

City of Peru Financial Budget

Fiscal
Year

2019

May 1st, 2018 through April 30th, 2019



CITY OF PERU
2018 Operating Budget Index

DESCRIPTION	Page
Budget Introduction	1
Section I - Financial Summary	2 - 10
Section II - Financial Information	
General Fund	11-20
Peru Police Drug Enforcement, Impound & Equipment Fund	21
Insurance Fund	21
Garbage Fund	21
Emergency Telephone System Fund	21-22
Motor Fuel Tax Fund	22
Recreation Fund	22-23
TIF District #1	23
TIF District #2 - Peru Industrial Park	23
TIF District #3 - North Peru Commercial	23
Utility Fund	24-29
Landfill Fund	30
Illinois Valley Regional Airport Enterprise Fund	31
Police Pension Trust Fund	32
Peru Firefighters Pension Trust Fund	32
Section III - Operating Budget Cash Flow Projection Report	33
Section IV - Projected Operating Budget Appropriation Report	34

OPERATING BUDGET INTRODUCTION

The City's annual budget consists of four sections:

Section I – Section one consists of an overview of the City's major and minor funds. The City's major funds included the General and Utility Funds. The remaining funds are considered minor funds due to their scope.

Section II – Section two contains the individual line items and associated numeric projections for the fifteen funds used to manage the City's daily operations.

Section III – Section three is a detailed cash flow projection for the Operating Budget of the City. The cash flow projection groups minor funds while segregating the major funds.

Section IV – Section four contains the amounts required to be appropriated for the Operating Budget.

Appendix – Section includes supplemental illustrations

Major and Minor Fund Classifications

The City has two major funds. Both major funds will be discussed in "*Section I*". Prior to fiscal year 2017 the City had three major funds. The City merged the Electric Light and Water and Sewer Funds into the Utility Fund effective 05/01/2016. Merging the funds allows for the City to balance spending between the utilities to offer the best service to its citizens.

The minor funds for the City include the following: Police Drug Enforcement Fund, Impound & Equipment Fund, Insurance Fund, Garbage Fund, Illinois Valley Regional Airport Enterprise Fund, Motor Fuel Tax Fund, Recreation Fund, Police Pension Fund, Firefighters Pension Trust Fund, Landfill Fund, and TIF Funds. Changes in the disbursement structure for Emergency Phone System revenues eliminates the need for the City to host it as a separate fund. Those funds will now be administrated by Illinois Valley Regional Dispatch. Starting in January of 2018, the City switched to a self-insurance plan for employee medical benefits. The switch created a need for a separate Insurance Fund to properly administer the funds.

Section II uses financial information that is unaudited in the year-to-date column. The information will be audited as part of the fiscal year 2018 audit. The information in the year-to-date column is considered current data for the period 05/01/2017 through 12/31/2017.

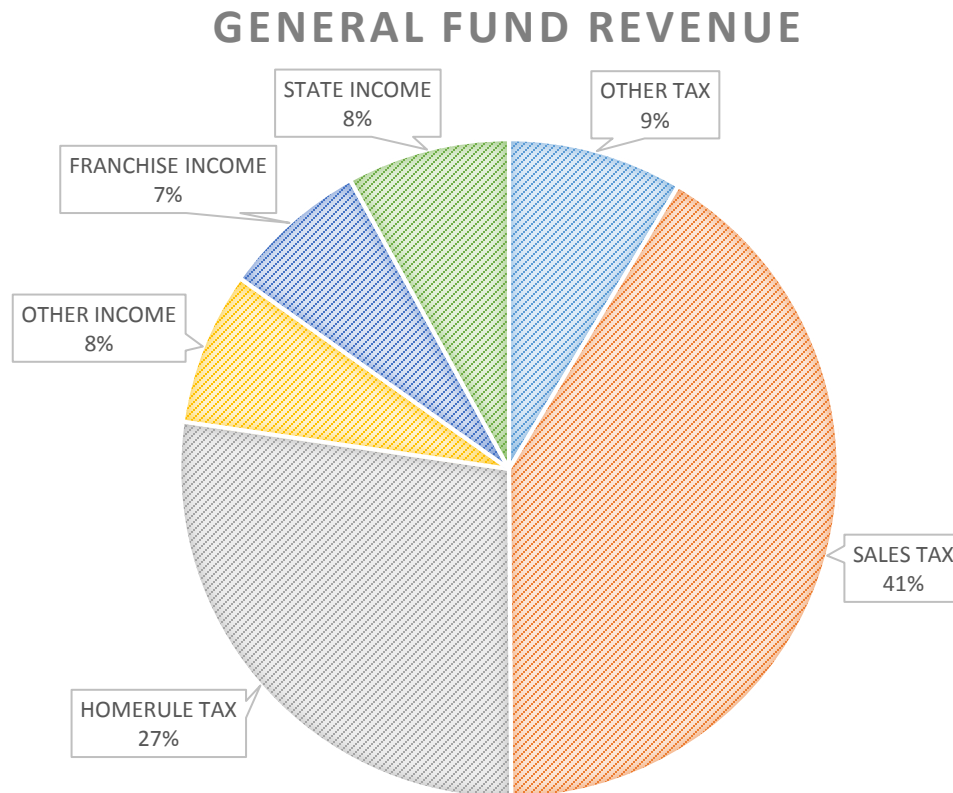
SECTION 1 – FINANCIAL SUMMARY

General Fund

The City's General Fund is essential to provide basic services to citizens. The health of the General Fund provides the primary benchmark used by credit analysis agencies, debt holders, and other governmental bodies. The General Fund reserve increased 20% in 2018 and now includes 110 days of operating expenses.

General Fund revenues are primarily generated from use taxes. The City's major use taxes are sales tax and home rule sales tax. Combined the two generate 68% of the City's projected fiscal year 2019 revenue. Half of the home rule sales tax is dedicated to the City's obligation in the construction bond of Parkside School. The remaining General Fund revenues are from the City's share of the State of Illinois Income Tax, a 4% share of electricity sales (for administrative services completed by the General Fund departments), and various small revenues categorized as other income.

Budgeted revenues for the General Fund in fiscal year 2019 are \$14,195,192:



The City does not plan to issue any debt in fiscal year 2019 and has not issued new debt since fiscal year 2013. The City levies property taxes annually, however the levy is not used for any general fund costs. The use of levied funds will be covered later.

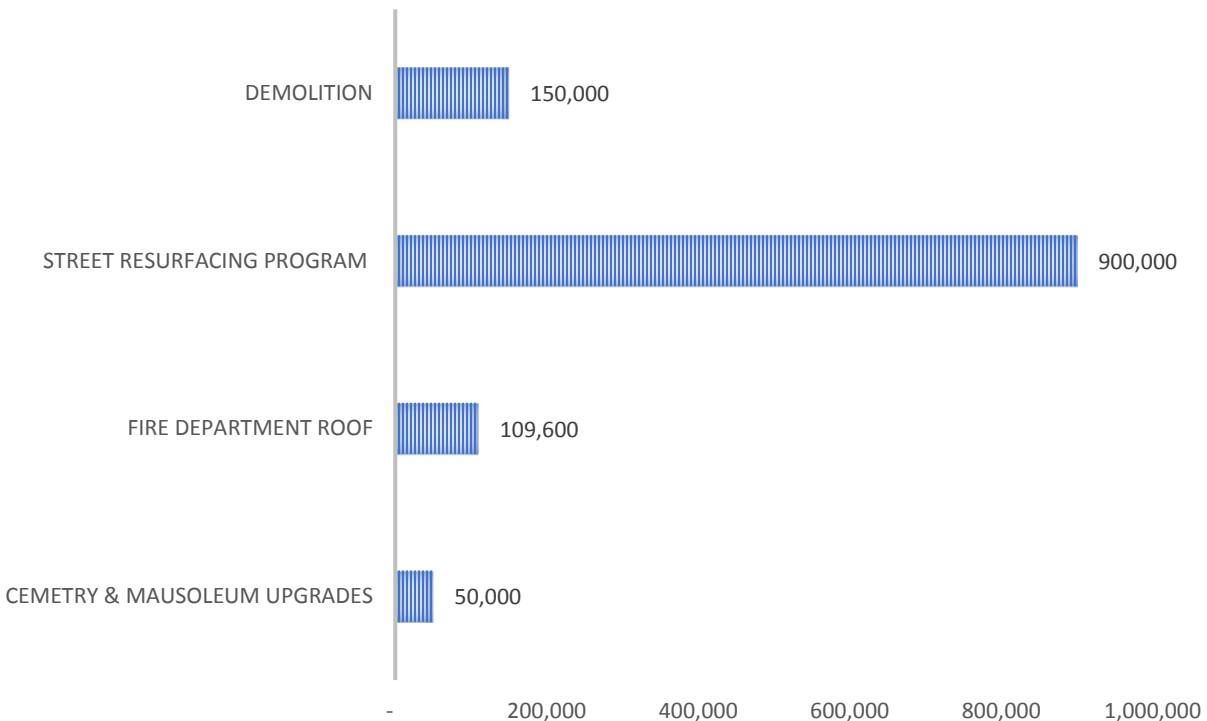
SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

General Fund expenditures are expected to grow due to increasing contributions to pensions, continued investment into infrastructure, and normal operating increases.

In fiscal year 2018, construction of Plank Road and Commerce drive was the largest improvement. The project invested over \$3 million into the City. Money from an awarded grant and the site's developers shared in the cost of the project. The City is set to open the it's splash pad in fiscal year 2019. The splash pad, a fiscal year 2018 project, was a 1.8m investment into the former Washington School site. Additionally, the City invested over \$500,000 in repairing streets and sidewalks throughout the community. A \$900,000 investment in road resurfacing headlines the fiscal year 2019 projects.

Total General Fund infrastructure investment is expected to be \$1,200,000

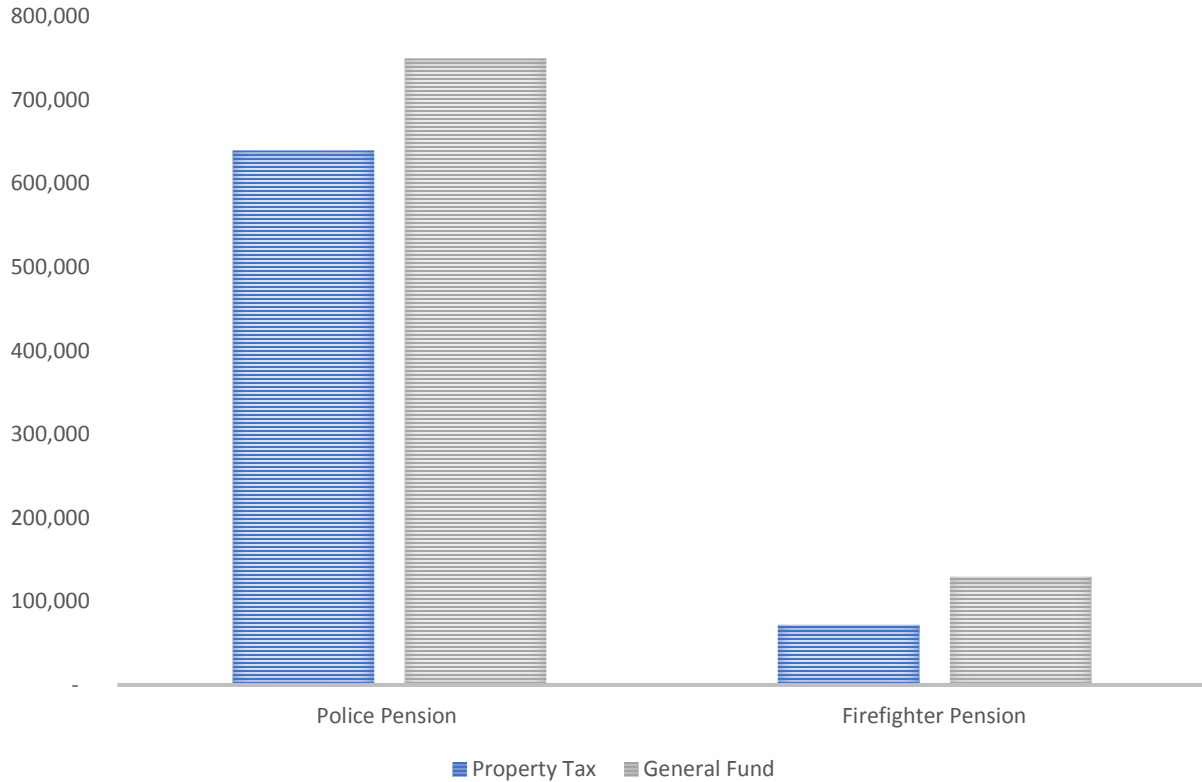
GENERAL FUND INFRASTRUCTURE INVESTMENT



Pension liabilities continue to rise throughout local governments. The City's employees are members in three different pensions: Illinois Municipal Retirement Fund, Policeman's Pension, and Firefighters' Pension. The Illinois Municipal Retirement Fund (IMRF) is funded each payroll by an actuarially determined rate. The Policemen and Firefighters Pensions' are funded from monthly contributions set fiscally and its citizen's property taxes. The General Fund is expected to transfer \$750,000 and \$130,000 to the policeman and firefighter pensions respectively. As stated previously, property taxes levied upon citizens is not used for daily operational purposes of the City. In fiscal year 2019, 100% of the City's levy

will be transferred to the policeman and firefighters' pensions. The property tax transfer is expected to be \$639,509 and \$72,175 to the policeman and firefighters' pension respectively.

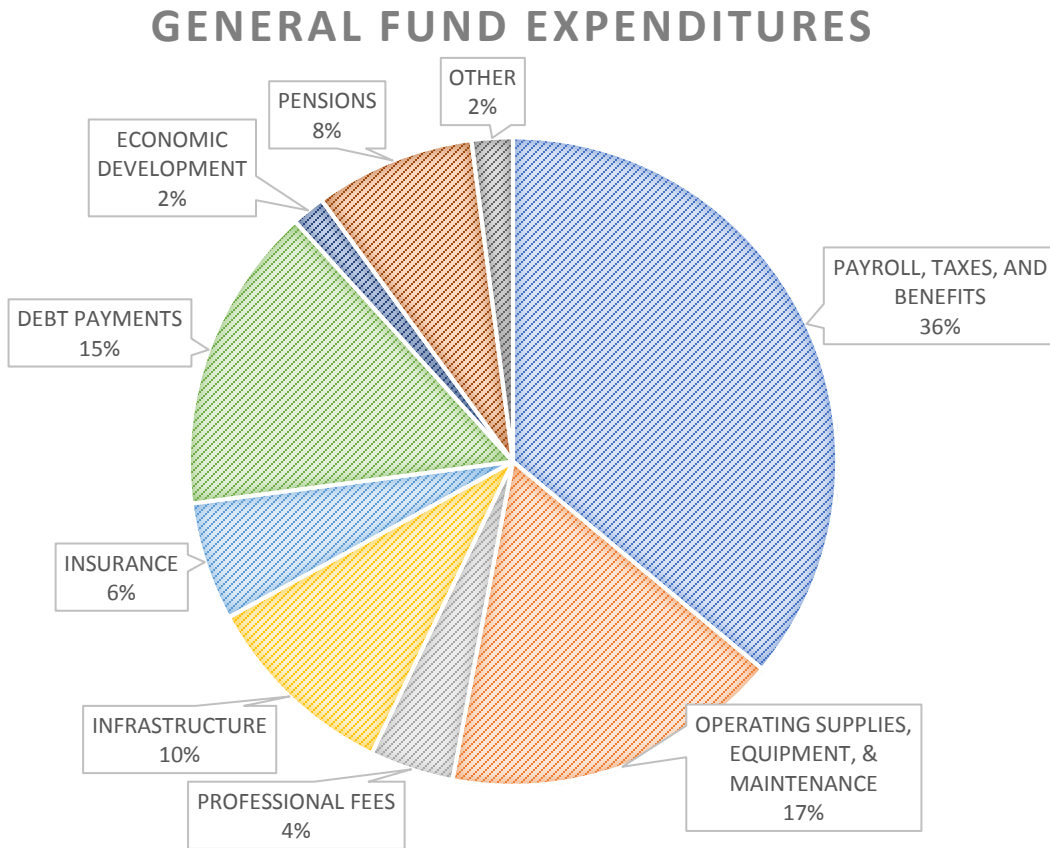
PENSION CONTRIBUTION BY TYPE



The City has made great strides in isolating the funding needed to contribute to its pensions. Annually, the City contributes larger amounts than the actuarial reports suggested by the State of Illinois. The Illinois Department of Insurance report uses various assumptions to calculate suggested contribution rates. The City has also contracted with a third-party actuary to use strict assumptions to help curtail a City specific plan for the pension funding.

