

City of Peru, 1835

2022

Financial Budget

**May 1st, 2021
to April 30th, 2022**

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Finance Director

April 12, 2021



**CITY OF PERU
2022 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 financial 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.

Major and Minor Fund Classifications

The City has two major funds. Both major funds will be discussed in "*Section I*". The Utility Fund has two major components that serve the electrical and water utilities of the community. A singular fund allows for the City to allocate 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, Police Pension Fund, Firefighters Pension Trust Fund, Landfill Fund, and multiple TIF 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 2021 audit. The information in the year-to-date column is considered current data for the period 05/01/2020 through 01/31/2021.

SECTION 1 – FINANCIAL SUMMARY

General Fund

The City's General Fund provides the fundamental services to the community. These services include public safety, streets and sidewalks, parks and recreation, engineering, finance, human resources, as well other key governmental services. The health of the General Fund provides the primary benchmark used by credit analysis agencies, debt holders, and other governmental bodies.

Revenues. 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 2022 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 5% share of electric and water 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 2022 are \$16,049,396.

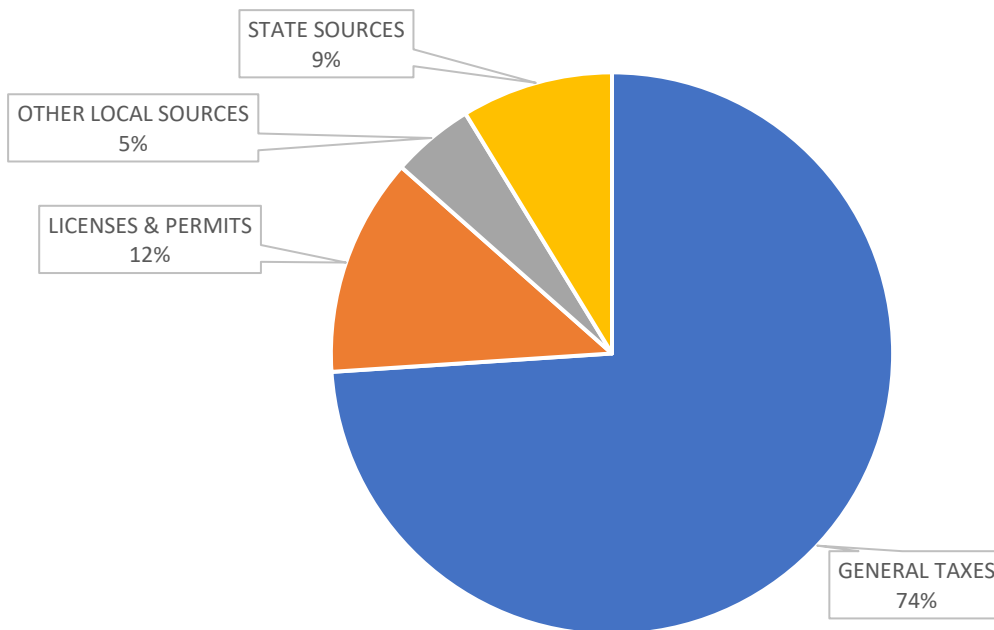


Figure 1 General Fund Revenues

The City does not plan to issue any debt in Fiscal Year 2022. The City issued Series 2020 and 2021 to finance the construction of the new police station. The police station will be completed during the upcoming Fiscal Year. 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.

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

The city invested over \$20m into the General Fund infrastructure over the past two Fiscal Years. Other improvements outside of the police station construction include upgrades to roadways, curbs, and sidewalks. The Midtown Roadway Extension and Annual Street Program highlight the major General Fund improvements for Fiscal Year 2022. Budgeted expenses for the General Fund in Fiscal Year 2022 are \$16,681,488.

