\$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:	\$174,616	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$543,093	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$4,952</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$6</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$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>	Spillertown Village		
<b>Unit Code:</b>	100/075/32	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$72,118		
<b>Equalized Assessed Valuation:</b>	\$2,786,387		
<b>Population:</b>	220		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$10,217	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$31,162	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$142	\$2,160	\$1,117
Revenues During FY 24:	\$132,332	\$513,962	\$205,596
Expenditures During FY 24:	\$150,798	\$431,552	\$184,468
Per Capita Revenues:	\$602	\$1,265	\$568
Per Capita Expenditures:	\$685	\$1,035	\$522
Revenues over/under Expenditures:	(\$18,466)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	26.11%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$39,369	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$179	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,029	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$29,340	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$381,322</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,733</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$74,200</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$72,281</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$337</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$329</b>	\$957	\$383
Operating Income (loss):	<b>\$1,919</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>493.31%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$356,568</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,621</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>	Spring Bay Village		
<b>Unit Code:</b>	102/070/32	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	6/1/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$575,735		
<b>Equalized Assessed Valuation:</b>	\$7,854,356		
<b>Population:</b>	474		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$7,183		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$320,191	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$676	\$2,160	\$1,117
Revenues During FY 24:	\$187,755	\$513,962	\$205,596
Expenditures During FY 24:	\$313,696	\$431,552	\$184,468
Per Capita Revenues:	\$396	\$1,265	\$568
Per Capita Expenditures:	\$662	\$1,035	\$522
Revenues over/under Expenditures:	(\$125,941)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	61.92%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$194,250	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$410	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$196,804	\$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>	Spring Grove Village		
<b>Unit Code:</b>	063/100/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,564,749		
<b>Equalized Assessed Valuation:</b>	\$250,191,443		
<b>Population:</b>	5,487		
<b>Employees:</b>			
<b>Full Time:</b>	16		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$1,433,800		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,768,379	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$869	\$1,430	\$1,079
Revenues During FY 24:	\$4,779,557	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$4,028,743	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$871	\$1,299	\$1,053
Per Capita Expenditures:	\$734	\$1,191	\$978
Revenues over/under Expenditures:	\$750,814	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	124.73%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,025,193	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$916	\$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:	\$1,921,349	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,779,962	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$2,988,347</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$545</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$768,537</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$347,690</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$140</b>	\$728	\$505
Per Capita Expenses:	<b>\$63</b>	\$629	\$467
Operating Income (loss):	<b>\$420,847</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>980.53%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,409,194</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$621</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>	Spring Valley City		
<b>Unit Code:</b>	006/105/30	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$15,921,020		
<b>Equalized Assessed Valuation:</b>	\$87,568,791		
<b>Population:</b>	5,551		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>	87		
<b>Salaries Paid:</b>	\$2,142,594		

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>\$4,317,060</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$778</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$5,887,803</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$5,471,963</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,061</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$986</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$415,840</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>86.82%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$4,750,900</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$856</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>\$3,174,131</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$3,209,304)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$2,802,721</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$505</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$22,696,244</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$4,089</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$3,071,602</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,025,432</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$553</b>	\$728	\$505
Per Capita Expenses:	<b>\$545</b>	\$629	\$467
Operating Income (loss):	<b>\$46,170</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>751.11%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$22,724,414</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$4,094</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>	Springfield City		
<b>Unit Code:</b>	083/120/30	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	2/28/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$685,322,388		
<b>Equalized Assessed Valuation:</b>	\$2,743,462,716		
<b>Population:</b>	112,544		
<b>Employees:</b>			
<b>Full Time:</b>	1,357		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$81,889,278		

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>\$77,394,723</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$688</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$216,070,110</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$233,622,602</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,920</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$2,076</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>(\$17,552,492)</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>26.67%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$62,297,225</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$554</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>\$18,254,915</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$461,903,829)</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>\$1,316,149,147</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$11,695</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>1.90%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$414,221,751</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$3,681</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$251,091,220</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$200,601,884</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$2,231</b>	\$608	\$457
Per Capita Expenses:	<b>\$1,782</b>	\$477	\$380
Operating Income (loss):	<b>\$50,489,336</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>228.20%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$457,770,138</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$4,067</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>	St. Anne Village		
<b>Unit Code:</b>	046/085/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,677,558		
<b>Equalized Assessed Valuation:</b>	\$19,115,448		
<b>Population:</b>	1,257		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$458,770		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$326,106</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$259</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$864,809</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$897,139</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$688</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$714</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$32,330)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>32.75%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$293,776</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$234</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>\$259,033</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$34,743</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,550,095</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,233</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,645,175</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,309</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,693,802</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$645,227</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$1,347</b>	\$728	\$505
Per Capita Expenses:	<b>\$513</b>	\$629	\$467
Operating Income (loss):	<b>\$1,048,575</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>417.49%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,693,750</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,143</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>	St. Augustine Village		
<b>Unit Code:</b>	048/055/32	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$285,500		
<b>Equalized Assessed Valuation:</b>	\$1,255,560		
<b>Population:</b>	119		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$13,850		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$107,659	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$905	\$2,160	\$1,117
Revenues During FY 24:	\$58,468	\$513,962	\$205,596
Expenditures During FY 24:	\$40,411	\$431,552	\$184,468
Per Capita Revenues:	\$491	\$1,265	\$568
Per Capita Expenditures:	\$340	\$1,035	\$522
Revenues over/under Expenditures:	\$18,057	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	311.09%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$125,716	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,056	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,155	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$82,561	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$13,475</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$113</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>\$67,744</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$569</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$28,159</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$27,040</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$237</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$227</b>	\$957	\$383
Operating Income (loss):	<b>\$1,119</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>254.67%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$68,863</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$579</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>	St. Charles City		
<b>Unit Code:</b>	045/080/30	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$211,430,062		
<b>Equalized Assessed Valuation:</b>	\$1,772,736,532		
<b>Population:</b>	33,338		
<b>Employees:</b>			
<b>Full Time:</b>	259		
<b>Part Time:</b>	48		
<b>Salaries Paid:</b>	\$30,652,750		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$36,406,813	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$1,092	\$1,022	\$992
Revenues During FY 24:	\$68,490,255	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$57,341,343	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$2,054	\$1,565	\$1,601
Per Capita Expenditures:	\$1,720	\$1,374	\$1,334
Revenues over/under Expenditures:	\$11,148,912	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	62.17%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$35,651,326	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$1,069	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,641,735	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$11,853,767)	(\$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>\$165,037,970</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$4,950</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>5.37%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$177,738,615</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$5,331</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$91,854,952</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$77,463,159</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$2,755</b>	\$608	\$457
Per Capita Expenses:	<b>\$2,324</b>	\$477	\$380
Operating Income (loss):	<b>\$14,391,793</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>252.08%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$195,271,825</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$5,857</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>	St. David Village		
<b>Unit Code:</b>	029/090/32	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$310,500		
<b>Equalized Assessed Valuation:</b>	\$3,949,277		
<b>Population:</b>	501		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$65,167		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$93,153	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$186	\$2,160	\$1,117
Revenues During FY 24:	\$190,799	\$513,962	\$205,596
Expenditures During FY 24:	\$162,402	\$431,552	\$184,468
Per Capita Revenues:	\$381	\$1,265	\$568
Per Capita Expenditures:	\$324	\$1,035	\$522
Revenues over/under Expenditures:	\$28,397	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	74.85%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$121,550	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$243	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$63,987	\$10,146	\$0
Total Unreserved Funds:	\$57,563	\$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>	St. Elmo City		
<b>Unit Code:</b>	026/030/30	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$16,202,500		
<b>Equalized Assessed Valuation:</b>	\$9,807,137		
<b>Population:</b>	1,254		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$506,780		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,517,069</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,210</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,083,067</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,167,244</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$864</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$931</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$84,177)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>122.76%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,432,892</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,143</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>\$693,843</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$739,049</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$173,706</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$139</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>\$5,382,787</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$4,292</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,603,343</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,013,074</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$1,279</b>	\$728	\$505
Per Capita Expenses:	<b>\$808</b>	\$629	\$467
Operating Income (loss):	<b>\$590,269</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>589.60%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$5,973,056</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$4,763</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

