

# 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>	Valier Village		
<b>Unit Code:</b>	028/060/32	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,276,500		
<b>Equalized Assessed Valuation:</b>	\$4,535,347		
<b>Population:</b>	554		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$135,913		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$718,060	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,296	\$2,160	\$1,117
Revenues During FY 24:	\$598,268	\$513,962	\$205,596
Expenditures During FY 24:	\$695,395	\$431,552	\$184,468
Per Capita Revenues:	\$1,080	\$1,265	\$568
Per Capita Expenditures:	\$1,255	\$1,035	\$522
Revenues over/under Expenditures:	(\$97,127)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	110.00%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$764,946	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,381	\$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:	\$74,228	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$690,718	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$326,204</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$589</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>\$1,425,236</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,573</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$389,801</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$327,229</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$704</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$591</b>	\$957	\$383
Operating Income (loss):	<b>\$62,572</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>410.66%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,343,795</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,426</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>	Valley City Village		
<b>Unit Code:</b>	075/095/32	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$3.053		
<b>Equalized Assessed Valuation:</b>	\$334,064		
<b>Population:</b>	10		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$1,025		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$59,049	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$5,905	\$2,160	\$1,117
Revenues During FY 24:	\$6,824	\$513,962	\$205,596
Expenditures During FY 24:	\$3,052	\$431,552	\$184,468
Per Capita Revenues:	\$682	\$1,265	\$568
Per Capita Expenditures:	\$305	\$1,035	\$522
Revenues over/under Expenditures:	\$3,772	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	2,058.36%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$62,821	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$6,282	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$59,049	\$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>	Valmeyer Village		
<b>Unit Code:</b>	067/030/32	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,028,751		
<b>Equalized Assessed Valuation:</b>	\$23,262,906		
<b>Population:</b>	1,219		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$381,766		

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>\$1,538,662</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,262</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,133,565</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,067,786</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$930</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$876</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$65,779</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>30.08%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$321,219</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$264</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>\$158,811</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,596,457</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$120,524</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$99</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.45%</b>	1.54%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$1,601,630</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,314</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$415,892</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$532,917</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$341</b>	\$728	\$505
Per Capita Expenses:	<b>\$437</b>	\$629	\$467
Operating Income (loss):	<b>(\$117,025)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>278.58%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,484,605</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,218</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Vandalia City		
<b>Unit Code:</b>	026/040/30	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$16,392,928		
<b>Equalized Assessed Valuation:</b>	\$61,920,349		
<b>Population:</b>	7,200		
<b>Employees:</b>			
<b>Full Time:</b>	42		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$2,828,507		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$14,334,469</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,991</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$8,407,952</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$8,339,944</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,168</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,158</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$68,008</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>179.96%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$15,008,521</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,085</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,517,439</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$4,994,042</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,422,471</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$198</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.02%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$11,599,202</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,611</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,692,278</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,128,497</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$374</b>	\$728	\$505
Per Capita Expenses:	<b>\$435</b>	\$629	\$467
Operating Income (loss):	<b>(\$436,219)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>379.26%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$11,865,082</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,648</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>	Venedy Village											
<b>Unit Code:</b>	095/060/32	<b>County:</b>	Washington									
<b>Fiscal Year End:</b>	3/31/2024											
<b>Accounting Method:</b>	Cash											
<b>Appropriation or Budget:</b>	\$99,570											
<b>Equalized Assessed Valuation:</b>	\$1,584,285											
<b>Population:</b>	173											
<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: right;">3</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 5px; text-align: right;">\$3,798</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	3		<b>Salaries Paid:</b>	\$3,798	
<b>Full Time:</b>												
<b>Part Time:</b>	3											
<b>Salaries Paid:</b>	\$3,798											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$108,627	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$628	\$2,160	\$1,117
Revenues During FY 24:	\$168,068	\$513,962	\$205,596
Expenditures During FY 24:	\$122,090	\$431,552	\$184,468
Per Capita Revenues:	\$971	\$1,265	\$568
Per Capita Expenditures:	\$706	\$1,035	\$522
Revenues over/under Expenditures:	\$45,978	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	126.63%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$154,605	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$894	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$154,605	\$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>	Vergennes Village		
<b>Unit Code:</b>	039/060/32	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$319,628		
<b>Equalized Assessed Valuation:</b>	\$1,929,118		
<b>Population:</b>	232		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$54,866		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$138,503	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$597	\$2,160	\$1,117
Revenues During FY 24:	\$164,900	\$513,962	\$205,596
Expenditures During FY 24:	\$343,217	\$431,552	\$184,468
Per Capita Revenues:	\$711	\$1,265	\$568
Per Capita Expenditures:	\$1,479	\$1,035	\$522
Revenues over/under Expenditures:	(\$178,317)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	30.26%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$103,863	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$448	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,043	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$63,820	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$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>\$1,482,986</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$6,392</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$163,317</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$186,606</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$704</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$804</b>	\$957	\$383
Operating Income (loss):	<b>(\$23,289)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>781.16%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,457,697</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$6,283</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>	Vermilion Village		
<b>Unit Code:</b>	023/045/32	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$141,700		
<b>Equalized Assessed Valuation:</b>	\$2,118,130		
<b>Population:</b>	190		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$26,130		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$292,688	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,540	\$2,160	\$1,117
Revenues During FY 24:	\$70,330	\$513,962	\$205,596
Expenditures During FY 24:	\$36,353	\$431,552	\$184,468
Per Capita Revenues:	\$370	\$1,265	\$568
Per Capita Expenditures:	\$191	\$1,035	\$522
Revenues over/under Expenditures:	\$33,977	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	898.59%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$326,665	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,719	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,657	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$288,008	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<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>(\$32,654)</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>(\$172)</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$50,949</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$78,014</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$268</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$411</b>	\$957	\$383
Operating Income (loss):	<b>(\$27,065)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>(76.55%)</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>(\$59,719)</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>(\$314)</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>	Vernon Hills Village		
<b>Unit Code:</b>	049/190/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$52,369,769		
<b>Equalized Assessed Valuation:</b>	\$1,387,614,257		
<b>Population:</b>	26,750		
<b>Employees:</b>			
	<b>Full Time:</b>	112	
	<b>Part Time:</b>	21	
	<b>Salaries Paid:</b>	\$11,172,537	

Blended Component Units
Number Submitted = 1
Vernon Hills 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>\$57,852,959</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$2,163</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$48,981,684</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$40,453,991</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,831</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,512</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$8,527,693</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>164.88%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$66,701,451</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$2,494</b>	\$1,130	\$1,065

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$15,761,702</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>\$7,892,349</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>\$25,024,488</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$935</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>1.77%</b>	76.54%	1.99%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$289,786</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$11</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$606,214</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$599,098</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$23</b>	\$608	\$457
Per Capita Expenses:	<b>\$22</b>	\$477	\$380
Operating Income (loss):	<b>\$7,116</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>49.56%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$296,902</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$11</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>	Versailles Village		
<b>Unit Code:</b>	005/025/32	<b>County:</b>	Brown
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$922,500		
<b>Equalized Assessed Valuation:</b>	\$3,660,873		
<b>Population:</b>	446		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	12	
	<b>Salaries Paid:</b>	\$92,363	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$555,497</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,246</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$256,621</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$261,185</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$575</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$586</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$4,564)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>213.86%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$558,569</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,252</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>\$426,131</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$132,438</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>\$30,856</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$69</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$712,379</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,597</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$106,731</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$170,344</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$239</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$382</b>	\$957	\$383
Operating Income (loss):	<b>(\$63,613)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>376.37%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$641,130</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,438</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>Victoria Village</b>
<b>Unit Code:</b>	048/060/32
<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$407,500
<b>Equalized Assessed Valuation:</b>	\$2,313,630
<b>Population:</b>	268
<b>Employees:</b>	
<b>Full Time:</b>	1
<b>Part Time:</b>	8
<b>Salaries Paid:</b>	\$43,562

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$417,986	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,560	\$2,160	\$1,117
Revenues During FY 24:	\$105,963	\$513,962	\$205,596
Expenditures During FY 24:	\$76,767	\$431,552	\$184,468
Per Capita Revenues:	\$395	\$1,265	\$568
Per Capita Expenditures:	\$286	\$1,035	\$522
Revenues over/under Expenditures:	\$29,196	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	496.02%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$380,779	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,421	\$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:	\$186,813	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$193,966	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$298,124</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,112</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>\$1,510,945</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$5,638</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$105,506</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$160,291</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$394</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$598</b>	\$957	\$383
Operating Income (loss):	<b>(\$54,785)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>949.87%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,522,563</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$5,681</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>	Vienna City		
<b>Unit Code:</b>	044/040/30	<b>County:</b>	Johnson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,073,650		
<b>Equalized Assessed Valuation:</b>	\$1,010,465		
<b>Population:</b>	1,343		
<b>Employees:</b>			
	<b>Full Time:</b>	17	
	<b>Part Time:</b>	20	
	<b>Salaries Paid:</b>	\$956,267	

Blended Component Units
Number Submitted = 2
Vienna Fire Tax Fund
Vienna Library

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$4,765,079</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$3,548</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,000,261</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,691,398</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,489</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,259</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$308,863</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>250.62%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$4,238,963</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$3,156</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>\$1,142,598</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,760,295</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>\$1,212,950</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$903</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>\$3,930,496</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,927</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,334,163</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,435,513</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$993</b>	\$728	\$505
Per Capita Expenses:	<b>\$1,069</b>	\$629	\$467
Operating Income (loss):	<b>(\$101,350)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>339.25%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,869,953</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,626</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>	Villa Grove City
<b>Unit Code:</b>	021/045/30
<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$6,834,871
<b>Equalized Assessed Valuation:</b>	\$34,354,582
<b>Population:</b>	2,472
<b>Employees:</b>	
<b>Full Time:</b>	16
<b>Part Time:</b>	59
<b>Salaries Paid:</b>	\$943,079

