

City of Peru
Financial Budget



Fiscal
Year

2020

May 1st, 2019 through April 30th, 2020



CITY OF PERU
2020 Operating Budget Index

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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 fourteen 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 2019 audit. The information in the year-to-date column is considered current data for the period 05/01/2018 through 02/28/2019.

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 11% in fiscal year 2019 and now includes 135 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 65% of the City's projected fiscal year 2020 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 2020 are \$15,828,510:

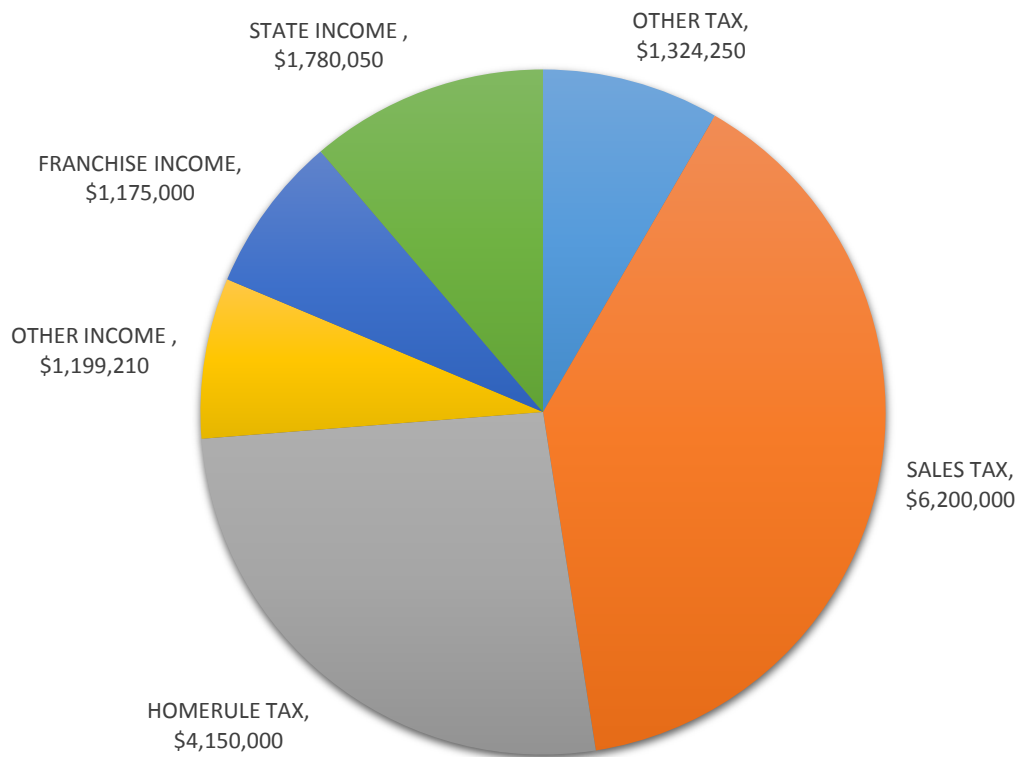


Figure 1 General Fund Revenue

The City does not plan to issue any debt in fiscal year 2020 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.

The city demolished several older buildings in fiscal year 2019. Property demolition totaled \$265k in fiscal year 2019. The city also invested over \$1.2m in the annual street program. Additionally, the City invested over \$200,000 in other capital improvement throughout the community. A 2.75m investment into North Peoria Street and Unytite Drive highlight the fiscal year 2020 capital investments.

Total Governmental Funds infrastructure investment is expected to be \$3,085,000

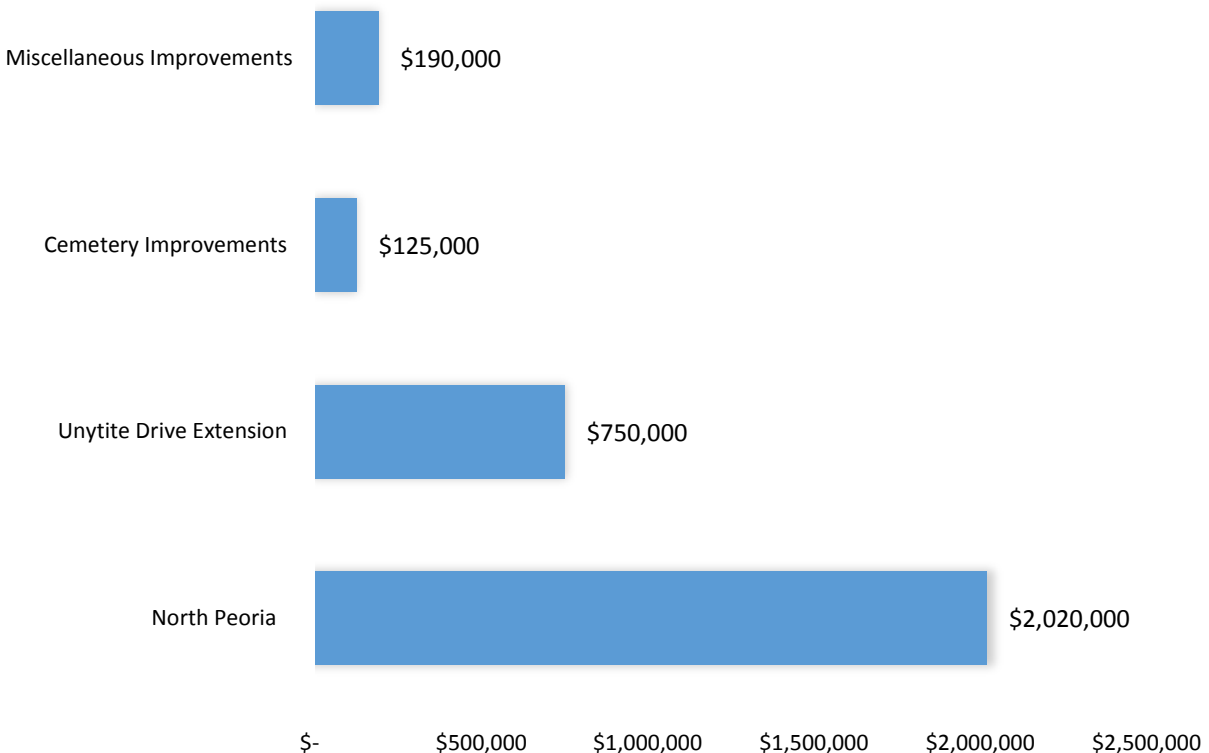


Figure 2 Governmental Funds Infrastructure Improvements

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 citizens' property taxes. The General Fund is expected to transfer \$875,000 and \$135,750 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 2020, 100% of the City's levy will be transferred to the policemen and firefighters' pensions. The property tax transfer is expected to be 670,845 and \$75,711 to the policemen and firefighters' pension respectively.



Figure 3 Pension Contribution Summary

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 2020 are \$15,757,311:

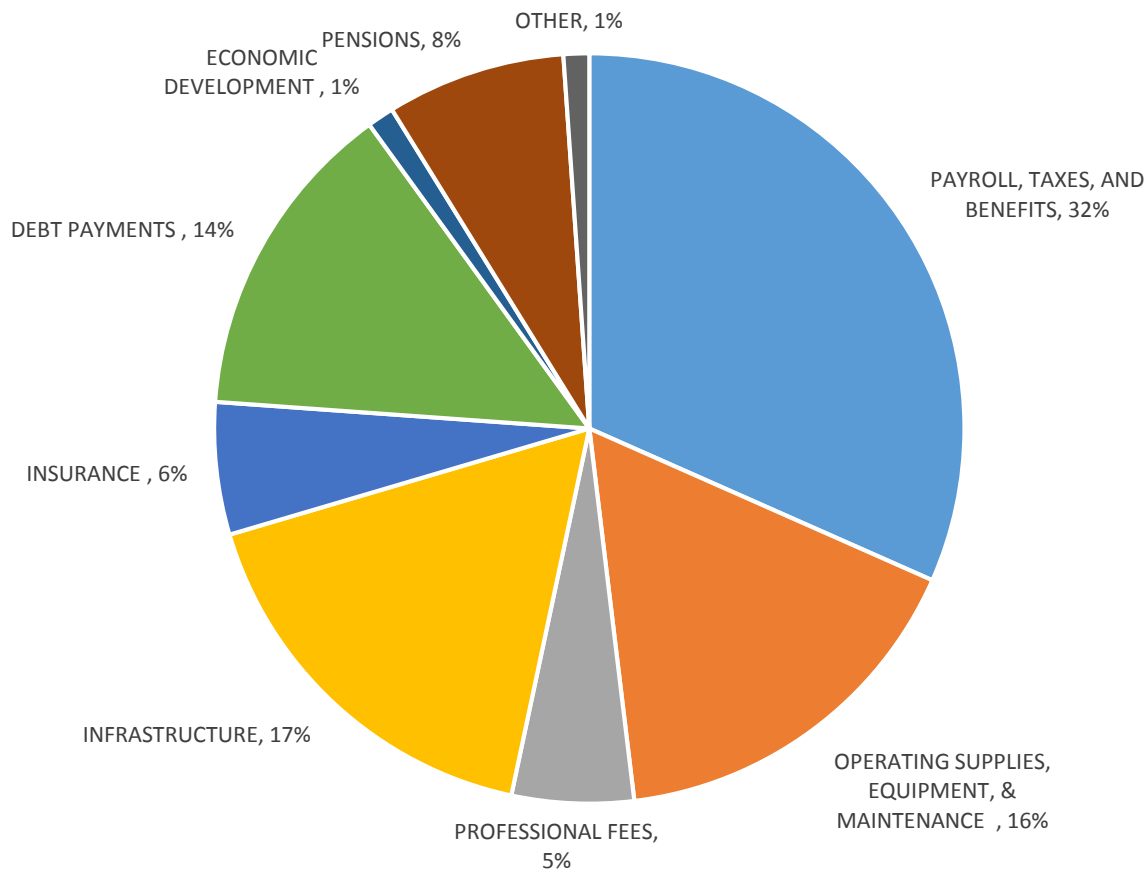


Figure 4 General Expenditures

Utility Fund

Utility Fund revenues are driven by electricity, water, and sewer sales. Revenue from utility sales fund all costs that are needed to run the 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 \$33,107,273.

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 2020 budget for the Utility Fund includes several capital improvement projects:

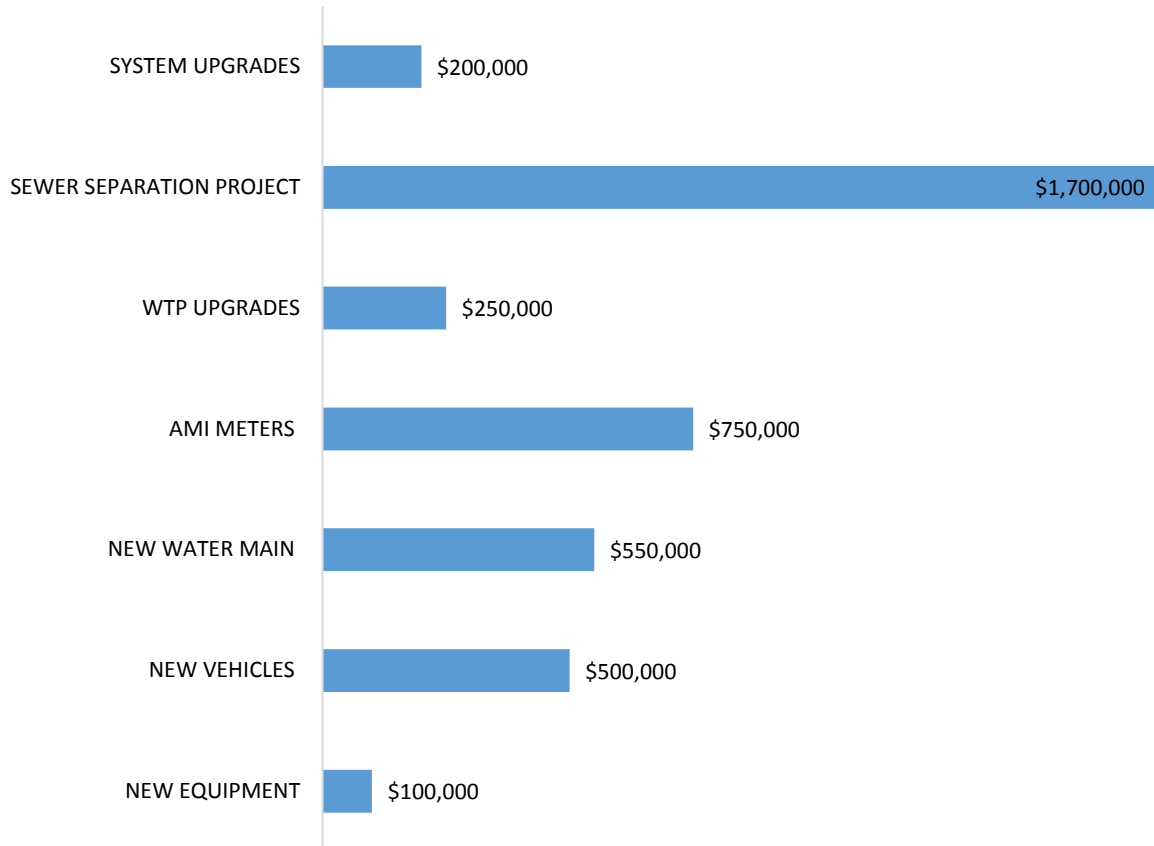


Figure 5 Utility Infrastructure Investments

The sewer separation project will be the largest capital project at \$1,700,000. The separation project is part of a twenty-year plan, concluding in 2029, that separates storm and sanitary sewers. The City has already invested \$15 million into the separation and has \$15 million remaining.

Water main upgrades will be another large capital project in fiscal year 2020. The City continues to work on grant funding to complete a larger water main project that will help allocate resources to other capital needs.

Fiscal year 2020 is year 3 of a 5-year transition to smart utility metering. Year 3 will allow for another \$750,000 to be invested in metering upgrades. Smart metering will allow for residents and commercial utility users to have increased utility services. Users will be able to remotely have their services turned on and to be notified of issues causing their utility bill to increase.