Unit Name:	St. Francisville City		
Unit Code:	051/030/30	County:	Lawrence
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,670,400		
Equalized Assessed Valuation:	\$3,394,713		
Population:	568		
Employees:			
	Full Time:	5	
	Part Time:	23	
	Salaries Paid:	\$206,564	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$234,093</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$412</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$260,942</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$229,603</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$459</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$404</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$31,339</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>115.60%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$265,432</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$467</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>\$125,378</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$140,054</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>\$657,114</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,157</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>\$3,217,974</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$5,665</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$944,979</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$664,666</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,664</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,170</b>	\$957	\$383
Operating Income (loss):	<b>\$280,313</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>526.32%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$3,498,287</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$6,159</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>	St. Jacob Village		
<b>Unit Code:</b>	057/105/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,135,150		
<b>Equalized Assessed Valuation:</b>	\$30,693,232		
<b>Population:</b>	1,150		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$403,353		

Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$609,833</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$530</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$975,797</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$950,899</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$849</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$827</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$24,898</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>66.75%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$634,731</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$552</b>	\$1,463	\$1,108
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$12,605	\$0
Total Unreserved Funds:	<b>\$0</b>	\$6,398	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$470,273</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$164,458</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>\$570,022</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$496</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>\$1,547,615</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,346</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$826,924</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$669,230</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$719</b>	\$728	\$505
Per Capita Expenses:	<b>\$582</b>	\$629	\$467
Operating Income (loss):	<b>\$157,694</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>254.82%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,705,309</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,483</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	St. Johns Village		
<b>Unit Code:</b>	073/025/32	<b>County:</b>	Perry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$120,510		
<b>Equalized Assessed Valuation:</b>	\$2,135,066		
<b>Population:</b>	224		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$27,604		

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>\$286,921</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,281</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$97,538</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$86,270</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$435</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$385</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$11,268</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>345.14%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$297,753</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,329</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>\$49,316</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$248,437</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>\$54,716</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$244</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$28,414</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$31,744</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$127</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$142</b>	\$957	\$383
Operating Income (loss):	<b>(\$3,330)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>163.25%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$51,822</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$231</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>	St. Joseph Village		
<b>Unit Code:</b>	010/105/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,294,304		
<b>Equalized Assessed Valuation:</b>	\$89,641,344		
<b>Population:</b>	3,810		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$619,833		

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>\$3,168,825</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$832</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,162,204</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,059,533</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$568</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$541</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$102,671</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>163.97%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,377,095</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$886</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>\$443,912</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,249,549</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$813,539</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$214</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>\$3,046,619</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$800</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,318,150</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,748,012</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$346</b>	\$728	\$505
Per Capita Expenses:	<b>\$459</b>	\$629	\$467
Operating Income (loss):	<b>(\$429,862)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>146.21%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,555,780</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$671</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>	St. Libory Village		
<b>Unit Code:</b>	088/115/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$697,833		
<b>Equalized Assessed Valuation:</b>	\$7,995,182		
<b>Population:</b>	628		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$62,382		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$908,906	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,447	\$2,160	\$1,117
Revenues During FY 24:	\$457,484	\$513,962	\$205,596
Expenditures During FY 24:	\$321,333	\$431,552	\$184,468
Per Capita Revenues:	\$728	\$1,265	\$568
Per Capita Expenditures:	\$512	\$1,035	\$522
Revenues over/under Expenditures:	\$136,151	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	325.23%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,045,057	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,664	\$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:	\$617,357	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$932,146	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$187,361</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$298</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>\$3,078,645</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,902</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$314,423</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$278,082</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$501</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$443</b>	\$957	\$383
Operating Income (loss):	<b>\$36,341</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,120.17%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$3,114,986</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,960</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>	St. Peter Village		
<b>Unit Code:</b>	026/035/32	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,536,975		
<b>Equalized Assessed Valuation:</b>	\$4,395,524		
<b>Population:</b>	355		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$79,515		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$439,847	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,239	\$2,160	\$1,117
Revenues During FY 24:	\$254,635	\$513,962	\$205,596
Expenditures During FY 24:	\$234,230	\$431,552	\$184,468
Per Capita Revenues:	\$717	\$1,265	\$568
Per Capita Expenditures:	\$660	\$1,035	\$522
Revenues over/under Expenditures:	\$20,405	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	176.63%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$413,732	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,165	\$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:	\$32,325	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$381,407	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$153,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$431</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>\$454,266</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,280</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$193,054</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$258,430</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$544</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$728</b>	\$957	\$383
Operating Income (loss):	<b>(\$65,376)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>168.48%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$435,410</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,227</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>	Standard Village		
<b>Unit Code:</b>	078/035/32	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$524,190		
<b>Equalized Assessed Valuation:</b>	\$2,934,023		
<b>Population:</b>	300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$22,302		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$237,385	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$791	\$2,160	\$1,117
Revenues During FY 24:	\$130,006	\$513,962	\$205,596
Expenditures During FY 24:	\$115,979	\$431,552	\$184,468
Per Capita Revenues:	\$433	\$1,265	\$568
Per Capita Expenditures:	\$387	\$1,035	\$522
Revenues over/under Expenditures:	\$14,027	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	224.76%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$260,679	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$869	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,761	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$151,918	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$1,006,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$3,353</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>\$1,098,277</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,661</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$157,492</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$193,030</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$525</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$643</b>	\$957	\$383
Operating Income (loss):	<b>(\$35,538)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>545.76%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,053,472</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$3,512</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>	Standard City Village		
<b>Unit Code:</b>	056/110/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$30,050		
<b>Equalized Assessed Valuation:</b>	\$1,143,116		
<b>Population:</b>	145		
<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:	\$107,476	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$741	\$2,160	\$1,117
Revenues During FY 24:	\$46,142	\$513,962	\$205,596
Expenditures During FY 24:	\$33,197	\$431,552	\$184,468
Per Capita Revenues:	\$318	\$1,265	\$568
Per Capita Expenditures:	\$229	\$1,035	\$522
Revenues over/under Expenditures:	\$12,945	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	362.75%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$120,421	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$830	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$33,248	\$10,146	\$0
Total Unreserved Funds:	\$87,173	\$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>	Stanford Village		
<b>Unit Code:</b>	064/105/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,662,000		
<b>Equalized Assessed Valuation:</b>	\$9,746,113		
<b>Population:</b>	586		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$200,353		

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>\$308,318</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$526</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$351,536</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$333,958</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$600</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$570</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$17,578</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>90.62%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$302,621</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$516</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>\$109,863</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$192,758</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>\$34,231</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$58</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>\$444,604</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$759</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$180,298</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$169,264</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$308</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$289</b>	\$957	\$383
Operating Income (loss):	<b>\$11,034</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>282.94%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$478,913</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$817</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>	Staunton City		
<b>Unit Code:</b>	056/115/30	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$19,704,684		
<b>Equalized Assessed Valuation:</b>	\$77,847,077		
<b>Population:</b>	4,919		
<b>Employees:</b>			
<b>Full Time:</b>	24		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$1,639,928		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,697,962	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$955	\$1,430	\$1,079
Revenues During FY 24:	\$3,604,767	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,586,059	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$733	\$1,299	\$1,053
Per Capita Expenditures:	\$526	\$1,191	\$978
Revenues over/under Expenditures:	\$1,018,708	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	199.62%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,162,180	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,049	\$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:	\$1,801,428	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$3,360,752	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$7,916,299</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,609</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>\$12,842,690</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,611</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,361,083</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,239,180</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$480</b>	\$728	\$505
Per Capita Expenses:	<b>\$455</b>	\$629	\$467
Operating Income (loss):	<b>\$121,903</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>603.75%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$13,519,083</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 Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Steeleville Village		
<b>Unit Code:</b>	079/070/32	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,715,550		
<b>Equalized Assessed Valuation:</b>	\$35,244,683		
<b>Population:</b>	1,890		
<b>Employees:</b>			
	<b>Full Time:</b>	13	
	<b>Part Time:</b>	44	
	<b>Salaries Paid:</b>	\$1,033,432	