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,406,785	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$2,592	\$1,430	\$1,079
Revenues During FY 24:	\$2,576,870	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$5,719,642	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,042	\$1,299	\$1,053
Per Capita Expenditures:	\$2,314	\$1,191	\$978
Revenues over/under Expenditures:	(\$3,142,772)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	57.07%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$3,264,013	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,320	\$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:	\$617,997	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,643,311	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$3,111,000</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,258</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>	Viola Village		
<b>Unit Code:</b>	066/050/32	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,438,730		
<b>Equalized Assessed Valuation:</b>	\$14,128,931		
<b>Population:</b>	955		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$165,852		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$794,084	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$832	\$2,160	\$1,117
Revenues During FY 24:	\$591,248	\$513,962	\$205,596
Expenditures During FY 24:	\$503,089	\$431,552	\$184,468
Per Capita Revenues:	\$619	\$1,265	\$568
Per Capita Expenditures:	\$527	\$1,035	\$522
Revenues over/under Expenditures:	\$88,159	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	172.58%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$868,207	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$909	\$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:	\$136,552	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$731,655	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$729,106</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$763</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>\$3,070,185</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,215</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$302,364</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$250,211</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$317</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$262</b>	\$957	\$383
Operating Income (loss):	<b>\$52,153</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>1,253.49%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$3,136,374</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$3,284</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>	Virden City		
<b>Unit Code:</b>	056/120/30	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,435,453		
<b>Equalized Assessed Valuation:</b>	\$36,393,936		
<b>Population:</b>	3,231		
<b>Employees:</b>			
<b>Full Time:</b>	21		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$1,059,361		

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>\$3,728,460</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,154</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,043,973</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,274,717</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$633</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$704</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$230,744)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>153.76%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,497,716</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,083</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>\$391,515</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$3,449,370</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>\$759,650</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$235</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$810,129</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$983,927</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$251</b>	\$728	\$505
Per Capita Expenses:	<b>\$305</b>	\$629	\$467
Operating Income (loss):	<b>(\$173,798)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>59.54%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$585,852</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$181</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>	Virgil Village		
<b>Unit Code:</b>	045/100/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$483,050		
<b>Equalized Assessed Valuation:</b>	\$10,249,518		
<b>Population:</b>	289		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$15,900		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$654,705	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,265	\$2,160	\$1,117
Revenues During FY 24:	\$149,806	\$513,962	\$205,596
Expenditures During FY 24:	\$73,131	\$431,552	\$184,468
Per Capita Revenues:	\$518	\$1,265	\$568
Per Capita Expenditures:	\$253	\$1,035	\$522
Revenues over/under Expenditures:	\$76,675	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	1,000.10%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$731,380	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,531	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$731,380	\$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>	Virginia City		
<b>Unit Code:</b>	009/030/30	<b>County:</b>	Cass
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,153,086		
<b>Equalized Assessed Valuation:</b>	\$13,511,689		
<b>Population:</b>	1,350		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	54		
<b>Salaries Paid:</b>	\$483,014		

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>\$2,556,322</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,894</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,577,953</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,233,812</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,169</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$914</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$344,141</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>247.64%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,055,456</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,263</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>\$0</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$3,055,456</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>\$5,386,845</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$3,990</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>\$5,425,465</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$4,019</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,173,593</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,567,634</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$869</b>	\$728	\$505
Per Capita Expenses:	<b>\$1,161</b>	\$629	\$467
Operating Income (loss):	<b>(\$394,041)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>320.96%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$5,031,424</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,727</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>	Volo Village		
<b>Unit Code:</b>	049/192/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$20,344,769		
<b>Equalized Assessed Valuation:</b>	\$1,185,239		
<b>Population:</b>	6,122		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$1,063,310		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$8,752,551</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,430</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$4,539,333</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$3,847,331</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$741</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$628</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$692,002</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>220.50%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$8,483,276</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,386</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,771,751</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$13,701,777</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>\$6,572,023</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,074</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>17.72%</b>	1.54%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$9,806,563</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,602</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,153,598</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,108,064</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$352</b>	\$728	\$505
Per Capita Expenses:	<b>\$508</b>	\$629	\$467
Operating Income (loss):	<b>(\$954,466)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>346.32%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$10,763,799</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,758</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Wadsworth Village		
<b>Unit Code:</b>	049/195/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,083,790		
<b>Equalized Assessed Valuation:</b>	\$160,870,943		
<b>Population:</b>	3,517		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$414,467		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$7,130,554</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,027</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,536,211</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$4,551,869</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,005</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,294</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$1,015,658)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>134.34%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$6,114,896</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,739</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>\$1,033,927</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$5,882,089</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Waggoner Village</b>											
<b>Unit Code:</b>	068/085/32	<b>County:</b>	Montgomery									
<b>Fiscal Year End:</b>	4/30/2024											
<b>Accounting Method:</b>	Cash With Assets											
<b>Appropriation or Budget:</b>	\$170,686											
<b>Equalized Assessed Valuation:</b>	\$1,257,838											
<b>Population:</b>	181											
<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;">12</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 5px; text-align: center;">\$38,894</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	12		<b>Salaries Paid:</b>	\$38,894	
<b>Full Time:</b>												
<b>Part Time:</b>	12											
<b>Salaries Paid:</b>	\$38,894											

**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>\$152,774</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$844</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$66,293</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$106,987</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$366</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$591</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$40,694)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>103.08%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$110,280</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$609</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>\$9,291</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$100,989</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>\$344,071</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,901</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>\$497,089</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,746</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$79,197</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$71,424</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$438</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$395</b>	\$957	\$383
Operating Income (loss):	<b>\$7,773</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>709.37%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$506,662</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,799</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>	Walnut Village		
<b>Unit Code:</b>	006/115/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,393,205		
<b>Equalized Assessed Valuation:</b>	\$17,398,638		
<b>Population:</b>	1,348		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$316,025		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,307,070	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$970	\$1,430	\$1,079
Revenues During FY 24:	\$1,001,013	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$728,362	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$743	\$1,299	\$1,053
Per Capita Expenditures:	\$540	\$1,191	\$978
Revenues over/under Expenditures:	\$272,651	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	205.12%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,493,983	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,108	\$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:	\$413,328	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,154,792	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,730,054</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,283</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>\$1,487,422</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,103</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$720,856</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$706,991</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$535</b>	\$728	\$505
Per Capita Expenses:	<b>\$524</b>	\$629	\$467
Operating Income (loss):	<b>\$13,865</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>217.06%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,534,562</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,138</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>	Walnut Hill Village		
<b>Unit Code:</b>	058/070/32	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$37,900		
<b>Equalized Assessed Valuation:</b>	\$696,790		
<b>Population:</b>	115		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$17,353		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$84,032	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$731	\$2,160	\$1,117
Revenues During FY 24:	\$56,500	\$513,962	\$205,596
Expenditures During FY 24:	\$39,429	\$431,552	\$184,468
Per Capita Revenues:	\$491	\$1,265	\$568
Per Capita Expenditures:	\$343	\$1,035	\$522
Revenues over/under Expenditures:	\$17,071	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	256.42%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$101,103	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$879	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,101	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$94,704	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$80,121</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$697</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>\$239,866</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,086</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$257,319</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$225,689</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$2,238</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,963</b>	\$957	\$383
Operating Income (loss):	<b>\$31,630</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>120.30%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$271,496</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,361</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>	Walshville Village		
<b>Unit Code:</b>	068/090/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$49,500		
<b>Equalized Assessed Valuation:</b>	\$598,691		
<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:	\$101,067	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,657	\$2,160	\$1,117
Revenues During FY 24:	\$27,767	\$513,962	\$205,596
Expenditures During FY 24:	\$19,915	\$431,552	\$184,468
Per Capita Revenues:	\$455	\$1,265	\$568
Per Capita Expenditures:	\$326	\$1,035	\$522
Revenues over/under Expenditures:	\$7,852	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	546.92%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$108,919	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,786	\$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:	\$12,105	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$96,814	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<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>	Waltonville Village		
<b>Unit Code:</b>	041/045/32	<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$202,850		
<b>Equalized Assessed Valuation:</b>	\$4,063,440		
<b>Population:</b>	408		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$70,874		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$369,560	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$906	\$2,160	\$1,117
Revenues During FY 24:	\$211,159	\$513,962	\$205,596
Expenditures During FY 24:	\$263,299	\$431,552	\$184,468
Per Capita Revenues:	\$518	\$1,265	\$568
Per Capita Expenditures:	\$645	\$1,035	\$522
Revenues over/under Expenditures:	(\$52,140)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	120.55%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$317,420	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$778	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,561	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$240,859	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$806,462</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,977</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>\$1,593,806</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,906</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$668,691</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$606,163</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,639</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,486</b>	\$957	\$383
Operating Income (loss):	<b>\$62,528</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>273.25%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,656,334</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,060</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Wamac City		
<b>Unit Code:</b>	095/065/30	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	5/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,770,075		
<b>Equalized Assessed Valuation:</b>	\$10,214,140		
<b>Population:</b>	1,185		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$534,514		