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Total budgeted expenditures for the Utility Fund are \$29,673,905. Total cash outflow is estimated at \$32,828,020 with the difference being capitalized assets less depreciation expense.

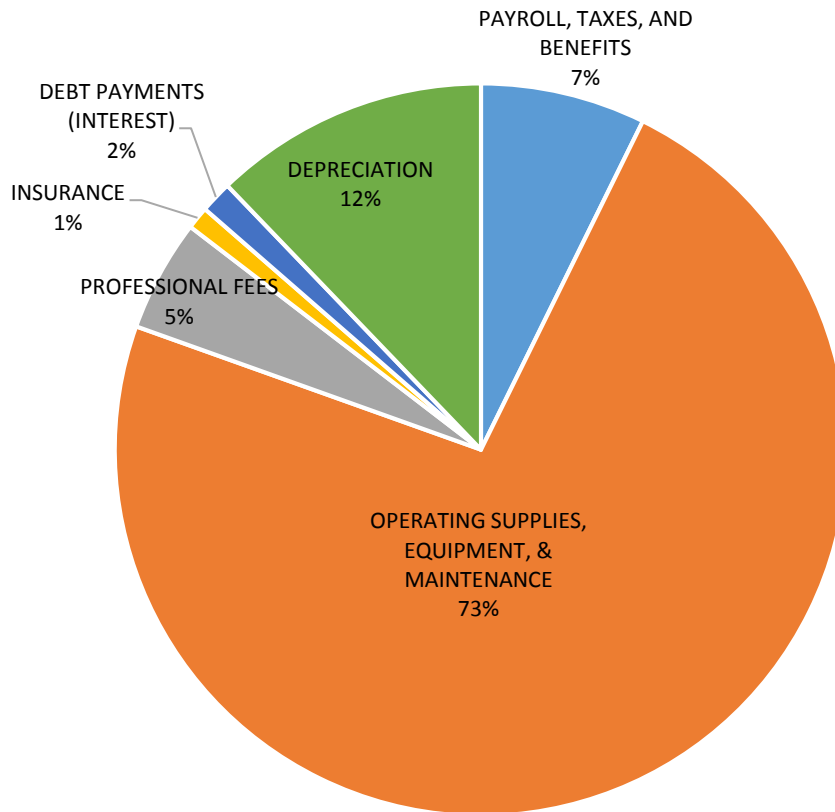


Figure 6 Utility Fund Expenditures (Accrual Method)

Landfill Fund

The City owns 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 2020 are \$73,050.

Landfill expenditures include soil sample analysis contracts, engineering, and other minor operational expenses. Total budgeted expenditures for fiscal year 2020 are \$62,420.

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 2020 is \$141,000.

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. Grants received are recognized in the year received while depreciation for the new assets is expended over the useful life. Repairs and maintenance to the airport make up most of the remaining expenditures. Total expenditures for fiscal 2020 are \$700,100.

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 \$253,358,351 in non-exempt taxable property value. The assessed value has increased the last four 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:

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



City of Peru , 0.04

Remaining Taxing
Districts, 0.96

Figure 7 Property Tax Share

SECTION 1B- DEBT SUMMARY SUPPLEMENT

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

Table 1 Debt Balances as of 04/30/2019

Bond /Loan Obligation	Original Amount	Interest Rate	Current Balance *	FY20 PMT	Maturity Date	Fund	Callable/Prepay Status
2008 Revenue (Hydro-98 Ref)	6,040,000	4.12%	1,220,000	634,206	5/1/2020	Utility	Non-callable
2017 GO (Hydro-09 Ref)	6,605,000	2.44%	6,055,000	601,100	5/1/2025	Utility	Non-callable
EPA Water Loan (2000 IL EPA L17129900)	2,691,394	2.63%	176,395	176,395	3/28/2020	Utility	Callable at anytime
Federal Stimulus Loan (2010 IL EPA L173556)	4,491,398	0.00%	3,224,593	230,328	4/30/2033	Utility	Callable at anytime
2009A GO (Ref 2001)	3,035,000	3.49%	384,600	384,600	1/1/2020	Utility	Non-callable
2010 GO (Recovery Zone)	2,500,000	3.03%	1,470,000	225,175	1/1/2030	Utility	Callable after 01/01/2020
2011B GO (Ref 2004)	3,105,000	2.53%	436,800	436,800	1/1/2020	Utility	Non-callable
Fire Truck	530,000	2.25%	108,093	109,533	6/02/2020	General	Prepay at anytime

Final payment will be made in fiscal year 2020

Total debt payments in fiscal year 2020 are budgeted to be \$2,798,137 with \$2,514,404 of principal payments and the remaining \$281,733 interest payments. Over 60% of the City's debt matures within the next 10 years:

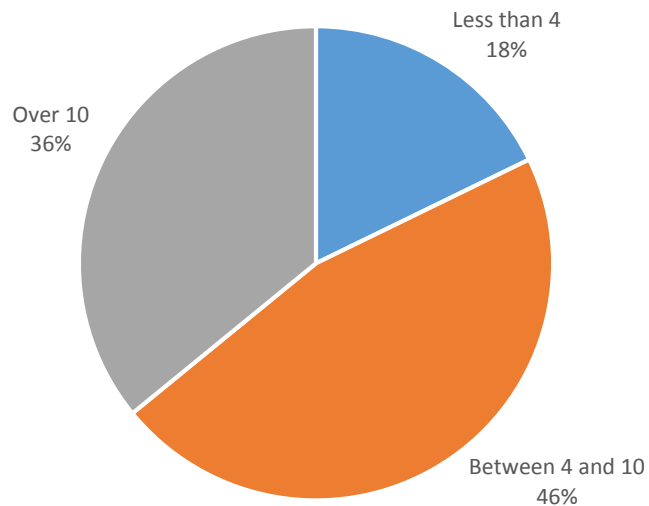


Figure 8 Debt Duration by Year

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
GENERAL FUND REVENUE SOURCES					
PROPERTY TAXES					
10-4-00-50-3101	ROAD/BRIDGE PROPERTY TAX	159,629	160,805	172,247	167,500
	TOTAL PROPERTY TAXES	\$159,629	\$160,805	\$172,247	\$167,500
OTHER TAXES					
10-4-00-51-3110	SALES TAX	5,896,056	5,998,563	5,154,488	6,200,000
10-4-00-51-3111	HOME RULE TAX-PARKSIDE	1,944,777	1,988,089	1,708,119	2,075,000
10-4-00-51-3112	HOTEL/MOTEL TAX	397,274	422,889	380,815	430,500
10-4-00-51-3113	HOME RULE TAX-INFRASTRUCTURE	1,944,777	1,988,089	1,708,119	2,075,000
10-4-00-51-3114	PULL TAB LICENSE FEES	990	-	1,769	500
10-4-00-51-3115	LOCAL USE TAX	253,838	270,794	245,605	275,000
10-4-00-51-3117	TELECOMMUNICATIONS TAX	227,251	217,251	174,835	225,000
10-4-00-51-3118	VIDEO GAMING TAX	222,144	216,581	209,208	225,750
	TOTAL OTHER TAXES	\$10,887,107	\$11,102,257	\$9,582,958	\$11,506,750
LICENSES & PERMITS					
10-4-00-52-3200	MISCELLANEOUS LICENSES	14,222	13,752	2,300	13,500
10-4-00-52-3201	DOG LICENSE	725	770	1,225	1,000
10-4-00-52-3202	LIQUOR LICENSE	24,070	27,690	3,010	27,500
10-4-00-52-3203	CONTRACTOR LICENSE	18,100	24,500	13,100	25,000
10-4-00-52-3500	AMERITECH FRANCHISE	9,122	9,067	7,556	7,500
10-4-00-52-3501	CABLE FRANCHISE	180,484	188,782	188,210	187,500
10-4-00-52-3502	ELECTRIC FUND FRANCHISE	995,739	1,150,504	877,381	1,175,000
10-4-00-52-3506	AMEREN GAS FRANCHISE	30,310	30,310	30,310	30,310
10-4-00-52-3510	BUILDING PERMITS	46,500	58,712	31,489	35,500
10-4-00-52-3511	INSPECTION FEES	5,325	7,025	3,650	5,500
10-4-00-52-3512	ENGINEER DESIGN/REVIEW	-	2,179	1,906	-
	TOTAL LICENSES & PERMITS	\$1,324,597	\$1,513,291	\$1,160,137	\$1,508,310
CHARGES FOR SERVICE					
10-4-00-52-3512	ENGINEER REVIEW SERVICE	12,552	-	-	-
10-4-00-53-3400	DIMMICK FIRE PROTECTION	10,000	10,000	10,000	10,000
10-4-00-53-3402	FIRE CALLS/EXTRA SERVICE	23,326	16,600	5,372	10,500
10-4-00-53-3403	MISCELLANEOUS FIRE INCOME	-	4,174	23	500
10-4-00-53-3405	IVRD FINANCIAL ADMIN	9,000	12,000	10,000	12,000
	TOTAL CHARGES FOR SERVICES	\$54,878	\$42,774	\$25,395	\$33,000
FINES					
10-4-00-54-3380	ILLEGAL PARKING VIOLATIONS	455	2,495	6,032	500
10-4-00-54-3387	MISCELLANEOUS FINES	505	125	340	500
10-4-00-54-3390	CIRCUIT COURT FINES	33,665	29,389	24,983	25,850
10-4-00-54-3391	ADJUDICATION FINES	25,656	29,257	28,579	29,500
10-4-00-54-3394	FALSE ALARM FINES	3,750	3,100	7,400	4,500
10-4-00-54-3396	ZONING FINES/VAC PROP	3,500	2,700	6,610	3,500
	TOTAL FINES	\$67,531	\$67,065	\$73,945	\$64,350
INVESTMENT INCOME					
10-4-00-55-3700	INCOME FROM INVESTMENTS	65,230	88,710	135,240	125,750
10-4-00-55-3701	MOTEL TAX INTEREST	2,974	2,252	677	500
10-4-00-55-3775	AMEX REBATE	2,860	1,588	1,244	1,250
	TOTAL INVESTMENT INCOME	\$71,063	\$92,550	\$137,161	\$127,500
OTHER LOCAL SOURCES					
10-4-00-56-3381	POLICE INSURANCE COPIES	1,858	2,039	1,515	500
10-4-00-56-3384	CODE RED FEES	9,955	9,955	9,954	9,955

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
OTHER LOCAL SOURCES CONTINUED					
10-4-00-56-3385	MISCELLANEOUS POLICE INCOME	6,568	4,249	2,063	5,000
10-4-00-56-3386	POLICE SALARY REIMBURSEMENT	3,975	6,663	3,508	4,050
10-4-00-56-3388	SRO REIMBURSEMENT	8,525	6,475	-	5,000
10-4-00-56-3455	ADM CHARGE FOR HR DIRCTOR	21,000	30,000	25,000	30,000
10-4-00-56-3456	ADM CHARGE FOR FINANCE OFFICER	21,000	30,000	25,000	30,000
10-4-00-56-3457	ADMIN CHARGE FOR ENGINEER	55,000	60,000	55,000	60,000
10-4-00-56-3520	FILING FEES	2,800	5,400	2,450	4,000
10-4-00-56-3530	INSUR/DAMAGE REIMBURSEMENT	11,644	12,038	20,412	5,000
10-4-00-56-3541	WORKERS COMP WAGE REIMBURSEMENT	21,094	18,356	1,628	2,500
10-4-00-56-3552	CITY PROPERTY RENT	-	-	4,223	-
10-4-00-56-3556	FARM CASH RENT	12,920	-	5,930	10,000
10-4-00-56-3559	TELECOMM TOWER RENT	128,864	1,397,913	44,814	65,000
10-4-00-56-3560	BB DIAMOND USEAGE	400	400	400	-
10-4-00-56-3600	SALE OF GRAVES	18,140	10,260	10,650	5,000
10-4-00-56-3601	BURIAL PERMIT	32,150	32,500	20,450	32,500
10-4-00-56-3610	DONATIONS	2,182	104,200	144,500	1,000
10-4-00-56-3612	MAUD POWELL CELEBRATION	3,802	500	-	-
10-4-00-56-3614	IVAR DONATIONS	657	640	510	500
10-4-00-56-3617	POOL DONATIONS	14,800	(2,464)	78	1,500
10-4-00-56-3618	POOL FUNDRAISING INCOME	1,108	866	650	1,000
10-4-00-56-3620	LABOR & SUPPLIES	3,378	1,340	2,545	1,750
10-4-00-56-3650	SALE OF CITY PROPERTY	1,026	13,105	13,577	20,500
10-4-00-56-3662	TASC REIMB OVERPAY	2,714	-	-	-
10-4-00-56-3676	IV REGIONAL DISPATCH CO	31,100	-	-	-
10-4-00-56-3699	MISCELLANEOUS REVENUE	10,264	-	5,606	500
10-4-00-56-3702	PROF AGREEMENT-SAND DEVELOPMENT	70,768	726,231	345,331	345,795
TOTAL OTHER LOCAL SOURCES		\$497,692	\$2,470,668	\$745,794	641,050
STATE SOURCES					
10-4-00-60-3116	STATE INCOME TAX	832,709	1,139,994	838,269	1,202,000
10-4-00-60-3119	REPLACEMENT TAX	213,783	178,883	126,881	150,750
10-4-00-60-3120	REPLACEMENT TAX-PERU TOWNSHIP	18,632	6,719	-	7,050
10-4-00-60-3640	STATE OF IL RT6 MAINTENANCE	20,487	16,956	13,207	20,250
10-4-00-60-3675	REIMB STATE OF IL	-	-	6,494	-
10-4-00-60-3810	STATE GRANTS	28,419	134,164	39,118	400,000
10-4-00-60-3814	PLANK/MAY/COMM RD GRANT	1,193,241	-	-	-
TOTAL STATE SOURCES		\$2,307,272	\$1,476,716	1,023,968	\$1,780,050
INTERFUND TRANSFERS					
10-4-00-90-3950	TRANSFER FROM OTHER FUNDS	-	37,000	-	-
10-4-00-90-3962	TRANSFER FROM CEMETARY-PERPETUAL	465,146	-	-	-
10-4-00-90-3963	TRANSFER FROM POLICE ENFR	-	-	11,500	-
TOTAL OPERATING INTERFUND TRANSFERS		\$465,146	\$37,000	11,500	\$0
TOTAL GENERAL FUND REVENUE		\$15,834,914	\$16,963,126	\$12,933,105	\$15,828,510