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Budgeted expenditures for the General Fund in fiscal year 2018 are \$13,441,360:



Utility Fund

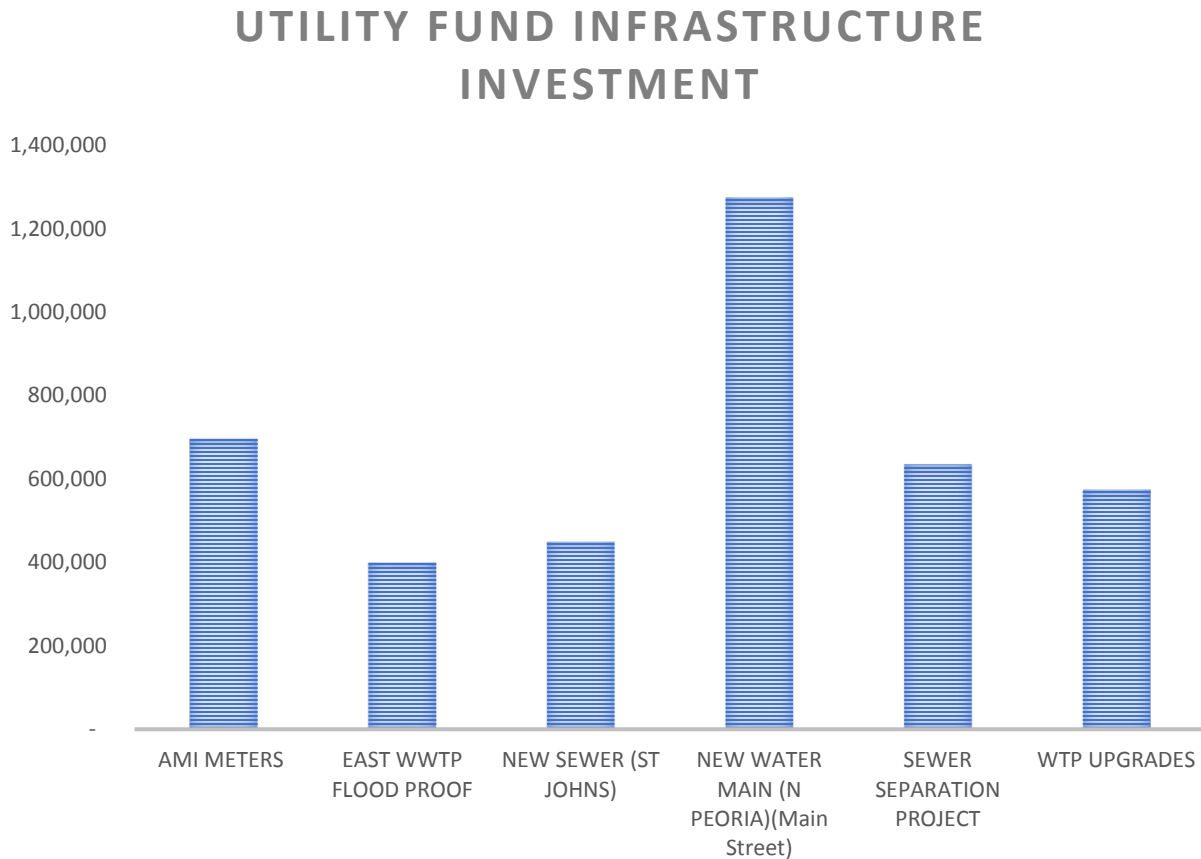
The 2016 merger of the Water and Sewer and Electric Light Fund has allowed for utility infrastructure upgrades to be prioritized by need rather than department. The budget allows for segregated tracking of expenditures based on function while maintaining a cohesive bottom line.

Utility Fund revenues are driven by electricity, water, and sewer sales. These sales fund all costs that are needed to run both utilities. Other revenues make-up less than 2% of the remaining income. Electric rates are expected to remain consistent with prior year, however the water and sewer rates raise 3% annually to offset the federally mandated sewer separation expenses. Demand in the utility should be steady as population and large users remain consistent.

Total budgeted revenues for the Utility Fund are \$31,682,074.

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Expenditures of the Utility Fund fluctuate with the cost of electricity and the need for capital improvements. The electric rates for the upcoming year are expected to be consistent in comparison to prior year. The fiscal year 2019 budget for the Utility Fund includes several capital improvement projects:



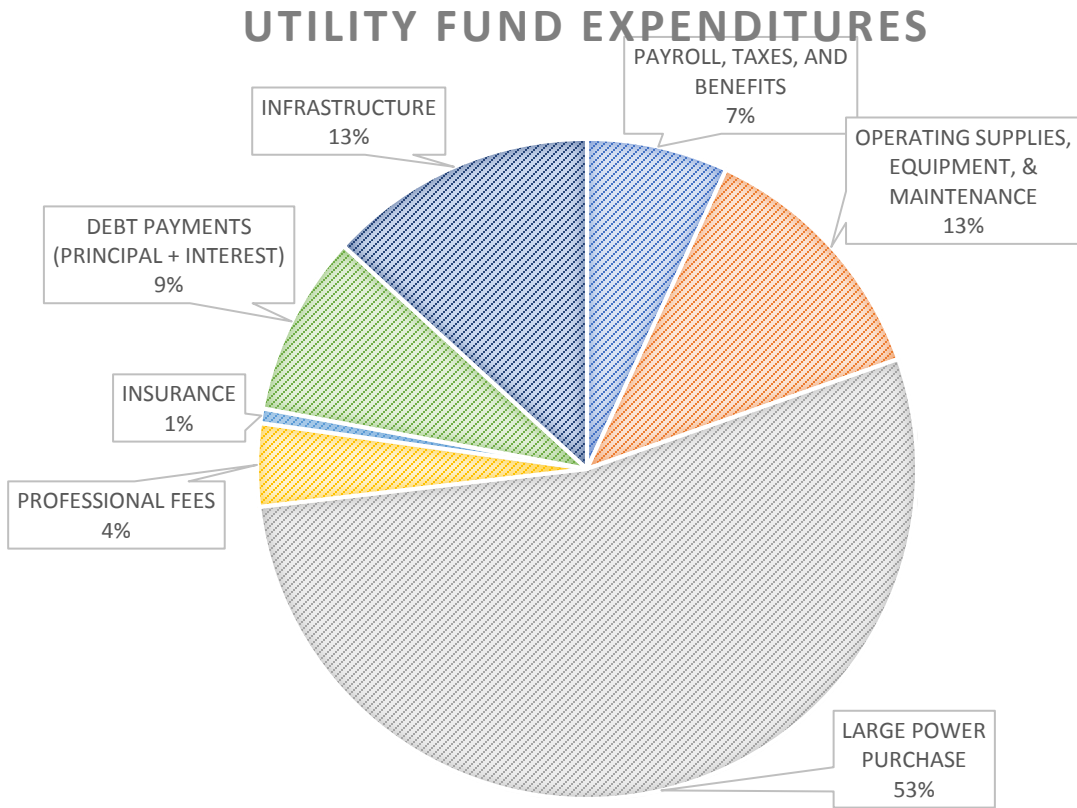
The City's largest project in fiscal year 2019 is the new watermain on North Peoria Street. The project budgeted at \$975,000 will help better serve the region's expanding needs. New watermain will also be constructed on Main Street.

Most years the largest infrastructure investment is the Environmental Protection Agency's mandated sewer separation project. The project is a twenty-year plan, concluding in 2029, that separates storm and sanitary sewers. The City has already invested \$14 million into the separation and has \$16 million remaining. The fiscal year 2019 sewer separation project is budgeted at \$635,000.

The City's East Waste Water Treatment System has two clarifiers. The National Pollutant Discharge Elimination System required both be replaced in 2017 and the City replaced the first in fiscal 2018. The second clarifier is budgeted at \$575,000 in fiscal year 2019. The floodwall has been budgeted for the past three cycles, however grant funding was awarded in fiscal 2019 and is budgeted at \$400,000. The wall will protect the City's treatment facility from flooding up through a 500-year flood.

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Total budgeted expenditures for the Utility Fund are \$28,458,467. Total cash outflow is estimated at \$31,295,540 with the difference being capitalized assets less depreciation expense.



Landfill Fund

The City owned and operated a landfill south of the Illinois River. The landfill is now closed and is undergoing closure procedures. Due to the environmental impact of a landfill, the City is required to follow EPA standards to properly close the facility. The closure costs were estimated by an engineering firm back when the facility closed operations. A liability was booked for the estimated expenses. Currently, the landfill is still in the closure process.

Most landfill revenues are generated from monthly assessment charges. The revenue is restricted for the cost of closing the landfill. The Landfill's total budgeted revenue for fiscal year 2019 are \$162,200.

Landfill expenditures include soil sample analysis contracts, engineering, and other minor operational expenses. Total budgeted expenditures for fiscal year 2019 are \$99,059.

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Airport Fund

The City owns a two-runway airport on the northwest perimeter of town. The airport serves local pilots, commercial businesses, and emergency entities. Large infrastructure projects for the airport are largely funded through the Department of Aeronautics at the State and Federal levels.

The airport revenues are from various sources. The primary sources of revenue are hangar rentals and renting excess land to local farmers. When large infrastructure projects receive grant funding, the grantor pays the contractor directly therefore it is not a cash inflow to the City. Total budgeted revenue for fiscal year 2019 is \$144,050.

The largest expenditure for the airport is depreciation. The large infrastructure additions are depreciated over the life of the asset. Depreciation is not a cash outflow. Repairs and maintenance to the airport make up most of the remaining expenditures. Total expenditures for fiscal 2019 are \$711,895.

Police and Fire Pension Fund

Across many local and state governments a common issue is Police and Fire pension funding. The City is focused on contributing to both pensions and increasing the funding ratios. The City's entire property tax levy goes towards funding the pensions. The City's ability to fund daily operations, infrastructure improvements, and debt retirement with "use tax" revenues allows for property tax levy revenues to be dedicated to the pension funds.

Most of the revenue for the City's pension funds are received from general fund transfers. General Fund transfers are made monthly to the pension fund and calculated at 1/12 of the annual budget. The remaining revenues are from property tax, member contributions, and investment income. The property tax income received is from the previous calendar year levy. Member contributions are at set rates and are contributed each payroll.

Pension benefits paid, and administrative fees are the primary expenditures of the pension funds. The expenditures fluctuate with the number of retired employees. The administrative fees are fixed annually.

SECTION 1A- PROPERTY TAX SUPPLEMENT

The City has \$290,252,704 in assessed taxable property value. Of the assessed value, \$38,000,000 is in a TIF or exempted from taxation. The assessed value has increased the last three valuations and is expected to remain consistent going forward.

Property tax bills are inclusive of all taxing bodies related to the taxpayer's parcel. A common misconception is that a raise in the tax rate levied by the City is the percent increase to the total bill. An increase or decrease would be proportionate to the prior year rate of the respective taxing body. The City is proud to keep property tax rates low for its citizens. The City collects 4% of the overall property tax bill. The City's share of every property tax dollar spent is \$0.04:

Property Tax Breakdown- Calendar Year 2017



City of Peru, 0.04

All Remaining Taxing
Bodies, 0.96

Of the monies collected by the City, 90% is given to the Police Pension Fund and 10% to the Fire Pension Fund.

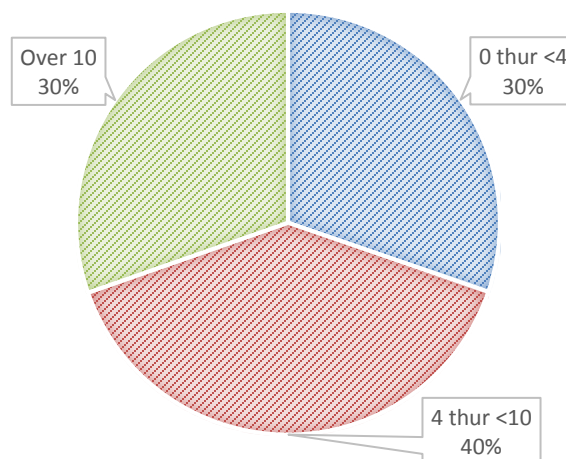
SECTION 1B- DEBT SUMMARY SUPPLEMENT

The City's outstanding debt as of 04/30/2019 is:

Fiscal Year 2019 City of Peru Bond and Loan Breakout					
Bond or Loan Obligation	Original	IR	Balance	FY19 PMT	Maturity
2008 Revenue (Hydro-98 Ref)	6,040,000	4.12%	1,770,000	613,538	5/1/2020
2017 GO (Hydro-09 Ref)	6,605,000	2.44%	6,555,000	631,100	5/1/2025
EPA Water Loan (2000 IL EPA L17129900)	2,691,394	2.63%	341,487	176,368	3/28/2020
Federal Stimulus Loan (2010 IL EPA L173556)	4,491,398	0.00%	3,454,922	230,328	4/30/2033
2009A GO (Ref 2001)	3,035,000	3.49%	720,000	378,600	1/1/2020
2010 GO (Recovery Zone)	2,500,000	3.03%	1,600,000	221,415	1/1/2030
2011B GO (Ref 2004)	3,105,000	2.53%	2,020,000	448,400	7/1/2020
Fire Truck	530,000	2.25%	192,384	87,967	6/02/2020
	28,997,792		16,653,793	2,787,716	

Total debt payments in fiscal year 2019 are budgeted to be \$2,787,716 with \$2,428,123 of principal payments and the remaining \$359,593 interest payments. Over 70% of the City's debt matures within the next 10 years:

DEBT MATURITY BY YEAR



ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
GENERAL FUND REVENUE SOURCES					
PROPERTY TAXES					
10-4-00-50-3101	ROAD/BRIDGE PROPERTY TAX	149,329	159,629	160,805	160,000
	TOTAL PROPERTY TAXES	\$149,329	\$159,629	\$160,805	\$160,000
OTHER TAXES					
10-4-00-51-3110	SALES TAX	5,998,865	5,896,056	3,895,199	5,885,000
10-4-00-51-3111	HOME RULE TAX-PARKSIDE	1,991,195	1,944,777	1,293,316	1,940,000
10-4-00-51-3112	HOTEL/MOTEL TAX	397,772	397,274	329,796	395,000
10-4-00-51-3113	HOME RULE TAX-INFRASTRUCTURE	1,991,195	1,944,777	1,293,316	1,940,000
10-4-00-51-3114	PULL TAB LICENSE FEES	-	990	-	-
10-4-00-51-3115	LOCAL USE TAX	237,650	253,838	165,978	250,000
10-4-00-51-3117	TELECOMMUNICATIONS TAX	252,105	227,251	146,056	220,000
10-4-00-51-3118	VIDEO GAMING TAX	167,100	222,144	126,712	190,000
	TOTAL OTHER TAXES	\$11,035,882	\$10,887,107	\$7,250,374	\$10,820,000
LICENSES & PERMITS					
10-4-00-52-3200	MISCELLANEOUS LICENSES	14,007	14,222	2,625	14,000
10-4-00-52-3201	DOG LICENSE	950	725	670	700
10-4-00-52-3202	LIQUOR LICENSE	20,860	24,070	3,630	22,500
10-4-00-52-3203	CONTRACTOR LICENSE	13,700	18,100	11,600	13,500
10-4-00-52-3500	AMERITECH FRANCHISE	10,470	9,122	6,044	9,250
10-4-00-52-3501	CABLE FRANCHISE	184,344	180,484	143,045	185,000
10-4-00-52-3502	ELECTRIC FUND FRANCHISE	958,110	995,739	646,400	1,018,000
10-4-00-52-3506	AMEREN GAS FRANCHISE	30,310	30,310	30,310	30,310
10-4-00-52-3510	BUILDING PERMITS	75,771	46,500	34,621	45,500
10-4-00-52-3511	INSPECTION FEES	2,350	5,325	4,900	5,000
	TOTAL LICENSES & PERMITS	\$1,310,872	\$1,324,597	\$883,845	\$1,343,760
CHARGES FOR SERVICE					
10-4-00-52-3512	ENGINEER REVIEW SERVICE	13,017	12,552	2,179	3,500
10-4-00-53-3400	DIMMICK FIRE PROTECTION	10,000	10,000	-	-
10-4-00-53-3402	FIRE CALLS/EXTRA SERVICE	20,579	23,326	12,959	20,000
10-4-00-53-3403	MISCELLANEOUS FIRE INCOME	712	-	4,174	500
10-4-00-53-3405	IVRD FINANCIAL ADMIN	-	9,000	8,000	12,000
	TOTAL CHARGES FOR SERVICES	\$44,308	\$54,878	\$27,312	\$36,000
FINES					
10-4-00-54-3380	ILLEGAL PARKING VIOLATIONS	2,970	455	260	470
10-4-00-54-3387	MISCELLANEOUS FINES	200	505	125	195
10-4-00-54-3390	CIRCUIT COURT FINES	30,681	33,665	18,673	28,000
10-4-00-54-3391	ADJUDICATION FINES	25,938	25,656	18,197	25,500
10-4-00-54-3394	FALSE ALARM FINES	3,074	3,750	2,500	3,750
10-4-00-54-3396	ZONING FINES/VAC PROP	4,000	3,500	2,700	4,050
	TOTAL FINES	\$66,863	\$67,531	\$42,454	\$61,965
INVESTMENT INCOME					
10-4-00-55-3700	INCOME FROM INVESTMENTS	22,814	65,230	56,015	84,500
10-4-00-55-3701	MOTEL TAX INTEREST	3,939	2,974	2,207	3,300
10-4-00-55-3775	AMEX REBATE	1,080	2,860	1,199	1,800
	TOTAL INVESTMENT INCOME	\$27,833	\$71,063	\$59,422	\$89,600
OTHER LOCAL SOURCES					
10-4-00-56-3381	POLICE INSURANCE COPIES	1,893	1,858	1,331	1,850
10-4-00-56-3384	CODE RED FEES	9,955	9,955	9,955	9,955
10-4-00-56-3385	MISCELLANEOUS POLICE INCOME	7,467	6,568	3,006	4,500

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
OTHER LOCAL SOURCES CONTINUED					
10-4-00-56-3386	POLICE SALARY REIMBURSEMENT	2,040	3,975	2,566	3,950
10-4-00-56-3388	SRO REIMBURSEMENT	17,538	8,525	6,475	9,750
10-4-00-56-3455	ADM CHARGE FOR HR DIRCTOR	21,000	21,000	-	25,000
10-4-00-56-3456	ADM CHARGE FOR FINANCE OFFICER	21,000	21,000	-	25,000
10-4-00-56-3457	ADMIN CHARGE FOR ENGINEER	55,000	55,000	-	55,000
10-4-00-56-3520	FILING FEES	2,350	2,800	4,300	3,500
10-4-00-56-3530	INSUR/DAMAGE REIMBURSEMENT	5,411	11,644	10,501	7,750
10-4-00-56-3541	WORKERS COMP WAGE REIMBURSEMENT	-	21,094	-	-
10-4-00-56-3556	FARM CASH RENT	6,800	12,920	-	6,800
10-4-00-56-3559	TELECOMM TOWER RENT	87,729	128,864	96,255	45,000
10-4-00-56-3560	BB DIAMOND USEAGE	400	400	-	400
10-4-00-56-3600	SALE OF GRAVES	13,800	18,140	6,760	10,500
10-4-00-56-3601	BURIAL PERMIT	23,690	32,150	21,700	32,550
10-4-00-56-3610	DONATIONS	8,700	2,182	103,800	2,500
10-4-00-56-3612	MAUD POWELL CELEBRATION	3,847	3,802	500	-
10-4-00-56-3614	IVAR DONATIONS	762	657	413	500
10-4-00-56-3617	POOL DONATIONS	-	14,800	-	-
10-4-00-56-3618	POOL FUNDRAISING INCOME	2,945	1,108	867	1,000
10-4-00-56-3620	LABOR & SUPPLIES	4,060	3,378	-	-
10-4-00-56-3650	SALE OF CITY PROPERTY	-	1,026	13,105	-
10-4-00-56-3661	FED EXCISE TAX REIMB	-	2,714	-	-
10-4-00-56-3662	TASC REIMB OVERPAY	150	-	-	-
10-4-00-56-3673	PERU TWP PULSKI ST MAINTENANCE	11,849	-	-	-
10-4-00-56-3676	IV REGIONAL DISPATCH CO	37,429	31,100	-	-
10-4-00-56-3699	MISCELLANEOUS REVENUE	1,897	10,264	13,270	5,000
10-4-00-56-3701	PROF AGREEMENT-NORTHERN PARTNERS	12,813	-	-	-
10-4-00-56-3702	PROF AGREEMENT-SAND DEVELOPMENT	136,098	70,768	773,793	295,862
TOTAL OTHER LOCAL SOURCES		\$496,622	\$497,692	\$1,068,597	\$546,367
STATE SOURCES					
10-4-00-60-3116	STATE INCOME TAX	1,237,587	832,709	754,679	945,000
10-4-00-60-3119	REPLACEMENT TAX	192,452	213,783	97,026	145,000
10-4-00-60-3120	REPLACEMENT TAX-PERU TOWNSHIP	12,046	18,632	6,719	12,000
10-4-00-60-3640	STATE OF IL RT6 MAINTENANCE	12,064	20,487	16,711	20,500
10-4-00-60-3810	STATE GRANTS	4,814	28,419	131,322	10,000
10-4-00-60-3814	PLANK/MAY/COMM RD GRANT	-	1,193,241	-	-
TOTAL STATE SOURCES		\$1,458,962	\$2,307,272	\$1,006,457	\$1,132,500
INTERFUND TRANSFERS					
10-4-00-90-3950	TRANSFER FROM OTHER FUNDS	204	-	37,000	5,000
10-4-00-90-3962	TRANSFER FROM CEMETARY-PERPETUAL	-	465,146	-	-
TOTAL OPERATING INTERFUND TRANSFERS		\$204	\$465,146	\$37,000	\$5,000
TOTAL GENERAL FUND REVENUE		\$14,590,875	\$15,834,914	\$10,536,266	\$14,195,192

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
GENERAL FUND EXPENDITURES SOURCES					
ELECTED OFFICIALS EXPENSE					
10-5-10-41100	MAYOR	31,721	31,600	21,269	31,600
10-5-10-41101	ALDERMEN	39,520	39,235	27,360	39,520
10-5-10-41102	CITY CLERK	58,364	58,140	39,133	58,140
10-5-10-41103	TREASURER	5,822	5,689	3,904	5,800
10-5-10-46100	FICA/MEDC CONTRIBUTIONS	10,010	9,863	6,677	10,000
10-5-10-46300	IMRF CONTRIBUTIONS	13,359	13,319	7,988	13,350
10-5-10-55500	EDUCATION/MEETINGS	107	2,015	-	-
10-5-10-65200	OPERATING SUPPLIES	233	281	-	-
10-5-10-92900	MISCELLANEOUS EXPENSE	-	379	-	-
	TOTAL ELECTED OFFICIALS EXPENSE	\$159,136	\$160,520	\$106,331	\$158,410
MAYOR'S OFFICE					
10-5-11-41120	CLERICAL	-	-	2,065	5,000
10-5-11-46100	FICA/MEDC CONTRIBUTIONS	-	-	158	375
10-5-11-55500	EDUCATION/MEETINGS	2,102	4,182	4,203	10,000
10-5-11-56100	TELEPHONE	699	497	989	2,000
10-5-11-56400	MAINTENANCE AGREEMENT	1,552	-	-	-
10-5-11-57010	ECONOMIC DEV CONSULTANT	22,147	25,401	18,275	40,000
10-5-11-65200	OPERATING SUPPLIES	-	45	2,680	7,500
10-5-11-88000	NEW EQUIPMENT	732	-	-	-
10-5-11-91500	DIR OF COMMUNITY DEVELOPMENT	25,279	27,052	14,743	-
10-5-11-92900	MISCELLANEOUS EXPENSE	769	513	2,449	5,000
	TOTAL MAYOR'S OFFICE EXPENSES	\$53,281	\$57,690	\$45,561	\$69,875
CLERK'S OFFICE					
10-5-12-41115	HUMAN RESOURCES	67,864	69,868	48,166	-
10-5-12-41120	CLERICAL	42,458	43,789	32,832	50,234
10-5-12-45110	GROUP INSURANCE	16,262	17,525	9,944	14,920
10-5-12-45120	DENTAL INSURANCE	586	518	416	650
10-5-12-45150	INSUR DEDUCT REIMBURSEMENT	5,749	897	209	500
10-5-12-45400	WORKER'S COMPENSATION	693	322	239	400
10-5-12-46100	FICA/MEDC CONTRIBUTIONS	8,311	8,557	6,103	9,400
10-5-12-46300	IMRF CONTRIBUTIONS	14,056	14,458	8,900	13,750
10-5-12-51200	R&M/EQUIPMENT	1,325	648	77	200
10-5-12-56000	POSTAGE	13,185	11,686	8,365	12,500
10-5-12-56400	MAINTENANCE AGREEMENT	8,968	6,973	9,455	14,220
10-5-12-59900	CONTRACTUAL SERVICE	2,268	3,784	4,060	6,050
10-5-12-65200	OPERATING SUPPLIES	4,981	5,223	2,794	4,200
10-5-12-68400	COMPUTER SOFTWARE	762	-	-	-
10-5-12-88300	NEW EQUIPMENT/COMPUTE	1,150	-	-	-
10-5-12-92900	MISCELLANEOUS EXPENSE	2,761	3,357	3,239	5,000
	TOTAL CLERK'S OFFICE EXPENSES	\$191,380	\$187,606	\$134,800	\$132,024
ZONING INSPECTOR					
10-5-13-41105	ZONING INSPECTOR	25,666	26,086	26,364	54,080
10-5-13-41106	CODE ENFORCEMENT	195	15,810	5,627	15,000
10-5-13-41120	CLERICAL	15,775	16,362	11,323	16,500
10-5-13-45110	GROUP INSURANCE	-	-	27	7,500
10-5-13-45120	DENTAL INSURANCE	977	-	76	1,000
10-5-13-46100	FICA/MEDC CONTRIBUTIONS	3,118	4,391	3,292	5,285
10-5-13-46300	IMRF CONTRIBUTIONS	5,270	5,181	4,267	6,400
10-5-13-54900	CODE ENFORCEMENT EXP	45	11,078	7,170	10,500
10-5-13-54950	ADM HEARING EXP	1,000	1,400	1,333	2,000
10-5-13-55500	BLDG CODE UPGRDE/TRAINING	139	-	92	10,000

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
ZONING INSPECTOR CONTINUED					
10-5-13-59900	CONTRACTUAL SERVICE	1,440	-	269	10,000
10-5-13-59910	INSPECTION FEES	1,225	2,415	2,030	4,000
10-5-13-65200	OPERATING SUPPLIES	669	675	1,495	11,500
10-5-13-88300	NEW EQUIPMENT/COMPUTER	710	-	-	-
10-5-13-92900	MISCELLANEOUS EXPENSE	1,187	639	821	1,000
	TOTAL ZONING INSPECTOR EXPENSES	\$57,418	\$84,037	\$64,184	\$154,765
ENGINEERING DEPT					
10-5-14-41120	CLERICAL	3,472	27,596	24,433	35,360
10-5-14-41128	CITY ENGINEER	88,429	94,968	67,930	107,000
10-5-14-41131	PUBLIC SERVICES TECH	64,442	70,417	52,135	72,500
10-5-14-45110	GROUP INSURANCE	32,811	46,555	28,280	47,500
10-5-14-45120	DENTAL INSURANCE	77	1,162	933	1,450
10-5-14-45150	INSUR DEDUCT REIMBURSEMENT	7,245	12,250	6,608	15,000
10-5-14-45400	WORKERS' COMPENSATION	1,027	3,791	5,048	7,750
10-5-14-46100	FICA/MEDC CONTRIBUTION	11,442	13,863	10,270	16,437
10-5-14-46300	IMRF CONTRIBUTION	20,029	24,667	16,212	25,650
10-5-14-51300	R&M/VEHICLES	4,456	240	425	1,000
10-5-14-55500	EDUCATION/MEETINGS	2,378	4,828	3,274	6,500
10-5-14-59900	CONTRACTUAL SERVICE	4,103	2,921	963	3,500
10-5-14-65200	OPERATING SUPPLIES	5,915	6,202	2,270	2,500
10-5-14-65500	FUEL & OIL VEHICLES	1,572	2,774	2,334	3,000
10-5-14-88000	NEW EQUIPMENT	39,090	-	-	-
10-5-14-88300	NEW COMPUTERS/SOFTWARE	314	-	-	5,000
10-5-14-88400	NEW EQUIP/VEHICLES	30,551	32,979	-	-
10-5-14-92900	MISCELLANEOUS EXPENSE	2,370	3,398	774	2,000
	TOTAL ENGINEERING DEPT EXPENSES	\$319,723	\$348,609	\$221,891	\$352,147
ADMINISTRATIVE					
10-5-15-45110	GROUP INSURANCE	2,621	-	1,650	2,475
10-5-15-45111	PY INSURANCE EXPENSE	1,213	3,061	-	-
10-5-15-45115	HLTH INS OP OUT INCENTIVE	-	-	519	7,500
10-5-15-45150	INS REIMB-HRA65	14,443	12,385	4,066	15,000
10-5-15-45160	FLEXPAY MAKEUP	-	-	2,750	-
10-5-15-45300	UNEMPLOYMENT INSURANCE	26,124	22,368	5,248	9,500
10-5-15-45400	WORKER'S COMPENSATION	1,867	1,292	4,709	7,500
10-5-15-46100	FICA/MEDICARE CONTRIBUTION	-	-	31	-
10-5-15-46300	IMRF CONTRIBUTION	-	-	43	-
10-5-15-47000	CHRISTMAS BONUS	4,675	4,450	4,275	4,500
10-5-15-51200	R&M/EQUIPMENT	-	908	-	1,500
10-5-15-51210	R&M/COMPUTERS	1,079	8,792	41,762	10,500
10-5-15-51220	R&M/WEBSITE	3,291	2,289	2,066	1,500
10-5-15-53000	AUDITING SERVICE	28,225	49,000	47,275	30,000
10-5-15-53100	ENGINEERING EXPENSE	134,668	106,954	29,007	45,050
10-5-15-53200	LEGAL FEES	145,717	130,538	55,545	85,000
10-5-15-53210	LEGAL EXP-NORTH PERU TIF	15,631	-	-	-
10-5-15-53420	MEDICAL SERVICES	5,047	4,223	4,339	6,500
10-5-15-53450	GOVT RELATIONS CONSULTANT	24,000	24,000	16,000	24,000
10-5-15-53500	BANK FEES/SERVICE CHA	907	1,187	54	100
10-5-15-53550	HEALTH INSURANCE REIMBURSEMENT	5,128	9,368	5,970	10,500
10-5-15-54950	ADM HEARING EXPENSE	1,000	1,400	1,333	2,000
10-5-15-55300	PROFESSIONAL DUES	7,414	5,595	3,000	-
10-5-15-55500	EDUCATION/MEETINGS	2,531	5,995	3,435	5,250
10-5-15-55520	IML MEETING EXPENSE	13,567	6,301	1,906	5,000
10-5-15-56200	PUBLISHING/ADVERTISING	33,802	44,200	27,504	42,500