	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET 4/30/2022
GENERAL TAXES	11,263,063	11,629,499	11,739,569	8,568,355	11,727,414
LICENSES & PERMITS	1,511,112	1,384,419	1,329,864	1,494,477	1,993,227
CHARGES FOR SERVICE	42,774	28,780	33,530	21,332	31,000
FINES	67,065	91,199	86,402	53,065	72,900
INVESTMENT INCOME	92,550	177,058	185,140	15,011,137	78,500
OTHER LOCAL SOURCES	2,586,774	802,473	1,350,710	763,737	752,355
STATE SOURCES	1,476,716	1,319,115	1,576,235	1,482,874	1,384,000
INTERFUND TRANSFERS	37,000	27,586	10,000	-	10,000
TOTAL REVENUE	\$ 17,077,053	\$ 15,460,129	\$ 16,311,452	\$ 27,394,977	\$ 16,049,396
ELECTED OFFICIALS	157,175	155,751	156,643	117,895	157,093
MAYOR'S OFFICE	56,366	50,115	2,514	1,243	6,750
CLERK'S OFFICE	196,607	112,531	106,077	73,366	109,900
ENGINEERING AND ZONING DEPT	321,805	317,441	444,280	349,731	492,430
ADMINISTRATIVE	3,305,564	3,007,005	3,080,304	2,235,745	2,593,450
POLICE	3,554,179	3,801,636	5,674,167	13,357,232	5,707,363
FIRE	1,065,156	1,300,140	1,175,520	881,093	1,432,950
STREETS	4,470,856	3,142,901	3,771,438	4,897,101	3,449,500
SIDEWALKS/CROSSINGS	76,463	47,413	69,866	201,598	202,500
BUILDINGS/GROUNDS	381,893	992,314	463,732	505,153	392,590
PARKS, RECREATION, AND SPECIAL EVENTS	368,039	641,414	673,019	580,787	863,859
CEMETERY	484,029	128,755	256,230	166,893	214,300
CITY GARAGE	195,136	203,883	213,430	165,673	221,795
FINANCE, HUMAN RESOURCES, INFORMATION TECHNOLOGY	260,334	370,859	396,980	307,921	510,500
HEALTH & WELFARE	282,285	260,594	271,638	211,833	291,508
TRANSFERS	124,932	182,559	150,442	19,016	35,000
TOTAL EXPENSES	\$ 15,300,818	\$ 14,715,311	\$ 16,906,280	\$ 24,072,281	\$ 16,681,488
NET SURPLUS/(DEFICIT)	\$ 1,776,235	\$ 744,818	\$ (594,828)	\$ 3,322,696	\$ (632,091)

Figure 2 General Fund Summary

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Utility Fund

Revenues. 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 \$33,036,810.