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>\$1,881,240</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,588</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$764,477</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$934,275</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$645</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$788</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$169,798)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>182.96%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,709,337</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,442</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>\$376,344</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,332,993</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>\$859,932</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$726</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$301,200</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$372,338</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$254</b>	\$728	\$505
Per Capita Expenses:	<b>\$314</b>	\$629	\$467
Operating Income (loss):	<b>(\$71,138)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>212.41%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$790,899</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$667</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Wapella Village</b>		
<b>Unit Code:</b>	020/030/32	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,085,750		
<b>Equalized Assessed Valuation:</b>	\$8,179,725		
<b>Population:</b>	513		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$188,831		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$286,731	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$559	\$2,160	\$1,117
Revenues During FY 24:	\$399,631	\$513,962	\$205,596
Expenditures During FY 24:	\$477,770	\$431,552	\$184,468
Per Capita Revenues:	\$779	\$1,265	\$568
Per Capita Expenditures:	\$931	\$1,035	\$522
Revenues over/under Expenditures:	(\$78,139)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	46.87%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$223,923	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$436	\$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:	\$107,785	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$116,138	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$476,179</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$928</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>\$253,859</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$495</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$137,264</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$191,694</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$268</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$374</b>	\$957	\$383
Operating Income (loss):	<b>(\$54,430)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>96.04%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$184,098</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$359</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>	Warren Village		
<b>Unit Code:</b>	043/055/32	<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>	\$3,109,137		
<b>Equalized Assessed Valuation:</b>	\$15,705,278		
<b>Population:</b>	1,439		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$543,357		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$936,031	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$650	\$1,430	\$1,079
Revenues During FY 24:	\$1,207,313	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,127,535	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$839	\$1,299	\$1,053
Per Capita Expenditures:	\$784	\$1,191	\$978
Revenues over/under Expenditures:	\$79,778	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	90.11%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,016,077	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$706	\$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:	\$420,336	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$595,741	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$397,960</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$277</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>\$2,623,812</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>\$825,913</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$641,987</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$574</b>	\$728	\$505
Per Capita Expenses:	<b>\$446</b>	\$629	\$467
Operating Income (loss):	<b>\$183,926</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>437.31%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,807,470</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,951</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>	Warrensburg Village		
<b>Unit Code:</b>	055/060/32	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,649,680		
<b>Equalized Assessed Valuation:</b>	\$15,174,997		
<b>Population:</b>	1,110		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$270,915		

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>\$1,047,168</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$943</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$862,395</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$652,439</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$777</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$588</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$209,956</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>192.68%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,257,124</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,133</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>\$213,193</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,043,931</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>\$1,206,829</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,087</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>\$1,624,898</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,464</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$525,392</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$390,768</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$473</b>	\$728	\$505
Per Capita Expenses:	<b>\$352</b>	\$629	\$467
Operating Income (loss):	<b>\$134,624</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>450.27%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,759,522</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,585</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>	Warrenville City		
<b>Unit Code:</b>	022/105/30	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$36,029,281		
<b>Equalized Assessed Valuation:</b>	\$573,719,206		
<b>Population:</b>	13,553		
<b>Employees:</b>			
<b>Full Time:</b>	72		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$8,588,704		

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>\$17,163,548</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,266</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$15,861,084</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$15,894,262</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,170</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,173</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$33,178)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>106.18%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$16,876,633</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,245</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>\$2,955,636</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$558,501)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$29,807,214</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,199</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.70%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$26,051,031</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,922</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$7,083,141</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$5,406,090</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$523</b>	\$728	\$505
Per Capita Expenses:	<b>\$399</b>	\$629	\$467
Operating Income (loss):	<b>\$1,677,051</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>467.05%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$25,248,995</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,863</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>	Warsaw City		
<b>Unit Code:</b>	034/075/30	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,626,732		
<b>Equalized Assessed Valuation:</b>	\$19,111,537		
<b>Population:</b>	1,451		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$341,458		

Blended Component Units
Number Submitted = 1
WARSAW PUBLIC LIBRARY

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,250,815</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$862</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$790,813</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$865,169</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$545</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$596</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$74,356)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>139.04%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,202,909</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$829</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>\$773,566</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$525,678</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>\$199,000</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$137</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.33%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,550,088</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,757</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$504,498</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$467,495</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$348</b>	\$728	\$505
Per Capita Expenses:	<b>\$322</b>	\$629	\$467
Operating Income (loss):	<b>\$37,003</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>552.53%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,583,041</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,780</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Washburn Village</b>
<b>Unit Code:</b>	102/075/32
<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$1,417,750
<b>Equalized Assessed Valuation:</b>	\$12,620,425
<b>Population:</b>	1,015
<b>Employees:</b>	
<b>Full Time:</b>	3
<b>Part Time:</b>	10
<b>Salaries Paid:</b>	\$155,873

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>\$1,642,254</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,618</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$825,150</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$708,438</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$813</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$698</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$116,712</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>250.26%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,772,966</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,747</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>\$1,270,310</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$502,656</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>\$1,759,947</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,734</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>\$2,082,301</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,052</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$379,129</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$497,687</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$374</b>	\$728	\$505
Per Capita Expenses:	<b>\$490</b>	\$629	\$467
Operating Income (loss):	<b>(\$118,558)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>391.76%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,949,743</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,921</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>	Washington City		
<b>Unit Code:</b>	090/085/30	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$38,459,165		
<b>Equalized Assessed Valuation:</b>	\$401,288,844		
<b>Population:</b>	16,071		
<b>Employees:</b>			
<b>Full Time:</b>	59		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$5,939,730		

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>\$21,616,268</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,345</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$21,511,266</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$15,973,798</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,339</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$994</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$5,537,468</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>156.32%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$24,969,891</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,554</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>\$4,365,400</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$22,165,435</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$14,334,594</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$892</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>\$40,382,603</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,513</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$7,405,583</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$5,876,183</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$461</b>	\$728	\$505
Per Capita Expenses:	<b>\$366</b>	\$629	\$467
Operating Income (loss):	<b>\$1,529,400</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>713.26%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$41,912,617</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,608</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>	Waterloo City		
<b>Unit Code:</b>	067/035/30	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$66,915,741		
<b>Equalized Assessed Valuation:</b>	\$367,878,249		
<b>Population:</b>	11,013		
<b>Employees:</b>			
<b>Full Time:</b>	66		
<b>Part Time:</b>	43		
<b>Salaries Paid:</b>	\$5,825,102		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$11,614,471</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,055</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$11,638,482</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$11,944,264</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,057</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,085</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$305,782)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>94.68%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$11,308,689</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,027</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>\$2,931,515</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$6,014,068</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$15,391,083</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,398</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$67,134,541</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$6,096</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$23,529,321</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$19,761,354</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$2,137</b>	\$728	\$505
Per Capita Expenses:	<b>\$1,794</b>	\$629	\$467
Operating Income (loss):	<b>\$3,767,967</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>358.79%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$70,902,508</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$6,438</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>	Waterman Village		
<b>Unit Code:</b>	019/070/32	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,125,638		
<b>Equalized Assessed Valuation:</b>	\$41,255,456		
<b>Population:</b>	1,433		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$450,707		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,545,642	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,079	\$1,430	\$1,079
Revenues During FY 24:	\$1,510,431	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$1,525,428	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,054	\$1,299	\$1,053
Per Capita Expenditures:	\$1,064	\$1,191	\$978
Revenues over/under Expenditures:	(\$14,997)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	100.34%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$1,530,645	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,068	\$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:	\$304,898	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$1,582,704	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS 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>\$2,288,110</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,597</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$736,380</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$524,963</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$514</b>	\$728	\$505
Per Capita Expenses:	<b>\$366</b>	\$629	\$467
Operating Income (loss):	<b>\$211,417</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>476.13%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,499,527</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,744</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>	Watseka City		
<b>Unit Code:</b>	038/105/30	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$10,985,292		
<b>Equalized Assessed Valuation:</b>	\$57,467,241		
<b>Population:</b>	4,556		
<b>Employees:</b>			
<b>Full Time:</b>	26		
<b>Part Time:</b>	41		
<b>Salaries Paid:</b>	\$2,085,683		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$7,748,976</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,701</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$7,662,596</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$8,026,025</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,682</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,762</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$363,429)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>93.31%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$7,488,739</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,644</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>\$4,484,129</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$4,132,542</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>\$5,306,345</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,165</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>9.13%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,374,313</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$521</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$2,757,516</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,647,087</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$605</b>	\$728	\$505
Per Capita Expenses:	<b>\$581</b>	\$629	\$467
Operating Income (loss):	<b>\$110,429</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>90.02%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,383,025</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$523</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>	Watson Village		
<b>Unit Code:</b>	025/055/32	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$400,200		
<b>Equalized Assessed Valuation:</b>	\$7,551,243		
<b>Population:</b>	668		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$24,904		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,178,723</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,765</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$239,839</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$271,122</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$359</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$406</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>(\$31,283)</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>423.22%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$1,147,440</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,718</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>\$354,697</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$792,743</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>\$340,594</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$510</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$9,392</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$6,901</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$14</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$10</b>	\$957	\$383
Operating Income (loss):	<b>\$2,491</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>4,971.53%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$343,085</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$514</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>	Wauconda Village		
<b>Unit Code:</b>	049/200/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$55,702,300		
<b>Equalized Assessed Valuation:</b>	\$470,942,002		
<b>Population:</b>	14,084		
<b>Employees:</b>			
	<b>Full Time:</b>	57	
	<b>Part Time:</b>	16	
	<b>Salaries Paid:</b>	\$6,202,723	

Blended Component Units
Number Submitted = 1
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$9,066,106</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$644</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$14,352,003</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$9,827,559</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,019</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$698</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$4,524,444</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>108.31%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$10,644,157</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$756</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>\$2,532,936</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$966,393)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$23,763,453</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,687</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>3.98%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$41,086,869</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,917</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$8,604,507</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$7,990,959</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$611</b>	\$728	\$505
Per Capita Expenses:	<b>\$567</b>	\$629	\$467
Operating Income (loss):	<b>\$613,548</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>521.84%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$41,700,417</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,961</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>	Waukegan City		
<b>Unit Code:</b>	049/205/30	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$228,659,700		
<b>Equalized Assessed Valuation:</b>	\$1,623,202,327		
<b>Population:</b>	87,976		
<b>Employees:</b>			
<b>Full Time:</b>	515		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$50,179,917		