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>\$2,039,619</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,079</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,608,279</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,827,288</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,380</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,496</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$219,009)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>66.76%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,887,547</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$999</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>\$1,672,283</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$808,126)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,932,626</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,023</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>\$1,053,668</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$557</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$836,598</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$714,943</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$443</b>	\$728	\$505
Per Capita Expenses:	<b>\$378</b>	\$629	\$467
Operating Income (loss):	<b>\$121,655</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>167.49%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,197,459</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$634</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>	Steger Village		
<b>Unit Code:</b>	016/545/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$19,374,104		
<b>Equalized Assessed Valuation:</b>	\$141,711,315		
<b>Population:</b>	9,218		
<b>Employees:</b>			
<b>Full Time:</b>	28		
<b>Part Time:</b>	37		
<b>Salaries Paid:</b>	\$3,031,436		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,071,068	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$550	\$1,430	\$1,079
Revenues During FY 24:	\$9,077,579	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$7,500,476	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$985	\$1,299	\$1,053
Per Capita Expenditures:	\$814	\$1,191	\$978
Revenues over/under Expenditures:	\$1,577,103	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	78.31%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$5,873,478	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$637	\$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:	\$2,714,571	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$5,631,535)	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$3,558,625</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$386</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>\$2,395,160</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$260</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,649,886</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,444,274</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$287</b>	\$728	\$505
Per Capita Expenses:	<b>\$265</b>	\$629	\$467
Operating Income (loss):	<b>\$205,612</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>135.65%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,315,559</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$360</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sterling City		
<b>Unit Code:</b>	098/055/30	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$339,307,252		
<b>Equalized Assessed Valuation:</b>	\$216,226,775		
<b>Population:</b>	14,764		
<b>Employees:</b>			
<b>Full Time:</b>	98		
<b>Part Time:</b>	73		
<b>Salaries Paid:</b>	\$7,357,674		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$24,574,549	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,664	\$1,430	\$1,079
Revenues During FY 24:	\$22,727,492	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$29,173,230	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,539	\$1,299	\$1,053
Per Capita Expenditures:	\$1,976	\$1,191	\$978
Revenues over/under Expenditures:	(\$6,445,738)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	51.98%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$15,164,145	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,027	\$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:	\$25,449,627	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$13,642,973)	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$91,080,548</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$6,169</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>16.98%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$18,866,925</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,278</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$5,592,177</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,966,781</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$379</b>	\$728	\$505
Per Capita Expenses:	<b>\$269</b>	\$629	\$467
Operating Income (loss):	<b>\$1,625,396</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>515.86%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$20,462,923</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,386</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>	Steward Village		
<b>Unit Code:</b>	052/055/32	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$216,305		
<b>Equalized Assessed Valuation:</b>	\$3,855,796		
<b>Population:</b>	229		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$16,828		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$257,114</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,123</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$119,019</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$64,239</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$520</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$281</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$54,780</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>485.52%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$311,894</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,362</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>\$91,037</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$220,857</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>\$671,362</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,932</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$164,927</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$69,782</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$720</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$305</b>	\$957	\$383
Operating Income (loss):	<b>\$95,145</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,098.43%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$766,507</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$3,347</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>	Stewardson Village		
<b>Unit Code:</b>	086/045/32	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$939,800		
<b>Equalized Assessed Valuation:</b>	\$9,753,403		
<b>Population:</b>	721		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$172,462		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$554,252	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$769	\$2,160	\$1,117
Revenues During FY 24:	\$374,492	\$513,962	\$205,596
Expenditures During FY 24:	\$245,213	\$431,552	\$184,468
Per Capita Revenues:	\$519	\$1,265	\$568
Per Capita Expenditures:	\$340	\$1,035	\$522
Revenues over/under Expenditures:	\$129,279	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	262.56%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$643,822	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$893	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$70,338	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$573,484	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$131,009</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$182</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>\$1,425,808</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,978</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$186,363</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$306,784</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$258</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$425</b>	\$957	\$383
Operating Income (loss):	<b>(\$120,421)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>438.45%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,345,096</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,866</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>	Stickney Village		
<b>Unit Code:</b>	016/550/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$23,376,835		
<b>Equalized Assessed Valuation:</b>	\$156,724,408		
<b>Population:</b>	6,721		
<b>Employees:</b>			
<b>Full Time:</b>	50		
<b>Part Time:</b>	92		
<b>Salaries Paid:</b>	\$5,796,906		

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>\$3,773,317</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$561</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$12,850,707</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$11,392,753</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,912</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,695</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,457,954</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>77.17%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$8,792,037</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,308</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>\$4,391,341</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$13,672,294)</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>\$3,976,095</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$592</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>2.30%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$6,665,176</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$992</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,990,363</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,200,467</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$743</b>	\$728	\$505
Per Capita Expenses:	<b>\$625</b>	\$629	\$467
Operating Income (loss):	<b>\$789,896</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>80.87%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,396,837</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$505</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>	Stillman Valley Village		
<b>Unit Code:</b>	071/060/32	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,822,225		
<b>Equalized Assessed Valuation:</b>	\$19,778,376		
<b>Population:</b>	1,075		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$280,422		

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>\$815,643</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$759</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$936,600</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,237,884</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$871</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,152</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$301,284)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>80.58%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$997,516</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$928</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$857,119</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$140,397</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>\$4,983,392</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$4,636</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>\$2,196,487</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,043</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$587,726</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$661,930</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$547</b>	\$728	\$505
Per Capita Expenses:	<b>\$616</b>	\$629	\$467
Operating Income (loss):	<b>(\$74,204)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>317.90%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,104,298</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,957</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>	Stockton Village		
<b>Unit Code:</b>	043/050/32	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$21,980,546		
<b>Equalized Assessed Valuation:</b>	\$23,337,257		
<b>Population:</b>	1,700		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$884,040		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,924,939	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,132	\$1,430	\$1,079
Revenues During FY 24:	\$2,408,865	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,922,888	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,417	\$1,299	\$1,053
Per Capita Expenditures:	\$1,131	\$1,191	\$978
Revenues over/under Expenditures:	\$485,977	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	124.30%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,390,115	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,406	\$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:	\$1,187,457	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$772,836	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$8,113,401</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$4,773</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$11,363,993</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$6,685</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$5,862,774</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,723,813</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$3,449</b>	\$728	\$505
Per Capita Expenses:	<b>\$1,014</b>	\$629	\$467
Operating Income (loss):	<b>\$4,138,961</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>900.55%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$15,523,755</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$9,132</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>	Stone Park Village		
<b>Unit Code:</b>	016/555/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,626,089		
<b>Equalized Assessed Valuation:</b>	\$65,792,626		
<b>Population:</b>	4,576		
<b>Employees:</b>			
<b>Full Time:</b>	28		
<b>Part Time:</b>	37		
<b>Salaries Paid:</b>	\$2,315,198		