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
GENERAL FUND EXPENDITURES SOURCES					
ELECTED OFFICIALS EXPENSE					
10-5-10-41100	MAYOR	31,600	31,721	26,495	31,600
10-5-10-41101	ALDERMEN	39,235	39,521	33,440	39,500
10-5-10-41102	CITY CLERK	58,140	58,377	48,749	58,400
10-5-10-41103	TREASURER	5,689	5,822	4,863	5,800
10-5-10-46100	FICA/MEDC CONTRIBUTIONS	9,863	9,891	8,221	9,875
10-5-10-46300	IMRF CONTRIBUTIONS	13,319	11,841	8,930	10,500
10-5-10-55500	EDUCATION/MEETINGS	2,015	-	956	2,500
10-5-10-65200	OPERATING SUPPLIES	281	-	-	1,000
10-5-10-92900	MISCELLANEOUS EXPENSE	379	-	-	1,000
	TOTAL ELECTED OFFICIALS EXPENSE	\$160,520	\$157,175	\$131,653	\$160,175
MAYOR'S OFFICE					
10-5-11-41120	CLERICAL	-	2,065	-	-
10-5-11-46100	FICA/MEDC CONTRIBUTIONS	-	158	-	-
10-5-11-55500	EDUCATION/MEETINGS	4,182	4,683	6,021	7,500
10-5-11-56100	TELEPHONE	497	1,363	991	1,250
10-5-11-57010	ECONOMIC DEV CONSULTANT	25,401	24,000	33,334	-
10-5-11-65200	OPERATING SUPPLIES	45	2,680	769	2,500
10-5-11-91500	DIR OF COMMUNITY DEVELOPMENT	27,052	18,361	-	-
10-5-11-92900	MISCELLANEOUS EXPENSE	513	3,057	925	1,000
	TOTAL MAYOR'S OFFICE EXPENSES	\$57,690	\$56,366	\$42,041	\$12,250
CLERK'S OFFICE					
10-5-12-41115	HUMAN RESOURCES	69,868	71,185	661	-
10-5-12-41120	CLERICAL	43,789	47,715	38,664	55,000
10-5-12-45110	GROUP INSURANCE	17,525	15,653	16,998	19,300
10-5-12-45120	DENTAL INSURANCE	518	623	547	775
10-5-12-45150	INSUR DEDUCT REIMBURSEMENT	897	221	-	1,000
10-5-12-45400	WORKER'S COMPENSATION	322	245	(21)	350
10-5-12-46100	FICA/MEDC CONTRIBUTIONS	8,557	8,913	2,779	8,500
10-5-12-46300	IMRF CONTRIBUTIONS	14,458	13,154	4,008	10,500
10-5-12-51200	R&M/EQUIPMENT	648	139	-	500
10-5-12-56000	POSTAGE	11,686	11,901	9,337	6,000
10-5-12-56400	MAINTENANCE AGREEMENT	6,973	14,137	10,107	15,500
10-5-12-59900	CONTRACTUAL SERVICE	3,784	4,057	3,424	5,750
10-5-12-65200	OPERATING SUPPLIES	5,223	3,109	1,026	150
10-5-12-88300	NEW EQUIPMENT/COMPUTE	-	1,200	-	1,200
10-5-12-92900	MISCELLANEOUS EXPENSE	3,357	4,356	2,295	3,500
	TOTAL CLERK'S OFFICE EXPENSES	\$187,606	196,607	\$89,823	\$128,025
ZONING INSPECTOR					
10-5-13-41105	ZONING INSPECTOR	26,086	44,266	46,247	-
10-5-13-41106	CODE ENFORCEMENT	15,810	5,627	-	-
10-5-13-41120	CLERICAL	16,362	17,969	6,098	-
10-5-13-45110	GROUP INSURANCE	-	62	87	-
10-5-13-45120	DENTAL INSURANCE	-	100	133	-
10-5-13-46100	FICA/MEDC CONTRIBUTIONS	4,391	5,168	3,934	-
10-5-13-46300	IMRF CONTRIBUTIONS	5,181	7,025	5,390	-
10-5-13-51300	R&M/ VEHICLES	-	-	70	-
10-5-13-54900	CODE ENFORCEMENT EXP	11,078	8,370	8,135	-
10-5-13-54950	ADM HEARING EXP	1,400	2,000	1,667	-
10-5-13-55500	BLDG CODE UPGRDE/TRAINING	-	92	2,604	-
10-5-13-59900	CONTRACTUAL SERVICE	-	269	-	-

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
ZONING INSPECTOR CONTINUED					
10-5-13-59910	INSPECTION FEES	2,415	2,430	-	-
10-5-13-65200	OPERATING SUPPLIES	675	1,495	-	-
10-5-13-92900	MISCELLANEOUS EXPENSE	639	1,237	1,337	-
	TOTAL ZONING INSPECTOR EXPENSES	\$84,037	\$96,109	\$75,701	\$0
ENGINEERING AND ZONING DEPT					
10-5-14-41105	ZONING INSPECTOR	-	-	-	52,500
10-5-14-41120	CLERICAL	27,596	32,803	31,616	67,500
10-5-14-41128	CITY ENGINEER	94,968	101,398	89,666	109,500
10-5-14-41131	PUBLIC SERVICES TECH	70,417	74,408	58,432	77,500
10-5-14-45110	GROUP INSURANCE	46,555	42,478	31,582	35,400
10-5-14-45120	DENTAL INSURANCE	1,162	1,397	463	2,250
10-5-14-45150	INSUR DEDUCT REIMBURSEMENT	12,250	5,504	-	8,500
10-5-14-45400	WORKERS' COMPENSATION	3,791	5,156	2,175	5,750
10-5-14-46100	FICA/MEDC CONTRIBUTION	13,863	14,875	13,104	23,784
10-5-14-46300	IMRF CONTRIBUTION	24,667	23,403	18,260	31,850
10-5-14-51300	R&M/VEHICLES	240	489	615	2,000
10-5-14-54900	CODE ENFORCEMENT EXPENSE (ZONING)	-	-	-	7,500
10-5-14-54950	ADM HEARING EXP	-	-	-	2,000
10-5-14-55500	BLDG CODE UPGRDE/TRAINING	-	-	-	5,000
10-5-14-55500	EDUCATION/MEETINGS	4,828	3,799	2,903	6,500
10-5-14-59900	CONTRACTUAL SERVICE	2,921	3,681	1,338	3,000
10-5-14-65200	OPERATING SUPPLIES	6,202	5,711	5,885	15,000
10-5-14-65500	FUEL & OIL VEHICLES	2,774	3,207	3,627	4,500
10-5-14-88300	NEW COMPUTERS/SOFTWARE	-	2,126	-	7,500
10-5-14-88400	NEW EQUIP/VEHICLES	32,979	-	-	-
10-5-14-92900	MISCELLANEOUS EXPENSE	3,398	1,369	1,261	1,500
	TOTAL ENGINEERING DEPT EXPENSES	\$348,609	\$321,805	\$260,928	\$469,034
ADMINISTRATIVE					
10-5-15-45110	GROUP INSURANCE	-	-	9,993	15,000
10-5-15-45111	PY INSURANCE EXPENSE	3,061	-	-	-
10-5-15-45115	HLTH INS OP OUT INCENTIVE	-	4,985	14,020	18,500
10-5-15-45150	INS REIMB-HRA65	12,385	4,078	-	-
10-5-15-45160	FLEXPAY MAKEUP	-	2,788	346	-
10-5-15-45181	KBA-HRA FUND REQUESTS	-	34,036	56,192	85,000
10-5-15-45300	UNEMPLOYMENT INSURANCE	22,368	16,477	4,555	7,200
10-5-15-45400	WORKER'S COMPENSATION	1,292	6,890	8,377	6,500
10-5-15-46100	FICA/MEDICARE CONTRIBUTION	-	299	759	100
10-5-15-46300	IMRF CONTRIBUTION	-	414	951	750
10-5-15-47000	CHRISTMAS BONUS	4,450	4,275	4,350	4,500
10-5-15-51200	R&M/EQUIPMENT	908	-	-	-
10-5-15-51210	R&M/COMPUTERS	8,792	43,135	3,066	5,500
10-5-15-51220	R&M/WEBSITE	2,289	2,455	3,319	20,000
10-5-15-53000	AUDITING SERVICE	49,000	49,775	33,314	35,000
10-5-15-53100	ENGINEERING EXPENSE	106,954	76,267	82,766	120,000
10-5-15-53200	LEGAL FEES	130,538	171,181	157,584	145,000
10-5-15-53420	MEDICAL SERVICES	4,223	8,034	9,012	4,000
10-5-15-53450	GOVT RELATIONS CONSULTANT	24,000	24,000	20,000	24,000
10-5-15-53500	BANK FEES/SERVICE CHA	1,187	94	474	1,000
10-5-15-53550	HEALTH INSURANCE REIMBURSEMENT	9,368	8,229	-	-
10-5-15-54950	ADM HEARING EXPENSE	1,400	2,167	1,667	2,500
10-5-15-55300	PROFESSIONAL DUES	5,595	4,250	14,600	15,000
10-5-15-55500	EDUCATION/MEETINGS	5,995	7,184	3,660	5,000

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
ADMINISTRATIVE CONTINUED					
10-5-15-55520	IML MEETING EXPENSE	6,301	1,906	3,781	5,000
10-5-15-56200	PUBLISHING/ADVERTISING	44,200	34,152	46,418	45,000
10-5-15-56400	MAINTENANCE AGREEMENT	38,704	3,968	11,519	22,500
10-5-15-57100	UTILITIES	33,453	33,453	27,901	35,000
10-5-15-59000	PR REIMB-SEC125	-	-	(5,743)	-
10-5-15-59200	LIABILITY INSURANCE	29,934	29,842	28,930	30,000
10-5-15-59400	RENT-PW BUILDING	-	50,000	-	50,000
10-5-15-59900	CONTRACTUAL SERVICE	22,642	39,100	27,472	33,750
10-5-15-65200	OPERATING SUPPLIES	26,014	20,875	23,648	25,000
10-5-15-71200	INFRASTR LOAN PRINCIPAL	625,316	309,222	-	-
10-5-15-72360	INTEREST EXPENSE	19,396	3,110	-	-
10-5-15-88000	NEW EQUIPMENT	-	-	-	25,000
10-5-15-88100	SALES TAX REBATE	465,643	526,545	361,804	500,000
10-5-15-88300	NEW EQUIPMENT/COMPUTER	-	1,749	1,047	2,000
10-5-15-89110	PARKSIDE SCHOOL BOND	1,460,723	1,488,711	1,286,882	1,567,361
10-5-15-91000	ECONOMIC DEVELOPMENT	10,491	95,130	42,612	80,000
10-5-15-91013	MOTEL TAX-AIRSHOW	1,630	23,979	100,000	100,000
10-5-15-91015	COMMERCIAL FAÇADE PROGRAM	21,145	92,422	-	-
10-5-15-92900	MISCELLANEOUS EXPENSE	12,250	9,603	9,154	10,000
10-5-15-94000	DONATIONS	35,125	32,923	11,050	15,000
10-5-15-94012	MOTEL TAX-DONATIONS	2,500	2,500	(47,500)	2,500
10-5-15-94120	MAUD POWELL FESTIVAL	3,690	6,203	-	-
10-5-15-94140	IVAR DONATIONS COLLECTIONS	641	584	511	500
10-5-15-95200	PROF AGREEMNT-NWS & IR	49,064	-	-	-
10-5-15-96160	BAD DEBT EXPENSE	10,745	13,573	(519)	1,500
10-5-15-97020	CONTRIBUTION TO LIBRARY-PPRT	23,068	-	-	-
	TOTAL ADMINISTRATIVE EXPENSES	\$3,336,477	3,290,564	\$2,357,972	3,064,661
POLICE					
10-5-16-41108	CO ESDA DIRECTOR	4,378	4,466	3,796	2,250
10-5-16-41120	CLERICAL	61,847	65,764	54,951	68,050
10-5-16-41125	COMMUNITY SERVICE OFFICER	-	8,473	40,912	50,150
10-5-16-41126	PART-TIME OFFICERS	-	-	-	-
10-5-16-41130	CHIEF	107,325	110,703	94,569	111,500
10-5-16-41131	DEPUTY CHIEF	93,160	97,589	84,909	101,500
10-5-16-41132	COMMANDER	75,457	41,572	67,731	85,500
10-5-16-41133	SERGEANTS	425,873	427,702	361,036	445,000
10-5-16-41134	PATROLMEN	1,158,451	1,171,587	964,065	1,265,000
10-5-16-41135	TELECOMMUNICATORS	232,379	2	-	-
10-5-16-41136	CROSSING GUARDS	50,746	50,943	39,533	50,750
10-5-16-41141	CUSTODIAL	13,168	13,035	10,487	13,500
10-5-16-42110	POST EMPLY BENEFIT-HL	37,028	-	-	-
10-5-16-45110	GROUP INSURANCE	390,640	333,215	347,622	452,000
10-5-16-45120	DENTAL INSURANCE	9,908	11,493	9,844	13,050
10-5-16-45150	INSUR DEDUCT REIMBURSEMENT	105,048	46,581	-	-
10-5-16-45400	WORKER'S COMPENSATION	60,412	37,186	37,836	41,500
10-5-16-46100	FICA/MEDC CONTRIBUTIONS	52,685	35,843	31,949	37,500
10-5-16-46300	IMRF CONTRIBUTIONS	27,855	10,516	11,534	16,500
10-5-16-46400	PENSION CONTRIBUTION	554,400	640,000	625,000	875,000
10-5-16-47100	CLOTHING ALLOWANCE	20,138	17,360	8,729	17,500
10-5-16-47110	OTHER UNIFORM	2,677	11,223	2,779	5,500
10-5-16-51100	R&M/BUILDINGS	4,326	7,951	2,859	10,000
10-5-16-51200	R&M/EQUIPMENT	9,931	7,916	3,205	6,000
10-5-16-51210	R&M/COMPUTERS	3,085	1,804	4,630	4,500
10-5-16-51300	R&M/VEHICLES	58,900	66,519	76,745	75,000