**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>\$81,628,182</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$928</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$148,987,568</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$119,562,858</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,694</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,359</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$29,424,710</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>85.05%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$101,693,892</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,156</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>\$44,479,663</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$265,252,998)</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>\$438,627,609</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$4,986</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>5.45%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$95,717,995</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,088</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$21,680,242</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$19,755,929</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$246</b>	\$608	\$457
Per Capita Expenses:	<b>\$225</b>	\$477	\$380
Operating Income (loss):	<b>\$1,924,313</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>499.38%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$98,656,661</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,121</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>	Waverly City		
<b>Unit Code:</b>	069/050/30	<b>County:</b>	Morgan
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$5,640,100		
<b>Equalized Assessed Valuation:</b>	\$12,730,817		
<b>Population:</b>	1,149		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$491,636		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$793,702	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$691	\$1,430	\$1,079
Revenues During FY 24:	\$756,858	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$815,872	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$659	\$1,299	\$1,053
Per Capita Expenditures:	\$710	\$1,191	\$978
Revenues over/under Expenditures:	(\$59,014)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	90.05%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$734,688	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$639	\$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:	\$635,575	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$99,113	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,128,055</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$982</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>\$2,240,609</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,950</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,305,368</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,150,502</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$1,136</b>	\$728	\$505
Per Capita Expenses:	<b>\$1,001</b>	\$629	\$467
Operating Income (loss):	<b>\$154,866</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>208.21%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,395,475</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,085</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Wayne Village		
<b>Unit Code:</b>	022/110/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,862,000		
<b>Equalized Assessed Valuation:</b>	\$170,471,117		
<b>Population:</b>	2,286		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$1,017,506		

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>\$3,587,295</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,569</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,858,922</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,823,761</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,251</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,235</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$35,161</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>128.76%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$3,635,804</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,590</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>\$909,503</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$767,376</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>\$0</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$0</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Wayne City Village		
<b>Unit Code:</b>	096/050/32	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,524,707		
<b>Equalized Assessed Valuation:</b>	\$14,233,614		
<b>Population:</b>	971		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$487,863		

Blended Component Units
Number Submitted = 1
Wayne City Ambulance Service

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,108,593</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$1,142</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$833,337</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$605,541</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$858</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$624</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$227,796</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>220.08%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$1,332,655</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$1,372</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>\$223,094</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$1,380,806</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>\$5,276,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$5,434</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>\$4,432,327</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,565</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$1,314,252</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$1,465,450</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,354</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,509</b>	\$957	\$383
Operating Income (loss):	<b>(\$151,198)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>292.39%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$4,284,863</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,413</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Weldon Village</b>		
<b>Unit Code:</b>	020/040/32	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$538,252		
<b>Equalized Assessed Valuation:</b>	\$4,344,657		
<b>Population:</b>	369		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$91,368		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$232,102	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$629	\$2,160	\$1,117
Revenues During FY 24:	\$176,909	\$513,962	\$205,596
Expenditures During FY 24:	\$195,161	\$431,552	\$184,468
Per Capita Revenues:	\$479	\$1,265	\$568
Per Capita Expenditures:	\$529	\$1,035	\$522
Revenues over/under Expenditures:	(\$18,252)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	109.58%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$213,850	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$580	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,496	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$171,354	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$640,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,734</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>\$1,379,268</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,738</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$186,571</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$176,073</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$506</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$477</b>	\$957	\$383
Operating Income (loss):	<b>\$10,498</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>789.31%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,389,766</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$3,766</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>	Wellington Village		
<b>Unit Code:</b>	038/110/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$297,225		
<b>Equalized Assessed Valuation:</b>	\$1,395,734		
<b>Population:</b>	264		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$17,737		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$226,416</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$858</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$93,127</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$80,986</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$353</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$307</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$12,141</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>287.17%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$232,564</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$881</b>	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$124,922</b>	\$10,146	\$0
Total Unreserved Funds:	<b>\$107,642</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>\$240,270</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$910</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>\$2,730</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$10</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$51,652</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$54,899</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$196</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$208</b>	\$957	\$383
Operating Income (loss):	<b>(\$3,247)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>9.97%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$5,476</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$21</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>	Wenona City
<b>Unit Code:</b>	059/040/30
<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$2,505,283
<b>Equalized Assessed Valuation:</b>	\$13,737,655
<b>Population:</b>	1,047
<b>Employees:</b>	
<b>Full Time:</b>	4
<b>Part Time:</b>	23
<b>Salaries Paid:</b>	\$198,857

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$581,780</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$556</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$736,117</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$655,322</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$703</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$626</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$80,795</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>107.35%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$703,483</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$672</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>\$142,755</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$519,820</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>\$40,908</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$39</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,131,458</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,036</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$481,473</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$479,033</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$460</b>	\$728	\$505
Per Capita Expenses:	<b>\$458</b>	\$629	\$467
Operating Income (loss):	<b>\$2,440</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>445.46%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,133,898</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,038</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>	Wenonah Village		
<b>Unit Code:</b>	068/095/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$16,216		
<b>Equalized Assessed Valuation:</b>	\$654,027		
<b>Population:</b>	36		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$1,320		

Blended Component Units
Number Submitted = 1 Village of Wenonah

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$68,321	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,898	\$2,160	\$1,117
Revenues During FY 24:	\$20,371	\$513,962	\$205,596
Expenditures During FY 24:	\$13,954	\$431,552	\$184,468
Per Capita Revenues:	\$566	\$1,265	\$568
Per Capita Expenditures:	\$388	\$1,035	\$522
Revenues over/under Expenditures:	\$6,417	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	535.60%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$74,738	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,076	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$7,000	\$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>	West Brooklyn Village		
<b>Unit Code:</b>	052/065/32	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$205,200		
<b>Equalized Assessed Valuation:</b>	\$1,704,105		
<b>Population:</b>	131		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$16,850		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$380,056	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,901	\$2,160	\$1,117
Revenues During FY 24:	\$73,595	\$513,962	\$205,596
Expenditures During FY 24:	\$48,326	\$431,552	\$184,468
Per Capita Revenues:	\$562	\$1,265	\$568
Per Capita Expenditures:	\$369	\$1,035	\$522
Revenues over/under Expenditures:	\$25,269	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	674.99%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$326,195	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,490	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,276	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$228,919	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS 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>\$177,905</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,358</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$61,706</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$71,076</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$471</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$543</b>	\$957	\$383
Operating Income (loss):	<b>(\$9,370)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>345.78%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$245,765</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,876</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>	West Chicago City		
<b>Unit Code:</b>	022/115/30	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$62,195,973		
<b>Equalized Assessed Valuation:</b>	\$1,063,076,350		
<b>Population:</b>	25,614		
<b>Employees:</b>			
	<b>Full Time:</b>	117	
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$11,732,759	

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>\$21,484,163</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$839</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$25,782,926</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$25,660,991</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,007</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,002</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$121,935</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>84.20%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$21,606,098</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$844</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>\$13,306,421</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$10,894,025)</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>\$36,655,973</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$1,431</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>\$88,184,032</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$3,443</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$15,873,574</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$15,398,910</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$620</b>	\$608	\$457
Per Capita Expenses:	<b>\$601</b>	\$477	\$380
Operating Income (loss):	<b>\$474,664</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>604.32%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$93,057,942</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$3,633</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>	West City Village
<b>Unit Code:</b>	028/065/32
<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$5,978,550
<b>Equalized Assessed Valuation:</b>	\$16,235,461
<b>Population:</b>	643
<b>Employees:</b>	
<b>Full Time:</b>	16
<b>Part Time:</b>	13
<b>Salaries Paid:</b>	\$1,076,993

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,075,720	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$11,004	\$2,160	\$1,117
Revenues During FY 24:	\$2,918,934	\$513,962	\$205,596
Expenditures During FY 24:	\$2,875,197	\$431,552	\$184,468
Per Capita Revenues:	\$4,540	\$1,265	\$568
Per Capita Expenditures:	\$4,472	\$1,035	\$522
Revenues over/under Expenditures:	\$43,737	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	247.55%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$7,117,574	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$11,069	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$919,850	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$5,886,816	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,015,762</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,135</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$357,840</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$319,586</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$557</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$497</b>	\$957	\$383
Operating Income (loss):	<b>\$38,254</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>643.30%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,055,899</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$3,197</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>	West Dundee Village
<b>Unit Code:</b>	045/105/32
<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$35,550,371
<b>Equalized Assessed Valuation:</b>	\$339,262,841
<b>Population:</b>	7,646
<b>Employees:</b>	
<b>Full Time:</b>	59
<b>Part Time:</b>	48
<b>Salaries Paid:</b>	\$6,969,294

#### Blended Component Units

**Number Submitted = 2**  
 Village of West Dundee Firefighters' Pension Fund  
 Village of West Dundee 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>\$10,285,200</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,345</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$16,785,801</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$25,413,955</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$2,195</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$3,324</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$8,628,154)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>75.25%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$19,123,302</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,501</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$12,404,754</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$7,966,765)</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>\$43,751,831</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$5,722</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>7.06%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$18,090,921</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,366</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,149,894</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,705,173</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$543</b>	\$728	\$505
Per Capita Expenses:	<b>\$615</b>	\$629	\$467
Operating Income (loss):	<b>(\$555,279)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>370.78%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$17,445,642</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,282</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	West Peoria City
<b>Unit Code:</b>	072/080/30
<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$5,723,742
<b>Equalized Assessed Valuation:</b>	\$49,486,737
<b>Population:</b>	4,263
<b>Employees:</b>	
<b>Full Time:</b>	6
<b>Part Time:</b>	17
<b>Salaries Paid:</b>	\$310,380

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$8,359,355</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,961</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$3,854,276</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,752,919</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$904</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$646</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,101,357</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>283.92%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$7,816,124</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,833</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>\$2,670,089</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$7,947,873</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	West Point Village		
<b>Unit Code:</b>	034/080/32	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$270,185		
<b>Equalized Assessed Valuation:</b>	\$668,623		
<b>Population:</b>	140		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$13,238		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$142,969	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,021	\$2,160	\$1,117
Revenues During FY 24:	\$66,920	\$513,962	\$205,596
Expenditures During FY 24:	\$84,600	\$431,552	\$184,468
Per Capita Revenues:	\$478	\$1,265	\$568
Per Capita Expenditures:	\$604	\$1,035	\$522
Revenues over/under Expenditures:	(\$17,680)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	148.10%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$125,289	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$895	\$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:	\$125,289	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS 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>\$575,192</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,109</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$75,406</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$87,142</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$539</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$622</b>	\$957	\$383
Operating Income (loss):	<b>(\$11,736)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>646.60%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$563,456</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,025</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>	West Salem Village		
<b>Unit Code:</b>	024/025/32	<b>County:</b>	Edwards
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,749,720		
<b>Equalized Assessed Valuation:</b>	\$3,792,433		
<b>Population:</b>	786		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	24	
	<b>Salaries Paid:</b>	\$209,108	