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>\$5,190,022</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,134</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$8,818,445</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$8,229,532</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,927</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,798</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$588,913</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>75.65%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$6,225,925</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,361</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>\$790,275</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$20,218,503)</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>\$38,022,287</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$8,309</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>22.61%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$847,796</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$185</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,108,935</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$786,356</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$242</b>	\$728	\$505
Per Capita Expenses:	<b>\$172</b>	\$629	\$467
Operating Income (loss):	<b>\$322,579</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>148.84%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,170,375</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$256</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>	Stonington Village		
<b>Unit Code:</b>	011/060/32	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$407,800		
<b>Equalized Assessed Valuation:</b>	\$11,215,264		
<b>Population:</b>	951		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$388,629		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,447,551	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,522	\$2,160	\$1,117
Revenues During FY 24:	\$726,361	\$513,962	\$205,596
Expenditures During FY 24:	\$447,359	\$431,552	\$184,468
Per Capita Revenues:	\$764	\$1,265	\$568
Per Capita Expenditures:	\$470	\$1,035	\$522
Revenues over/under Expenditures:	\$279,002	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	385.94%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,726,553	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,816	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,245,946	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$480,607	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$643,511</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$677</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>\$3,108,637</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,269</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$1,305,692</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$984,903</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,373</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,036</b>	\$957	\$383
Operating Income (loss):	<b>\$320,789</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>348.20%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$3,429,426</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$3,606</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>	Stoy Village														
<b>Unit Code:</b>	017/035/32	<b>County:</b>	Crawford												
<b>Fiscal Year End:</b>	4/30/2024														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$116,560														
<b>Equalized Assessed Valuation:</b>	\$1,313,978														
<b>Population:</b>	108														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$312,563	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,894	\$2,160	\$1,117
Revenues During FY 24:	\$61,889	\$513,962	\$205,596
Expenditures During FY 24:	\$115,472	\$431,552	\$184,468
Per Capita Revenues:	\$573	\$1,265	\$568
Per Capita Expenditures:	\$1,069	\$1,035	\$522
Revenues over/under Expenditures:	(\$53,583)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	224.28%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$258,980	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,398	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,970	\$10,146	\$0
Total Unreserved Funds:	\$257,011	\$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>	Strasburg Village		
<b>Unit Code:</b>	086/050/32	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,013,512		
<b>Equalized Assessed Valuation:</b>	\$6,002,907		
<b>Population:</b>	531		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$71,392		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$769,230	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,449	\$2,160	\$1,117
Revenues During FY 24:	\$385,553	\$513,962	\$205,596
Expenditures During FY 24:	\$305,441	\$431,552	\$184,468
Per Capita Revenues:	\$726	\$1,265	\$568
Per Capita Expenditures:	\$575	\$1,035	\$522
Revenues over/under Expenditures:	\$80,112	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	278.07%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$849,342	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,600	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$121,887	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$738,163	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,127,506</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,123</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$85,787</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$90,877</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$162</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$171</b>	\$957	\$383
Operating Income (loss):	<b>(\$5,090)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,235.09%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,122,416</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,114</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>	Strawn Village		
<b>Unit Code:</b>	053/075/32	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$93,460		
<b>Equalized Assessed Valuation:</b>	\$1,306,377		
<b>Population:</b>	101		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$7,395	

Blended Component Units
Number Submitted = 1  Water District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$93,948</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$930</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$45,069</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$28,000</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$446</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$277</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$17,069</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>309.24%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$86,588</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$857</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>\$7,204</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$55,210</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>\$30,987</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$307</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>\$109,668</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,086</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$33,323</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$134,926</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$330</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,336</b>	\$957	\$383
Operating Income (loss):	<b>(\$101,603)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>24.08%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$32,494</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$322</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>	Streamwood Village		
<b>Unit Code:</b>	016/560/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$81,768,489		
<b>Equalized Assessed Valuation:</b>	\$1,050,907,889		
<b>Population:</b>	38,360		
<b>Employees:</b>			
	<b>Full Time:</b>	201	
	<b>Part Time:</b>	34	
	<b>Salaries Paid:</b>	\$20,223,400	

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>\$22,725,578</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$592</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$43,842,155</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$40,101,344</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,143</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,045</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$3,740,811</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>59.02%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$23,667,537</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$617</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>\$4,440,260</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$19,112,417)</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>\$20,237,430</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$528</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>1.43%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$47,144,220</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,229</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$14,737,691</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$14,557,292</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$384</b>	\$608	\$457
Per Capita Expenses:	<b>\$379</b>	\$477	\$380
Operating Income (loss):	<b>\$180,399</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>325.09%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$47,324,619</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,234</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>	Streator City		
<b>Unit Code:</b>	050/110/30	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$31,031,884		
<b>Equalized Assessed Valuation:</b>	\$127,807,265		
<b>Population:</b>	12,374		
<b>Employees:</b>			
	<b>Full Time:</b>	57	
	<b>Part Time:</b>	37	
	<b>Salaries Paid:</b>	\$5,677,327	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$7,438,682</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$601</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$18,949,143</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$17,709,251</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,531</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,431</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,239,892</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>46.63%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$8,257,486</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$667</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>\$2,476,819</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$30,656,329)</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>\$45,555,097</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$3,682</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.21%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$33,157,944</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,680</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$5,095,197</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$5,393,952</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$412</b>	\$728	\$505
Per Capita Expenses:	<b>\$436</b>	\$629	\$467
Operating Income (loss):	<b>(\$298,755)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>616.56%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$33,257,066</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,688</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>	Stronghurst Village		
<b>Unit Code:</b>	036/045/32	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,408,750		
<b>Equalized Assessed Valuation:</b>	\$10,396,128		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$186,519		

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>\$982,737</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$983</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$448,015</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$390,709</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$448</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$391</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$57,306</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>252.76%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$987,541</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$988</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>\$164,472</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$823,069</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>\$252,874</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$253</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>\$2,845,114</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,845</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$257,752</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$419,184</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$258</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$419</b>	\$957	\$383
Operating Income (loss):	<b>(\$161,432)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>652.74%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,736,184</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,736</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>	Sublette Village		
<b>Unit Code:</b>	052/060/32	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,140,198		
<b>Equalized Assessed Valuation:</b>	\$8,229,611		
<b>Population:</b>	380		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$25,637		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,054,997	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,776	\$2,160	\$1,117
Revenues During FY 24:	\$444,876	\$513,962	\$205,596
Expenditures During FY 24:	\$185,520	\$431,552	\$184,468
Per Capita Revenues:	\$1,171	\$1,265	\$568
Per Capita Expenditures:	\$488	\$1,035	\$522
Revenues over/under Expenditures:	\$259,356	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	685.23%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,271,247	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$3,345	\$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:	\$223,904	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$1,047,343	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$229,844</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$605</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>\$430,546</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,133</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$101,158</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$128,952</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$266</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$339</b>	\$957	\$383
Operating Income (loss):	<b>(\$27,794)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>345.76%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$445,858</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,173</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>	Sugar Grove Village		
<b>Unit Code:</b>	045/095/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,096,076		
<b>Equalized Assessed Valuation:</b>	\$367,563,154		
<b>Population:</b>	9,278		
<b>Employees:</b>			
<b>Full Time:</b>	33		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$3,996,202		

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:	\$2,291,885	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$247	\$1,430	\$1,079
Revenues During FY 24:	\$7,442,641	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$6,169,079	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$802	\$1,299	\$1,053
Per Capita Expenditures:	\$665	\$1,191	\$978
Revenues over/under Expenditures:	\$1,273,562	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	39.44%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,432,821	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$262	\$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:	\$416,938	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$6,087,310	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$8,772,723</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$946</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>\$23,963,313</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,583</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$5,205,102</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,611,777</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$561</b>	\$728	\$505
Per Capita Expenses:	<b>\$497</b>	\$629	\$467
Operating Income (loss):	<b>\$593,325</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>530.27%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$24,454,792</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,636</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>	Sullivan City		
<b>Unit Code:</b>	070/035/30	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$51,369,350		
<b>Equalized Assessed Valuation:</b>	\$59,016,107		
<b>Population:</b>	4,387		
<b>Employees:</b>			
<b>Full Time:</b>	48		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$4,355,052		

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>\$18,781,602</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$4,281</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$5,455,523</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$8,408,655</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,244</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,917</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$2,953,132)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>209.22%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$17,592,275</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$4,010</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>\$3,386,339</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$12,201,810</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>\$12,106,007</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,760</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>\$30,104,959</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$6,862</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$15,505,010</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$14,029,471</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$3,534</b>	\$728	\$505
Per Capita Expenses:	<b>\$3,198</b>	\$629	\$467
Operating Income (loss):	<b>\$1,475,539</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>212.84%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$29,860,498</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$6,807</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>	Sumner City		
<b>Unit Code:</b>	051/035/30	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,554,636		
<b>Equalized Assessed Valuation:</b>	\$4,872,824		
<b>Population:</b>	2,583		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$449,618		

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>\$2,256,398</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$874</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$970,598</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,042,413</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$376</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$791</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$1,071,815)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>58.73%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,199,475</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$464</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>\$341,627</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$857,848</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>\$645,000</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$250</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>\$1,501,382</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$581</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$734,589</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$590,431</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$284</b>	\$728	\$505
Per Capita Expenses:	<b>\$229</b>	\$629	\$467
Operating Income (loss):	<b>\$144,158</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>276.18%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,630,648</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$631</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>	Swansea Village		
<b>Unit Code:</b>	088/140/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$20,420,303		
<b>Equalized Assessed Valuation:</b>	\$351,573,293		
<b>Population:</b>	14,512		
<b>Employees:</b>			
<b>Full Time:</b>	52		
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$4,259,894		