Section II

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
POLICE CONTINUED					
10-5-16-53200	LEGAL FEES	21,965	21,774	15,111	20,500
10-5-16-53410	EMPLOYMENT TESTING	300	3,997	-	2,500
10-5-16-53420	MEDICAL SERVICES	1,346	1,009	2,060	1,500
10-5-16-54950	ADM HEARING EXP	1,400	1,833	1,667	1,850
10-5-16-55300	PROFESSIONAL DUES	2,787	3,284	808	3,250
10-5-16-55500	MEETINGS/EDUC & SAFET	9,208	13,440	23,971	20,050
10-5-16-55700	LEADS LINE RENTAL	15,444	14,300	9,570	14,750
10-5-16-56000	POSTAGE	959	577	738	1,250
10-5-16-56100	TELEPHONE	8,503	9,298	7,309	9,500
10-5-16-56400	MAINTENANCE AGREEMENT	17,155	3,750	3,552	7,050
10-5-16-57100	UTILITIES	14,726	16,319	14,208	17,400
10-5-16-59200	LIABILITY INSURANCE	59,213	58,484	57,175	60,500
10-5-16-59900	CONTRACTUAL SERVICE	6,946	13,374	16,536	15,750
10-5-16-59910	CODE RED SERVICES	15,000	15,000	15,000	15,000
10-5-16-65200	OPERATING SUPPLIES	31,683	27,370	27,868	32,500
10-5-16-65220	SPECIAL PROGRAMS EXPENSE	15,511	35,415	11,637	17,650
10-5-16-65500	FUEL & OIL VEHICLES	45,476	43,518	49,852	60,100
10-5-16-67670	SHARED SERVICES	52,424	-	7,080	-
10-5-16-68400	COMPUTER SOFTWARE	1,951	1,521	1,195	2,000
10-5-16-88000	NEW EQUIPMENT	-	-	15,254	15,750
10-5-16-88300	NEW EQUIP/COMPUTERS	-	5,959	11,868	25,000
10-5-16-88400	NEW EQUIPMENT/VEHICLE	-	35,738	75,957	70,500
10-5-16-91100	COMMUNITY RELATIONS	-	75	520	500
10-5-16-91900	ESDA EXPENSES	6,569	5,601	1,146	1,750
10-5-16-92900	MISCELLANEOUS EXPENSE	2,844	3,100	1,263	1,000
	TOTAL POLICE EXPENSES	\$3,891,228	\$3,554,179	\$3,256,067	\$4,164,850
FIRE					
10-5-17-41108	CO ESDA DIRECTOR	-	-	-	2,250
10-5-17-41130	CHIEF	63,215	27,096	5,922	7,200
10-5-17-41131	ASSISTANT	2,004	2,043	1,737	2,050
10-5-17-41140	DRIVERS	306,906	315,447	269,014	325,000
10-5-17-41142	LABORERS	5,981	10,543	2,110	7,500
10-5-17-41145	FIREFIGHTERS	129,744	118,525	125,170	135,050
10-5-17-45110	GROUP INSURANCE	88,452	77,983	78,118	90,500
10-5-17-45120	DENTAL INSURANCE	1,389	1,803	1,786	1,855
10-5-17-45150	INSUR DEDUCT REIMBURSEMENTS	8,689	7,424	-	-
10-5-17-45400	WORKER'S COMPENSATION	37,488	42,363	54,047	45,750
10-5-17-46100	FICA/MEDC CONTRIBUTIONS	18,359	15,184	12,753	17,500
10-5-17-46300	IMRF CONTRIBUTIONS	8,081	3,062	602	1,000
10-5-17-46400	PENSION CONTRIBUTION	100,500	115,000	108,334	135,750
10-5-17-47100	CLOTHING ALLOWANCE	2,073	882	1,831	-
10-5-17-51100	R&M/BUILDINGS	44,855	5,069	120,310	30,500
10-5-17-51200	R&M/EQUIPMENT	20,505	10,488	4,877	5,500
10-5-17-51210	R&M/COMPUTERS	76	3,071	639	500
10-5-17-51300	R&M/VEHICLES	36,141	38,247	43,114	46,500
10-5-17-53200	LEGAL FEES	981	13,806	2,861	5,000
10-5-17-53420	MEDICAL SERVICES	7,090	16,656	7,237	12,500
10-5-17-55300	PROFESSIONAL DUES	2,122	1,385	188	1,500
10-5-17-55500	EDUCATION/MEETINGS	3,729	5,532	1,581	5,000
10-5-17-55510	SAFETY TRAINING	2,964	2,479	319	2,750
10-5-17-56100	TELEPHONE	7,865	5,946	7,323	8,500
10-5-17-57100	UTILITIES	17,888	17,931	14,822	17,500
10-5-17-59200	LIABILITY INSURANCE	35,697	37,724	36,880	41,500
10-5-17-59310	EQUIPMENT RENTAL	1,270	-	105	1,000

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
FIRE CONTINUED					
10-5-17-59900	CONTRACTUAL SERVICE	3,936	4,198	8,934	5,850
10-5-17-65200	OPERATING SUPPLIES	30,264	41,831	28,343	30,500
10-5-17-65500	FUEL & OIL VEHICLES	12,824	11,582	12,624	15,000
10-5-17-66520	TURNOUT GEAR	19,194	16,614	10,529	15,000
10-5-17-72370	FIRE TRUCK LOAN INTEREST	7,184	5,597	3,730	1,439
10-5-17-88000	NEW EQUIPMENT	-	1,245	-	5,000
10-5-17-88310	NEW EQUIPMENT/RADIOS	-	4,963	4,270	5,000
10-5-17-88400	NEW EQUIPMENT/VEHICLE	-	-	54,495	-
10-5-17-88410	FIRE TRUCK LOAN PRINCIPAL	80,783	82,370	84,236	108,093
10-5-17-92900	MISCELLANEOUS EXPENSE	2,081	1,067	1,035	2,000
	TOTAL FIRE EXPENSES	\$1,110,327	\$1,065,156	\$1,109,878	1,137,537
STREETS					
10-5-19-41120	CLERICAL	35,263	37,946	32,585	47,500
10-5-19-41129	SUPERINTENDENT	28,091	81,067	94,061	105,200
10-5-19-41142	LABORERS	416,184	419,878	361,320	440,500
10-5-19-42111	POST EMPLOY BENEFIT-WAGES	-	-	1,296	-
10-5-19-45110	GROUP INSURANCE	51,953	47,263	60,751	98,350
10-5-19-45120	DENTAL INSURANCE	1,460	1,314	996	1,500
10-5-19-45150	INSUR DEDUCT REIMBURSEMENTS	10,224	5,001	-	-
10-5-19-45400	WORKER'S COMPENSATIONS	29,469	36,764	40,645	38,500
10-5-19-46100	FICA/MEDC CONTRIBUTIONS	35,551	40,055	35,623	44,750
10-5-19-46300	IMRF CONTRIBUTIONS	56,230	57,481	46,955	60,805
10-5-19-47100	CLOTHING ALLOWANCE	-	1,177	952	2,500
10-5-19-51100	R&M/BUILDINGS	1,770	776	6,209	5,000
10-5-19-51130	FLOOD EXPENSE	248	580	-	-
10-5-19-51200	R&M/EQUIPMENT	32,337	31,082	14,421	25,750
10-5-19-51293	R&M/CITY RIGHT OF WAY	-	-	-	-
10-5-19-51300	R&M/VEHICLES	50,827	48,075	35,970	55,250
10-5-19-51400	R&M/STREETS	111,156	90,794	114,549	198,500
10-5-19-51433	ANNUAL PAVEMENT PRESERVATION	11,858	-	-	-
10-5-19-51434	STREET PROJECT (UNYTITE, N PEORIA, GENERAL)	341,983	475,256	1,238,873	2,100,000
10-5-19-51435	ROAD/BRDG TAX IMPROV	145,000	-	-	-
10-5-19-51441	SHOOTING PARK RD IMPR	24,562	-	-	-
10-5-19-51444	38TH ST/VENTURE DR	587,950	-	-	-
10-5-19-51450	PLANK RD PROJECT	217,294	2,524,920	213,920	-
10-5-19-53100	ENGINEERING EXPENSE	8,839	123,937	20,188	150,000
10-5-19-53200	LEGAL FEES	459	10,584	343	10,000
10-5-19-55510	SAFETY TRAINING	2,000	2,573	1,822	5,000
10-5-19-56100	TELEPHONE	5,384	6,315	5,211	6,350
10-5-19-57100	UTILITIES	43,202	33,073	28,067	33,750
10-5-19-59200	LIABILITY INSURANCE	17,552	21,800	21,312	23,750
10-5-19-59310	EQUIPMENT RENTAL	1,237	15,816	5,216	10,000
10-5-19-59400	BUILDING RENT	4,800	-	-	-
10-5-19-59900	CONTRACTUAL SERVICE	5,026	18,805	12,419	22,500
10-5-19-61200	SIGNS	22,637	21,019	24,903	22,500
10-5-19-61300	SALT	95,281	128,412	307,260	320,000
10-5-19-61600	REPAIR PARTS	177	419	-	-
10-5-19-65200	OPERATING SUPPLIES	62,632	53,096	38,518	55,000
10-5-19-65500	FUEL & OIL VEHICLES	40,234	46,588	50,705	49,750
10-5-19-72370	BACKHOE INTEREST	791	3,566	5,089	6,850
10-5-19-88000	NEW EQUIPMENT	-	22,755	87,695	65,000
10-5-19-88210	BACKHOE LEASE	30,175	8,234	-	28,200
10-5-19-88400	NEW EQUIPMENT/VEHICLE	-	52,166	68,422	65,750
10-5-19-88888	WPF CAPITAL OUTLAY	38,906	-	-	-

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
STREET CONTINUED					
10-5-19-92900	MISCELLANEOUS EXPENSE	3,746	7,272	355	1,000
	TOTAL STREET EXPENSES	\$2,572,487	\$4,475,858	2,976,651	4,099,505
SIDEWALKS/CROSSINGS					
10-5-21-51450	R&M/SIDEWALKS-CONCRETE REIMBURSE.	919	16,300	30,966	30,500
10-5-21-59991	CURB PROJECT	39,338	60,162	16,448	45,000
	TOTAL SIDEWALKS/CROSSINGS	\$40,257	\$76,463	\$47,413	\$75,500
BUILDINGS/GROUNDS					
10-5-22-41142	LABORERS	20,266	23,351	13,926	27,850
10-5-22-45400	WORKER'S COMPENSATION	663	850	691	1,000
10-5-22-46100	FICA/MEDC CONTRIBUTIONS	1,554	1,788	1,069	2,200
10-5-22-51100	R&M/BUILDINGS	30,779	31,126	10,082	24,500
10-5-22-51200	R&M/EQUIPMENT	1,919	1,793	420	1,500
10-5-22-51700	R&M/GROUNDS	28,033	24,801	23,298	65,000
10-5-22-56100	TELEPHONE	9,348	8,825	7,685	10,800
10-5-22-57100	UTILITIES	17,364	15,832	13,527	17,060
10-5-22-57500	LANDSCAPING	63,197	54,040	43,850	60,500
10-5-22-59200	LIABILITY INSURANCE	552	621	608	-
10-5-22-59900	CONTRACTUAL SERVICE	21,677	21,982	12,812	17,500
10-5-22-59910	ASH-BORER PROGRAM	5,190	1,830	-	-
10-5-22-59920	SECURITY SYSTEM	5,896	-	-	-
10-5-22-65200	OPERATING SUPPLIES	3,660	6,193	15,230	7,500
10-5-22-88000	NEW EQUIPMENT	-	-	18,000	5,000
10-5-22-89900	PURCHASE LAND/PROP	-	1,250	519,781	50,000
10-5-22-89990	DEMOLITION	41,566	182,858	262,500	150,000
10-5-xx-xxxxx	PARKING LOT (RTE 6 & FULTON ST.)	-	-	-	100,000
10-5-22-91790	PROPERTY TAX	4,686	4,678	5,329	5,000
10-5-22-92900	MISCELLANEOUS EXP	20	75	240	1,000
	TOTAL BUILDINGS/GROUNDS EXPENSES	\$256,370	\$381,893	\$949,050	546,410
PARKS					
10-5-23-41142	LABORERS	204,211	196,384	180,257	203,750
10-5-23-41143	SPLASH PAD LABORERS	-	-	17,670	23,500
10-5-23-45110	GROUP INSURANCE	29,180	27,763	30,285	41,150
10-5-23-45120	DENTAL INSURANCE	785	945	832	1,000
10-5-23-45150	INSUR DEDUCT REIMBURSEMENT	4,301	3,359	-	-
10-5-23-45400	WORKER'S COMPENSATION	6,189	2,818	7,408	-
10-5-23-46100	FICA/MEDC CONTRIBUTIONS	14,979	14,345	14,347	16,500
10-5-23-46300	IMRF CONTRIBUTIONS	20,479	19,170	15,716	18,500
10-5-23-47100	CLOTHING ALLOWANCE	-	322	299	1,000
10-5-23-51100	R&M/BUILDINGS	19,020	2,706	7,262	10,000
10-5-23-51200	R&M/EQUIPMENT	9,824	9,929	16,833	15,500
10-5-23-51212	R&M/PARK EQUIPMENT	1,686	1,983	10,068	5,000
10-5-23-51300	R&M/VEHICLES	281	28	85	500
10-5-23-51700	R&M/GROUNDS	23,170	41,188	36,241	42,500
10-5-23-53100	ENGINEERING EXPENSE	5,851	544	6,251	1,000
10-5-23-57100	UTILITIES	8,351	11,961	23,427	22,850
10-5-23-57500	LANDSCAPING	31,105	46,035	45,027	55,000
10-5-23-59200	LIABILITY INSURANCE	8,392	8,300	8,114	8,500
10-5-23-59900	CONTRACTUAL SERVICE	7,504	39,800	3,831	5,800
10-5-23-59920	GRASS CUTTING CONTRACT	35,040	46,370	47,880	48,250
10-5-23-65200	OPERATING SUPPLIES	14,697	21,175	70,660	35,750
10-5-23-65500	FUEL & OIL VEHICLES	2,792	3,140	1,648	3,500
10-5-23-65651	MUNCIPAL BAND EXPENSE	11,670	11,500	8,820	8,500