Blended Component Units
Number Submitted = 1
West Salem Sanitary District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$979,014	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,246	\$2,160	\$1,117
Revenues During FY 24:	\$633,111	\$513,962	\$205,596
Expenditures During FY 24:	\$588,228	\$431,552	\$184,468
Per Capita Revenues:	\$805	\$1,265	\$568
Per Capita Expenditures:	\$748	\$1,035	\$522
Revenues over/under Expenditures:	\$44,883	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	175.12%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$1,030,097	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,311	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$579,552	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$450,545	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS 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>\$1,439,990</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,832</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$671,047</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$296,686</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$854</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$377</b>	\$957	\$383
Operating Income (loss):	<b>\$374,361</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>609.45%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,808,151</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,300</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>	Westchester Village
<b>Unit Code:</b>	016/580/32
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$54,774,389
<b>Equalized Assessed Valuation:</b>	\$666,138,214
<b>Population:</b>	16,094
<b>Employees:</b>	
<b>Full Time:</b>	100
<b>Part Time:</b>	2
<b>Salaries Paid:</b>	\$9,919,201

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,317,145	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$455	\$1,430	\$1,079
Revenues During FY 24:	\$24,578,465	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$24,254,531	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,527	\$1,299	\$1,053
Per Capita Expenditures:	\$1,507	\$1,191	\$978
Revenues over/under Expenditures:	\$323,934	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	31.74%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$7,699,027	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$478	\$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:	\$2,050,634	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$56,217,873)	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$45,191,525</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,808</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>4.47%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$17,616,108</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,095</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$7,688,819</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$7,282,872</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$478</b>	\$728	\$505
Per Capita Expenses:	<b>\$453</b>	\$629	\$467
Operating Income (loss):	<b>\$405,947</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>335.33%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$24,421,886</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,517</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>	Western Springs Village		
<b>Unit Code:</b>	016/585/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$50,256,268		
<b>Equalized Assessed Valuation:</b>	\$1,009,306,112		
<b>Population:</b>	13,529		
<b>Employees:</b>			
<b>Full Time:</b>	68		
<b>Part Time:</b>	185		
<b>Salaries Paid:</b>	\$8,593,660		

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>\$12,409,580</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$917</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$18,886,520</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$17,324,802</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,396</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,281</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$1,561,718</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>64.88%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$11,240,544</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$831</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>\$6,731,111</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$3,622,652)</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>\$44,333,012</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$3,277</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.23%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$17,528,822</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,296</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$7,293,134</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$5,640,993</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$539</b>	\$728	\$505
Per Capita Expenses:	<b>\$417</b>	\$629	\$467
Operating Income (loss):	<b>\$1,652,141</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>360.06%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$20,310,963</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,501</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>	Westfield Village
<b>Unit Code:</b>	012/025/32
<b>County:</b>	Clark
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$7,267,300
<b>Equalized Assessed Valuation:</b>	\$4,738,992
<b>Population:</b>	536
<b>Employees:</b>	
<b>Full Time:</b>	1
<b>Part Time:</b>	12
<b>Salaries Paid:</b>	\$96,280

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$706,445	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,318	\$2,160	\$1,117
Revenues During FY 24:	\$430,293	\$513,962	\$205,596
Expenditures During FY 24:	\$712,713	\$431,552	\$184,468
Per Capita Revenues:	\$803	\$1,265	\$568
Per Capita Expenditures:	\$1,330	\$1,035	\$522
Revenues over/under Expenditures:	(\$282,420)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	89.40%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$637,188	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,189	\$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:	\$185,293	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$20,928	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$763,718</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$1,425</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>11.61%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$424,994</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$793</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$228,848</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$190,646</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$427</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$356</b>	\$957	\$383
Operating Income (loss):	<b>\$38,202</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>242.96%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$463,196</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$864</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>	Westmont Village		
<b>Unit Code:</b>	022/120/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$113,156,950		
<b>Equalized Assessed Valuation:</b>	\$1,058,516,783		
<b>Population:</b>	24,429		
<b>Employees:</b>			
<b>Full Time:</b>	108		
<b>Part Time:</b>	82		
<b>Salaries Paid:</b>	\$15,256,704		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$38,769,350	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,587	\$1,430	\$1,079
Revenues During FY 24:	\$43,065,187	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$35,413,155	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,763	\$1,299	\$1,053
Per Capita Expenditures:	\$1,450	\$1,191	\$978
Revenues over/under Expenditures:	\$7,652,032	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	109.01%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$38,605,030	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,580	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,187,568	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$4,561,325	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$79,701,663</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$3,263</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$20,158,151</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$825</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$8,586,989</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$7,490,551</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$352</b>	\$728	\$505
Per Capita Expenses:	<b>\$307</b>	\$629	\$467
Operating Income (loss):	<b>\$1,096,438</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>286.38%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$21,451,239</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$878</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Westville Village		
<b>Unit Code:</b>	092/105/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,435,493		
<b>Equalized Assessed Valuation:</b>	\$29,553,189		
<b>Population:</b>	3,035		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$723,779		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,099,474</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$692</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,771,861</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,519,996</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$584</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$501</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$251,865</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>154.69%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$2,351,339</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$775</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>\$375,545</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,975,794</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>\$178,620</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$59</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>\$3,351,716</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,104</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,662,908</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$2,664,467</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$548</b>	\$728	\$505
Per Capita Expenses:	<b>\$878</b>	\$629	\$467
Operating Income (loss):	<b>(\$1,001,559)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>88.20%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,350,157</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$774</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>	Wheaton City		
<b>Unit Code:</b>	022/125/30	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$131,254,635		
<b>Equalized Assessed Valuation:</b>	\$2,582,824,052		
<b>Population:</b>	52,984		
<b>Employees:</b>			
<b>Full Time:</b>	267		
<b>Part Time:</b>	44		
<b>Salaries Paid:</b>	\$30,780,462		