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>\$13,514,835</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$931</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$11,497,403</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$10,285,445</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$792</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$709</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,211,958</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>128.41%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$13,207,931</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$910</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>\$5,342,336</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$580,695)</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>\$5,630,126</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$388</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$21,222,002</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,462</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,047,359</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,890,856</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$279</b>	\$728	\$505
Per Capita Expenses:	<b>\$199</b>	\$629	\$467
Operating Income (loss):	<b>\$1,156,503</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>777.05%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$22,463,505</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,548</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>	Symerton Village														
<b>Unit Code:</b>	099/115/32	<b>County:</b>	Will												
<b>Fiscal Year End:</b>	4/30/2024														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$302,468														
<b>Equalized Assessed Valuation:</b>	\$1,891,115														
<b>Population:</b>	128														
<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 = 1

Village of Symerton

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$101,015	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$789	\$2,160	\$1,117
Revenues During FY 24:	\$173,837	\$513,962	\$205,596
Expenditures During FY 24:	\$123,273	\$431,552	\$184,468
Per Capita Revenues:	\$1,358	\$1,265	\$568
Per Capita Expenditures:	\$963	\$1,035	\$522
Revenues over/under Expenditures:	\$50,564	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	122.96%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$151,579	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,184	\$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>	Tallula Village		
<b>Unit Code:</b>	065/030/32	<b>County:</b>	Menard
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$920,750		
<b>Equalized Assessed Valuation:</b>	\$5,067,075		
<b>Population:</b>	430		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$139,974		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$233,941	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$544	\$2,160	\$1,117
Revenues During FY 24:	\$185,348	\$513,962	\$205,596
Expenditures During FY 24:	\$220,699	\$431,552	\$184,468
Per Capita Revenues:	\$431	\$1,265	\$568
Per Capita Expenditures:	\$513	\$1,035	\$522
Revenues over/under Expenditures:	(\$35,351)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	89.98%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$198,590	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$462	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,217	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$139,373	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<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>\$445,463</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,036</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$337,700</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$262,309</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$785</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$610</b>	\$957	\$383
Operating Income (loss):	<b>\$75,391</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>198.57%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$520,854</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,211</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>	Tamaroa Village		
<b>Unit Code:</b>	073/030/32	<b>County:</b>	Perry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,344,145		
<b>Equalized Assessed Valuation:</b>	\$4,482,284		
<b>Population:</b>	533		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$167,114		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$871,329	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,635	\$2,160	\$1,117
Revenues During FY 24:	\$409,548	\$513,962	\$205,596
Expenditures During FY 24:	\$226,193	\$431,552	\$184,468
Per Capita Revenues:	\$768	\$1,265	\$568
Per Capita Expenditures:	\$424	\$1,035	\$522
Revenues over/under Expenditures:	\$183,355	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	389.16%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$880,246	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,651	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,358	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$790,674	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,594,959</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$2,992</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>(\$146,145)</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>(\$274)</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$610,366</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$661,575</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,145</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,241</b>	\$957	\$383
Operating Income (loss):	<b>(\$51,209)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>(3.46%)</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>(\$22,916)</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>(\$43)</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>	Tamms Village		
<b>Unit Code:</b>	002/015/32	<b>County:</b>	Alexander
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$569,090		
<b>Equalized Assessed Valuation:</b>	\$3,056,539		
<b>Population:</b>	369		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$153,141		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$308,037	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$835	\$2,160	\$1,117
Revenues During FY 24:	\$274,761	\$513,962	\$205,596
Expenditures During FY 24:	\$387,617	\$431,552	\$184,468
Per Capita Revenues:	\$745	\$1,265	\$568
Per Capita Expenditures:	\$1,050	\$1,035	\$522
Revenues over/under Expenditures:	(\$112,856)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	74.87%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$290,215	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$786	\$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:	\$233,871	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$56,344	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$60,552</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$164</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,008,351</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$5,443</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$169,196</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$433,191</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$459</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,174</b>	\$957	\$383
Operating Income (loss):	<b>(\$263,995)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>395.25%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,712,178</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,640</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>	Tampico Village		
<b>Unit Code:</b>	098/060/32	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,302,718		
<b>Equalized Assessed Valuation:</b>	\$6,901,027		
<b>Population:</b>	745		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$167,424		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$366,374</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$492</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$381,628</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$405,910</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$512</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$545</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$24,282)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>89.84%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$364,654</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$489</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$237,761</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$126,893</b>	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,556,824</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$2,090</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>\$2,616,889</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,513</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$349,324</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$378,702</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$469</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$508</b>	\$957	\$383
Operating Income (loss):	<b>(\$29,378)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>683.26%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,587,511</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$3,473</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>	Taylor Springs Village		
<b>Unit Code:</b>	068/080/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,090,426		
<b>Equalized Assessed Valuation:</b>	\$5,619,352		
<b>Population:</b>	724		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$170,568		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$423,237	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$585	\$2,160	\$1,117
Revenues During FY 24:	\$444,561	\$513,962	\$205,596
Expenditures During FY 24:	\$432,804	\$431,552	\$184,468
Per Capita Revenues:	\$614	\$1,265	\$568
Per Capita Expenditures:	\$598	\$1,035	\$522
Revenues over/under Expenditures:	\$11,757	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	100.51%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$434,994	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$601	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,718	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$280,187	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$1,544,998</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$2,134</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>\$1,457,308</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,013</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$766,368</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$239,392</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,059</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$331</b>	\$957	\$383
Operating Income (loss):	<b>\$526,976</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>828.88%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,984,284</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 Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Teutopolis Village		
<b>Unit Code:</b>	025/050/32	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,056,400		
<b>Equalized Assessed Valuation:</b>	\$62,943,076		
<b>Population:</b>	1,587		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$551,182		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$3,342,970</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,106</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,322,953</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,825,942</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,464</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,151</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$497,011</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>212.92%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,887,707</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,450</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>\$770,028</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$3,117,679</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,535,071</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$967</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.81%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$5,583,742</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,518</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$973,640</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$663,105</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$614</b>	\$728	\$505
Per Capita Expenses:	<b>\$418</b>	\$629	\$467
Operating Income (loss):	<b>\$310,535</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>888.89%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$5,894,277</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,714</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>	Thawville Village		
<b>Unit Code:</b>	038/100/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$185,050		
<b>Equalized Assessed Valuation:</b>	\$2,452,660		
<b>Population:</b>	275		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$25,223		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$299,489	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,089	\$2,160	\$1,117
Revenues During FY 24:	\$75,833	\$513,962	\$205,596
Expenditures During FY 24:	\$40,150	\$431,552	\$184,468
Per Capita Revenues:	\$276	\$1,265	\$568
Per Capita Expenditures:	\$146	\$1,035	\$522
Revenues over/under Expenditures:	\$35,683	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	834.80%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$335,172	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,219	\$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:	\$335,172	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<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>\$174,184</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$633</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$74,952</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$49,668</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$273</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$181</b>	\$957	\$383
Operating Income (loss):	<b>\$25,284</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>401.60%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$199,468</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$725</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>	Thayer Village		
<b>Unit Code:</b>	083/125/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$635,775		
<b>Equalized Assessed Valuation:</b>	\$7,279,391		
<b>Population:</b>	626		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$140,631		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$678,131</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,083</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$278,275</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$215,277</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$445</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$344</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$62,998</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>328.54%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$707,273</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,130</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>\$634,534</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$72,739</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>\$179,514</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$287</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>\$1,094,539</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,748</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$246,665</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$414,163</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$394</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$662</b>	\$957	\$383
Operating Income (loss):	<b>(\$167,498)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>232.01%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$960,897</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,535</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>	Thebes Village		
<b>Unit Code:</b>	002/020/32	<b>County:</b>	Alexander
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$469,000		
<b>Equalized Assessed Valuation:</b>	\$1,150,721		
<b>Population:</b>	208		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$86,070		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$147,373	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$709	\$2,160	\$1,117
Revenues During FY 24:	\$89,729	\$513,962	\$205,596
Expenditures During FY 24:	\$203,406	\$431,552	\$184,468
Per Capita Revenues:	\$431	\$1,265	\$568
Per Capita Expenditures:	\$978	\$1,035	\$522
Revenues over/under Expenditures:	(\$113,677)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	57.02%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$115,983	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$558	\$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:	\$110,677	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$4,041	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$307,028</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,476</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>\$1,555,422</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$7,478</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$119,852</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$135,155</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$576</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$650</b>	\$957	\$383
Operating Income (loss):	<b>(\$15,303)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,078.64%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,457,832</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$7,009</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>	Third Lake Village		
<b>Unit Code:</b>	049/180/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,148,100		
<b>Equalized Assessed Valuation:</b>	\$50,013,707		
<b>Population:</b>	1,096		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$122,314		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$3,202,156</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,922</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,090,230</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$497,242</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$995</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$454</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$592,988</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>763.24%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,795,144</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$3,463</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>\$251,030</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$3,544,114</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$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>	Thomasboro Village		
<b>Unit Code:</b>	010/110/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,264,795		
<b>Equalized Assessed Valuation:</b>	\$15,922,832		
<b>Population:</b>	1,034		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$137,661		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,783,004</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,724</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$584,712</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$232,522</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$565</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$225</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$352,190</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>913.17%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$2,123,311</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,053</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>\$432,858</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,690,453</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$415,000</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>\$2,521,534</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,439</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$586,530</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$456,795</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$567</b>	\$728	\$505
Per Capita Expenses:	<b>\$442</b>	\$629	\$467
Operating Income (loss):	<b>\$129,735</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>583.01%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,663,152</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,576</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Thompsonville Village		
<b>Unit Code:</b>	028/055/32	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$421,888		
<b>Equalized Assessed Valuation:</b>	\$5,059,623		
<b>Population:</b>	571		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$81,301		