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
PARKS CONTINUED					
10-5-23-88000	NEW EQUIPMENT	8,000	-	-	33,500
10-5-23-89500	CONSTRUCTION	-	(300,000)	4,805	15,000
10-5-23-89510	CONSTRUCTION-PARK RESTROOMS	2,678	156,659	6,900	-
10-5-23-89550	SPLASH PAD	153,047	1,844,971	503,534	-
10-5-23-92900	MISCELLANEOUS EXPENSE	-	1,615	-	2,500
	TOTAL PARKS EXPENSES	\$623,233	\$2,213,010	\$1,068,200	\$619,050
CEMETERY					
10-5-24-41142	LABORERS	95,684	55,377	57,198	51,500
10-5-24-45110	GROUP INSURANCE	8,239	-	4,250	-
10-5-24-45120	DENTAL INSURANCE	100	-	-	-
10-5-24-45150	INSUR DEDUCT REIMBURSEMENT	6,754	-	-	-
10-5-24-45400	WORKER'S COMPENSATION	2,775	3,706	4,311	-
10-5-24-46100	FICA/MEDC CONTRIBUTIONS	7,134	4,242	4,307	3,914
10-5-24-46300	IMRF CONTRIBUTIONS	9,059	2,734	2,196	2,850
10-5-24-51100	R&M/BUILDINGS	240	12,248	705	2,000
10-5-24-51200	R&M/EQUIPMENT	5,611	3,752	4,468	5,000
10-5-24-51300	R&M/VEHICLES	-	-	410	1,000
10-5-24-56100	TELEPHONE	536	563	498	500
10-5-24-57100	UTILITIES	3,820	2,879	2,290	2,200
10-5-24-57500	LANDSCAPING	3,097	2,115	9,550	6,500
10-5-24-59200	LIABILITY INSURANCE	2,950	2,999	2,932	3,050
10-5-24-59310	EQUIPMENT RENTAL	5,550	-	-	500
10-5-24-59900	CONTRACTUAL SERVICE	-	170	-	500
10-5-24-65200	OPERATING SUPPLIES	4,954	7,867	3,427	3,750
10-5-24-65500	FUEL & OIL VEHICLES	2,613	3,735	3,170	3,850
10-5-24-88000	NEW EQUIPMENT	7,470	-	-	-
10-5-24-88500	CEMETRY & MAUSOLEUM UPGRADES	59,740	381,642	9,999	125,000
	TOTAL CEMETERY EXPENSES	\$226,324	\$484,029	\$109,711	\$212,114
CITY GARAGE					
10-5-25-41142	LABORERS	135,033	134,568	120,776	137,500
10-5-25-45110	GROUP INSURANCE	23,117	22,609	21,422	33,050
10-5-25-45120	DENTAL INSURANCE	604	727	639	500
10-5-25-45150	INSUR DEDUCT REIMB	8,882	3,820	-	-
10-5-25-45400	WORKER'S COMPENSATION	4,602	4,172	5,409	4,500
10-5-25-46100	FICA/MEDC CONTRIBUTION	9,973	9,899	8,699	10,450
10-5-25-46300	IMRF CONTRIBUTIONS	17,129	15,165	12,152	13,500
10-5-25-47100	CLOTHING ALLOWANCE	-	160	155	500
10-5-25-57100	UTILITIES	5,950	-	-	-
10-5-25-59200	LIABILITY INSURANCE	3,487	4,015	3,925	4,250
10-5-25-65200	OPERATING SUPPLIES	-	-	374	500
	TOTAL CITY GARAGE EXPENSES	\$208,776	\$195,136	\$173,551	\$204,750
FINANCE & HUMAN RESOUCRES					
10-5-26-41115	HR MANAGER	-	675	61,096	76,500
10-5-26-41123	BOOKKEEPING	101,868	106,642	89,333	111,500
10-5-26-41130	FINANCIAL OFFICER	71,411	76,799	67,880	82,000
10-5-26-41131	PT ASSISTANT	-	854	10,229	15,750
10-5-26-45110	GROUP INSURANCE	28,132	27,669	33,473	46,050
10-5-26-45120	DENTAL INSURANCE	647	795	702	1,000
10-5-26-45150	INSUR DEDUCT REIMBURSEMENT	2,953	2,100	-	-
10-5-26-45400	WORKER'S COMPENSATION	462	355	205	500
10-5-26-46100	FICA/MEDC CONTRIBUTION	12,596	13,342	16,503	21,717
10-5-26-46300	IMRF CONTRIBUTIONS	21,324	20,025	22,196	24,500

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
FINANCE & HUMAN RESOURCES CONTINUED					
10-5-26-55500	EDUCATION/MEETINGS	2,120	8,050	12,212	15,000
10-5-26-65200	OPERATING SUPPLIES	3,680	2,588	725	1,000
10-5-26-92000	HEALTH AND WELLNESS COMMITTEE	-	440	1,865	7,500
	TOTAL FINANCE DEPARTMENT EXPENSES	\$245,193	260,334	316,418	403,017
HEALTH & WELFARE					
10-5-29-52801	HYGIENIC INSTITUTE	11,508	11,508	9,590	11,508
10-5-29-52802	AMBULANCE CONTRACT	65,564	67,531	57,964	71,050
10-5-29-52803	IVRD PER CAPITA CONTRIBUTION	154,494	203,246	149,247	190,750
	TOTAL HEALTH & WELFARE EXPENSES	\$231,566	\$282,285	\$216,801	\$273,308
FUND TRANSFERS					
10-5-30-97010	CONTRIB TO RECREATION	25,000	100,000	100,000	100,000
10-5-30-97020	LIBRARY REPLACEMENT TAX PORTION	11,642	24,932	17,084	16,500
10-5-30-97080	CONTRIB TO GARBAGE FUND	-	-	-	70,625
	TOTAL EXPENSES	\$36,642	\$124,932	\$117,084	\$187,125
	TOTAL GENERAL FUND EXPENDITURES	\$13,617,341	\$17,231,899	\$13,298,941	\$15,757,311
TOTAL GENERAL FUND REVENUE					
		\$15,834,914	\$16,963,126	\$12,933,105	\$15,828,510
TOTAL GENERAL FUND EXPENDITURES					
		\$13,617,341	\$17,231,899	\$13,298,941	\$15,757,311
REVENUE OVER/(UNDER) EXPENDITURES					
		\$2,217,573	-\$268,773	-\$365,836	\$71,199

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
POLICE DRUG ENFORCEMENT, IMPOUND, AND EQUIPMENT FUND					
REVENUE					
13-4-00-54-3383	DRUG ENFORCEMENT REVENUE	36,400	24,440	119,610	25,000
13-4-00-54-3387	IMPOUND REVENUE	22,563	24,810	23,953	30,000
13-4-00-54-3388	OTHER REVENUE	24,947	18,430	18,048	15,000
13-4-00-55-3700	INCOME FROM INVESTMENTS	267	459	473	500
	TOTAL REVENUE	\$84,177	\$68,138	\$162,083	\$70,500
EXPENSES					
13-5-90-65230	DRUG ENFORCEMENT EXPENSE	30,551	58,737	43,178	60,500
13-5-90-65280	IMPOUND EXPENSE	14,605	21,136	250	10,750
13-5-90-92900	OTHER EXPENSES	21,906	27,588	9,923	10,750
	TOTAL EXPENSES	\$67,062	\$100,460	\$64,851	\$82,000
REVENUE OVER/(UNDER) EXPENDITURES		\$17,114	(\$32,322)	\$97,232	(\$11,500)
INSURANCE FUND					
15-4-00-55-3700	INCOME FROM INVESTMENTS	-	2	21	-
15-4-00-56-3415	INSURANCE FUNDING	-	446,095	899,903	1,115,000
15-4-00-56-3515	HRA FUNDING	-	44,475	69,123	107,500
15-4-00-56-3615	FSA FUNDING	-	14,533	38,828	35,750
	TOTAL ESTIMATED REVENUE	\$0	\$505,104	\$1,007,875	\$1,258,250
INSURANCE FUND					
15-5-15-45100	HEALTH CLAIMS	-	236,584	709,205	785,000
15-5-15-45150	HRA CLAIMS	-	44,475	69,123	107,500
15-5-15-46150	FSA CLAIMS	-	13,660	30,132	35,750
15-5-15-53550	ADMIN FEES	-	138,523	304,167	330,000
	TOTAL EXPENSES	\$0	\$433,240	\$1,112,626	\$1,258,250
REVENUE OVER/(UNDER) EXPENDITURES		\$0	\$71,863	(\$104,751)	\$0
GARBAGE FUND					
REVENUE					
21-4-00-50-3100	PROPERTY TAXES	99,507	-	-	-
21-4-00-53-3060	MONTHLY GARBAGE CHARGES	302,246	336,958	596,098	705,000
21-4-00-55-3700	INCOME FROM INVESTMENTS	102	3	-	50
21-4-00-90-3956	TRANSFER FROM GENERAL FUND	-	-	-	70,625
21-4-00-90-3951	TRANSFER FROM LANDFILL	-	100,000	-	-
	TOTAL REVENUE	\$401,855	\$436,961	\$596,098	\$775,675
EXPENSES					
21-5-90-57060	SCAVENGER CONTRACT	417,824	458,224	634,657	775,675
	TOTAL EXPENSES	\$417,824	\$458,224	\$634,657	\$775,675
REVENUE OVER/(UNDER) EXPENDITURES		(\$15,968)	(\$21,263)	(\$38,559)	\$0
EMERGENCY PHONE SYSTEM FUND					
REVENUE					
23-4-00-55-3700	INCOME FROM INVESTMENTS	66	-	-	-
23-4-00-56-3115	911 SURCHARGE TAX	92,982	-	-	-
	TOTAL REVENUE	\$93,048	\$0	\$0	\$0

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
EMERGENCY PHONE SYSTEM FUND CONTINUED					
EXPENSES					
23-5-90-51200	R&M/EQUIPMENT	15,939	-	-	-
23-5-90-55300	PROFESSIONAL DUES	92	-	-	-
23-5-90-55500	EDUCATION/MEETINGS	1,023	-	-	-
23-5-90-56100	TELEPHONE	1,381	-	-	-
23-5-90-56400	MAINTENANCE AGREEMENT	20,655	-	-	-
23-5-90-67670	IV REGIONAL DISPATCH	180,349	-	-	-
23-5-90-88000	NEW EQUIPMENT	36,666	-	-	-
23-5-90-92900	MISCELLANEOUS EXPENSE	1,527	-	-	-
	TOTAL EXPENSES	\$257,632	\$0	\$0	\$0
REVENUE OVER/(UNDER) EXPENDITURES		(\$164,583)	\$0	\$0	\$0

MOTOR FUEL TAX FUND					
REVENUE					
24-4-00-55-3700	INCOME FROM INVESTMENTS	1,410	2,111	3,550	2,500
24-4-00-60-3120	MOTOR FUEL TAX	268,412	270,246	229,707	270,500
	TOTAL REVENUE	\$269,822	\$272,357	\$233,256	\$273,000
EXPENSES					
24-5-90-53500	BANK FEES/SERVICE CHARGES	-	-	16	30
24-5-90-51434	ENGINEERING-STREET MAINTENANCE	-	-	-	-
24-5-90-59934	CONSTRUCTION- STREET MAINTENANCE	140,153	174,076	220,596	415,000
	TOTAL EXPENSES	\$140,153	\$174,076	\$220,612	\$415,030
REVENUE OVER/(UNDER) EXPENDITURES		\$129,669	\$98,281	\$12,644	(\$142,030)

RECREATION FUND					
26-4-00-50-3100	PROPERTY TAXES	49,753	-	-	-
26-4-00-53-3220	NON-RESIDENT FEES	80	145	-	-
26-4-00-53-3250	PROGRAM FEES	390	941	50	-
26-4-00-53-3616	HANDICRAFT RECEIPTS	516	438	1,515	1,000
26-4-00-53-3698	FIREWORKS REFUND	-	-	-	-
26-4-00-55-3700	INCOME FROM INVESTMENTS	30	26	19	-
26-4-00-56-3610	MISC DONATIONS	-	450	2,360	-
26-4-00-56-3615	WIGGLEY FIELD SIGN DONT	300	-	-	-
26-4-00-56-3617	XMAS LTS SPONSOR	-	-	-	-
26-4-00-90-3951	TRANSFER FROM GENERAL FUND	25,000	100,000	100,000	100,000
	TOTAL REVENUE	\$76,069	\$102,000	\$104,108	\$101,000
EXPENSES					
25-5-30-97060	TRANSFOR TO UTILITY FUND	-	30,000	-	-
26-5-90-41108	PAYROLL-DIRECTOR	10,404	9,431	8,623	10,404
26-5-90-41156	PAYROLL-HANDICRAFTS	1,000	2,150	841	1,200
26-5-90-41158	PAYROLL-LESSONS/CAMPS	4,505	2,541	1,847	3,000
26-5-90-45111	PY INSURANCE EXPENSE	-	-	-	-
26-5-90-45300	UNEMPLOYMENT INSURANCE	88	76	55	100
26-5-90-45400	WORKER'S COMPENSATION	488	365	780	325
26-5-90-46100	FICA/MEDC CONTRIBUTION	1,217	1,080	865	1,100
26-5-90-48000	CAMP DIRECTOR STIPEND	9,315	11,955	9,985	12,000
26-5-90-51700	R&M/GROUNDS	-	1,266	-	-
26-5-90-51710	RESURFACE TENNIS/BB COURTS	6,000	5,000	-	5,000
26-5-90-56200	ADVERTISING	-	1,071	470	4,540

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
RECREATION FUND CONTINUED					
26-5-90-65200	OPERATING SUPPLIES	891	1,954	147	1,000
26-5-90-65250	PARADE EXPENSE	1,921	1,692	1,031	1,600
26-5-90-65260	HANDICRAFT SUPPLIES	1,241	1,031	64	1,200
26-5-90-65280	T-SHIRTS	1,161	2,031	1,411	2,000
26-5-90-65290	FIREWORKS	22,100	23,000	22,000	22,000
26-5-90-65291	FIREWORKS FAMILY AREA AND SOUND	3,576	4,156	2,160	2,160
26-5-90-65295	PROGRAM/CAMP EXPENSE	1,902	3,990	2,044	2,471
26-5-90-65300	MOVIE/MUSIC IN THE PARK	1,903	1,313	2,806	4,900
25-5-90-65330	TOUCH A TRUCK	-	-	-	1,000
26-5-90-88000	NEW EQUIPMENT	5,394	6,500	31,445	55,000
26-5-90-88120	MCKINLEY PARK UPGRDES	-	30,000	-	-
	TOTAL EXPENSES	\$73,106	\$140,602	\$86,574	\$131,000