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:	\$29,607,008	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$559	\$1,022	\$992
Revenues During FY 24:	\$60,224,185	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$50,166,199	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,137	\$1,565	\$1,601
Per Capita Expenditures:	\$947	\$1,374	\$1,334
Revenues over/under Expenditures:	\$10,057,986	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	68.98%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$34,603,042	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$653	\$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:	\$11,000,399	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	(\$9,102,173)	(\$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>\$49,570,000</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$936</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>1.92%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$57,268,423</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,081</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$18,668,282</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$21,925,954</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$352</b>	\$608	\$457
Per Capita Expenses:	<b>\$414</b>	\$477	\$380
Operating Income (loss):	<b>(\$3,257,672)</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>268.45%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$58,860,686</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,111</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>	Wheeler Village		
<b>Unit Code:</b>	040/030/32	<b>County:</b>	Jasper
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$35,818		
<b>Equalized Assessed Valuation:</b>	\$741,225		
<b>Population:</b>	96		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$9,615		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$192,881	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$2,009	\$2,160	\$1,117
Revenues During FY 24:	\$35,703	\$513,962	\$205,596
Expenditures During FY 24:	\$32,819	\$431,552	\$184,468
Per Capita Revenues:	\$372	\$1,265	\$568
Per Capita Expenditures:	\$342	\$1,035	\$522
Revenues over/under Expenditures:	\$2,884	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	596.50%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$195,765	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,039	\$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:	\$36,493	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$159,272	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<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>	Wheeling Village		
<b>Unit Code:</b>	016/595/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$116,547,941		
<b>Equalized Assessed Valuation:</b>	\$1,308,416,692		
<b>Population:</b>	39,137		
<b>Employees:</b>			
<b>Full Time:</b>	216		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$27,284,210		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$23,152,275	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	\$592	\$1,022	\$992
Revenues During FY 24:	\$54,853,161	\$81,097,853	\$63,487,750
Expenditures During FY 24:	\$49,254,792	\$72,579,601	\$57,111,842
Per Capita Revenues:	\$1,402	\$1,565	\$1,601
Per Capita Expenditures:	\$1,259	\$1,374	\$1,334
Revenues over/under Expenditures:	\$5,598,369	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	46.57%	89.86%	76.99%
Ending Fund Balance for FY 24:	\$22,938,294	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	\$586	\$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:	\$21,867,209	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	\$20,413,790	(\$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>\$21,123,891</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$540</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>1.54%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$59,852,172</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,529</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$11,305,688</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$9,778,041</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$289</b>	\$608	\$457
Per Capita Expenses:	<b>\$250</b>	\$477	\$380
Operating Income (loss):	<b>\$1,527,647</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>625.81%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$61,192,275</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,564</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>	White City Village		
<b>Unit Code:</b>	056/125/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$365,576		
<b>Equalized Assessed Valuation:</b>	\$2,977,114		
<b>Population:</b>	218		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$51,742		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$158,842	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$729	\$2,160	\$1,117
Revenues During FY 24:	\$86,865	\$513,962	\$205,596
Expenditures During FY 24:	\$103,372	\$431,552	\$184,468
Per Capita Revenues:	\$398	\$1,265	\$568
Per Capita Expenditures:	\$474	\$1,035	\$522
Revenues over/under Expenditures:	(\$16,507)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	137.69%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$142,335	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$653	\$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:	\$4,921	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$140,156	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$510,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$2,339</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>\$1,490,683</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$6,838</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$174,678</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$239,464</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$801</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,098</b>	\$957	\$383
Operating Income (loss):	<b>(\$64,786)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>595.45%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,425,897</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$6,541</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>	Williamsfield Village		
<b>Unit Code:</b>	048/070/32	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$740,800		
<b>Equalized Assessed Valuation:</b>	\$8,461,202		
<b>Population:</b>	575		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$129,144		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$505,103	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$878	\$2,160	\$1,117
Revenues During FY 24:	\$362,212	\$513,962	\$205,596
Expenditures During FY 24:	\$385,215	\$431,552	\$184,468
Per Capita Revenues:	\$630	\$1,265	\$568
Per Capita Expenditures:	\$670	\$1,035	\$522
Revenues over/under Expenditures:	(\$23,003)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	123.24%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$474,749	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$826	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,445	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$376,304	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS 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>\$1,404,626</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,443</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$1,066,356</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$269,575</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,855</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$469</b>	\$957	\$383
Operating Income (loss):	<b>\$796,781</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>819.35%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,208,758</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$3,841</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>	Williamson Village		
<b>Unit Code:</b>	057/125/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$164,500		
<b>Equalized Assessed Valuation:</b>	\$1,651,920		
<b>Population:</b>	183		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	8	
	<b>Salaries Paid:</b>	\$31,666	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$136,388	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$745	\$2,160	\$1,117
Revenues During FY 24:	\$111,606	\$513,962	\$205,596
Expenditures During FY 24:	\$162,047	\$431,552	\$184,468
Per Capita Revenues:	\$610	\$1,265	\$568
Per Capita Expenditures:	\$886	\$1,035	\$522
Revenues over/under Expenditures:	(\$50,441)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	53.04%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$85,947	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$470	\$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:	\$15,353	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$70,594	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS 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>	Willisville Village		
<b>Unit Code:</b>	073/035/32	<b>County:</b>	Perry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$555,082		
<b>Equalized Assessed Valuation:</b>	\$2,486,618		
<b>Population:</b>	579		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$92,864		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$559,341	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$966	\$2,160	\$1,117
Revenues During FY 24:	\$407,301	\$513,962	\$205,596
Expenditures During FY 24:	\$308,132	\$431,552	\$184,468
Per Capita Revenues:	\$703	\$1,265	\$568
Per Capita Expenditures:	\$532	\$1,035	\$522
Revenues over/under Expenditures:	\$99,169	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	206.33%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$635,760	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,098	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$202,221	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$433,539	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$176,006</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$304</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$596,933</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,031</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$234,379</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$246,950</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$405</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$427</b>	\$957	\$383
Operating Income (loss):	<b>(\$12,571)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>245.84%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$607,112</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,049</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>	Willow Hill Village		
<b>Unit Code:</b>	040/035/32	<b>County:</b>	Jasper
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,365,400		
<b>Equalized Assessed Valuation:</b>	\$1,354,039		
<b>Population:</b>	230		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$15,000		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$458,412	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,993	\$2,160	\$1,117
Revenues During FY 24:	\$334,594	\$513,962	\$205,596
Expenditures During FY 24:	\$113,085	\$431,552	\$184,468
Per Capita Revenues:	\$1,455	\$1,265	\$568
Per Capita Expenditures:	\$492	\$1,035	\$522
Revenues over/under Expenditures:	\$221,509	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	601.25%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$679,922	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$2,956	\$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:	\$271,284	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$408,638	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$104,000</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$452</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>\$955,581</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,155</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$82,500</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$100,728</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$359</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$438</b>	\$957	\$383
Operating Income (loss):	<b>(\$18,228)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>930.58%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$937,353</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$4,075</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>	Willowbrook Village		
<b>Unit Code:</b>	022/130/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$24,612,709		
<b>Equalized Assessed Valuation:</b>	\$537,179,170		
<b>Population:</b>	9,236		
<b>Employees:</b>			
<b>Full Time:</b>	46		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$4,896,504		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$14,925,395</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,616</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$19,849,541</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$12,207,702</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$2,149</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,322</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$7,641,839</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>154.76%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$18,893,201</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,046</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>\$4,329,804</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,807,392</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>\$32,597,926</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$3,529</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>1.69%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,520,935</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$489</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,059,097</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$3,766,119</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$439</b>	\$728	\$505
Per Capita Expenses:	<b>\$408</b>	\$629	\$467
Operating Income (loss):	<b>\$292,978</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>127.82%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,813,913</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$521</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>	Wilmette Village		
<b>Unit Code:</b>	016/605/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$93,082,256		
<b>Equalized Assessed Valuation:</b>	\$2,414,561,448		
<b>Population:</b>	28,170		
<b>Employees:</b>			
	<b>Full Time:</b>	211	
	<b>Part Time:</b>	75	
	<b>Salaries Paid:</b>	\$25,851,923	

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>\$31,196,577</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$1,107</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$50,980,832</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$50,734,821</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,810</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$1,801</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$246,011</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>64.04%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$32,492,588</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,153</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>\$4,333,871</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$32,347,580)</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>\$178,479,977</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$6,336</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>4.19%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$75,440,217</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$2,678</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$20,274,884</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$14,746,724</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$720</b>	\$608	\$457
Per Capita Expenses:	<b>\$523</b>	\$477	\$380
Operating Income (loss):	<b>\$5,528,160</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>543.02%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$80,078,377</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$2,843</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>	Wilmington City		
<b>Unit Code:</b>	099/120/30	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$21,947,519		
<b>Equalized Assessed Valuation:</b>	\$164,331,239		
<b>Population:</b>	5,568		
<b>Employees:</b>			
<b>Full Time:</b>	45		
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$4,018,192		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$6,817,391</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,224</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$13,526,703</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$13,243,708</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$2,429</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$2,379</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$282,995</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>53.66%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$7,107,025</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,276</b>	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,772,512</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$63,730,492)</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>\$73,976,635</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$13,286</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>2.45%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$12,546,294</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,253</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$4,772,740</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$4,056,332</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$857</b>	\$728	\$505
Per Capita Expenses:	<b>\$729</b>	\$629	\$467
Operating Income (loss):	<b>\$716,408</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>326.96%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$13,262,702</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,382</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>	Wilsonville Village		
<b>Unit Code:</b>	056/130/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$87,340		
<b>Equalized Assessed Valuation:</b>	\$3,691,727		
<b>Population:</b>	536		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$62,568		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$305,489</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$570</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$196,908</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$163,648</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$367</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$305</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$33,260</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>201.78%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$330,207</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$616</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>\$113,386</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$216,821</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>\$666,798</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,244</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$155,295</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$206,368</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$290</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$385</b>	\$957	\$383
Operating Income (loss):	<b>(\$51,073)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>302.50%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$624,267</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,165</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>	Winchester City		
<b>Unit Code:</b>	085/040/30	<b>County:</b>	Scott
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$14,996,400		
<b>Equalized Assessed Valuation:</b>	\$18,627,362		
<b>Population:</b>	1,574		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	58		
<b>Salaries Paid:</b>	\$680,731		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,300,757</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$826</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,459,189</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,477,395</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$927</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$939</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$18,206)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>87.51%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$1,292,926</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$821</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>\$1,210,821</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$82,105</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$2,085,211</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,325</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>\$4,136,335</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,628</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,628,348</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,285,037</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$1,035</b>	\$728	\$505
Per Capita Expenses:	<b>\$816</b>	\$629	\$467
Operating Income (loss):	<b>\$343,311</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>348.60%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$4,479,646</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,846</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>	Windsor City		
<b>Unit Code:</b>	086/060/30	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,238,000		
<b>Equalized Assessed Valuation:</b>	\$12,460,291		
<b>Population:</b>	1,079		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$432,867		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$711,146	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$659	\$1,430	\$1,079
Revenues During FY 24:	\$642,868	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$782,577	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$596	\$1,299	\$1,053
Per Capita Expenditures:	\$725	\$1,191	\$978
Revenues over/under Expenditures:	(\$139,709)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	76.19%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$596,217	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$553	\$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:	\$276,681	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$319,536	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$301,047</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$279</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>\$1,523,943</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,412</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$440,200</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$480,880</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$408</b>	\$728	\$505
Per Capita Expenses:	<b>\$446</b>	\$629	\$467
Operating Income (loss):	<b>(\$40,680)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>303.29%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,458,483</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,352</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>	Winfield Village
<b>Unit Code:</b>	022/135/32
<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$25,910,100
<b>Equalized Assessed Valuation:</b>	\$457,760,186
<b>Population:</b>	10,054
<b>Employees:</b>	
<b>Full Time:</b>	33
<b>Part Time:</b>	4
<b>Salaries Paid:</b>	\$3,704,968

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$10,659,592</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,060</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$11,217,385</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$7,650,537</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,116</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$761</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$3,566,848</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>156.18%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$11,948,718</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,188</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>\$4,688,037</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$4,191,936</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$15,933,185</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,585</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.71%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$29,387,305</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,923</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$7,273,323</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$5,785,428</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$723</b>	\$728	\$505
Per Capita Expenses:	<b>\$575</b>	\$629	\$467
Operating Income (loss):	<b>\$1,487,895</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>536.38%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$31,031,761</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,087</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>	Winnebago Village		
<b>Unit Code:</b>	101/055/32	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,138,049		
<b>Equalized Assessed Valuation:</b>	\$69,653,376		
<b>Population:</b>	2,894		
<b>Employees:</b>			
<b>Full Time:</b>	17		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$1,029,937		

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>\$2,613,331</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$903</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$2,557,634</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$2,376,281</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$884</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$821</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$181,353</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>126.15%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$2,997,684</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,036</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>\$329,869</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,639,270</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>\$6,700,023</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$2,315</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>\$885,125</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$306</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,894,553</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,354,532</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$655</b>	\$728	\$505
Per Capita Expenses:	<b>\$468</b>	\$629	\$467
Operating Income (loss):	<b>\$540,021</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>130.13%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,762,586</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$609</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Winnetka Village</b>
<b>Unit Code:</b>	016/610/32
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$100,171,397
<b>Equalized Assessed Valuation:</b>	\$1,771,059,940
<b>Population:</b>	12,494
<b>Employees:</b>	
<b>Full Time:</b>	149
<b>Part Time:</b>	7
<b>Salaries Paid:</b>	\$19,432,927