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
ADMINISTRATIVE CONTINUED					
10-5-15-56400	MAINTENANCE AGREEMENT	10,696	23,704	2,257	3,500
10-5-15-57070	ELECTRONICS RECYCLING	-	15,000	-	-
10-5-15-57100	UTILITIES	33,453	33,453	22,302	35,000
10-5-15-59200	LIABILITY INSURANCE	32,123	29,934	30,197	32,500
10-5-15-59900	CONTRACTUAL SERVICE	5,579	22,642	24,592	37,500
10-5-15-65200	OPERATING SUPPLIES	22,297	26,014	12,759	20,500
10-5-15-65300	GASB34 EXPENSES	2,500	-	-	-
10-5-15-71200	INFRASTR LOAN PRINCIPAL	608,287	625,316	309,222	-
10-5-15-72360	INTEREST EXPENSE	36,425	19,396	3,110	4,650
10-5-15-88000	NEW EQUIPMENT	16,577	-	-	-
10-5-15-88100	SALES TAX REBATE	593,317	465,643	351,470	475,750
10-5-15-88300	NEW EQUIPMENT/COMPUTER	1,801	-	-	-
10-5-15-89110	PARKSIDE SCHOOL BOND	1,459,255	1,460,723	974,227	1,461,341
10-5-15-91000	ECONOMIC DEVELOPMENT	15,657	10,491	48,743	134,000
10-5-15-91012	MOTEL TAX-ECONOMIC DEVELOPMENT	32,868	-	-	-
10-5-15-91013	MOTEL TAX-AIRSHOW	-	1,630	23,374	50,000
10-5-15-91015	COMMERCIAL FAÇADE PROGRAM	30,206	21,145	58,613	-
10-5-15-92900	MISCELLANEOUS EXPENSE	12,071	12,250	9,868	15,000
10-5-15-94000	DONATIONS	5,800	35,125	20,673	31,500
10-5-15-94012	MOTEL TAX-DONATIONS	13,072	2,500	1,500	5,000
10-5-15-94120	MAUD POWELL FESTIVAL	4,433	3,690	6,203	-
10-5-15-94140	IVAR DONATIONS COLLECTIONS	707	641	424	750
10-5-15-95100	PROF AGREEMENT-NORTHERN PARTNERS	976	-	-	-
10-5-15-95200	PROF AGREEMNT-NWS & IR	24,295	49,064	-	-
10-5-15-96160	BAD DEBT EXPENSE	44,808	10,745	53,513	80,500
10-5-15-97020	CONTRIBUTION TO LIBRARY-PPRT	-	23,068	-	-
TOTAL ADMINISTRATIVE EXPENSES		\$3,480,150	\$3,336,477	\$2,215,534	\$2,703,366
POLICE					
10-5-16-41108	ESDA DIRECTOR	4,292	4,378	2,977	4,750
10-5-16-41120	CLERICAL	60,547	61,847	44,137	67,750
10-5-16-41130	CHIEF	103,039	107,325	75,337	115,500
10-5-16-41131	DEPUTY CHIEF	89,799	93,160	67,657	103,500
10-5-16-41132	COMMANDER/LIEUTENANT	72,540	75,457	15,929	83,500
10-5-16-41133	SERGEANTS	475,576	425,873	290,325	435,750
10-5-16-41134	PATROLMEN	1,093,845	1,158,451	809,697	1,245,500
10-5-16-41135	TELECOMMUNICATORS	383,170	232,379	2	-
10-5-16-41136	CROSSING GUARDS	52,433	50,746	29,890	45,750
10-5-16-41137	COMMUNITY SERVICE OFFICER	-	-	-	50,340
10-5-16-41141	CUSTODIAL	13,329	13,168	8,500	12,800
10-5-16-42110	POST EMPLY BENEFIT-HL	27,779	37,028	-	-
10-5-16-42111	POST EMPL BENEFIT-WAGES	836	-	-	-
10-5-16-45110	GROUP INSURANCE	418,968	390,640	214,903	324,355
10-5-16-45120	DENTAL INSURANCE	12,154	9,908	7,290	11,050
10-5-16-45150	INSUR DEDUCT REIMBURSEMENT	99,716	105,048	42,737	105,000
10-5-16-45400	WORKER'S COMPENSATION	74,582	60,412	42,278	63,500
10-5-16-46100	FICA/MEDC CONTRIBUTIONS	63,394	52,685	23,590	36,500
10-5-16-46300	IMRF CONTRIBUTIONS	56,405	27,855	6,372	9,750
10-5-16-46400	PENSION CONTRIBUTION	498,372	554,400	426,668	750,000
10-5-16-47100	CLOTHING ALLOWANCE	23,079	20,138	12,159	18,250
10-5-16-47110	OTHER UNIFORM	3,610	2,677	6,883	5,000
10-5-16-51100	R&M/BUILDINGS	12,332	4,326	2,558	7,500
10-5-16-51200	R&M/EQUIPMENT	9,102	9,931	2,537	3,850
10-5-16-51210	R&M/COMPUTERS	4,457	3,085	1,367	2,000
10-5-16-51300	R&M/VEHICLES	62,782	58,900	50,770	76,150

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
POLICE CONTINUED					
10-5-16-53200	LEGAL FEES	16,099	21,965	21,571	15,000
10-5-16-53410	EMPLOYMENT TESTING	450	300	3,997	1,000
10-5-16-53420	MEDICAL SERVICES	1,669	1,346	1,009	1,500
10-5-16-54950	ADM HEARING EXP	1,000	1,400	1,333	2,000
10-5-16-55300	PROFESSIONAL DUES	858	2,787	3,094	4,500
10-5-16-55500	MEETINGS/EDUC & SAFET	11,637	9,208	4,044	12,000
10-5-16-55700	LEADS LINE RENTAL	14,476	15,444	9,647	14,750
10-5-16-56000	POSTAGE	683	959	283	500
10-5-16-56100	TELEPHONE	7,432	8,503	6,400	9,750
10-5-16-56400	MAINTENANCE AGREEMENT	8,675	17,155	3,750	7,500
10-5-16-57100	UTILITIES	14,216	14,726	9,998	15,750
10-5-16-59200	LIABILITY INSURANCE	65,281	59,213	59,679	60,750
10-5-16-59900	CONTRACTUAL SERVICE	5,480	6,946	7,713	11,500
10-5-16-59910	CODE RED SERVICES	15,000	15,000	15,000	15,000
10-5-16-65200	OPERATING SUPPLIES	18,842	31,683	16,768	25,150
10-5-16-65220	SPECIAL PROGRAMS EXPENSE	12,633	15,511	29,569	15,000
10-5-16-65500	FUEL & OIL VEHICLES	36,170	45,476	30,649	45,950
10-5-16-67670	IV REGIONAL DISPATCH	16,892	52,424	-	-
10-5-16-68400	COMPUTER SOFTWARE	555	1,951	957	1,500
10-5-16-88000	NEW EQUIPMENT	26,187	-	-	7,500
10-5-16-88300	NEW EQUIP/COMPUTERS	2,120	-	4,513	7,500
10-5-16-88310	NEW EQUIPMENT/RADIOS	324	-	-	-
10-5-16-88400	NEW EQUIPMENT/VEHICLE	23,130	-	35,738	100,000
10-5-16-89600	REMODELLING	1,656	-	-	-
10-5-16-89650	ADA IMPROVEMENTS	41,458	-	-	-
10-5-16-91100	COMMUNITY RELATIONS	345	-	-	-
10-5-16-91900	ESDA EXPENSES	20,247	6,569	3,111	5,000
10-5-16-92900	MISCELLANEOUS EXPENSE	4,823	2,844	1,570	2,500
TOTAL POLICE EXPENSES		\$4,084,475	\$3,891,228	\$2,454,952	\$3,959,645
FIRE					
10-5-17-41130	CHIEF	59,938	63,215	24,804	7,000
10-5-17-41131	ASSISTANT	1,969	2,004	1,363	2,050
10-5-17-41140	DRIVERS	307,047	306,906	216,722	331,750
10-5-17-41142	LABORERS	1,857	5,981	10,088	15,150
10-5-17-41145	FIREFIGHTERS	98,318	129,744	83,314	125,950
10-5-17-45110	GROUP INSURANCE	88,906	88,452	50,837	76,250
10-5-17-45120	DENTAL INSURANCE	1,777	1,389	1,117	1,675
10-5-17-45150	INSUR DEDUCT REIMBURSEMENTS	9,546	8,689	7,022	12,500
10-5-17-45400	WORKER'S COMPENSATION	46,930	37,488	25,318	38,950
10-5-17-46100	FICA/MEDC CONTRIBUTIONS	15,379	18,359	11,253	17,250
10-5-17-46300	IMRF CONTRIBUTIONS	7,636	8,081	2,805	4,205
10-5-17-46400	PENSION CONTRIBUTION	89,648	100,500	76,668	130,000
10-5-17-47100	CLOTHING ALLOWANCE	1,248	2,073	387	1,500
10-5-17-51100	R&M/BUILDINGS	35,449	44,855	2,731	135,000
10-5-17-51200	R&M/EQUIPMENT	17,380	20,505	9,835	14,750
10-5-17-51210	R&M/COMPUTERS	1,272	76	1,395	2,500
10-5-17-51300	R&M/VEHICLES	31,038	36,141	22,413	33,700
10-5-17-53200	LEGAL FEES	3,714	981	10,077	2,500
10-5-17-53420	MEDICAL SERVICES	16,297	7,090	14,295	21,500
10-5-17-55300	PROFESSIONAL DUES	849	2,122	230	500
10-5-17-55500	EDUCATION/MEETINGS	2,370	3,729	1,737	3,000
10-5-17-55510	SAFETY TRAINING	4,304	2,964	1,989	3,000
10-5-17-56100	TELEPHONE	5,674	7,865	3,814	5,500
10-5-17-57100	UTILITIES	16,235	17,888	11,068	16,500

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
	FIRE CONTINUED				
10-5-17-59200	LIABILITY INSURANCE	41,937	35,697	38,495	40,750
10-5-17-59310	EQUIPMENT RENTAL	2,516	1,270	-	1,000
10-5-17-59900	CONTRACTUAL SERVICE	1,031	3,936	3,839	5,050
10-5-17-65200	OPERATING SUPPLIES	13,829	30,264	23,274	34,950
10-5-17-65500	FUEL & OIL VEHICLES	8,941	12,824	8,634	12,950
10-5-17-66520	TURNOUT GEAR	15,094	19,194	7,621	11,500
10-5-17-72370	FIRE TRUCK LOAN INTEREST	9,396	7,184	4,385	3,750
10-5-17-88000	NEW EQUIPMENT	8,240	-	-	8,500
10-5-17-88310	NEW EQUIPMENT/RADIOS	35,727	-	-	15,500
10-5-17-88400	NEW EQUIPMENT/VEHICLE	101	-	-	80,000
10-5-17-88410	FIRE TRUCK LOAN PRINCIPAL	78,571	80,783	61,590	84,290
10-5-17-92900	MISCELLANEOUS EXPENSE	8,239	2,081	919	2,500
	TOTAL FIRE EXPENSES	\$1,088,404	\$1,110,327	\$740,038	\$1,303,420
	STREETS				
10-5-19-41120	CLERICAL	34,024	35,263	25,119	39,250
10-5-19-41129	SUPERINTENDENT	27,710	28,091	43,677	94,500
10-5-19-41142	LABORERS	391,235	416,184	286,228	437,500
10-5-19-45110	GROUP INSURANCE	50,088	51,953	27,721	41,650
10-5-19-45120	DENTAL INSURANCE	1,937	1,460	917	1,550
10-5-19-45150	INSUR DEDUCT REIMBURSEMENTS	14,968	10,224	5,186	7,500
10-5-19-45400	WORKER'S COMPENSATIONS	38,136	29,469	21,079	32,500
10-5-19-46100	FICA/MEDC CONTRIBUTIONS	33,449	35,551	26,450	40,750
10-5-19-46300	IMRF CONTRIBUTIONS	54,421	56,230	37,531	57,550
10-5-19-47100	CLOTHING ALLOWANCE	-	-	740	4,550
10-5-19-51100	R&M/BUILDINGS	2,914	1,770	432	650
10-5-19-51130	FLOOD EXPENSE	-	248	580	-
10-5-19-51200	R&M/EQUIPMENT	22,356	32,337	19,332	30,050
10-5-19-51293	R&M/CITY RIGHT OF WAY	91	-	-	-
10-5-19-51300	R&M/VEHICLES	43,271	50,827	35,241	52,750
10-5-19-51400	R&M/STREETS	63,410	111,156	59,801	105,750
10-5-19-51433	ANNUAL PAVEMENT PRESERVATION	9,489	11,858	-	-
10-5-19-51434	STREET MAINT PROJECT	411,282	341,983	475,256	900,000
10-5-19-51435	ROAD/BRDG TAX IMPROV	-	145,000	-	-
10-5-19-51441	SHOOTING PARK RD IMPR	7,529	24,562	-	-
10-5-19-51444	38TH ST/VENTURE DR	35,026	587,950	-	-
10-5-19-51450	PLANK RD PROJECT	-	217,294	2,649,024	-
10-5-19-51453	PEORIA ST IMPROVEMENT	968,636	-	-	-
10-5-19-51800	R&M/RADIOS	729	-	-	-
10-5-19-53100	ENGINEERING EXPENSE	48,576	8,839	26,775	40,500
10-5-19-53200	LEGAL FEES	199	459	9,971	5,000
10-5-19-55510	SAFETY TRAINING	2,515	2,000	1,350	7,000
10-5-19-56100	TELEPHONE	2,288	5,384	3,510	5,270
10-5-19-57100	UTILITIES	20,377	43,202	17,694	26,550
10-5-19-59200	LIABILITY INSURANCE	17,572	17,552	22,245	23,850
10-5-19-59310	EQUIPMENT RENTAL	7,390	1,237	13,650	22,500
10-5-19-59400	BUILDING RENT	4,800	4,800	-	50,000
10-5-19-59900	CONTRACTUAL SERVICE	10,918	5,026	16,659	25,000
10-5-19-61200	SIGNS	21,505	22,637	15,343	15,000
10-5-19-61300	SALT	179,475	95,281	6,375	95,700
10-5-19-61600	REPAIR PARTS	425	177	339	500
10-5-19-65200	OPERATING SUPPLIES	17,033	62,632	41,128	62,500
10-5-19-65500	FUEL & OIL VEHICLES	36,814	40,234	31,630	47,500
10-5-19-72370	BACKHOE INTEREST	1,737	791	1,259	2,250
10-5-19-88000	NEW EQUIPMENT	2,245	-	11,760	27,500