REVENUE OVER/(UNDER) EXPENDITURES	\$2,964	(\$38,602)	\$17,534	(\$30,000)
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**TIF DISTRICT #1
REVENUE**

28-4-00-50-3100	PROPERTY TAXES	411,360	447,099	433,416	435,750
28-4-00-55-3700	INCOME FROM INVESTMENTS	152	115	90	150
	TOTAL REVENUE	\$411,512	\$447,215	\$433,506	\$435,900

EXPENSES

28-5-90-53400	ADMIN/PROF/FEEES	5,047	4,960	1,921	5,000
28-5-90-92550	DEVELOPER REIMBURSEMENT	50,000	50,000	50,000	50,000
28-5-90-92551	IVCC #153 TAX REIMBURSEMENT	24,321	23,600	22,921	34,500
28-5-90-92552	LP HIGH #120 TAX REIMBURSEMENT	140,801	177,426	93,680	177,500
28-5-90-92553	DIMMICK #175 TAX REIMBURSEMENT	149,676	170,389	166,332	170,500
28-5-90-92554	PERU #124 TAX REIMBURSEMENT	41,617	20,230	19,900	20,500
28-5-90-92555	LASALLE CO TAX REIMB	-	-	74,913	-
	TOTAL EXPENSES	\$411,462	\$446,605	\$429,667	\$458,000

REVENUE OVER/(UNDER) EXPENDITURES	\$51	\$610	\$3,839	(\$22,100)
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**TIF DISTRICT #2
REVENUE**

29-4-00-50-3100	PROPERTY TAXES	228,933	253,011	257,491	267,791
29-4-00-55-3700	INCOME FROM INVESTMENTS	124	129	147	150
	TOTAL REVENUE	\$229,057	\$253,140	\$257,638	\$267,941

EXPENSES

29-5-76-93500	2010 BOND EXPENSE	42,840	56,320	52,911	55,000
29-5-90-53400	ADMIN/PROF/FEEES	12,612	12,567	5,596	12,500
29-5-90-53500	BANK FEES/SERVICE CHARGES	30	-	-	-
29-5-90-92550	DEVELOPER REIMBURSEMENT	41,377	46,653	45,952	46,500
29-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	92,203	101,813	103,588	115,000
	TOTAL EXPENSES	\$189,061	\$217,352	\$208,047	\$229,000

REVENUE OVER/(UNDER) EXPENDITURES	\$39,995	\$35,788	\$49,590	\$38,941
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ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
TIF DISTRICT #3					
REVENUE					
30-4-00-50-3100	PROPERTY TAXES	82,421	89,644	88,088	90,105
30-4-00-55-3700	INCOME FROM INVESTMENTS	21	7	19	50
	TOTAL REVENUE	\$82,442	\$89,651	\$88,107	\$90,155
EXPENSES					
30-5-90-53400	ADMIN FEES	10,797	12,669	5,284	12,500
30-5-90-92550	DEVELOPER REIMBURSEMENT	26,473	28,786	28,275	29,500
30-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	44,783	45,852	45,025	45,650
	TOTAL EXPENSES	\$82,053	\$87,306	\$78,585	\$87,650
REVENUE OVER/(UNDER) EXPENDITURES		\$389	\$2,345	\$9,523	\$2,505

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
UTILITY LIGHT ENTERPRISE FUND REVENUE					
ELECTRIC SALES INCOME					
60-4-00-30-3010	ELECTRIC SALES, COMMERCIAL	20,841,591	21,237,494	18,377,675	21,980,805
60-4-00-30-3011	ELECTRIC SALES, RESIDENTIAL	4,291,294	4,175,343	3,950,207	4,400,000
	TOTAL ELECTRIC SALES INCOME	\$25,132,885	\$25,412,837	\$22,327,882	\$26,380,805
WATER SALES REVENUE					
60-4-00-30-3020	WATER SALES, COMMERCIAL	1,554,309	1,665,135	1,373,336	1,765,043
60-4-00-30-3021	WATER SALES, RESIDENTIAL	764,011	785,845	686,342	835,995
60-4-00-30-3022	SEWER SALES, COMMERCIAL	2,151,265	2,448,425	1,784,619	2,595,330
60-4-00-30-3023	SEWER SALES, RESIDENTIAL	867,801	896,273	788,367	950,050
	TOTAL SALES REVENUE	\$5,337,385	\$5,795,677	\$4,632,664	\$6,146,418
ELECTRIC OPERATING INCOME					
60-4-00-40-3410	PENALTIES	85,042	76,525	73,992	75,000
60-4-00-40-3411	TEMPORARY HOOK-UPS	1,326	416	431	5,000
60-4-00-40-3412	RECONNECTIONS	14,200	12,550	8,726	13,750
60-4-00-40-3416	LOADS OF WATER	5,932	22,504	17,990	18,750
60-4-00-40-3420	NSF CHECK CHARGES	1,873	1,875	1,325	1,000
60-4-00-40-3430	EPA MONITORING FEES	500	1,100	350	1,000
60-4-00-40-3431	REIMB FOR ANALYSIS FEES	13,531	14,447	11,828	15,025
60-4-00-40-3435	IMPACT FEES-NORTHERN PARTNERS	-	21,924	-	-
60-4-00-40-3530	INSUR/DAMAGE REIMBURSEMENT	34,562	95,186	155,526	25,000
60-4-00-40-3541	WORKERS COMP WAGE REIMBURSEMENT	25	-	-	500
60-4-00-40-3620	LABOR & SUPPLIES	785	8,122	11,032	10,750
60-4-00-40-3625	METERS/SUPPLIES	41,407	26,564	16,696	20,750
60-4-00-40-3655	GREEN POWER CREDITS	25,316	-	-	-
60-4-00-40-3675	REIMB STATE OF IL	2,569	7,138	6,412	9,750
60-4-00-40-3699	MISCELLANEOUS	16,820	102,315	-	25,000
	TOTAL OPERATING INCOME	\$243,889	\$390,666	\$304,309	\$221,275
ELECTRIC NON-OPERATING INCOME					
60-4-00-60-3810	STATE GRANTS	411,677	-	13,622	-
60-4-00-70-3820	FEDERAL GRANTS/REIMBURSEMENT	81,675	-	-	-
60-4-00-80-3551	PW BUILDING RENT	-	50,000	-	50,000
60-4-00-80-3555	CABLE/AT&T POLE RENTAL	20,477	22,313	20,732	22,500
60-4-00-80-3558	FIBER OPTIC RENT	42,895	40,120	40,598	35,025
60-4-00-80-3610	DONATIONS	-	20,000	-	-
60-4-00-80-3651	SALE EQUIPMENT/SCRAP	15,250	9,108	7,454	2,500
60-4-00-80-3700	INCOME FROM INVESTMENTS	147,515	157,794	159,411	140,500
60-4-00-80-3706	INVEST INCOME- BOND ACC	180	1,663	3,628	2,500
60-4-00-80-3727	2010 BOND INT RBTE	42,840	40,720	38,504	35,750
60-4-00-80-xxxx	FARM CASH RENT	-	-	-	15,000
60-4-00-80-3816	IMEA ENERGY GRANT	-	-	100,682	-
	TOTAL NON-OPERATING INCOME	\$762,508	\$341,719	\$384,631	\$303,775
OPERATING TRANSFERS IN					
60-4-00-90-3950	TRANSFER FROM OTHER FUNDS	-	30,000	-	-
60-4-00-90-3960	FROM TIF2-2010 INT	42,840	56,320	52,911	55,000
	TOTAL TRANSFERS IN	\$42,840	\$86,320	\$52,911	\$55,000
	TOTAL REVENUE	\$31,519,507	\$32,027,218	\$27,702,395	\$33,107,273

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
UTILITY LIGHT ENTERPRISE FUND EXPENDITURES					
CLERK'S OFFICE					
60-5-12-41120	CLERICAL	125,311	126,629	107,839	132,600
60-5-12-41121	METER READERS	58,196	59,627	50,599	60,500
60-5-12-45110	GROUP INSURANCE	17,343	15,949	19,818	23,800
60-5-12-45120	DENTAL INSURANCE	407	473	398	1,000
60-5-12-45150	INSUR DEDUCT REIMBURSEMENT	1,990	2,799	-	-
60-5-12-45400	WORKER'S COMPENSATION	2,726	2,531	1,734	2,750
60-5-12-46100	FICA/MEDC CONTRIBUTION	13,608	13,854	11,562	14,676
60-5-12-46300	IMRF CONTRIBUTIONS	33,156	4,350	16,093	21,650
60-5-12-56000	POSTAGE	29,926	27,600	23,023	36,505
60-5-12-56400	MAINTENANCE AGREEMENT	17,736	10,876	-	5,000
60-5-12-65200	OPERATING SUPPLIES	7,696	6,309	5,199	5,000
TOTAL CLERK'S OFFICE EXPENSES		\$308,094	\$270,997	\$236,267	\$303,481
ADMINISTRATIVE SERVICES					
60-5-15-41120	CLERICAL	61,571	63,805	50,556	31,500
60-5-15-42111	POST EMPL BENEFIT-WAGES	23,420	-	18,413	-
60-5-15-45110	GROUP INSURANCE	167,860	167,905	188,325	258,750
60-5-15-45111	PY INSURANCE EXPENSE	1,339	-	-	-
60-5-15-45115	HLTH INS OP OUT INCENTIVE	-	1,846	4,192	4,500
60-5-15-45120	DENTAL INSURANCE	4,258	5,494	4,706	5,500
60-5-15-45150	INSURANCE DEDUCTIBLE REIMB/TPA	20,719	29,585	-	-
60-5-15-45181	KBA-HRA FUND REQUESTS	-	1,910	12,931	22,500
60-5-15-45300	UNEMPLOYMENT INSURANCE	5,877	4,256	427	4,500
60-5-15-45400	WORKER'S COMPENSATION	47,709	22,948	32,389	25,000
60-5-15-46100	FICA/MEDC CONTRIBUTION	6,320	4,790	5,402	2,394
60-5-15-46300	IMRF CONTRIBUTIONS	11,222	1,533	5,846	3,150
60-5-15-47100	CLOTHING ALLOWANCE	3,388	5,894	10,218	10,500
60-5-15-47200	UNIFORM SERVICE	24,325	23,027	29,284	30,505
60-5-15-53000	AUDITING SERVICE	1,480	-	-	15,000
60-5-15-53100	ENGINEERING EXPENSE	67,533	70,060	20,135	75,000
60-5-15-53200	LEGAL FEES	31,566	28,626	12,962	29,750
60-5-15-53400	OTHER PROFESSIONAL SERVICES	95	-	-	-
60-5-15-53500	BANK FEES/SERVICE CHARGES	10,584	8,950	7,321	8,525
60-5-15-54500	ADM CHARGE-HR DIRECTOR	21,000	30,000	25,000	30,000
60-5-15-54510	ADM CHARGE-FINANCE OFFICER	21,000	30,000	25,000	30,000
60-5-15-54520	ADM CHARGE-ENGINEERING	55,000	60,000	55,000	60,000
60-5-15-55500	EDUCATION/MEETINGS	26,268	15,567	13,045	15,050
60-5-15-55510	SAFETY TRAINING	1,042	829	1,636	1,025
60-5-15-55900	TRAVEL/MILEAGE	1,173	1,059	154	1,010
60-5-15-56000	POSTAGE	218	220	80	500
60-5-15-56100	TELEPHONE	4,806	5,517	4,882	5,250
60-5-15-56150	INTERNET ACCESS FEE	1,500	24,772	1,230	1,250
60-5-15-56200	PUBLISHING/ADVERTISIN	180	-	-	-
60-5-15-56400	MAINTENANCE AGREEMENT	453	3,808	1,887	2,950
60-5-15-56801	JULIE SERVICE	3,983	-	3,231	-
60-5-15-59100	BOILER/MACH INSURANCE	63,893	62,634	65,101	67,700
60-5-15-59200	LIABILITY INSURANCE	122,332	98,015	95,878	105,620
60-5-15-59900	CONTRACTUAL SERVICES	17,356	62,117	69,533	69,525
60-5-15-65200	OPERATING SUPPLIES	10,280	7,116	2,166	2,500
60-5-15-88300	NEW EQUIPMENT/COMPUTER	-	68	-	-
60-5-15-92900	MISCELLANEOUS	3,416	44,574	1,595	5,000
60-5-15-92950	REFUND CUSTOMER OVERPAYMENT	-	3,720	-	-
60-5-15-93000	LICENSE/PERMITS	42,959	45,989	44,012	45,750
60-5-15-96160	FORGIVENESS OF DEBT	390	219	3,434	500