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>\$338,164</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$592</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$269,184</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$313,979</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$471</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$550</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$44,795)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>93.44%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$293,369</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$514</b>	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$60,841</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$232,528</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>\$188,832</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$331</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>\$895,362</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,568</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$138,140</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$129,579</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$242</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$227</b>	\$957	\$383
Operating Income (loss):	<b>\$8,561</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>697.58%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$903,923</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,583</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Thornton Village		
<b>Unit Code:</b>	016/570/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$15,681,893		
<b>Equalized Assessed Valuation:</b>	\$157,888,914		
<b>Population:</b>	2,386		
<b>Employees:</b>			
<b>Full Time:</b>		33	
<b>Part Time:</b>		35	
<b>Salaries Paid:</b>		\$3,082,972	

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>\$3,740,778</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,568</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$9,247,216</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$9,082,630</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$3,876</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$3,807</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$164,586</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>42.65%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,874,128</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,624</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>\$421,874</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$3,184,330</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>\$3,575,192</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,498</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.57%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$345,177</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$145</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,263,480</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,008,173</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$530</b>	\$728	\$505
Per Capita Expenses:	<b>\$423</b>	\$629	\$467
Operating Income (loss):	<b>\$255,307</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>59.56%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$600,484</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$252</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>	Tilden Village		
<b>Unit Code:</b>	079/075/32	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$643,410		
<b>Equalized Assessed Valuation:</b>	\$3,992,902		
<b>Population:</b>	912		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$160,946		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$642,312	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$704	\$2,160	\$1,117
Revenues During FY 24:	\$372,414	\$513,962	\$205,596
Expenditures During FY 24:	\$396,858	\$431,552	\$184,468
Per Capita Revenues:	\$408	\$1,265	\$568
Per Capita Expenditures:	\$435	\$1,035	\$522
Revenues over/under Expenditures:	(\$24,444)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	156.74%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$622,035	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$682	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$238,332	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$383,703	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$153,805</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$169</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$465,515</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$510</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$272,351</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$253,680</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$299</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$278</b>	\$957	\$383
Operating Income (loss):	<b>\$18,671</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>190.86%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$484,186</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$531</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>	Tilton Village		
<b>Unit Code:</b>	092/100/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,649,816		
<b>Equalized Assessed Valuation:</b>	\$25,922,007		
<b>Population:</b>	2,537		
<b>Employees:</b>			
	<b>Full Time:</b>	24	
	<b>Part Time:</b>	75	
	<b>Salaries Paid:</b>	\$1,838,030	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$4,338,395</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,710</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$6,715,414</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$7,470,343</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$2,647</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$2,945</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$754,929)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>49.18%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,673,847</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,448</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>\$2,956,712</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$717,135</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>\$18,092,360</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$7,131</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>7.08%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,829,637</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$721</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$560,227</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$277,663</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$221</b>	\$728	\$505
Per Capita Expenses:	<b>\$109</b>	\$629	\$467
Operating Income (loss):	<b>\$282,564</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>728.16%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,021,820</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$797</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>	Timberlane Village		
<b>Unit Code:</b>	004/100/32	<b>County:</b>	Boone
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$406,375		
<b>Equalized Assessed Valuation:</b>	\$26,587,158		
<b>Population:</b>	906		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$26,898		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,003,990	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,108	\$2,160	\$1,117
Revenues During FY 24:	\$431,058	\$513,962	\$205,596
Expenditures During FY 24:	\$322,235	\$431,552	\$184,468
Per Capita Revenues:	\$476	\$1,265	\$568
Per Capita Expenditures:	\$356	\$1,035	\$522
Revenues over/under Expenditures:	\$108,823	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	345.34%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,112,813	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,228	\$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:	\$208,593	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$904,220	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Tinley Park Village		
<b>Unit Code:</b>	016/575/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$191,380,595		
<b>Equalized Assessed Valuation:</b>	\$2,013,677,093		
<b>Population:</b>	53,886		
<b>Employees:</b>			
<b>Full Time:</b>	243		
<b>Part Time:</b>	179		
<b>Salaries Paid:</b>	\$30,791,414		

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>\$53,349,308</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$990</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$82,463,803</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$58,199,289</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,530</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,080</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$24,264,514</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>97.91%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$56,983,198</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,057</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$19,205,158</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>\$98,928,886</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>\$94,006,840</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$1,745</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>0.81%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$60,945,671</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,131</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$35,014,721</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$28,905,474</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$650</b>	\$608	\$457
Per Capita Expenses:	<b>\$536</b>	\$477	\$380
Operating Income (loss):	<b>\$6,109,247</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>231.47%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$66,907,387</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,242</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>	Tiskilwa Village		
<b>Unit Code:</b>	006/110/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,245,250		
<b>Equalized Assessed Valuation:</b>	\$8,453,472		
<b>Population:</b>	800		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$170,861		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$947,973	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,185	\$2,160	\$1,117
Revenues During FY 24:	\$894,375	\$513,962	\$205,596
Expenditures During FY 24:	\$601,994	\$431,552	\$184,468
Per Capita Revenues:	\$1,118	\$1,265	\$568
Per Capita Expenditures:	\$752	\$1,035	\$522
Revenues over/under Expenditures:	\$292,381	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	206.04%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,240,354	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,550	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$592,460	\$10,146	\$0
Total Unreserved Funds:	\$647,894	\$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>\$1,098,055</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,373</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$166,602</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$241,097</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$208</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$301</b>	\$957	\$383
Operating Income (loss):	<b>(\$74,495)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>424.54%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,023,560</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,279</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>	Toledo Village		
<b>Unit Code:</b>	018/025/32	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,638,993		
<b>Equalized Assessed Valuation:</b>	\$14,997,790		
<b>Population:</b>	1,161		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$370,836		

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>\$1,914,321</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,649</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$735,709</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$516,846</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$634</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$445</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$218,863</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>401.07%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$2,072,900</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,785</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>\$222,034</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,850,866</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,363,305</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,174</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,955,514</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,684</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$898,515</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$824,299</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$774</b>	\$728	\$505
Per Capita Expenses:	<b>\$710</b>	\$629	\$467
Operating Income (loss):	<b>\$74,216</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>254.94%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,101,486</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,810</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>	Tolono Village		
<b>Unit Code:</b>	010/115/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$6,623,261		
<b>Equalized Assessed Valuation:</b>	\$68,746,237		
<b>Population:</b>	3,604		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$526,782		