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
	STREET CONTINUED				
10-5-19-88210	BACKHOE LEASE	29,229	30,175	18,801	28,200
10-5-19-88400	NEW EQUIPMENT/VEHICLE	40,550	-	-	-
10-5-19-88888	WPF CAPITAL OUTLAY	-	38,906	-	-
10-5-19-92900	MISCELLANEOUS EXPENSE	994	3,746	6,620	10,000
	TOTAL STREET EXPENSES	\$2,655,343	\$2,572,487	\$3,959,422	\$2,341,320
	SIDEWALKS/CROSSINGS				
10-5-21-51450	R&M/SIDEWALKS-CONCRETE REIMBURSE.	2,154	919	15,238	22,500
10-5-21-59991	CURB PROJECT	37,236	39,338	39,317	40,500
	TOTAL SIDEWALKS/CROSSINGS	\$39,390	\$40,257	\$54,555	\$63,000
	BUILDINGS/GROUNDS				
10-5-22-41142	LABORERS	18,326	20,266	22,697	34,705
10-5-22-45400	WORKER'S COMPENSATION	877	663	563	900
10-5-22-46100	FICA/MEDC CONTRIBUTIONS	1,406	1,554	1,738	2,605
10-5-22-51100	R&M/BUILDINGS	21,874	30,779	21,372	32,500
10-5-22-51200	R&M/EQUIPMENT	672	1,919	1,352	2,500
10-5-22-51700	R&M/GROUNDS	13,701	28,033	9,277	15,550
10-5-22-56100	TELEPHONE	8,926	9,348	5,860	8,790
10-5-22-57100	UTILITIES	15,767	17,364	10,197	15,305
10-5-22-57500	LANDSCAPING	45,458	63,197	53,890	57,500
10-5-22-59200	LIABILITY INSURANCE	592	552	634	750
10-5-22-59900	CONTRACTUAL SERVICE	13,526	21,677	14,236	22,500
10-5-22-59910	ASH-BORER PROGRAM	71,645	5,190	1,830	1,500
10-5-22-59920	SECURITY SYSTEM	531	5,896	-	-
10-5-22-65200	OPERATING SUPPLIES	2,089	3,660	4,837	7,500
10-5-22-88000	NEW EQUIPMENT	14,290	-	-	-
10-5-22-89900	PURCHASE LAND/PROP	-	-	1,250	5,000
10-5-22-89990	DEMOLITION	-	41,566	55,320	150,000
10-5-22-89992	DEMOLITION-HOWARD JOHNSON	350	-	-	-
10-5-22-91790	PROPERTY TAX	8,705	4,686	4,678	5,050
10-5-22-92900	MISCELLANEOUS EXP	292	20	-	1,000
	TOTAL BUILDINGS/GROUNDS EXPENSES	\$239,027	\$256,370	\$209,731	\$363,655
	PARKS				
10-5-23-41142	LABORERS	204,193	204,211	138,680	212,750
10-5-23-45110	GROUP INSURANCE	28,105	29,180	17,800	27,800
10-5-23-45120	DENTAL INSURANCE	915	785	631	1,000
10-5-23-45150	INSUR DEDUCT REIMBURSEMENT	3,115	4,301	3,355	8,500
10-5-23-45400	WORKER'S COMPENSATION	7,931	6,189	3,984	6,250
10-5-23-46100	FICA/MEDC CONTRIBUTIONS	15,016	14,979	10,181	15,750
10-5-23-46300	IMRF CONTRIBUTIONS	22,626	20,479	12,696	19,750
10-5-23-47100	CLOTHING ALLOWANCE	-	-	322	-
10-5-23-51100	R&M/BUILDINGS	11,181	19,020	2,706	5,000
10-5-23-51200	R&M/EQUIPMENT	6,679	9,824	9,887	15,750
10-5-23-51212	R&M/PARK EQUIPMENT	1,391	1,686	800	1,500
10-5-23-51300	R&M/VEHICLES	353	281	28	50
10-5-23-51700	R&M/GROUNDS	13,147	23,170	20,986	31,500
10-5-23-53100	ENGINEERING EXPENSE	1,536	5,851	544	500
10-5-23-57100	UTILITIES	7,500	8,351	7,837	11,750
10-5-23-57500	LANDSCAPING	45,411	31,105	23,423	45,150
10-5-23-59200	LIABILITY INSURANCE	9,432	8,392	8,469	9,050
10-5-23-59900	CONTRACTUAL SERVICE	6,576	7,504	47,976	17,500
10-5-23-59920	GRASS CUTTING CONTRACT	37,340	35,040	46,370	45,750
10-5-23-65200	OPERATING SUPPLIES	9,487	14,697	14,112	22,500

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
PARKS CONTINUED					
10-5-23-65500	FUEL & OIL VEHICLES	3,724	2,792	2,814	4,300
10-5-23-65651	MUNICIPAL BAND EXPENSE	11,050	11,670	11,500	11,500
10-5-23-88000	NEW EQUIPMENT	5,099	8,000	-	5,000
10-5-23-88001	NEW PLAYGROUND EQUIP	233	-	-	-
10-5-23-89510	CONSTRUCTION-PARK RESTROOMS	-	2,678	155,079	10,000
10-5-23-89550	SPLASH PAD	-	153,047	1,600,283	5,000
10-5-23-92900	MISCELLANEOUS EXPENSE	8,338	-	1,615	2,500
	TOTAL PARKS EXPENSES	\$460,377	\$623,233	\$2,142,079	\$536,100
CEMETERY					
10-5-24-41142	LABORERS	92,203	95,684	46,491	72,500
10-5-24-45110	GROUP INSURANCE	10,756	8,239	-	-
10-5-24-45120	DENTAL INSURANCE	160	100	-	-
10-5-24-45150	INSUR DEDUCT REIMBURSEMENT	1,932	6,754	-	-
10-5-24-45400	WORKER'S COMPENSATION	3,627	2,775	1,652	2,500
10-5-24-46100	FICA/MEDC CONTRIBUTIONS	6,744	7,134	3,562	5,850
10-5-24-46300	IMRF CONTRIBUTIONS	10,172	9,059	1,890	2,950
10-5-24-51100	R&M/BUILDINGS	-	240	3,178	5,000
10-5-24-51200	R&M/EQUIPMENT	2,887	5,611	2,556	3,500
10-5-24-56100	TELEPHONE	415	536	374	750
10-5-24-57100	UTILITIES	5,223	3,820	1,685	2,500
10-5-24-57500	LANDSCAPING	29,979	3,097	2,115	12,500
10-5-24-59200	LIABILITY INSURANCE	3,335	2,950	3,060	3,500
10-5-24-59310	EQUIPMENT RENTAL	6,150	5,550	-	-
10-5-24-59900	CONTRACTUAL SERVICE	807	-	-	-
10-5-24-65200	OPERATING SUPPLIES	6,206	4,954	3,330	5,000
10-5-24-65500	FUEL & OIL VEHICLES	3,225	2,613	2,388	3,750
10-5-24-88000	NEW EQUIPMENT	12,708	7,470	-	10,000
10-5-24-88500	CEMETRY & MAUSOLEUM UPGRADES	2,500	59,740	254,076	50,000
	TOTAL CEMETERY EXPENSES	\$199,029	\$226,324	\$326,357	\$180,300
CITY GARAGE					
10-5-25-41142	LABORERS	135,945	135,033	87,225	132,500
10-5-25-45110	GROUP INSURANCE	22,450	23,117	15,431	23,500
10-5-25-45120	DENTAL INSURANCE	1,032	604	486	950
10-5-25-45150	INSUR DEDUCT REIMB	3,734	8,882	2,597	6,500
10-5-25-45400	WORKER'S COMPENSATION	5,837	4,602	3,137	4,820
10-5-25-46100	FICA/MEDC CONTRIBUTION	10,052	9,973	6,437	9,750
10-5-25-46300	IMRF CONTRIBUTIONS	17,242	17,129	9,853	14,950
10-5-25-57100	UTILITIES	10,950	5,950	-	-
10-5-25-59200	LIABILITY INSURANCE	3,577	3,487	4,098	4,050
10-5-25-65200	OPERATING SUPPLIES	69	-	-	-
	TOTAL CITY GARAGE EXPENSES	\$210,889	\$208,776	\$129,264	\$197,020
FINANCE & HUMAN RESOUCCRES					
10-5-26-41123	BOOKKEEPING	90,233	101,868	71,388	109,650
10-5-26-41125	HUMAN RESOURCES	-	-	-	75,500
10-5-26-41130	FINANCIAL OFFICER	65,974	71,411	51,454	81,000
10-5-26-45110	GROUP INSURANCE	23,706	28,132	15,845	25,750
10-5-26-45120	DENTAL INSURANCE	438	647	531	1,000
10-5-26-45150	INSUR DEDUCT REIMBURSEMENT	1,400	2,953	2,070	6,500
10-5-26-45400	WORKER'S COMPENSATION	172	462	356	850
10-5-26-46100	FICA/MEDC CONTRIBUTION	11,419	12,596	8,847	18,500
10-5-26-46300	IMRF CONTRIBUTIONS	19,870	21,324	13,357	28,500
10-5-26-55500	EDUCATION/MEETINGS	769	2,120	3,608	12,500

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
	FINANCE & HUMAN RESOURCES CONTINUED				
10-5-26-65200	OPERATING SUPPLIES	2,545	3,680	545	1,000
10-5-26-92000	HEALTH AND WELLNESS COMMITTEE	-	-	-	7,500
	TOTAL FINANCE DEPARTMENT EXPENSES	\$216,526	\$245,193	\$168,001	368,250
	HEALTH & WELFARE				
10-5-29-52801	HYGIENIC INSTITUTE	11,508	11,508	7,672	11,508
10-5-29-52802	AMBULANCE CONTRACT	63,654	65,564	45,020	65,564
10-5-29-52803	IVRD PER CAPITA CONTRIBUTION	-	154,494	137,328	205,992
	TOTAL HEALTH & WELFARE EXPENSES	\$75,162	\$231,566	\$190,020	\$283,064
	FUND TRANSFERS				
10-5-30-97010	CONTRIB TO RECREATION	25,000	25,000	100,000	100,000
10-5-30-97020	CONTRIB TO LIBRARY-PP	26,186	11,642	15,825	-
10-5-30-97080	CONTRIB TO GARBAGE FUND	-	-	-	175,000
	TOTAL EXPENSES	\$51,186	\$36,642	\$115,825	\$275,000
	TOTAL GENERAL FUND EXPENDITURES	\$13,580,894	\$13,617,341	\$13,278,546	\$13,441,360

TOTAL GENERAL FUND REVENUE	\$14,590,875	\$15,834,914	\$10,536,266	\$14,195,192
TOTAL GENERAL FUND EXPENDITURES	\$13,580,894	\$13,617,341	\$13,278,546	\$13,441,360
REVENUE OVER/(UNDER) EXPENDITURES	\$1,009,981	\$2,217,573	-\$2,742,279	\$753,832
PARKSIDE EXCESS & POLICE BUILDING SAVINGS				\$728,659
NET REVENUE OVER/UNDER EXPENDITURES				\$25,173

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
POLICE DRUG ENFORCEMENT, IMPOUND, AND EQUIPMENT FUND					
REVENUE					
13-4-00-54-3383	DRUG ENFORCEMENT REVENUE	7,680	36,400	17,931	25,000
13-4-00-54-3387	IMPOUND REVENUE	24,037	22,563	17,510	25,000
13-4-00-54-3388	OTHER REVENUE	23,170	24,947	11,955	17,500
13-4-00-55-3700	INCOME FROM INVESTMENTS	360	267	329	500
	TOTAL REVENUE	\$55,248	\$84,177	\$47,724	\$68,000
EXPENSES					
13-5-90-65230	DRUG ENFORCEMENT EXPENSE	69,664	30,551	25,302	35,750
13-5-90-65280	IMPOUND EXPENSE	41,195	14,605	21,136	31,750
13-5-90-92900	OTHER EXPENSES	16,885	21,906	16,776	25,550
	TOTAL EXPENSES	\$127,745	\$67,062	\$63,214	\$93,050
REVENUE OVER/(UNDER) EXPENDITURES		(\$72,497)	\$17,114	(\$15,490)	(\$25,050)
INSURANCE FUND					
REVENUE					
15-5-15-45100	INSURANCE CLAIMS	-	-	-	961,194
15-5-15-45150	HRA CLAIMS	-	-	-	212,100
15-5-15-53550	ADMIN FEES	-	-	-	330,000
	TOTAL REVENUE	\$0	\$0	\$0	\$1,503,294
EXPENSES					
15-5-15-45100	INSURANCE CLAIMS	-	-	-	961,194
15-5-15-46150	FSA CLAIMS	-	-	-	-
15-5-15-53550	ADMIN FEES	-	-	-	330,000
	TOTAL EXPENSES	\$0	\$0	\$0	\$1,503,294
REVENUE OVER/(UNDER) EXPENDITURES		\$0	\$0	\$0	\$0
GARBAGE FUND					
REVENUE					
21-4-00-50-3100	PROPERTY TAXES	95,235	99,507	-	-
21-4-00-53-3060	MONTHLY GARBAGE CHARGES	301,208	302,246	201,726	580,600
21-4-00-55-3700	INCOME FROM INVESTMENTS	166	102	3	150
21-4-00-90-3956	TRANSFER FROM LANDFILL	-	-	75,000	-
21-4-00-90-3951	TRANSFER FROM GENERAL FUND	-	-	-	175,000
	TOTAL REVENUE	\$396,609	\$401,855	\$276,729	\$755,750
EXPENSES					
21-5-90-57060	SCAVENGER CONTRACT	408,324	417,824	296,026	753,480
	TOTAL EXPENSES	\$408,324	\$417,824	\$296,026	\$753,480
REVENUE OVER/(UNDER) EXPENDITURES		(\$11,716)	(\$15,968)	(\$19,297)	\$2,270
EMERGENCY PHONE SYSTEM FUND					
REVENUE					
23-4-00-55-3700	INCOME FROM INVESTMENTS	79	66	11	-
23-4-00-56-3115	911 SURCHARGE TAX	128,741	92,982	-	-
	TOTAL REVENUE	\$128,820	\$93,048	\$11	\$0
EXPENSES					
23-5-90-51200	R&M/EQUIPMENT	5,135	15,939	20,092	-
23-5-90-55300	PROFESSIONAL DUES	-	92	-	-