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
ADMINISTRATIVE SERVICES CONTINUED					
60-5-15-99200	FRANCHISE FEE	995,739	1,150,504	877,381	1,175,000
	TOTAL ADMINISTRATIVE SERVICES EXPENSES	\$1,882,253	\$2,087,357	\$1,693,350	\$2,145,704
POWER & GENERATION					
60-5-61-41143	OPERATORS	152,321	175,733	146,699	164,500
60-5-61-46100	FICA/MEDC CONTRIBUTIONS	11,399	13,100	10,767	12,502
60-5-61-46300	IMRF CONTRIBUTIONS	27,654	3,823	14,479	16,500
60-5-61-51100	R&M/BUILDINGS	20,383	28,672	9,445	5,000
60-5-61-51130	FLOOD EXPENSE	252	205	-	-
60-5-61-51200	R&M/EQUIPMENT	21,860	29,187	7,175	5,050
60-5-61-51208	R&M/GENERATION EQUIPMENT	15,585	46,218	18,274	15,000
60-5-61-51220	GAS TURBINE	-	644	-	-
60-5-61-51230	DIESEL ENGINE	1,573	-	-	-
60-5-61-51240	ELECTRIC EQUIPMENT	4,380	4,038	-	-
60-5-61-51245	PLANK ROAD SUBSTATION	1,229	12,136	(472)	7,500
60-5-61-51246	PERU RAIL SUBSTATION	962	256	-	1,000
60-5-61-53100	ENGINEERING EXPENSE	-	3,511	-	5,000
60-5-61-59910	GENSETS MAINT CONTRACTS	263,085	15,216	18,956	19,850
60-5-61-64310	LARGE POWER PURCHASE	17,734,038	17,018,582	14,054,518	17,550,025
60-5-61-65200	OPERATING SUPPLIES	14,535	12,337	24,922	15,000
60-5-61-65300	SMALL TOOLS	5,970	(382)	-	-
60-5-61-65600	FUEL OIL	56,741	48,795	15,755	55,050
60-5-61-66720	PURCHASED POWER-ELECTRIC	28,071	47,571	40,319	36,750
60-5-61-66730	PURCHASED POWER-GAS	4,277	5,324	4,368	5,725
60-5-61-66740	PURCHASED WATER	54	113	59	500
	TOTAL POWER & GENERATION EXPENSES	\$18,364,369	\$17,465,079	\$14,365,264	\$17,914,952
DISTRIBUTION SYSTEM					
60-5-62-41143	OPERATORS	684,795	806,853	624,626	875,800
60-5-62-46100	FICA/MEDC CONTRIBUTIONS	49,516	50,993	45,431	66,561
60-5-62-46300	IMRF CONTRIBUTIONS	120,981	4,561	63,960	105,650
60-5-62-51200	R&M/EQUIPMENT	13,112	22,960	28,213	35,750
60-5-62-51290	R&M/DISTRIBUTION EQUIPMENT	149,076	110,227	47,434	75,750
60-5-62-52950	R&M/DISTRIBUTION LINES & SERVICES	143,160	271,849	153,316	295,250
60-5-62-52960	NEW METERS	4,474	12,289	-	-
60-5-62-65200	OPERATING SUPPLIES	51,995	59,878	152,756	165,850
60-5-62-65300	SMALL TOOLS	10,474	30,371	10,237	15,550
	TOTAL DISTRIBUTION SYSTEM EXPENSES	\$1,227,583	\$1,369,981	\$1,125,972	\$1,636,161
STREET LIGHTING					
60-5-63-51200	R&M/EQUIPMENT	11,587	42,894	6,068	20,500
60-5-63-51420	R&M/TRAFFIC SIGNALS	1,749	14,813	6,567	25,750
	TOTAL STREET LIGHTING EXPENSES	\$13,336	\$57,707	\$12,634	\$46,250
HYDROELECTRIC PLANT					
60-5-64-41143	OPERATORS	98,536	106,587	90,277	109,500
60-5-64-46100	FICA/MEDC CONTRIBUTION	7,412	8,158	6,779	8,322
60-5-64-46300	IMRF CONTRIBUTIONS	17,653	2,489	9,209	6,500
60-5-64-51100	R&M/BUILDINGS	47,780	2,300	15	1,000
60-5-64-51200	R&M/EQUIPMENT	10,447	252,151	70,030	85,575
60-5-64-51210	R&M/COMPUTERS	885	885	11,406	5,250
60-5-64-51300	R&M/VEHICLES	-	178	-	-
60-5-64-52100	R&M/TRASH RACK	1,076	257	131	1,000
60-5-64-53850	ANALYSIS OF SAMPLES	-	180	-	-
60-5-64-56100	TELEPHONE	1,350	1,574	1,271	1,750

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
HYDROELECTRIC PLANT CONTINUED					
60-5-64-65200	OPERATING SUPPLIES	2,316	6,524	16,956	18,500
60-5-64-65730	LUBRICATING OIL	4,737	1,119	(200)	1,000
60-5-64-88010	MARSEILLES GAUGING	169	-	-	-
60-5-64-93000	LICENSE/PERMITS	12,459	12,657	11,060	12,580
	TOTAL HYDROELECTRIC PLANT EXPENSES	\$204,820	\$395,060	\$216,934	\$250,977
PUMPING & PURIFICATION					
60-5-72-41142	LABORERS	8,039	3,003	8,852	8,500
60-5-72-46100	FICA/MEDC CONTRIBUTION	608	230	677	646
60-5-72-51100	R&M BUILDINGS	6,903	6,862	13,361	15,000
60-5-72-51200	R&M EQUIPMENT	171,884	188,617	45,337	175,825
60-5-72-51210	R&M COMPUTERS	240	-	-	-
60-5-72-52804	WS/WWTP SERVICE CONTRACT	591,733	577,084	513,296	606,622
60-5-72-53850	ANALYSIS PRETREATMENT	13,359	15,072	11,203	16,050
60-5-72-56100	TELEPHONE	1,066	1,045	902	1,250
60-5-72-61300	SALT	239,906	260,009	196,654	267,500
60-5-72-61800	CHLORINE	14,658	20,796	15,601	21,750
60-5-72-62000	CHEM FOR PH/IRON CONTRACT	21,721	29,156	27,604	30,150
60-5-72-62100	HYDRAFLUOSILICIC	-	-	1,409	2,500
60-5-72-65200	OPERATING SUPPLIES	21,916	37,764	14,540	30,550
60-5-72-66720	PURCHASED POWER-ELECTRIC	406,528	398,237	367,423	425,025
60-5-72-66730	PURCHASED POWER-GAS	10,610	13,232	9,563	12,750
	TOTAL PUMPING & PURIFICATION EXPENSES	\$1,509,171	\$1,551,105	\$1,226,422	\$1,614,118
WATER DISTRIBUTION					
60-5-73-41142	LABORERS	328,387	370,596	315,463	385,750
60-5-73-46100	FICA/MEDC CONTRIBUTIONS	23,970	27,010	22,496	29,317
60-5-73-46300	IMRF CONTRIBUTIONS	58,691	2,445	31,857	54,050
60-5-73-51100	R&M BUILDINGS	11,400	-	10,245	-
60-5-73-51200	R&M EQUIPMENT	37,972	17,127	89,236	50,750
60-5-73-51520	R&M/WATER MAINS	52,037	27,200	62,497	70,025
60-5-73-51525	R&M HYDRANTS	25,482	46,832	27,899	49,850
60-5-73-52000	R&M SEWERS	157,928	190,628	120,731	202,750
60-5-73-52100	R&M STORM SEWERS	17,980	9,920	3,262	6,500
60-5-73-52940	R&M LIFT STATIONS	219,237	51,010	40,044	110,000
60-5-73-52960	R&M METERS	30,737	33,930	56,987	66,750
60-5-73-52970	R&M BACKFLOW PREVENTER	1,241	-	-	-
60-5-73-53100	ENGINEERING	1,764	-	9,924	12,550
60-5-73-56100	TELEPHONE	3,783	3,859	3,423	4,750
60-5-73-57100	UTILITIES	3,556	4,450	3,075	2,650
60-5-73-59310	EQUIPMENT RENTAL	-	2,529	-	1,000
60-5-73-59900	CONTRACTUAL SERVICE	360	6,708	11,510	30,250
60-5-73-65200	OPERATING SUPPLIES	50,928	60,914	63,235	75,075
60-5-73-65300	SMALL TOOLS	6,807	973	70	1,000
60-5-73-66720	PURCHASED POWER-ELECTRIC	19,377	18,954	18,210	22,500
60-5-73-88000	NEW EQUIPMENT	3,334	5,543	-	-
60-5-73-92900	MISCELLANEOUS EXPENSE	210	-	-	1,000
	TOTAL WATER DISTRIBUTION EXPENSES	\$1,055,835	\$880,627	\$890,164	\$1,176,517
DISPOSAL PLANTS					
60-5-74-51100	R&M BUILDINGS	5,088	-	3,562	5,500
60-5-74-51200	R&M EQUIPMENT	50,773	9,192	9,341	5,000
60-5-74-52951	R&M WELLS	64,425	14,700	-	-
60-5-74-53100	ENGINEERING	1,200	2,824	-	5,000
60-5-74-59310	EQUIPMENT RENTAL	581	-	-	-

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
DISPOSAL PLANT CONTINUED					
60-5-74-61600	REPAIR PARTS	4,018	-	-	-
60-5-74-61800	CHLORINE	1,862	-	813	1,000
60-5-74-62200	SLUDGE FLOCCULENT	9,946	7,074	12,082	15,200
60-5-74-65010	SLUDGE REMOVAL	94,671	115,663	121,247	118,225
60-5-74-65200	OPERATING SUPPLIES	6,011	4,662	13,777	15,825
60-5-74-65820	DECHLORINATION CHEMICALS	6,532	3,857	4,512	6,850
60-5-74-66720	PURCHASED POWER-ELECTRIC	290,990	280,075	245,700	275,825
60-5-74-66740	PURCHASED WATER	4,717	237	-	-
60-5-74-92900	MISCELLANEOUS EXPENSE	985	-	188	500
	TOTAL DISPOSAL PLANT EXPENSES	\$541,800	\$438,283	\$411,221	\$448,925
TRUCKS & VEHICLES					
60-5-75-51300	R&M/VEHICLES	64,771	86,584	63,064	72,500
60-5-75-51800	R&M/RADIOS	91	-	35,660	-
60-5-75-65500	FUEL & OIL VEHICLES	39,134	32,062	-	35,750
60-5-75-93100	LICENSE/TITLE FEES	-	198	396	500
	TOTAL TRUCKS & VEHICLES	\$103,997	\$118,843	\$99,120	\$108,750
BOND & INTEREST					
60-5-76-53500	BANK FEES/SERVICE CHARGES	2,250	3,000	2,250	1,250
60-5-76-72150	2009A BOND INTEREST	49,675	49,675	22,600	14,600
60-5-76-72160	2010 BOND INTEREST	100,480	95,165	75,139	85,175
60-5-76-72170	2011B BOND INTEREST	53,450	41,500	22,267	16,800
60-5-76-72313	2008 REVENUE BONDS-INTEREST	97,750	75,225	43,208	39,206
60-5-76-72314	2009 REVENUE BOND INTEREST	179,508	-	-	-
60-5-76-72315	2017 GO BOND INTEREST	-	180,200	141,833	165,400
60-5-76-72360	IEPA LOAN INTEREST	16,052	12,202	7,865	3,450
60-5-76-72370	INT-MERCH CAP RESOURCES	304	17	-	-
60-5-76-96100	AMORTIZATION OF DEFERRED	69,466	142,204	-	145,000
60-5-76-96200	AMORTIZ OF BOND DISCOUNT	32,038	(52,293)	-	(52,300)
60-5-76-96500	COST OF BOND ISSUE	156,349	-	-	-
	TOTAL BOND & INTEREST EXPENSES	\$757,321	\$546,895	\$315,162	\$418,581
PLANT, EQUIPMENT & INFRASTRUCTURE PAST FISCAL YEAR PROJECTS					
60-5-77-88000	NEW EQUIPMENT	87,679	-	-	-
60-5-77-88400	NEW VEHICLES	34,203	303,083	226,374	-
60-5-77-88405	NEW WATER MAIN	-	289,152	1,380,403	-
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	1,159,952	271,334	-
60-5-77-88500	SEWER SEPARATION PROJECTS	1,491,373	1,761,666	780,236	-
60-5-77-88510	EAST WWTP FLOOD PROOF	11,906	-	60,941	-
60-5-77-88512	GROUND STORAGE TANK PAINTING	286,575	90,673	-	-
60-5-77-88513	TRUNK LINE-SEWER	18,146	4,030	-	-
60-5-77-88514	SPLAH PAD SITE UPGRADES	-	300,000	-	-
60-5-77-88800	DISTRIBUTION LINES	-	-	15,389	-
60-5-77-88850	SYSTEM UPGRADES	82,395	250,359	458,638	-
60-5-77-88860	ENERGY GRANT LED	-	180,526	-	-
60-5-77-88900	TRANSFORMERS	20,550	40,650	16,775	-
60-5-77-89821	PUBLIC WORKS BUILDING	2,010,572	-	-	-
	TOTAL PAST YEAR PROJECT EXPENSES	\$4,703,574	\$4,418,614	\$3,210,091	\$0

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
PLANT, EQUIPMENT & INFRASTRUCTURE CURRENT FISCAL YEAR PROJECTS					
60-5-77-88000	NEW EQUIPMENT	-	-	-	100,000
60-5-77-88400	NEW VEHICLES (WATER)	-	-	-	225,000
60-5-77-88400	NEW VEHICLES (ELECTRIC)	-	-	-	225,000
60-5-77-88405	NEW WATER MAIN (7th Street)	-	-	-	550,000
60-5-77-xxxxx	AMI METERS	-	-	-	750,000
60-5-77-88450	WTP UPGRADES	-	-	-	250,000
60-5-77-88500	SEWER SEPARATION PROJECT	-	-	-	1,700,000
60-5-77-88510	EAST WWTP FLOOD PROOF	-	-	-	100,000
60-5-77-88850	SYSTEM UPGRADES	-	-	-	200,000
TOTAL FY19 YEAR PROJECT EXPENSES		\$0	\$0	\$0	\$4,100,000
DEPRECIATION					
60-5-80-95110	DEPR-BUILDINGS	267,439	306,076	229,167	315,000
60-5-80-95120	DEPR-INFRASTRUCTURE	219,489	228,972	188,125	235,000
60-5-80-95121	DEPR-INFRSTR/SAN SEWER	218,264	218,264	195,833	218,264
60-5-80-95122	DEPR-INFRSTR/STORM SEWER	817,239	817,239	770,833	817,239
60-5-80-95123	DEPR-INFRSTR/WATER DIST	469,779	551,337	395,833	571,527
60-5-80-95130	DEPR-LAND IMPROVEMENTS	41,910	41,910	35,417	41,910
60-5-80-95140	DEPR-MACH & EQUIP	1,429,882	1,427,061	1,304,167	1,415,550
TOTAL DEPRECIATION EXPENSES		\$3,464,001	\$3,590,859	\$3,119,375	\$3,614,490
TRANSFERS					
60-5-98-99777	TRANSFER TO PLANT/EQUIPMENT	-	(4,151,696)	-	-
		\$0	-\$4,151,696	\$0	\$0
		\$29,432,580	\$29,039,712	\$26,921,976	\$29,678,905
REVENUE OVER/(UNDER) EXPENDITURES		\$2,086,927	\$2,987,506	\$780,419	\$3,428,368