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>\$2,332,520</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$647</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,245,885</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$3,284,404</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$901</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$911</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$38,519)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>354.34%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$11,637,807</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$3,229</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>\$421,473</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$11,216,334</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$2,663,569</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$739</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>\$2,049,472</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$569</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$7,757,699</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$328,495</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$2,153</b>	\$728	\$505
Per Capita Expenses:	<b>\$91</b>	\$629	\$467
Operating Income (loss):	<b>\$7,429,204</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>	Toluca City		
<b>Unit Code:</b>	059/030/30	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,963,100		
<b>Equalized Assessed Valuation:</b>	\$16,366,461		
<b>Population:</b>	1,336		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$473,494		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$831,178	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$622	\$1,430	\$1,079
Revenues During FY 24:	\$1,064,589	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$979,759	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$797	\$1,299	\$1,053
Per Capita Expenditures:	\$733	\$1,191	\$978
Revenues over/under Expenditures:	\$84,830	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	93.49%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$916,008	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$686	\$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:	\$603,444	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$448,552	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$298,953</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$224</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>\$3,738,111</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,798</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$830,246</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$842,328</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$621</b>	\$728	\$505
Per Capita Expenses:	<b>\$630</b>	\$629	\$467
Operating Income (loss):	<b>(\$12,082)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>442.35%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$3,726,029</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,789</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>	Tonica Village		
<b>Unit Code:</b>	050/115/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,139,350		
<b>Equalized Assessed Valuation:</b>	\$16,026,557		
<b>Population:</b>	735		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$222,474		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$969,565	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,319	\$2,160	\$1,117
Revenues During FY 24:	\$555,545	\$513,962	\$205,596
Expenditures During FY 24:	\$1,023,196	\$431,552	\$184,468
Per Capita Revenues:	\$756	\$1,265	\$568
Per Capita Expenditures:	\$1,392	\$1,035	\$522
Revenues over/under Expenditures:	(\$467,651)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	85.26%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$872,337	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,187	\$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:	\$319,170	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$614,951	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$2,771,041</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$3,770</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,269,249</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,727</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$357,254</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$526,729</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$486</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$717</b>	\$957	\$383
Operating Income (loss):	<b>(\$169,475)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>208.79%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,099,774</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,496</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>Topeka Town</b>		
<b>Unit Code:</b>	060/045/31	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$18,790		
<b>Equalized Assessed Valuation:</b>	\$262,200		
<b>Population:</b>	70		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$5,954		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$106,166	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,517	\$2,160	\$1,117
Revenues During FY 24:	\$29,332	\$513,962	\$205,596
Expenditures During FY 24:	\$17,612	\$431,552	\$184,468
Per Capita Revenues:	\$419	\$1,265	\$568
Per Capita Expenditures:	\$252	\$1,035	\$522
Revenues over/under Expenditures:	\$11,720	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	669.35%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$117,886	\$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:	\$103,649	\$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>	Toulon City		
<b>Unit Code:</b>	087/020/30	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,122,254		
<b>Equalized Assessed Valuation:</b>	\$12,219,490		
<b>Population:</b>	1,159		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$297,248		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$749,918</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$647</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$759,723</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$883,360</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$655</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$762</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$123,637)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>87.43%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$772,362</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$666</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>\$322,118</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$219,181</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,012,117</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$873</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,752,597</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,375</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$512,437</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$750,421</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$442</b>	\$728	\$505
Per Capita Expenses:	<b>\$647</b>	\$629	\$467
Operating Income (loss):	<b>(\$237,984)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>318.89%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,393,026</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,065</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>	Tovey Village		
<b>Unit Code:</b>	011/070/32	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$343,100		
<b>Equalized Assessed Valuation:</b>	\$4,169,044		
<b>Population:</b>	464		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$21,853		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$637,996	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,375	\$2,160	\$1,117
Revenues During FY 24:	\$170,912	\$513,962	\$205,596
Expenditures During FY 24:	\$140,331	\$431,552	\$184,468
Per Capita Revenues:	\$368	\$1,265	\$568
Per Capita Expenditures:	\$302	\$1,035	\$522
Revenues over/under Expenditures:	\$30,581	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	476.43%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$668,577	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,441	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$140,037	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$528,540	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$28,993</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$62</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>	Towanda Village		
<b>Unit Code:</b>	064/110/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$587,661		
<b>Equalized Assessed Valuation:</b>	\$10,381,475		
<b>Population:</b>	431		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$110,963		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$469,182	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,089	\$2,160	\$1,117
Revenues During FY 24:	\$297,399	\$513,962	\$205,596
Expenditures During FY 24:	\$260,358	\$431,552	\$184,468
Per Capita Revenues:	\$690	\$1,265	\$568
Per Capita Expenditures:	\$604	\$1,035	\$522
Revenues over/under Expenditures:	\$37,041	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	194.43%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$506,223	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,175	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,498	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$409,725	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$128,935</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$299</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$205,040</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$197,346</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$476</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$458</b>	\$957	\$383
Operating Income (loss):	<b>\$7,694</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>69.23%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$136,629</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$317</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>	Tower Hill Village		
<b>Unit Code:</b>	086/055/32	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,539,300		
<b>Equalized Assessed Valuation:</b>	\$2,547,029		
<b>Population:</b>	485		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$135,208		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$185,368	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$382	\$2,160	\$1,117
Revenues During FY 24:	\$438,611	\$513,962	\$205,596
Expenditures During FY 24:	\$281,344	\$431,552	\$184,468
Per Capita Revenues:	\$904	\$1,265	\$568
Per Capita Expenditures:	\$580	\$1,035	\$522
Revenues over/under Expenditures:	\$157,267	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	123.36%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$347,075	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$716	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,480	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$324,595	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$5,072</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$10</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>\$616,158</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,270</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$826,120</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$229,235</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,703</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$473</b>	\$957	\$383
Operating Income (loss):	<b>\$596,885</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>527.23%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,208,603</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,492</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>	Tower Lakes Village		
<b>Unit Code:</b>	049/185/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,161,810		
<b>Equalized Assessed Valuation:</b>	\$67,345,778		
<b>Population:</b>	1,226		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$322,786		

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>\$1,701,233</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,388</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,238,550</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,239,495</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,010</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,011</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$945)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>149.52%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,853,274</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,512</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>\$78,638</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,844,127</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>\$3,471,206</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,831</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>\$1,441,909</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,176</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$585,006</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$513,045</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$477</b>	\$728	\$505
Per Capita Expenses:	<b>\$418</b>	\$629	\$467
Operating Income (loss):	<b>\$71,961</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>295.08%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,513,870</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,235</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>	Tremont Village		
<b>Unit Code:</b>	090/080/32	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,037,000		
<b>Equalized Assessed Valuation:</b>	\$55,278,598		
<b>Population:</b>	2,277		
<b>Employees:</b>			
	<b>Full Time:</b>	11	
	<b>Part Time:</b>	28	
	<b>Salaries Paid:</b>	\$550,982	