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
EMERGENCY PHONE SYSTEM FUND CONTINUED					
23-5-90-55500	EDUCATION/MEETINGS	300	1,023	180	-
23-5-90-56100	TELEPHONE	9,927	1,381	289	-
23-5-90-56400	MAINTENANCE AGREEMENT	4,149	20,655	2,704	-
23-5-90-67670	IV REGIONAL DISPATCH	3,296	180,349	10,300	-
23-5-90-88000	NEW EQUIPMENT	53,652	36,666	23,142	-
23-5-90-92900	MISCELLANEOUS EXPENSE	5,665	1,527	69,557	-
	TOTAL EXPENSES	\$82,125	\$257,632	\$126,264	\$0
REVENUE OVER/(UNDER) EXPENDITURES		\$46,695	(\$164,583)	(\$126,253)	\$0
MOTOR FUEL TAX FUND					
REVENUE					
24-4-00-55-3700	INCOME FROM INVESTMENTS	1,627	1,410	1,406	2,000
24-4-00-60-3120	MOTOR FUEL TAX	270,789	268,412	179,309	265,500
	TOTAL REVENUE	\$272,416	\$269,822	\$180,715	\$267,500
EXPENSES					
24-5-90-51434	ENGINEERING-STREET MAINTENANCE	42,627	-	-	-
24-5-90-59934	CONSTRUCTION- STREET MAINTENANCE	346,023	140,153	174,076	235,000
	TOTAL EXPENSES	\$388,650	\$140,153	\$174,076	\$235,000
REVENUE OVER/(UNDER) EXPENDITURES		(\$116,234)	\$129,669	\$6,639	\$32,500
RECREATION FUND					
26-4-00-50-3100	PROPERTY TAXES	47,618	49,753	-	-
26-4-00-53-3220	NON-RESIDENT FEES	-	80	145	-
26-4-00-53-3250	PROGRAM FEES	120	390	941	-
26-4-00-53-3616	HANDICRAFT RECEIPTS	848	516	438	1,000
26-4-00-53-3698	FIREWORKS REFUND	9,281	-	-	-
26-4-00-55-3700	INCOME FROM INVESTMENTS	21	30	19	-
26-4-00-56-3610	MISC DONATIONS	-	-	400	-
26-4-00-56-3615	WIGGLEY FIELD SIGN DONT	175	300	-	150
26-4-00-56-3617	XMAS LTS SPONSOR	1,875	-	-	-
26-4-00-90-3951	TRANSFER FROM GENERAL FUND	25,000	25,000	100,000	100,000
	TOTAL REVENUE	\$84,938	\$76,069	\$101,943	\$101,150
EXPENSES					
26-5-90-41108	PAYROLL-DIRECTOR	10,404	10,404	6,354	10,404
26-5-90-41156	PAYROLL-HANDICRAFTS	2,157	1,000	2,150	1,200
26-5-90-41158	PAYROLL-LESSONS/CAMPS	3,065	4,505	2,541	4,000
26-5-90-45111	PY INSURANCE EXPENSE	29	-	-	-
26-5-90-45300	UNEMPLOYMENT INSURANCE	86	88	50	100
26-5-90-45400	WORKER'S COMPENSATION	629	488	-	100
26-5-90-46100	FICA/MEDC CONTRIBUTION	1,195	1,217	845	1,100
26-5-90-48000	CAMP DIRECTOR STIPEND	7,265	9,315	11,955	12,000
26-5-90-51710	RESURFACE TENNIS/BB COURTS	-	6,000	5,000	5,000
26-5-90-56200	ADVERTISING	325	-	1,071	1,200
26-5-90-65200	OPERATING SUPPLIES	1,931	891	1,798	2,000
26-5-90-65250	PARADE EXPENSE	1,951	1,921	1,397	1,400
26-5-90-65260	HANDICRAFT SUPPLIES	1,727	1,241	1,031	1,200
26-5-90-65280	T-SHIRTS	640	1,161	2,031	2,050
26-5-90-65290	FIREWORKS	-	22,100	23,000	23,000
26-5-90-65291	FIREWORKS FAMILY AREA	-	3,576	4,156	4,000
26-5-90-65295	PROGRAM/CAMP EXPENSE	489	1,902	3,990	4,000
26-5-90-65300	MOVIE IN THE PARK	2,205	1,903	1,313	1,975

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
RECREATION FUND CONTINUED					
26-5-90-65330	WINTER FUN DAY	-	-	-	600
26-5-90-88000	CAPITAL IMPROVEMENTS	-	-	-	25,000
26-5-90-88120	MCKINLEY PARK UPGRDES	-	-	30,000	-
26-5-90-92900	MISCELLANEOUS EXPENSES	-	-	-	671
	TOTAL EXPENSES	\$34,100	\$67,712	\$98,682	\$101,000
REVENUE OVER/(UNDER) EXPENDITURES		\$50,838	\$8,358	\$3,261	\$150
TIF DISTRICT #1					
REVENUE					
28-4-00-50-3100	PROPERTY TAXES	391,399	411,360	447,099	450,250
28-4-00-55-3700	INCOME FROM INVESTMENTS	102	152	86	130
	TOTAL REVENUE	\$391,501	\$411,512	\$447,186	\$450,380
EXPENSES					
28-5-90-53400	ADMIN/PROF/FEES	8,003	5,047	1,885	5,050
28-5-90-92550	DEVELOPER REIMBURSEMENT	50,000	50,000	-	50,000
28-5-90-92551	IVCC #153 TAX REIMBURSEMENT	22,834	24,321	-	23,650
28-5-90-92552	LP HIGH #120 TAX REIMBURSEMENT	126,735	140,801	-	177,500
28-5-90-92553	DIMMICK #175 TAX REIMBURSEMENT	139,986	149,676	-	170,400
28-5-90-92554	PERU #124 TAX REIMBURSEMENT	41,554	41,617	-	20,250
	TOTAL EXPENSES	\$389,112	\$411,462	\$1,885	\$446,850
REVENUE OVER/(UNDER) EXPENDITURES		\$2,389	\$51	\$445,301	\$3,530
TIF DISTRICT #2					
REVENUE					
29-4-00-50-3100	PROPERTY TAXES	228,571	228,933	253,011	257,250
29-4-00-55-3700	INCOME FROM INVESTMENTS	63	124	88	130
	TOTAL REVENUE	\$228,635	\$229,057	\$253,099	\$257,380
EXPENSES					
29-5-76-93500	2010 BOND EXPENSE	64,200	42,840	-	16,800
29-5-90-53400	ADMIN/PROF/FEES	13,364	12,612	5,493	12,500
29-5-90-53500	BANK FEES/SERVICE CHARGES	-	30	-	-
29-5-90-92550	DEVELOPER REIMBURSEMENT	44,040	41,377	-	48,500
29-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	41,234	92,203	-	103,500
	TOTAL EXPENSES	\$162,838	\$189,061	\$5,493	\$164,500
REVENUE OVER/(UNDER) EXPENDITURES		\$65,796	\$39,995	\$247,606	\$92,880
TIF DISTRICT #3					
REVENUE					
30-4-00-50-3100	PROPERTY TAXES	88,431	82,421	89,644	92,500
30-4-00-55-3700	INCOME FROM INVESTMENTS	109	21	3	50
	TOTAL REVENUE	\$88,540	\$82,442	\$89,647	\$92,550
EXPENSES					
30-5-90-53400	ADMIN FEES	6,677	10,797	6,187	11,500
30-5-90-92550	DEVELOPER REIMBURSEMENT	166,461	26,473	-	30,500
30-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	259,723	44,783	-	47,500
	TOTAL EXPENSES	\$432,860	\$82,053	\$6,187	\$89,500
REVENUE OVER/(UNDER) EXPENDITURES		(\$344,320)	\$389	\$83,461	\$3,050

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
UTILITY LIGHT ENTERPRISE FUND REVENUE					
ELECTRIC SALES INCOME					
		-	-	-	-
60-4-00-30-3010	ELECTRIC SALES, COMMERCIAL	20,064,747	20,841,591	14,373,101	21,350,500
60-4-00-30-3011	ELECTRIC SALES, RESIDENTIAL	4,036,931	4,291,294	2,865,046	4,305,000
	TOTAL ELECTRIC SALES INCOME	\$24,101,677	\$25,132,885	\$17,238,147	\$25,655,500
WATER SALES REVENUE					
60-4-00-30-3020	WATER SALES, COMMERCIAL	-	1,554,309	1,184,604	1,475,000
60-4-00-30-3021	WATER SALES, RESIDENTIAL	-	764,011	532,402	798,500
60-4-00-30-3022	SEWER SALES, COMMERCIAL	-	2,151,265	1,630,966	2,350,250
60-4-00-30-3023	SEWER SALES, RESIDENTIAL	-	867,801	607,114	910,500
	TOTAL SALES REVENUE	\$0	\$5,337,385	\$3,955,086	\$5,534,250
ELECTRIC OPERATING INCOME					
60-4-00-40-3410	PENALTIES	84,058	85,042	53,907	80,500
60-4-00-40-3411	TEMPORARY HOOK-UPS	4,629	1,326	416	1,000
60-4-00-40-3412	RECONNECTIONS	18,125	14,200	7,750	11,500
60-4-00-40-3416	LOADS OF WATER	-	5,932	22,238	15,500
60-4-00-40-3420	NSF CHECK CHARGES	2,055	1,873	1,325	2,000
60-4-00-40-3430	EPA MONITORING FEES	-	500	850	1,050
60-4-00-40-3431	REIMB FOR ANALYSIS FEES	-	13,531	10,585	11,500
60-4-00-40-3435	IMPACT FEES-NORTHERN PARTNERS	-	-	21,924	21,924
60-4-00-40-3530	INSUR/DAMAGE REIMBURSEMENT	-	34,562	-	-
60-4-00-40-3541	WORKERS COMP WAGE REIMBURSEMENT	-	25	-	-
60-4-00-40-3620	LABOR & SUPPLIES	20,954	785	2,655	4,000
60-4-00-40-3625	METERS/SUPPLIES	-	41,407	21,682	32,500
60-4-00-40-3655	GREEN POWER CREDITS	-	25,316	-	5,000
60-4-00-40-3675	REIMB STATE OF IL	5,702	2,569	3,971	5,500
60-4-00-40-3699	MISCELLANEOUS	-	16,820	102,315	16,500
	TOTAL OPERATING INCOME	\$135,523	\$243,889	\$249,618	\$208,474
ELECTRIC NON-OPERATING INCOME					
60-4-00-60-3810	STATE GRANTS	-	411,677	-	-
60-4-00-70-3820	FEDERAL GRANTS/REIMBURSEMENT	-	81,675	-	-
60-4-00-80-3555	CABLE/AT&T POLE RENTAL	20,476	20,477	20,468	20,500
60-4-00-80-3558	FIBER OPTIC RENT	43,835	42,895	29,105	43,500
60-4-00-80-3651	SALE EQUIPMENT/SCRAP	35,246	15,250	7,545	10,250
60-4-00-80-3700	INCOME FROM INVESTMENTS	155,203	147,515	91,578	140,500
60-4-00-80-3706	INVEST INCOME- BOND ACC	176	180	670	250
60-4-00-80-3727	2010 BOND INT RBTE	-	42,840	40,720	40,250
60-4-00-80-3816	IMEA ENERGY GRANT	16,318	-	-	-
	TOTAL NON-OPERATING INCOME	\$271,254	\$762,508	\$190,087	\$255,250
OPERATING TRANSFERS IN					
60-4-00-90-3960	FROM TIF2-2010 INT	-	42,840	-	28,600
	TOTAL TRANSFERS IN	\$0	\$42,840	\$0	\$28,600
TOTAL REVENUE		\$24,508,454	\$31,519,507	\$21,632,938	\$31,682,074

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
UTILITY LIGHT ENTERPRISE FUND EXPENDITURES					
CLERK'S OFFICE					
60-5-12-41120	CLERICAL	60,844	125,311	84,885	130,750
60-5-12-41121	METER READERS	28,137	58,196	39,414	60,500
60-5-12-45110	GROUP INSURANCE	11,212	17,343	9,470	14,755
60-5-12-45120	DENTAL INSURANCE	332	407	316	500
60-5-12-45150	INSUR DEDUCT REIMBURSEMENT	609	1,990	2,794	5,000
60-5-12-45400	WORKER'S COMPENSATION	1,560	2,726	3,346	5,070
60-5-12-46100	FICA/MEDC CONTRIBUTION	6,635	13,608	9,255	14,125
60-5-12-46300	IMRF CONTRIBUTIONS	1,891	33,156	14,067	21,575
60-5-12-56000	POSTAGE	28,162	29,926	18,400	27,850
60-5-12-56400	MAINTENANCE AGREEMENT	11,648	17,736	-	-
60-5-12-65200	OPERATING SUPPLIES	3,611	7,696	3,517	5,500
TOTAL CLERK'S OFFICE EXPENSES		\$154,641	\$308,094	\$185,464	\$285,625
ADMINISTRATIVE SERVICES					
60-5-15-41120	CLERICAL	60,533	61,571	42,927	66,750
60-5-15-42111	POST EMPL BENEFIT-WAGES	-	23,420	-	-
60-5-15-45110	GROUP INSURANCE	89,550	167,860	106,445	162,500
60-5-15-45111	PY INSURANCE EXPENSE	4,100	1,339	-	-
60-5-15-45115	HLTH INS OP OUT INCENTIVE	-	-	192	2,500
60-5-15-45120	DENTAL INSURANCE	2,160	4,258	3,671	5,750
60-5-15-45150	INSURANCE DEDUCTIBLE REIMB/TPA	14,072	20,719	20,539	30,100
60-5-15-45300	UNEMPLOYMENT INSURANCE	5,580	5,877	505	5,500
60-5-15-45400	WORKER'S COMPENSATION	43,088	47,709	37,719	55,750
60-5-15-46100	FICA/MEDC CONTRIBUTION	4,364	6,320	3,148	5,050
60-5-15-46300	IMRF CONTRIBUTIONS	1,268	11,222	4,879	7,750
60-5-15-47100	CLOTHING ALLOWANCE	3,768	3,388	3,858	4,000
60-5-15-47200	UNIFORM SERVICE	20,193	24,325	12,219	19,500
60-5-15-53000	AUDITING SERVICE	11,495	1,480	-	-
60-5-15-53100	ENGINEERING EXPENSE	35,199	67,533	32,679	50,500
60-5-15-53200	LEGAL FEES	30,430	31,566	14,770	25,000
60-5-15-53400	OTHER PROFESSIONAL SERVICES	1,561	95	-	-
60-5-15-53500	BANK FEES/SERVICE CHARGES	4,765	10,584	6,302	9,500
60-5-15-54500	ADM CHARGE-HR DIRECTOR	14,000	21,000	-	25,000
60-5-15-54510	ADM CHARGE-FINANCE OFFICER	14,000	21,000	-	25,000
60-5-15-54520	ADM CHARGE-ENGINEERING	35,000	55,000	-	55,000
60-5-15-55500	EDUCATION/MEETINGS	26,243	26,268	12,383	20,500
60-5-15-55510	SAFETY TRAINING	1,671	1,042	454	1,000
60-5-15-55900	TRAVEL/MILEAGE	441	1,173	941	1,500
60-5-15-56000	POSTAGE	1,285	218	111	500
60-5-15-56100	TELEPHONE	4,148	4,806	3,456	5,250
60-5-15-56150	INTERNET ACCESS FEE	720	1,500	960	1,500
60-5-15-56200	PUBLISHING/ADVERTISIN	120	180	-	-
60-5-15-56400	MAINTENANCE AGREEMENT	1,031	453	2,961	4,500
60-5-15-56801	JULIE SERVICE	1,722	3,983	-	-
60-5-15-59100	BOILER/MACH INSURANCE	81,914	63,893	63,115	67,500
60-5-15-59200	LIABILITY INSURANCE	109,637	122,332	97,337	105,500
60-5-15-59900	CONTRACTUAL SERVICES	420	17,356	53,055	80,750
60-5-15-65200	OPERATING SUPPLIES	2,886	10,280	3,340	5,000
60-5-15-88300	NEW EQUIPMENT/COMPUTER	1,214	-	68	-
60-5-15-92900	MISCELLANEOUS	305	3,416	40,441	5,000
60-5-15-92950	REFUND CUSTOMER OVERPAYMENT	-	-	3,720	-
60-5-15-93000	LICENSE/PERMITS	6,239	42,959	45,520	47,500
60-5-15-96160	FORGIVENESS OF DEBT	470	390	219	500