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
GUARANTEED LIGHTS					
REVENUE					
61-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSITS	2,278	3,698	3,789	3,500
	TOTAL REVENUE	\$2,278	\$3,698	\$3,789	\$3,500
EXPENSES					
61-5-15-72360	INTEREST EXPENSE	508	546	531	500
	TOTAL EXPENSES	\$508	\$546	\$531	\$500
REVENUE OVER/(UNDER) EXPENDITURES		\$1,770	\$3,152	\$3,258	\$3,000
GUARANTEED WATER					
REVENUE					
71-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSITS	96	145	120	150
	TOTAL REVENUE	\$96	\$145	\$120	\$150
EXPENSES					
	TOTAL EXPENSES	-	-	-	-
		\$0	\$0	\$0	\$0
REVENUE OVER/(UNDER) EXPENDITURES		\$96	\$145	\$120	\$150
LANDFILL					
80-4-00-53-3030	LANDFILL CHARGES	-	-	(20)	-
80-4-00-53-3031	LF MONTHLY ASSESSMENTS	338,436	313,020	27,702	28,500
80-4-00-53-3032	CHIPPER SERVICE	11,010	6,140	4,560	10,500
80-4-00-53-3033	YARD BAGS/STICKERS	32,204	19,529	24,232	26,500
80-4-00-53-3034	GARBAGE STICKERS	28,592	27,816	4,112	-
80-4-00-53-3036	RECYCLE CONTAINERS	90	60	-	50
80-4-00-80-3700	INCOME FROM INVESTMENTS	-	10,114	9,101	7,500
	TOTAL REVENUE	\$410,331	\$376,678	\$69,687	\$73,050
EXPENSES					
80-5-30-97080	TRANSF TO GARBAGE FUN	-	100,000	-	-
80-5-90-51200	R&M/EQUIPMENT	160	934	1,048	1,500
80-5-90-51300	R&M/VEHICLES	126	-	-	500
80-5-90-53100	ENGINEERING EXPENSE	41,298	8,688	10,960	15,000
80-5-90-53850	ANALYSIS OF SAMPLES	24,867	25,469	13,809	26,750
80-5-90-57070	RECYCLING CONTRACT	179,067	169,158	-	-
80-5-90-57080	YARD WASTE CONTRACT	32,609	28,772	-	-
80-5-90-59200	LIABILITY INSURANCE	159	129	127	500
80-5-90-59310	EQUIPMENT RENTAL	-	4,340	-	1,250
80-5-90-59900	CONTRACTUAL SERVICE	-	-	184	500
80-5-90-65200	OPERATING SUPPLIES	1,299	701	3,706	1,500
80-5-90-65205	YARD BAGS/STICKERS	10,059	8,589	542	1,000
80-5-90-65500	FUEL & OIL VEHICLES	953	-	-	750
80-5-90-89550	LANDFILL CLOSURE EXP	-	-	11,600	5,000
80-5-90-92900	MISCELLANEOUS EXPENSE	-	-	-	500
80-5-90-95100	DEPRECIATION	8,623	7,664	6,387	7,670
	TOTAL OPERATING EXPENSES	\$299,220	\$354,445	\$48,362	\$62,420
REVENUE OVER/(UNDER) EXPENDITURES		\$111,111	\$22,233	\$21,325	\$10,630

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
AIRPORT					
OPERATING INCOME					
80-4-00-80-3700	INCOME FROM INVESTMENTS	8,390	-	-	-
85-4-00-40-3055	FUEL FLOWAGE FEES	6,721	7,257	5,678	6,500
85-4-00-40-3561	LAND LEASE	7,341	7,929	11,368	7,500
85-4-00-40-3562	T-HANGAR RENT	76,440	74,855	58,115	75,750
85-4-00-40-3699	MISCELLANEOUS	1,114	3,348	75	500
85-4-00-60-3810	STATE GRANTS	261,873	8,195	646	-
85-4-00-70-3810	FEDERAL GRANTS	71,043	-	-	-
85-4-00-80-3556	FARM CASH RENT	92,111	20,032	29,526	50,000
85-4-00-80-3700	INCOME FROM INVESTMENTS	595	25	8	750
TOTAL REVENUE		\$525,628	\$121,641	\$105,416	\$141,000
OPERATING EXPENSES					
85-5-15-96160	BAD DEBT EXPENSE	-	850	-	500
85-5-90-51100	R&M/BUILDINGS	11,419	22,102	25,757	24,250
85-5-90-51200	R&M/EQUIPMENT	3,600	6,563	6,148	5,050
85-5-90-51213	R&M/FUEL EQUIPMENT	1,791	1,011	81	1,050
85-5-90-51300	R&M/VEHICLES	32	-	-	500
85-5-90-52650	R&M RUNWYS/APRNS/HNGR	4,556	-	875	1,000
85-5-90-52660	R&M/RUNWAY LIGHTS	5,637	11,417	8,076	10,500
85-5-90-53100	ENGINEERING EXPENSE	19,065	28,572	52,085	65,750
85-5-90-53200	LEGAL FEES	1,709	869	36	500
85-5-90-53500	BANK FEES/SERVICE CHARGES	7,369	1,603	2,362	3,500
85-5-90-56100	TELEPHONE	2,425	2,624	2,362	2,750
85-5-90-57100	UTILITIES	27,370	37,401	28,815	27,500
85-5-90-57500	LANDSCAPING	698	5,029	360	500
85-5-90-59100	GENERAL INSURANCE	7,340	9,296	9,208	8,500
85-5-90-59200	LIABILITY INSURANCE	3,030	3,709	3,626	3,500
85-5-90-59900	CONTRACTUAL SERVICE	16,463	3,717	4,770	4,250
85-5-90-59967	PARKING LOT/ROAD EXT	-	3,178	-	-
85-5-90-59968	TAXIWAY NORTH EXT VYS-433	-	-	76,028	-
85-5-90-65200	OPERATING SUPPLIES	884	2,833	457	2,500
85-5-90-65500	FUEL & OIL VEHICLES	-	15,614	-	750
85-5-90-88967	TAXIWAY NORTH EXT VYS-4331	-	-	-	-
85-5-90-88969	PVMNT/CRCK SEALING	303,586	14,922	-	-
85-5-90-92900	MISCELLANEOUS EXPENSE	3,100	600	850	500
85-5-90-93000	LICENSE/PERMITS	750	-	-	-
85-5-90-95100	DEPRECIATION	523,749	534,795	437,500	536,750
85-5-98-99777	TRANSF TO CAP ASSETS	151,793	-	-	-
TOTAL OPERATING EXPENSES		\$1,096,367	\$706,706	\$659,395	\$700,100
REVENUE OVER/(UNDER) EXPENDITURES		(\$570,739)	(\$585,065)	(\$553,978)	(\$559,100)

ACCOUNT	DESCRIPTION	AUDITED 2017	AUDITED 2018	YTD 02/28/2019	BUDGET 04/30/2020
POLICE PENSION TRUST FUND					
90-4-00-50-3100	PROPERTY TAXES	444,585	608,667	638,128	670,845
90-4-00-55-3700	INCOME FROM INVESTMENTS	178,541	325,601	124,575	125,750
90-4-00-55-3750	GAIN/LOSS ON SALE OF INVESTMENTS	-	78,441	475,130	50,000
90-4-00-55-3752	UNREALIZED GAIN (LOSS)	272,746	212,321	(380,934)	25,000
90-4-00-56-3117	TRANSF FROM GENERAL	554,400	640,000	625,000	875,000
90-4-00-56-3290	MEMBERSHIP CONTRIBUTION	165,650	162,422	144,618	168,500
	TOTAL REVENUE	\$1,615,922	\$2,027,452	\$1,626,517	\$1,915,095
EXPENSES					
90-5-90-41010	PENSIONS PAID	922,022	974,000	827,468	1,012,960
90-5-90-53500	BANK FEES/SERVICE CHARGES	9,575	14,807	22,743	17,500
90-5-90-53550	INVESTMENT EXPENSE	26,008	20,169	-	23,750
90-5-90-65200	OPERATING SUPPLIES	9,884	4,650	4,601	5,500
	TOTAL EXPENSES	\$967,489	\$1,013,626	\$854,812	\$1,059,710
REVENUE OVER/(UNDER) EXPENDITURES		\$648,433	\$1,013,827	\$771,704	\$855,385
PERU FIREFIGHTER'S PENSION TRUST FUND					
REVENUE					
91-4-00-50-3100	PROPERTY TAXES	50,171	68,694	72,102	75,711
91-4-00-55-3700	INCOME FROM INVESTMENTS	63,678	73,921	67,632	45,000
91-4-00-55-3750	GAIN(LOSS) ON SALE OF INVESTMENTS	2,127	-	1,297	-
91-4-00-55-3752	UNREALIZED GAIN (LOSS)	1,581	(29,724)	(13,046)	1,000
91-4-00-56-3117	TRANSF FROM GENERAL FUND	100,500	115,000	108,334	135,700
91-4-00-56-3290	MEMBERSHIP CONTRIBUTION	22,102	22,484	19,586	22,750
	TOTAL REVENUE	\$240,158	\$250,374	\$255,905	\$280,161
FIREFIGHTER PENSION TRUST FUND					
EXPENSES					
91-5-90-41010	PENSIONS PAID	126,184	126,447	105,942	131,505
91-5-90-53500	BANK FEES/SERVICE CHARGES	3,326	9,220	8,761	9,650
91-5-90-53550	INVESTMENT EXPENSE	5,956	-	-	2,500
91-5-90-65200	OPERATING SUPPLIES	300	425	-	500
	TOTAL EXPENSES	\$135,767	\$136,092	\$114,703	\$144,155
REVENUE OVER/(UNDER) EXPENDITURES		\$104,391	\$114,282	\$141,202	\$136,006

Section III

2020 OPERATING BUDGET CASH FLOW PROJECTION REPORT (Excluding Pensions)

Fund Description	May 1, 2019	Projected Oper.	Estimated Oper.	Depr. & Other	Net Interfund	Grant	Projected Investment	Scheduled	April 30, 2020	Projected
	Projected Fund Cash Balances	Revenue	Expenses	Non-Cash Adj.	Oper. Transfers	Loan or Bond Proceeds	Plant, Equip., Vehicles Infrastructure	Principal Debt retirement	Projected Fund Cash Balance	Net Cash Flow
General Fund	8,225,000	15,828,510	(12,898,093)	-	(187,125)	-	(2,564,000)	(108,093)	8,296,199	71,199
Special Revenue Funds	1,605,750	3,172,421	(2,986,605)	-	100,000	-	(450,000)	-	1,441,566	(164,184)
Utility Fund	20,750,500	33,110,923	(29,679,405)	3,614,490	-	-	(4,100,000)	(2,668,605)	21,027,903	277,403
IVR Airport Enterprise Fund	(125,000)	141,000	(700,100)	536,750	-	-	-	-	(147,350)	(22,350)
Landfill Enterprise Fund	1,275,000	73,050	(62,420)	7,670	-	-	-	-	1,293,300	18,300
FY 2020 Totals	31,731,250	52,325,904	(46,326,623)	4,158,910	(87,125)	-	(7,114,000)	(2,776,698)	31,911,617	180,367

2020 PENSION OPERATING BUDGET CASH FLOW PENSION PROJECTION REPORT

Fund Description	May 1, 2019	Projected Oper.	Projected Oper.	Depr. & Other	Net Interfund	Grant	Projected Investment	Scheduled	April 30, 2020	Projected
	Projected Fund Cash Balances	Revenue	Expenses	Non-Cash Adj.	Oper. Transfers	Loan or Bond Proceeds	Plant, Equip., Vehicles Infrastructure	Principal Debt retirement	Projected Fund Cash Balance	Net Cash Flow
Peru Firefighters Pension Trust Fund	2,250,000	280,161	(144,155)	-	-	-	-	-	2,386,006	136,006
Police Pension Trust Fund	9,550,000	1,915,095	(1,059,710)	-	-	-	-	-	10,405,385	855,385
FY 2020 Pension Totals	11,800,000	2,195,256	(1,203,865)	-	-	-	-	-	12,791,391	991,391

Projected Operating Budget Appropriation Report

Fund Description	2020 Operating Budget		
	Revenue	Expenditures **	Surplus/(Deficit)
Garbage Fund	\$775,675	\$775,675	\$0
General Fund	\$15,828,510	\$15,757,311	\$71,199
Illinois Valley Regional Airport Enterprise Fund	* 141,000	\$163,350	(\$22,350)
Insurance Fund	1,258,250	\$1,258,250	\$0
Landfill Enterprise Fund	73,050	\$54,750	\$18,300
Motor Fuel Tax Fund	\$273,000	\$415,030	(\$142,030)
Peru Firefighters Pension Trust Fund	\$280,161	\$144,155	\$136,006
Peru Police Drug Enforcement, Impound & Equipment Fund	\$70,500	\$82,000	(\$11,500)
Police Pension Trust Fund	\$1,915,095	\$1,059,710	\$855,385
Recreation Fund	101,000	\$131,000	(\$30,000)
TIF 1	\$435,900	\$458,000	(\$22,100)
TIF 2	\$267,941	\$229,000	\$38,941
TIF 3	\$90,155	\$87,650	\$2,505
Utility Enterprise Fund	* \$33,110,923	\$26,064,915	\$7,046,008
Total Projected Operating Budget Results	\$54,621,160	\$46,680,796	\$7,940,364

* 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	\$4,100,000	\$2,668,605
Illinois Valley Regional Airport Enterprise Fund	\$0	\$0	\$0
Total Enterprise Funds Plant, Equipment, Inventory and Infrastructure Inv.	\$0	\$4,100,000	\$2,668,605

Total Projected Revenue Appropriation Including Grants & Other Funding **\$54,621,160**

Total Estimated Expenditure Appropriation Including Debt Repayment and Infrastructure Investment **\$53,449,401**

Cash Surplus	\$1,171,759
Less Pension Surplus	(\$991,391)
Plus Other Non Cash	\$0
Total	\$180,367
Cash Flow Total	\$180,367
Reconcile	(\$0)