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>\$259,955</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$114</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,785,376</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,524,159</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$784</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$669</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$261,217</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>29.48%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$449,289</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$197</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>\$235,133</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$302,906</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>\$4,218,646</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,853</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>7.61%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,526,079</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,109</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,065,794</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$966,996</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$468</b>	\$728	\$505
Per Capita Expenses:	<b>\$425</b>	\$629	\$467
Operating Income (loss):	<b>\$98,798</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>266.53%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,577,380</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,132</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>	Trenton City		
<b>Unit Code:</b>	014/065/30	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,046,263		
<b>Equalized Assessed Valuation:</b>	\$58,134,551		
<b>Population:</b>	2,695		
<b>Employees:</b>			
<b>Full Time:</b>	15		
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$1,157,855		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,026,190	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$752	\$1,430	\$1,079
Revenues During FY 24:	\$2,837,063	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$2,210,456	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,053	\$1,299	\$1,053
Per Capita Expenditures:	\$820	\$1,191	\$978
Revenues over/under Expenditures:	\$626,607	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	113.78%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$2,515,137	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$933	\$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:	\$1,183,785	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,184,562	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$3,706,971</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,375</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>\$1,757,951</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$652</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,281,541</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,138,508</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$476</b>	\$728	\$505
Per Capita Expenses:	<b>\$422</b>	\$629	\$467
Operating Income (loss):	<b>\$143,033</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>182.49%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,077,660</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$771</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>	Trout Valley Village		
<b>Unit Code:</b>	063/109/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	8/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$310,914		
<b>Equalized Assessed Valuation:</b>	\$26,864,571		
<b>Population:</b>	507		
<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:	\$454,718	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$897	\$2,160	\$1,117
Revenues During FY 24:	\$201,387	\$513,962	\$205,596
Expenditures During FY 24:	\$256,817	\$431,552	\$184,468
Per Capita Revenues:	\$397	\$1,265	\$568
Per Capita Expenditures:	\$507	\$1,035	\$522
Revenues over/under Expenditures:	(\$55,430)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	155.48%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$399,288	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$788	\$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:	\$222,258	\$300,512	\$79,457
Total Unrestricted Net Assets:	(\$217,970)	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$395,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$779</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>1.47%</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>	Troy City		
<b>Unit Code:</b>	057/115/30	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$27,646,045		
<b>Equalized Assessed Valuation:</b>	\$335,015,307		
<b>Population:</b>	11,295		
<b>Employees:</b>			
<b>Full Time:</b>	65		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$4,539,550		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,672,991	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$768	\$1,430	\$1,079
Revenues During FY 24:	\$12,388,800	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$12,639,738	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,097	\$1,299	\$1,053
Per Capita Expenditures:	\$1,119	\$1,191	\$978
Revenues over/under Expenditures:	(\$250,938)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	66.63%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$8,422,053	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$746	\$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:	\$1,885,605	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$2,440,317	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$7,800,810</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$691</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>\$17,661,497</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,564</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$5,370,367</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$5,597,551</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$475</b>	\$728	\$505
Per Capita Expenses:	<b>\$496</b>	\$629	\$467
Operating Income (loss):	<b>(\$227,184)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>311.46%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$17,434,313</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,544</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>	Troy Grove Village		
<b>Unit Code:</b>	050/120/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$691,850		
<b>Equalized Assessed Valuation:</b>	\$5,093,028		
<b>Population:</b>	250		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$20,908		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$546,974</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$2,188</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$123,623</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$80,917</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$494</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$324</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$42,706</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>728.75%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$589,680</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$2,359</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>\$5,173,945</b>	\$48,158	\$0

##### Net Assets

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Tuscola City		
<b>Unit Code:</b>	021/040/30	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$51,166,500		
<b>Equalized Assessed Valuation:</b>	\$86,278,578		
<b>Population:</b>	4,636		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>	105		
<b>Salaries Paid:</b>	\$2,094,656		

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>\$10,594,105</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,285</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$5,061,371</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$8,789,081</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,092</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,896</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$3,727,710)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>78.12%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$6,866,395</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,481</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>\$1,289,295</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$6,397,765</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>\$767,565</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$166</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>\$10,339,188</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,230</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,184,366</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,034,394</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$471</b>	\$728	\$505
Per Capita Expenses:	<b>\$439</b>	\$629	\$467
Operating Income (loss):	<b>\$149,972</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>515.59%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$10,489,160</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,263</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>	Ullin Village		
<b>Unit Code:</b>	077/045/32	<b>County:</b>	Pulaski
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,116,547		
<b>Equalized Assessed Valuation:</b>	\$1,975,748		
<b>Population:</b>	466		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$320,615		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$940,885	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,019	\$2,160	\$1,117
Revenues During FY 24:	\$641,407	\$513,962	\$205,596
Expenditures During FY 24:	\$738,596	\$431,552	\$184,468
Per Capita Revenues:	\$1,376	\$1,265	\$568
Per Capita Expenditures:	\$1,585	\$1,035	\$522
Revenues over/under Expenditures:	(\$97,189)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	111.71%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$825,097	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,771	\$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:	\$372,651	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$452,446	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$775,193</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,664</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>\$78,288</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$168</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$231,803</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$280,503</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$497</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$602</b>	\$957	\$383
Operating Income (loss):	<b>(\$48,700)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>26.15%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$73,364</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$157</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>	Union Village		
<b>Unit Code:</b>	063/110/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,307,500		
<b>Equalized Assessed Valuation:</b>	\$24,751,800		
<b>Population:</b>	600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$148,100		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,148,255</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,914</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$1,084,649</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$404,337</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$1,808</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$674</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$680,312</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>452.24%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$1,828,566</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$3,048</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>\$628,299</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$1,200,267</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>\$3,395,715</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$5,660</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$333,576</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$251,174</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$556</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$419</b>	\$957	\$383
Operating Income (loss):	<b>\$82,402</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,384.74%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$3,478,117</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$5,797</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>	Union Hill Village		
<b>Unit Code:</b>	046/090/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$30,263		
<b>Equalized Assessed Valuation:</b>	\$1,721,510		
<b>Population:</b>	60		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$1,530		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$110,060	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,834	\$2,160	\$1,117
Revenues During FY 24:	\$39,282	\$513,962	\$205,596
Expenditures During FY 24:	\$30,263	\$431,552	\$184,468
Per Capita Revenues:	\$655	\$1,265	\$568
Per Capita Expenditures:	\$504	\$1,035	\$522
Revenues over/under Expenditures:	\$9,019	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	393.48%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$119,078	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,985	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,850	\$10,146	\$0
Total Unreserved Funds:	\$111,228	\$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>	United City of Yorkville City		
<b>Unit Code:</b>	047/035/30	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$57,883,882		
<b>Equalized Assessed Valuation:</b>	\$802,563,340		
<b>Population:</b>	24,693		
<b>Employees:</b>			
	<b>Full Time:</b>	94	
	<b>Part Time:</b>	88	
	<b>Salaries Paid:</b>	\$8,996,804	

Blended Component Units
Number Submitted = 1
Police Pension

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$9,969,508</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$404</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$29,070,583</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$24,384,638</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,177</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$988</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$4,685,945</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>\$10,946,439</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$443</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>\$1,835,613</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$5,523,815</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$39,993,378</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,620</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.10%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$81,615,999</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$3,305</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$11,001,251</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$8,355,400</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$446</b>	\$728	\$505
Per Capita Expenses:	<b>\$338</b>	\$629	\$467
Operating Income (loss):	<b>\$2,645,851</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>1,056.20%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$88,249,391</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,574</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>	Urbana City		
<b>Unit Code:</b>	010/120/30	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$114,707,564		
<b>Equalized Assessed Valuation:</b>	\$770,179,696		
<b>Population:</b>	38,209		
<b>Employees:</b>			
<b>Full Time:</b>	249		
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$22,218,659		

**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>\$53,512,258</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$1,401</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$60,156,170</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$50,585,986</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,574</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,324</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$9,570,184</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>123.99%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$62,722,175</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,642</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$19,995,848</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>\$23,888,693</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>\$1,746,476</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$46</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>\$5,339,769</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$140</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$1,399,046</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$783,066</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$37</b>	\$608	\$457
Per Capita Expenses:	<b>\$20</b>	\$477	\$380
Operating Income (loss):	<b>\$615,980</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>642.66%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$5,032,447</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$132</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>	Ursa Village		
<b>Unit Code:</b>	001/075/32	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$471,500		
<b>Equalized Assessed Valuation:</b>	\$10,847,352		
<b>Population:</b>	609		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$78,450		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$513,506	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$843	\$2,160	\$1,117
Revenues During FY 24:	\$253,308	\$513,962	\$205,596
Expenditures During FY 24:	\$151,381	\$431,552	\$184,468
Per Capita Revenues:	\$416	\$1,265	\$568
Per Capita Expenditures:	\$249	\$1,035	\$522
Revenues over/under Expenditures:	\$101,927	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	398.19%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$602,779	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$990	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,983	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$524,796	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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>\$1,318,075</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,164</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$238,239</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$198,387</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$391</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$326</b>	\$957	\$383
Operating Income (loss):	<b>\$39,852</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>690.86%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,370,581</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,251</b>	\$2,957	\$1,351