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
ADMINISTRATIVE SERVICES CONTINUED					
60-5-15-99200	FRANCHISE FEE	958,110	995,739	646,400	1,026,220
	TOTAL ADMINISTRATIVE SERVICES EXPENSES	\$1,593,701	\$1,882,253	\$1,264,338	\$1,927,870
POWER & GENERATION					
60-5-61-41143	OPERATORS	213,909	152,321	124,241	190,100
60-5-61-46100	FICA/MEDC CONTRIBUTIONS	15,897	11,399	9,277	14,500
60-5-61-46300	IMRF CONTRIBUTIONS	4,423	27,654	12,689	19,500
60-5-61-51100	R&M/BUILDINGS	11,099	20,383	24,437	37,500
60-5-61-51130	FLOOD EXPENSE	1,145	252	-	-
60-5-61-51150	FARMHOUSE DEMOLITION	32,236	-	-	-
60-5-61-51200	R&M/EQUIPMENT	9,797	21,860	29,151	35,750
60-5-61-51208	R&M/GENERATION EQUIPMENT	23,782	15,585	8,411	15,575
60-5-61-51220	GAS TURBINE	-	-	644	-
60-5-61-51230	DIESEL ENGINE	793	1,573	-	-
60-5-61-51240	ELECTRIC EQUIPMENT	32	4,380	3,408	5,500
60-5-61-51245	PLANK ROAD SUBSTATION	92,917	1,229	10,324	15,500
60-5-61-51246	PERU RAIL SUBSTATION	12	962	256	500
60-5-61-53100	ENGINEERING EXPENSE	-	-	3,511	5,500
60-5-61-59910	GENSETS MAINT CONTRACTS	-	263,085	14,341	22,500
60-5-61-64310	LARGE POWER PURCHASE	15,062,611	17,734,038	11,757,019	16,850,750
60-5-61-65200	OPERATING SUPPLIES	8,672	14,535	10,244	15,500
60-5-61-65300	SMALL TOOLS	85	5,970	382	750
60-5-61-65600	FUEL OIL	54,699	56,741	41,540	63,500
60-5-61-66720	PURCHASED POWER-ELECTRIC	22,536	28,071	28,173	43,575
60-5-61-66730	PURCHASED POWER-GAS	4,127	4,277	1,452	2,785
60-5-61-66740	PURCHASED WATER	39	54	99	500
	TOTAL POWER & GENERATION EXPENSES	\$15,558,812	\$18,364,369	\$12,079,599	\$17,339,785
DISTRIBUTION SYSTEM					
60-5-62-41143	OPERATORS	559,520	684,795	464,933	712,500
60-5-62-46100	FICA/MEDC CONTRIBUTIONS	44,120	49,516	34,422	52,665
60-5-62-46300	IMRF CONTRIBUTIONS	13,325	120,981	52,655	80,560
60-5-62-51200	R&M/EQUIPMENT	65,372	13,112	11,075	16,500
60-5-62-51290	R&M/DISTRIBUTION EQUIPMENT	339,375	149,076	46,379	105,750
60-5-62-52950	R&M/DISTRIBUTION LINES & SERVICES	65,062	143,160	192,649	202,705
60-5-62-52960	NEW METERS	19,710	4,474	12,390	18,500
60-5-62-65200	OPERATING SUPPLIES	26,396	51,995	51,234	77,250
60-5-62-65300	SMALL TOOLS	36,291	10,474	27,156	40,500
	TOTAL DISTRIBUTION SYSTEM EXPENSES	\$1,169,172	\$1,227,583	\$892,893	\$1,306,930
STREET LIGHTING					
60-5-63-51200	R&M/EQUIPMENT	42,761	11,587	41,686	35,000
60-5-63-51420	R&M/TRAFFIC SIGNALS	12,198	1,749	7,184	8,500
	TOTAL STREET LIGHTING EXPENSES	\$54,959	\$13,336	\$48,870	\$43,500
HYDROELECTRIC PLANT					
60-5-64-41143	OPERATORS	98,584	98,536	70,477	107,850
60-5-64-46100	FICA/MEDC CONTRIBUTION	7,516	7,412	5,395	8,250
60-5-64-46300	IMRF CONTRIBUTIONS	2,058	17,653	7,972	12,250
60-5-64-51100	R&M/BUILDINGS	3,061	47,780	2,300	3,500
60-5-64-51200	R&M/EQUIPMENT	85,893	10,447	149,994	75,000
60-5-64-51210	R&M/COMPUTERS	850	885	885	2,000
60-5-64-51300	R&M/VEHICLES	178	-	99	500
60-5-64-52100	R&M/TRASH RACK	3,011	1,076	185	1,050
60-5-64-53850	ANALYSIS OF SAMPLES	-	-	180	500

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
HYDROELECTRIC PLANT CONTINUED					
60-5-64-56100	TELEPHONE	1,105	1,350	962	1,500
60-5-64-65200	OPERATING SUPPLIES	5,520	2,316	5,016	7,500
60-5-64-65300	SMALL TOOLS	476	-	-	-
60-5-64-65730	LUBRICATING OIL	11,580	4,737	-	5,500
60-5-64-88010	MARSEILLES GAUGING	7,399	169	-	-
60-5-64-93000	LICENSE/PERMITS	12,983	12,459	10,157	15,750
	TOTAL HYDROELECTRIC PLANT EXPENSES	\$240,213	\$204,820	\$253,624	\$241,150
PUMPING & PURIFICATION					
60-5-72-41142	LABORERS	-	8,039	3,003	4,500
60-5-72-46100	FICA/MEDC CONTRIBUTION	-	608	230	500
60-5-72-51100	R&M BUILDINGS	-	6,903	5,449	9,250
60-5-72-51200	R&M EQUIPMENT	-	171,884	146,442	185,000
60-5-72-51210	R&M COMPUTERS	-	240	-	-
60-5-72-52804	WS/WWTP SERVICE CONTRACT	-	591,733	413,763	630,500
60-5-72-53850	ANALYSIS PRETREATMENT	-	13,359	11,059	16,700
60-5-72-56100	TELEPHONE	-	1,066	701	1,250
60-5-72-61300	SALT	-	239,906	170,901	256,350
60-5-72-61800	CHLORINE	-	14,658	13,429	20,150
60-5-72-62000	CHEM FOR PH/IRON CONTRACT	-	21,721	21,603	32,404
60-5-72-65200	OPERATING SUPPLIES	-	21,916	23,520	35,350
60-5-72-66720	PURCHASED POWER-ELECTRIC	-	406,528	266,459	399,650
60-5-72-66730	PURCHASED POWER-GAS	-	10,610	4,677	7,015
	TOTAL PUMPING & PURIFICATION EXPENSES	\$0	\$1,509,171	\$1,081,235	\$1,598,619
WATER DISTRIBUTION					
60-5-73-41142	LABORERS	-	328,387	244,948	375,750
60-5-73-46100	FICA/MEDC CONTRIBUTIONS	-	23,970	17,904	27,500
60-5-73-46300	IMRF CONTRIBUTIONS	-	58,691	27,675	42,500
60-5-73-51100	R&M BUILDINGS	-	11,400	-	-
60-5-73-51200	R&M EQUIPMENT	-	37,972	15,308	22,750
60-5-73-51293	R&M CITY RIGHT-OF-WAY	-	655	-	-
60-5-73-51520	R&M/WATER MAINS	4,180	50,687	9,644	15,550
60-5-73-51525	R&M HYDRANTS	-	25,482	38,247	57,500
60-5-73-52000	R&M SEWERS	-	157,928	106,653	160,050
60-5-73-52100	R&M STORM SEWERS	-	17,980	1,195	8,570
60-5-73-52940	R&M LIFT STATIONS	-	219,237	32,097	115,000
60-5-73-52960	R&M METERS	-	30,737	22,507	33,500
60-5-73-52970	R&M BACKFLOW PREVENTER	-	1,241	-	-
60-5-73-53100	ENGINEERING	-	1,764	-	-
60-5-73-56100	TELEPHONE	-	3,783	2,548	4,050
60-5-73-57100	UTILITIES	-	3,556	1,879	2,875
60-5-73-59310	EQUIPMENT RENTAL	-	-	2,529	3,775
60-5-73-59900	CONTRACTUAL SERVICE	-	360	360	650
60-5-73-65200	OPERATING SUPPLIES	-	50,928	33,541	50,750
60-5-73-65300	SMALL TOOLS	-	6,807	800	1,250
60-5-73-66720	PURCHASED POWER-ELECTRIC	-	19,377	13,054	19,500
60-5-73-73515	R&M WATER MAINS	-	1,350	2,470	3,850
60-5-73-88000	NEW EQUIPMENT	-	3,334	5,543	37,500
60-5-73-92900	MISCELLANEOUS EXPENSE	-	210	-	-
	TOTAL WATER DISTRIBUTION EXPENSES	\$4,180	\$1,055,835	\$578,902	\$982,870
DISPOSAL PLANTS					
60-5-74-51100	R&M BUILDINGS	-	5,088	-	-
60-5-74-51200	R&M EQUIPMENT	-	50,773	13,374	20,500

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
	DISPOSAL PLANTS CONTINUED				
60-5-74-52951	R&M WELLS	-	64,425	-	-
60-5-74-53100	ENGINEERING	-	1,200	14,700	22,050
60-5-74-59310	EQUIPMENT RENTAL	-	581	2,824	4,575
60-5-74-61600	REPAIR PARTS	-	4,018	-	-
60-5-74-61800	CHLORINE	-	1,862	-	-
60-5-74-62200	SLUDGE FLOCCULENT	-	9,946	4,680	7,050
60-5-74-65010	SLUDGE REMOVAL	-	94,671	100,857	151,250
60-5-74-65200	OPERATING SUPPLIES	-	6,011	3,844	5,750
60-5-74-65820	DECHLORINATION CHEMICALS	-	6,532	3,857	5,500
60-5-74-66720	PURCHASED POWER-ELECTRIC	-	290,990	185,958	280,450
60-5-74-66740	PURCHASED WATER	-	4,717	237	500
60-5-74-92900	MISCELLANEOUS EXPENSE	-	985	-	-
	TOTAL DISPOSAL PLANT EXPENSES	\$0	\$541,800	\$330,331	\$497,625
	TRUCKS & VEHICLES				
60-5-75-51300	R&M/VEHICLES	66,559	64,771	62,857	95,050
60-5-75-51800	R&M/RADIOS	-	91	-	-
60-5-75-65500	FUEL & OIL VEHICLES	21,670	39,134	24,246	36,500
60-5-75-93100	LICENSE/TITLE FEES	208	-	198	500
	TOTAL TRUCKS & VEHICLES	\$88,436	\$103,997	\$87,301	\$132,050
	BOND & INTEREST				
60-5-76-53500	BANK FEES/SERVICE CHARGES	-	2,250	2,250	3,375
60-5-76-72150	2009A BOND INTEREST	-	49,675	35,742	28,600
60-5-76-72160	2010 BOND INTEREST	-	100,480	64,693	91,415
60-5-76-72170	2011B BOND INTEREST	-	53,450	30,367	33,400
60-5-76-72313	2008 REVENUE BONDS-INTEREST	118,788	97,750	50,150	63,538
60-5-76-72314	2009 REVENUE BOND INTEREST	313,400	179,508	-	-
60-5-76-72315	2017 GO BOND INTEREST	-	-	120,133	131,000
60-5-76-72360	IEPA LOAN INTEREST	-	16,052	6,636	7,865
60-5-76-72370	INT-MERCH CAP RESOURCES	721	304	17	-
60-5-76-96100	AMORTIZATION OF DEFERRED	53,545	69,466	-	-
60-5-76-96200	AMORTIZ OF BOND DISCOUNT	2,036	32,038	-	-
60-5-76-96500	COST OF BOND ISSUE	-	156,349	-	-
	TOTAL BOND & INTEREST EXPENSES	\$488,489	\$757,321	\$309,988	\$359,193
	PLANT, EQUIPMENT & INFRASTRUCTURE PAST FISCAL YEAR PROJECTS				
60-5-77-88000	NEW EQUIPMENT	55,803	87,679	4,350	-
60-5-77-88100	NEW RADIOS	7,072	-	-	-
60-5-77-88300	NEW EQUIPMENT/COMPUTER	5,126	-	-	-
60-5-77-88400	NEW VEHICLES	386,110	34,203	303,083	-
60-5-77-88405	NEW WATER MAIN	-	-	26,015	-
60-5-77-88414	WENZEL RD UTILITIES	-	83,893	-	-
60-5-77-88415	WATER ST SEWER FEMA	-	285,606	38,525	-
60-5-77-88419	13TH ST FLOOD STUDY	-	33,927	-	-
60-5-77-88426	MKT ST WM LOOP	-	31,061	-	-
60-5-77-88450	WTP UPGRADES	-	225,691	567,313	-
60-5-77-88500	SEWER SEPARATION PROJECTS	-	1,491,373	1,575,287	-
60-5-77-88510	EAST WWTP FLOOD PROOF	-	11,906	-	-
60-5-77-88512	GROUND STORAGE TANK PAINTING	-	286,575	90,673	-
60-5-77-88513	TRUNK LINE-SEWER	-	18,146	4,030	-
60-5-77-88800	DISTRIBUTION LINES	18,661	-	-	-
60-5-77-88850	SYSTEM UPGRADES	98,372	82,395	166,248	-
60-5-77-88860	ENERGY GRANT LED	-	-	82,645	-
60-5-77-88900	TRANSFORMERS	84,636	20,550	38,974	-