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>\$33,995,867</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$2,721</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$31,379,945</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$28,767,710</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$2,512</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$2,303</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$2,612,235</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>112.48%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$32,358,500</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$2,590</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>\$3,419,463</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$1,567,950</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>\$51,756,566</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$4,143</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.58%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$99,594,395</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$7,971</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$41,594,080</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$28,567,328</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$3,329</b>	\$728	\$505
Per Capita Expenses:	<b>\$2,286</b>	\$629	\$467
Operating Income (loss):	<b>\$13,026,752</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>402.98%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$115,120,749</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$9,214</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>	Winthrop Harbor Village		
<b>Unit Code:</b>	049/210/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$9,788,178		
<b>Equalized Assessed Valuation:</b>	\$161,836,409		
<b>Population:</b>	6,594		
<b>Employees:</b>			
<b>Full Time:</b>	27		
<b>Part Time:</b>	60		
<b>Salaries Paid:</b>	\$3,043,240		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$3,175,691</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$482</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$7,409,869</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$7,595,310</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,124</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,152</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$185,441)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>59.58%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$4,525,250</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$686</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>\$1,916,083</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$2,609,167</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>\$2,412,787</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$366</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.95%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$2,666,509</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$404</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$1,186,414</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$1,120,551</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$180</b>	\$728	\$505
Per Capita Expenses:	<b>\$170</b>	\$629	\$467
Operating Income (loss):	<b>\$65,863</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>245.84%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$2,754,772</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$418</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>	Witt City		
<b>Unit Code:</b>	068/100/30	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/15/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,250,000		
<b>Equalized Assessed Valuation:</b>	\$6,252,993		
<b>Population:</b>	786		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$138,176		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$253,754	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$323	\$2,160	\$1,117
Revenues During FY 24:	\$529,854	\$513,962	\$205,596
Expenditures During FY 24:	\$627,361	\$431,552	\$184,468
Per Capita Revenues:	\$674	\$1,265	\$568
Per Capita Expenditures:	\$798	\$1,035	\$522
Revenues over/under Expenditures:	(\$97,507)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	49.28%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$309,145	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$393	\$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:	\$279,103	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$30,042	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$50,915</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$65</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>\$1,331,009</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,693</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$183,570</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$46,448</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$234</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$59</b>	\$957	\$383
Operating Income (loss):	<b>\$137,122</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>	Wood Dale City		
<b>Unit Code:</b>	022/140/30	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$50,905,951		
<b>Equalized Assessed Valuation:</b>	\$766,782,687		
<b>Population:</b>	14,012		
<b>Employees:</b>			
<b>Full Time:</b>	98		
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$9,528,103		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$19,721,335	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$1,407	\$1,430	\$1,079
Revenues During FY 24:	\$19,443,568	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$20,072,007	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$1,388	\$1,299	\$1,053
Per Capita Expenditures:	\$1,432	\$1,191	\$978
Revenues over/under Expenditures:	(\$628,439)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	72.29%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$14,509,871	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$1,036	\$1,463	\$1,108

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,768,184	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	(\$25,891,736)	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$95,391,083</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$6,808</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.23%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$24,516,366</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,750</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$11,728,845</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$10,074,256</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$837</b>	\$728	\$505
Per Capita Expenses:	<b>\$719</b>	\$629	\$467
Operating Income (loss):	<b>\$1,654,589</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>280.49%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$28,257,503</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$2,017</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>	Wood River City
<b>Unit Code:</b>	057/130/30
<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$39,066,996
<b>Equalized Assessed Valuation:</b>	\$178,139,966
<b>Population:</b>	10,270
<b>Employees:</b>	
<b>Full Time:</b>	77
<b>Part Time:</b>	45
<b>Salaries Paid:</b>	\$6,704,685

Blended Component Units
Number Submitted = 1  Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$20,042,030</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$1,952</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$16,366,057</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$18,477,566</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,594</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,799</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$2,111,509)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>87.49%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$16,166,425</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$1,574</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>\$5,431,025</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$7,814,076)</b>	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$15,475,779</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$1,507</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>\$25,957,795</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$2,528</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$6,500,879</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$5,724,729</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$633</b>	\$728	\$505
Per Capita Expenses:	<b>\$557</b>	\$629	\$467
Operating Income (loss):	<b>\$776,150</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>621.80%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$35,596,291</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$3,466</b>	\$2,291	\$1,871

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Woodland Village</b>		
<b>Unit Code:</b>	038/115/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$520,000		
<b>Equalized Assessed Valuation:</b>	\$2,408,751		
<b>Population:</b>	248		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$50,204		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$315,118	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,271	\$2,160	\$1,117
Revenues During FY 24:	\$111,506	\$513,962	\$205,596
Expenditures During FY 24:	\$137,492	\$431,552	\$184,468
Per Capita Revenues:	\$450	\$1,265	\$568
Per Capita Expenditures:	\$554	\$1,035	\$522
Revenues over/under Expenditures:	(\$25,986)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	210.29%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$289,132	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,166	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,094	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$163,038	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$107,726</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$434</b>	\$1,082	\$70
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$117,111</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$472</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$97,822</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$94,272</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$394</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$380</b>	\$957	\$383
Operating Income (loss):	<b>\$3,550</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>127.99%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$120,661</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$487</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>	Woodlawn Village		
<b>Unit Code:</b>	041/050/32	<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$106,101		
<b>Equalized Assessed Valuation:</b>	\$5,496,380		
<b>Population:</b>	603		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$235,290		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$380,629)	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	(\$631)	\$2,160	\$1,117
Revenues During FY 24:	\$365,673	\$513,962	\$205,596
Expenditures During FY 24:	\$364,415	\$431,552	\$184,468
Per Capita Revenues:	\$606	\$1,265	\$568
Per Capita Expenditures:	\$604	\$1,035	\$522
Revenues over/under Expenditures:	\$1,258	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	(104.10%)	313.95%	224.95%
Ending Fund Balance for FY 24:	(\$379,371)	\$810,860	\$401,328
Per Capita Ending Fund Balance:	(\$629)	\$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:	\$187,095	\$300,512	\$79,457
Total Unrestricted Net Assets:	(\$566,466)	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$2,445,476</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$4,056</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>\$2,444,406</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$4,054</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$764,163</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$852,116</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$1,267</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$1,413</b>	\$957	\$383
Operating Income (loss):	<b>(\$87,953)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>276.54%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,356,453</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$3,908</b>	\$2,957	\$1,351

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Woodridge Village</b>
<b>Unit Code:</b>	022/145/32
<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$65,065,684
<b>Equalized Assessed Valuation:</b>	\$1,478,791,673
<b>Population:</b>	34,158
<b>Employees:</b>	
<b>Full Time:</b>	116
<b>Part Time:</b>	7
<b>Salaries Paid:</b>	\$13,307,039

**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>\$28,198,518</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$826</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$30,959,677</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$27,384,666</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$906</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$802</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$3,575,011</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>128.76%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$35,259,942</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$1,032</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>\$5,431,223</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>\$17,808,008</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>\$78,006,561</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$2,284</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>1.98%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$29,259,326</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$857</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$12,358,475</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$12,603,825</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$362</b>	\$608	\$457
Per Capita Expenses:	<b>\$369</b>	\$477	\$380
Operating Income (loss):	<b>(\$245,350)</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>194.71%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$24,540,985</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$718</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>	Woodson Village		
<b>Unit Code:</b>	069/055/32	<b>County:</b>	Morgan
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$566,375		
<b>Equalized Assessed Valuation:</b>	\$6,884,932		
<b>Population:</b>	488		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$105,587		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$306,871</b>	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	<b>\$629</b>	\$2,160	\$1,117
Revenues During FY 24:	<b>\$277,253</b>	\$513,962	\$205,596
Expenditures During FY 24:	<b>\$193,391</b>	\$431,552	\$184,468
Per Capita Revenues:	<b>\$568</b>	\$1,265	\$568
Per Capita Expenditures:	<b>\$396</b>	\$1,035	\$522
Revenues over/under Expenditures:	<b>\$83,862</b>	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	<b>188.65%</b>	313.95%	224.95%
Ending Fund Balance for FY 24:	<b>\$364,837</b>	\$810,860	\$401,328
Per Capita Ending Fund Balance:	<b>\$748</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>\$77,862</b>	\$300,512	\$79,457
Total Unrestricted Net Assets:	<b>\$290,824</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>\$335,988</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$689</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$68,819</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$106,096</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$141</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$217</b>	\$957	\$383
Operating Income (loss):	<b>(\$37,277)</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>327.66%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$347,631</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$712</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>	Woodstock City		
<b>Unit Code:</b>	063/115/30	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$75,268,700		
<b>Equalized Assessed Valuation:</b>	\$682,894,303		
<b>Population:</b>	25,630		
<b>Employees:</b>			
	<b>Full Time:</b>	152	
	<b>Part Time:</b>	73	
	<b>Salaries Paid:</b>	\$12,943,411	