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
PAST YEAR PROJECTS CONTINUED					
60-5-77-89000	HYDRO-ELECTRIC EQUIPMENT	68,430	-	-	-
60-5-77-89820	STORAGE AREA	975	-	-	-
60-5-77-89821	PUBLIC WORKS BUILDING	1,301,108	2,010,572	-	-
	TOTAL PAST YEAR PROJECT EXPENSES	\$2,026,293	\$4,703,574	\$2,897,141	\$0
PLANT, EQUIPMENT & INFRASTRUCTURE CURRENT FISCAL YEAR PROJECTS (CAPITALIZED NOT EXPENSED BELOW)					
60-5-77-88000	NEW EQUIPMENT	-	-	-	85,000
60-5-77-88300	NEW EQUIPMENT/COMPUTER	-	-	-	10,000
60-5-77-88400	NEW VEHICLES	-	-	-	200,000
60-5-77-88405	NEW WATER MAIN (N PEORIA)(Main Street)	-	-	-	1,275,000
60-5-77-xxxxx	AMI METERS	-	-	-	697,500
60-5-77-88450	WTP UPGRADES	-	-	-	575,000
60-5-77-88500	SEWER SEPARATION PROJECT	-	-	-	634,700
60-5-77-88510	EAST WWTP FLOOD PROOF	-	-	-	100,000
60-5-77-88850	SYSTEM UPGRADES	-	-	-	125,000
60-5-77-88505	NEW SEWER (ST JOHNS)	-	-	-	450,000
	TOTAL FY19 YEAR PROJECT EXPENSES	\$0	\$0	\$0	\$4,152,200
DEPRECIATION					
60-5-80-95110	DEPR-BUILDINGS	83,281	267,439	180,813	275,000
60-5-80-95120	DEPR-INFRASTRUCTURE	211,356	219,489	148,413	225,750
60-5-80-95121	DEPR-INFSTR/SAN SEWER	-	218,264	151,088	235,000
60-5-80-95122	DEPR-INFSTR/STORM SEWER	-	817,239	580,746	925,000
60-5-80-95123	DEPR-INFSTR/WATER DIST	-	469,779	314,926	475,000
60-5-80-95130	DEPR-LAND IMPROVEMENTS	17,095	41,910	28,137	42,500
60-5-80-95140	DEPR-MACH & EQUIP	1,362,962	1,429,882	998,294	1,565,000
	TOTAL DEPRECIATION EXPENSES	\$1,674,694	\$3,464,001	2,402,417	\$3,743,250
TRANSFERS					
60-5-98-97075	TRANSFER TO WATER/SEWER	730,628	-	-	-
		\$730,628	\$0	\$0	\$0
		\$21,757,925	\$29,432,580	\$19,514,961	\$28,458,467
REVENUE OVER/(UNDER) EXPENDITURES		\$2,750,529	\$2,086,927	\$2,117,976	\$3,223,607

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
GUARANTEED LIGHTS					
REVENUE					
61-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSITS	2,831	2,278	1,439	2,250
	TOTAL REVENUE	\$2,831	\$2,278	\$1,439	\$2,250
EXPENSES					
61-5-15-72360	INTEREST EXPENSE	429	508	522	500
	TOTAL EXPENSES	\$429	\$508	\$522	\$500
REVENUE OVER/(UNDER) EXPENDITURES		\$2,402	\$1,770	\$917	\$1,750
GUARANTEED WATER					
REVENUE					
71-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSITS	126	96	97	100
	TOTAL REVENUE	\$126	\$96	\$97	\$100
EXPENSES					
	TOTAL EXPENSES	-	-	-	-
		\$0	\$0	\$0	\$0
REVENUE OVER/(UNDER) EXPENDITURES		\$126	\$96	\$97	\$100
LANDFILL					
80-4-00-53-3031	LF MONTHLY ASSESSMENTS	337,589	338,436	225,822	112,800
80-4-00-53-3032	CHIPPER SERVICE	10,320	11,010	5,780	7,500
80-4-00-53-3033	YARD BAGS	29,603	32,204	18,282	25,750
80-4-00-53-3034	GARBAGE STICKERS	30,488	28,592	20,200	10,000
80-4-00-53-3036	RECYCLE CONTAINERS	165	90	60	100
80-4-00-80-3700	INCOME FROM INVESTMENTS	7,735	8,390	4,560	7,050
	TOTAL REVENUE	\$415,899	\$418,721	\$274,704	\$163,200
EXPENSES					
80-5-30-97080	TRANSF TO GARBAGE FUN	-	-	75,000	-
80-5-90-51200	R&M/EQUIPMENT	111	160	934	1,000
80-5-90-51300	R&M/VEHICLES	-	126	-	-
80-5-90-53100	ENGINEERING EXPENSE	16,688	41,298	7,143	15,750
80-5-90-53850	ANALYSIS OF SAMPLES	28,383	24,867	25,469	28,500
80-5-90-57070	RECYCLING CONTRACT	174,998	179,067	126,869	-
80-5-90-57080	YARD WASTE CONTRACT	32,609	32,609	28,772	32,609
80-5-90-59200	LIABILITY INSURANCE	199	159	132	200
80-5-90-59310	EQUIPMENT RENTAL	-	-	4,340	1,000
80-5-90-65200	OPERATING SUPPLIES	9,056	1,299	461	1,250
80-5-90-65205	YARD BAGS/STICKERS	8,360	10,059	8,589	9,500
80-5-90-65500	FUEL & OIL VEHICLES	1,399	953	-	500
80-5-90-92900	MISCELLANEOUS EXPENSE	80	-	-	500
80-5-90-95100	DEPRECIATION	12,255	8,623	-	8,250
	TOTAL OPERATING EXPENSES	\$284,137	\$299,220	\$277,709	\$99,059
REVENUE OVER/(UNDER) EXPENDITURES		\$131,762	\$119,501	(\$3,005)	\$64,141

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
AIRPORT					
OPERATING INCOME					
85-4-00-40-3055	FUEL FLOWAGE FEES	7,039	6,721	5,156	7,500
85-4-00-40-3561	LAND LEASE	15,482	7,341	2,648	4,050
85-4-00-40-3562	T-HANGAR RENT	74,720	76,440	51,005	76,500
85-4-00-40-3699	MISCELLANEOUS	-	1,114	3,348	500
85-4-00-60-3810	STATE GRANTS	2,864	261,873	8,195	5,000
85-4-00-70-3810	FEDERAL GRANTS	70,636	71,043	-	-
85-4-00-80-3556	FARM CASH RENT	50,067	92,111	-	50,000
85-4-00-80-3700	INCOME FROM INVESTMENTS	597	595	25	500
TOTAL REVENUE		\$221,406	\$517,238	\$70,377	\$144,050
OPERATING EXPENSES					
85-5-15-45111	PY INSURANCE EXPENSE	663	-	-	-
85-5-15-96160	BAD DEBT EXPENSE	-	-	850	-
85-5-90-51100	R&M/BUILDINGS	2,583	11,419	16,798	40,750
85-5-90-51200	R&M/EQUIPMENT	2,651	3,600	6,563	7,500
85-5-90-51213	R&M/FUEL EQUIPMENT	2,269	1,791	1,011	1,500
85-5-90-51300	R&M/VEHICLES	-	32	-	-
85-5-90-52650	R&M RUNWYS/APRNS/HNGR	600	4,556	-	-
85-5-90-52660	R&M/RUNWAY LIGHTS	17,873	5,637	6,767	15,150
85-5-90-53100	ENGINEERING EXPENSE	29,632	19,065	18,992	35,000
85-5-90-53200	LEGAL FEES	363	1,709	869	-
85-5-90-53500	BANK FEES/SERVICE CHARGES	4,005	7,369	-	-
85-5-90-56100	TELEPHONE	1,810	2,425	1,728	2,500
85-5-90-57100	UTILITIES	23,223	27,370	19,725	29,585
85-5-90-57500	LANDSCAPING	8,441	698	2,325	3,485
85-5-90-59100	GENERAL INSURANCE	6,016	7,340	-	-
85-5-90-59200	LIABILITY INSURANCE	5,205	3,030	3,785	3,950
85-5-90-59900	CONTRACTUAL SERVICE	15,106	16,463	3,034	7,575
85-5-90-59967	PARKING LOT/ROAD EXT	-	-	3,178	-
85-5-90-65200	OPERATING SUPPLIES	1,287	884	2,392	15,050
85-5-90-65500	FUEL & OIL VEHICLES	412	-	15,561	23,350
85-5-90-88963	TAXIWAY EXTENSION (VYS #)	2,523	-	-	100,000
85-5-90-88968	PARKING LOT/ROAD	9,846	-	-	-
85-5-90-88969	PVMNT/CRCK SEALING	-	303,586	14,922	-
85-5-90-92900	MISCELLANEOUS EXPENSE	4,905	3,100	400	1,500
85-5-90-93000	LICENSE/PERMITS	500	750	-	-
85-5-90-95100	DEPRECIATION	506,723	523,749	-	525,000
85-5-98-99777	TRANSF TO CAP ASSETS	-	151,793	-	(100,000)
TOTAL OPERATING EXPENSES		\$646,635	\$1,096,367	\$118,900	\$711,895
REVENUE OVER/(UNDER) EXPENDITURES		(\$425,230)	(\$579,129)	(\$48,523)	(\$567,845)

ACCOUNT	DESCRIPTION	AUDITED 2016	AUDITED 2017	YTD 12/31/2017	BUDGET 04/30/2019
POLICE PENSION TRUST FUND					
90-4-00-50-3100	PROPERTY TAXES	360,420	444,585	608,416	639,509
90-4-00-55-3700	INCOME FROM INVESTMENTS	258,792	178,541	1,644	175,750
90-4-00-55-3752	UNREALIZED GAIN (LOSS)	-	272,746	430,793	50,000
90-4-00-56-3117	TRANSF FROM GENERAL	498,372	554,400	426,668	750,000
90-4-00-56-3290	MEMBERSHIP CONTRIBUTION	161,858	165,650	112,902	169,353
	TOTAL REVENUE	\$1,279,443	\$1,615,922	\$1,580,424	\$1,784,612
EXPENSES					
90-5-90-41010	PENSIONS PAID	875,938	922,022	654,031	995,750
90-5-90-53500	BANK FEES/SERVICE CHARGES	28,890	9,575	7,516	11,500
90-5-90-53550	INVESTMENT EXPENSE	-	26,008	-	26,850
90-5-90-65200	OPERATING SUPPLIES	7,800	9,884	3,045	5,050
	TOTAL EXPENSES	\$912,629	\$967,489	\$664,592	\$1,039,150
REVENUE OVER/(UNDER) EXPENDITURES		\$366,814	\$648,433	\$915,833	\$745,462
PERU FIREFIGHTER'S PENSION TRUST FUND					
REVENUE					
91-4-00-50-3100	PROPERTY TAXES	40,664	50,171	68,666	72,175
91-4-00-55-3700	INCOME FROM INVESTMENTS	82,009	63,678	51,414	77,050
91-4-00-55-3750	GAIN(LOSS) ON SALE OF INVESTMENTS	-	2,127	-	-
91-4-00-55-3752	UNREALIZED GAIN (LOSS)	-	1,581	7,604	11,500
91-4-00-56-3117	TRANSF FROM GENERAL FUND	89,648	-	-	-
91-4-00-56-3117	TRANSF FROM GENERAL FUND	-	100,500	76,668	130,000
91-4-00-56-3290	MEMBERSHIP CONTRIBUTION	21,538	22,102	15,517	23,275
	TOTAL REVENUE	\$233,858	\$240,158	\$219,868	\$314,000
FIREFIGHTER PENSION TRUST FUND					
EXPENSES					
91-5-90-41010	PENSIONS PAID	125,574	126,184	84,400	128,600
91-5-90-53500	BANK FEES/SERVICE CHARGES	4,743	3,326	6,528	9,750
91-5-90-53550	INVESTMENT EXPENSE	5,739	5,956	-	6,050
91-5-90-65200	OPERATING SUPPLIES	100	300	-	500
		\$136,155	\$135,767	\$90,928	\$144,900
REVENUE OVER/(UNDER) EXPENDITURES		\$97,703	\$104,391	\$128,940	\$169,100

Section III

2019 OPERATING BUDGET CASH FLOW PROJECTION REPORT

Fund Description	May 1, 2018 Projected Fund Cash Balances	Projected Oper. Revenue	Estimated Oper. Expenses	Depr. & Other Non-Cash Adj.	Net Interfund Oper. Transfers	Grant Loan or Bond Proceeds	Projected Investment Plant, Equip., Vehicles Infrastructure	Scheduled Principal Debt retirement	April 30, 2019 Projected Fund Cash Balance	Projected Net Cash Flow
General Fund	\$6,700,500	\$14,195,192	(\$12,016,260)	\$0	(\$275,000)	\$0	(\$1,150,100)	\$0	\$7,454,332	\$753,832
Special Revenue Funds	\$995,000	\$2,919,604	(\$2,821,574)	\$0	\$246,400	\$0	(\$235,000)	\$0	\$1,104,430	\$109,430
Utility Fund	\$19,350,000	\$31,653,474	(\$28,458,467)	\$3,743,250	\$28,600	\$0	(\$4,152,200)	(\$2,428,123)	\$19,736,534	\$386,534
IVR Airport Enterprise Fund	\$37,500	\$144,050	(\$711,895)	\$525,000	\$0	\$0	(\$100,000)	\$0	(\$105,345)	(\$142,845)
Landfill Enterprise Fund	\$1,205,750	\$163,200	(\$99,059)	\$8,250	\$0	\$0	\$0	\$0	\$1,278,141	\$72,391
Peru Firefighters Pension Trust Fund	N/A	\$1,784,612	(\$1,039,150)	\$0	\$0	\$0	\$0	\$0	\$745,462	N/A
Police Pension Trust Fund	N/A	\$314,000	(\$144,900)	\$0	\$0	\$0	\$0	\$0	\$169,100	N/A
	May 1, 2018 Projected Fund Cash Balances	Projected Oper. Revenue	Projected Oper. Expenses	Depr. & Other Non-Cash Adj.	Net Interfund Oper. Transfers	Grant Loan or Bond Proceeds	Projected Investment Plant, Equip., Vehicles Infrastructure	Scheduled Principal Debt retirement	April 30, 2019 Projected Fund Cash Balance	Projected Net Cash Flow
Projected 2018 Fiscal Year Totals	\$28,288,750	\$50,860,132	(\$45,146,405)	\$4,276,500	N/A	\$0	(\$5,637,300)	(\$2,428,123)	\$30,382,654	\$1,179,342

Section IV

Projected Operating Budget Appropriation Report

Fund Description	Revenue	2018 Operating Budget	
		Expenditures **	Surplus/(Deficit)
Garbage Fund	\$755,750	\$753,480	\$2,270
General Fund	\$14,195,192	\$13,441,360	\$753,832
Illinois Valley Regional Airport Enterprise Fund	* 144,050	\$186,895	(\$42,845)
Insurance Fund	1,173,294	\$1,173,294	\$0
Landfill Enterprise Fund	163,200	\$90,809	\$72,391
Motor Fuel Tax Fund	\$267,500	\$235,000	\$32,500
Peru Firefighters Pension Trust Fund	\$314,000	\$144,900	\$169,100
Peru Police Drug Enforcement, Impound & Equipment Fund	\$68,000	\$93,050	(\$25,050)
Police Pension Trust Fund	\$1,784,612	\$1,039,150	\$745,462
Recreation Fund	101,150	\$100,900	\$250
TIF 1	\$450,380	\$446,850	\$3,530
TIF 2	\$257,380	\$164,500	\$92,880
TIF 3	\$92,550	\$89,500	\$3,050
Utility Enterprise Fund	* \$31,682,074	\$24,715,217	\$6,966,857
Total Projected Operating Budget Results	\$51,449,132	\$42,674,905	\$8,774,227

* Enterprise Fund Revenue Includes Grants

** Excludes Non-Cash Expenses (Depreciation)

Enterprise Funds Plant, Equipment, Inventory and Infrastructure Investment

	Grants	Infrastructure Investment	Debt Repayment Not Included Above
Utility Enterprise Fund	\$0	\$4,152,200	\$2,428,123
Illinois Valley Regional Airport Enterprise Fund	\$0	\$100,000	\$0
Total Enterprise Funds Plant, Equipment, Inventory and Infrastructure Inv.	\$0	\$4,252,200	\$2,428,123

Total Projected Revenue Appropriation Including Grants & Other Funding

\$51,449,132

Total Estimated Expenditure Appropriation Including Debt Repayment and Infrastructure Investment

\$49,355,228

	\$2,093,904
Less Pension Surplus	(\$914,562)
Plus Other Non Cash	\$0
Total	\$1,179,342
Cash Flow Total	\$1,179,342
Reconcile	\$0