Blended Component Units
Number Submitted = 1
Woodstock 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>\$16,311,289</b>	\$51,273,857	\$37,652,518
Per Capita Beginning Fund Balance:	<b>\$636</b>	\$1,022	\$992
Revenues During FY 24:	<b>\$28,047,333</b>	\$81,097,853	\$63,487,750
Expenditures During FY 24:	<b>\$25,116,184</b>	\$72,579,601	\$57,111,842
Per Capita Revenues:	<b>\$1,094</b>	\$1,565	\$1,601
Per Capita Expenditures:	<b>\$980</b>	\$1,374	\$1,334
Revenues over/under Expenditures:	<b>\$2,931,149</b>	\$8,518,253	\$7,353,259
Ratio of Fund Balance to Expenditures:	<b>69.83%</b>	89.86%	76.99%
Ending Fund Balance for FY 24:	<b>\$17,537,835</b>	\$55,250,073	\$42,312,772
Per Capita Ending Fund Balance:	<b>\$684</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>\$8,771,250</b>	\$20,738,195	\$14,137,424
Total Unrestricted Net Assets:	<b>(\$9,613,201)</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>\$64,891,914</b>	\$150,163,942	\$93,484,413
Per Capita Debt:	<b>\$2,532</b>	\$2,742	\$2,369
General Obligation Debt over EAV:	<b>5.14%</b>	76.54%	1.99%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$37,806,560</b>	\$90,171,118	\$66,140,808
Per Capita Beginning Retained Earnings	<b>\$1,475</b>	\$1,762	\$1,500
Revenues During FY 24:	<b>\$8,856,722</b>	\$30,982,199	\$21,770,105
Expenditures During FY 24:	<b>\$6,454,339</b>	\$25,355,943	\$16,111,163
Per Capita Revenues:	<b>\$346</b>	\$608	\$457
Per Capita Expenses:	<b>\$252</b>	\$477	\$380
Operating Income (loss):	<b>\$2,402,383</b>	\$5,626,256	\$3,524,871
Ratio of Retained Earnings to Expenses:	<b>646.24%</b>	440.16%	429.61%
Ending Retained Earnings for FY 24:	<b>\$41,710,243</b>	\$95,674,344	\$70,653,024
Per Capita Ending Retained Earnings:	<b>\$1,627</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>	Worden Village		
<b>Unit Code:</b>	057/135/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,845,990		
<b>Equalized Assessed Valuation:</b>	\$18,912,688		
<b>Population:</b>	1,099		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$302,808		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$867,732	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	\$790	\$1,430	\$1,079
Revenues During FY 24:	\$867,473	\$9,245,756	\$4,229,807
Expenditures During FY 24:	\$877,828	\$8,374,512	\$4,006,548
Per Capita Revenues:	\$789	\$1,299	\$1,053
Per Capita Expenditures:	\$799	\$1,191	\$978
Revenues over/under Expenditures:	(\$10,355)	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	95.82%	139.72%	113.89%
Ending Fund Balance for FY 24:	\$841,146	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	\$765	\$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:	\$157,542	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	\$683,604	(\$3,134,838)	\$1,043,931

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$401,878</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$366</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>0.00%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$548,317</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$499</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$416,264</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$434,169</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$379</b>	\$728	\$505
Per Capita Expenses:	<b>\$395</b>	\$629	\$467
Operating Income (loss):	<b>(\$17,905)</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>125.91%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$546,643</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$497</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>	Worth Village		
<b>Unit Code:</b>	016/615/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$23,393,625		
<b>Equalized Assessed Valuation:</b>	\$172,729,030		
<b>Population:</b>	10,494		
<b>Employees:</b>			
<b>Full Time:</b>		38	
<b>Part Time:</b>		32	
<b>Salaries Paid:</b>		\$4,283,934	

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>\$7,252,384</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$691</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$12,867,564</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$12,053,366</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,226</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,149</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>\$814,198</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>67.09%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$8,086,582</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$771</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>\$2,277,271</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>(\$28,654,855)</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>\$3,647,702</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$348</b>	\$1,823	\$902
General Obligation Debt over EAV:	<b>2.06%</b>	1.54%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$5,893,865</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$562</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$6,300,799</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$5,228,844</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$600</b>	\$728	\$505
Per Capita Expenses:	<b>\$498</b>	\$629	\$467
Operating Income (loss):	<b>\$1,071,955</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>133.22%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$6,965,820</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$664</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>	Wyanet Village		
<b>Unit Code:</b>	006/120/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$988,896		
<b>Equalized Assessed Valuation:</b>	\$10,688,237		
<b>Population:</b>	869		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$179,967		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$645,198	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$742	\$2,160	\$1,117
Revenues During FY 24:	\$521,915	\$513,962	\$205,596
Expenditures During FY 24:	\$317,582	\$431,552	\$184,468
Per Capita Revenues:	\$601	\$1,265	\$568
Per Capita Expenditures:	\$365	\$1,035	\$522
Revenues over/under Expenditures:	\$204,333	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	243.75%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$774,117	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$891	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$467,172	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$306,945	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$60,697</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$70</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>\$2,030,119</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$2,336</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$537,508</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$263,623</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$619</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$303</b>	\$957	\$383
Operating Income (loss):	<b>\$273,885</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>900.54%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$2,374,023</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$2,732</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>	Xenia Village		
<b>Unit Code:</b>	013/035/32	<b>County:</b>	Clay
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$838,845		
<b>Equalized Assessed Valuation:</b>	\$3,043,997		
<b>Population:</b>	380		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$194,261		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$56,597	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$149	\$2,160	\$1,117
Revenues During FY 24:	\$381,089	\$513,962	\$205,596
Expenditures During FY 24:	\$401,618	\$431,552	\$184,468
Per Capita Revenues:	\$1,003	\$1,265	\$568
Per Capita Expenditures:	\$1,057	\$1,035	\$522
Revenues over/under Expenditures:	(\$20,529)	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	8.98%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$36,068	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$95	\$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:	\$51,357	\$300,512	\$79,457
Total Unrestricted Net Assets:	(\$15,289)	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$20,717</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$55</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>\$1,211,181</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$3,187</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$202,249</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$190,356</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$532</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$501</b>	\$957	\$383
Operating Income (loss):	<b>\$11,893</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>642.52%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$1,223,074</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$3,219</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>	Yale Village														
<b>Unit Code:</b>	040/040/32	<b>County:</b>	Jasper												
<b>Fiscal Year End:</b>	6/30/2024														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$35,231														
<b>Equalized Assessed Valuation:</b>	\$665,215														
<b>Population:</b>	66														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$91,216	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,382	\$2,160	\$1,117
Revenues During FY 24:	\$64,351	\$513,962	\$205,596
Expenditures During FY 24:	\$35,231	\$431,552	\$184,468
Per Capita Revenues:	\$975	\$1,265	\$568
Per Capita Expenditures:	\$534	\$1,035	\$522
Revenues over/under Expenditures:	\$29,120	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	341.56%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$120,336	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,823	\$2,356	\$1,192

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,146	\$0
Total Unreserved Funds:	\$303,078	\$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>	Yates City Village		
<b>Unit Code:</b>	048/075/32	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,075,600		
<b>Equalized Assessed Valuation:</b>	\$9,018,055		
<b>Population:</b>	642		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$134,677		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$733,194	\$748,770	\$378,912
Per Capita Beginning Fund Balance:	\$1,142	\$2,160	\$1,117
Revenues During FY 24:	\$342,432	\$513,962	\$205,596
Expenditures During FY 24:	\$274,238	\$431,552	\$184,468
Per Capita Revenues:	\$533	\$1,265	\$568
Per Capita Expenditures:	\$427	\$1,035	\$522
Revenues over/under Expenditures:	\$68,194	\$82,410	\$17,233
Ratio of Fund Balance to Expenditures:	292.22%	313.95%	224.95%
Ending Fund Balance for FY 24:	\$801,388	\$810,860	\$401,328
Per Capita Ending Fund Balance:	\$1,248	\$2,356	\$1,192

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$299,743	\$300,512	\$79,457
Total Unrestricted Net Assets:	\$501,645	\$269,168	\$223,305

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$74,573</b>	\$497,319	\$34,556
Per Capita Debt:	<b>\$116</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>\$739,615</b>	\$1,061,972	\$531,032
Per Capita Beginning Retained Earnings	<b>\$1,152</b>	\$2,836	\$1,348
Revenues During FY 24:	<b>\$430,221</b>	\$370,027	\$130,294
Expenditures During FY 24:	<b>\$343,364</b>	\$341,260	\$138,408
Per Capita Revenues:	<b>\$670</b>	\$1,046	\$359
Per Capita Expenses:	<b>\$535</b>	\$957	\$383
Operating Income (loss):	<b>\$86,857</b>	\$28,767	\$0
Ratio of Retained Earnings to Expenses:	<b>240.70%</b>	405.44%	308.59%
Ending Retained Earnings for FY 24:	<b>\$826,472</b>	\$1,100,617	\$530,342
Per Capita Ending Retained Earnings:	<b>\$1,287</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>	Zeigler City		
<b>Unit Code:</b>	028/075/30	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,166,000		
<b>Equalized Assessed Valuation:</b>	\$8,822,415		
<b>Population:</b>	1,484		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	41		
<b>Salaries Paid:</b>	\$610,705		

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>\$592,006</b>	\$8,224,648	\$4,584,401
Per Capita Beginning Fund Balance:	<b>\$399</b>	\$1,430	\$1,079
Revenues During FY 24:	<b>\$1,579,422</b>	\$9,245,756	\$4,229,807
Expenditures During FY 24:	<b>\$1,772,614</b>	\$8,374,512	\$4,006,548
Per Capita Revenues:	<b>\$1,064</b>	\$1,299	\$1,053
Per Capita Expenditures:	<b>\$1,194</b>	\$1,191	\$978
Revenues over/under Expenditures:	<b>(\$193,192)</b>	\$871,245	\$307,731
Ratio of Fund Balance to Expenditures:	<b>29.16%</b>	139.72%	113.89%
Ending Fund Balance for FY 24:	<b>\$516,975</b>	\$8,543,491	\$4,810,911
Per Capita Ending Fund Balance:	<b>\$348</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>\$362,584</b>	\$3,571,078	\$1,589,708
Total Unrestricted Net Assets:	<b>\$154,391</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>\$95,671</b>	\$14,784,019	\$3,250,668
Per Capita Debt:	<b>\$64</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>\$1,570,654</b>	\$13,084,847	\$6,021,503
Per Capita Beginning Retained Earnings	<b>\$1,058</b>	\$2,159	\$1,757
Revenues During FY 24:	<b>\$675,648</b>	\$4,479,414	\$1,919,550
Expenditures During FY 24:	<b>\$633,168</b>	\$3,794,510	\$1,695,041
Per Capita Revenues:	<b>\$455</b>	\$728	\$505
Per Capita Expenses:	<b>\$427</b>	\$629	\$467
Operating Income (loss):	<b>\$42,480</b>	\$684,903	\$161,144
Ratio of Retained Earnings to Expenses:	<b>245.21%</b>	405.33%	346.08%
Ending Retained Earnings for FY 24:	<b>\$1,552,573</b>	\$13,936,452	\$6,361,486
Per Capita Ending Retained Earnings:	<b>\$1,046</b>	\$2,291	\$1,871