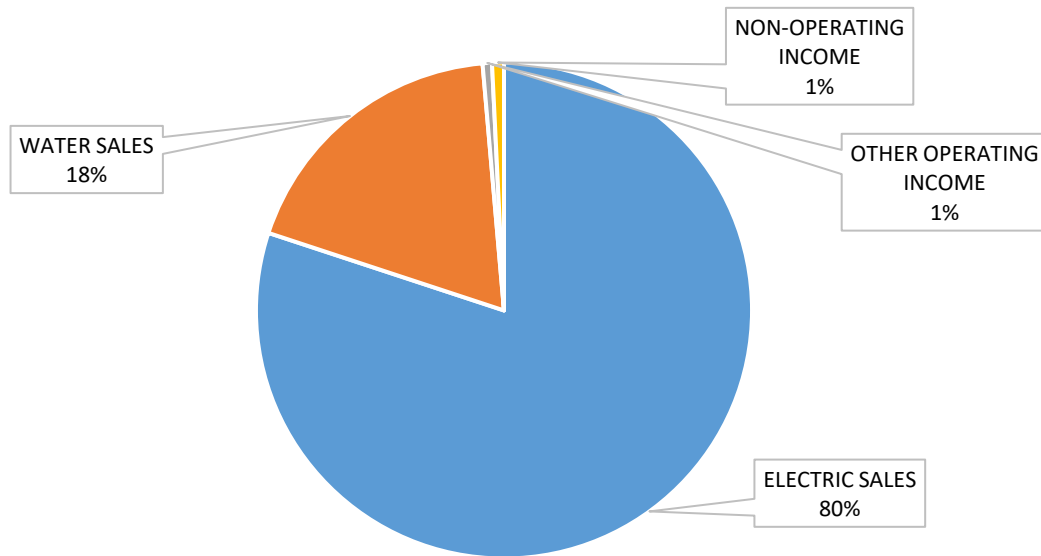


Figure 3 Utility Fund Revenues

Expenses. 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 2022 budget for the Utility Fund includes several capital improvement projects:

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

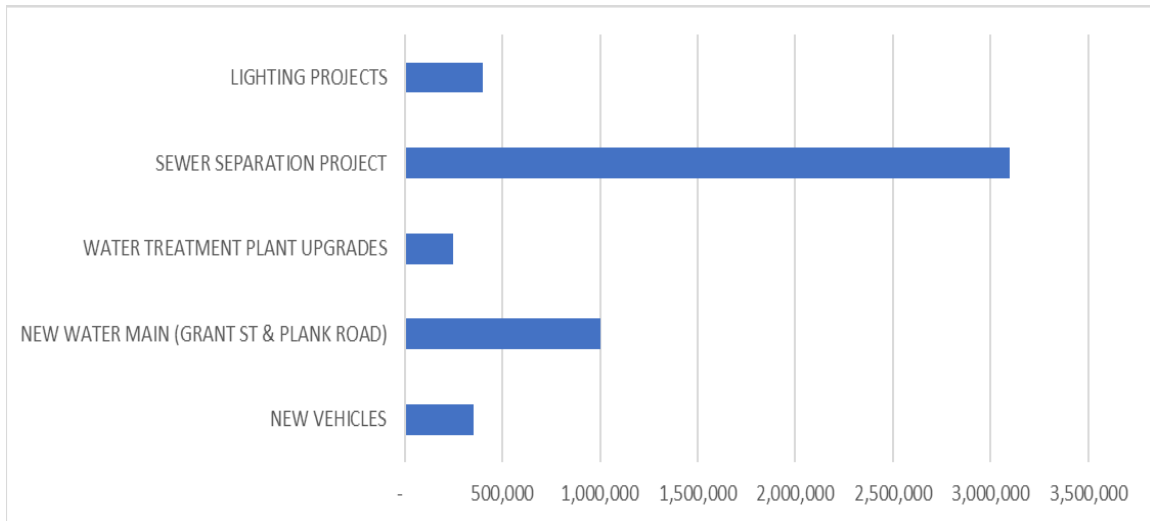


Figure 4 Utility Infrastructure Investments

The sewer separation project will be the largest capital project at \$3,100,000. The separation project is part of a twenty-year plan, concluding in 2029, that separates storm and sanitary sewers. The City has already invested \$17 million into the separation and has \$13 million remaining.

Water main upgrades will be another large capital project in Fiscal Year 2022. The City continues to work on grant funding to complete a larger capital projects that will help allocate resources to other capital needs.

The Utility Fund is budgeting a \$3,701,055 surplus while net cash flow is projected at \$13,142 due to the difference between capital assets, depreciation, and debt premium payments.

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET 4/30/2022
ELECTRIC SALES	25,412,837	26,298,536	25,119,753	19,752,286	26,450,000
WATER SALES	5,795,677	4,999,702	5,951,579	4,206,416	6,130,500
OTHER OPERATING INCOME	390,666	359,972	199,144	247,789	201,250
NON-OPERATING INCOME	341,719	458,013	794,591	221,072	255,060
OPERATING TRANSFERS IN	86,320	102,911	49,165	-	-
TOTAL REVENUE	\$ 32,027,218	\$ 32,219,135	\$ 32,114,232	\$ 24,427,564	\$ 33,036,810
CLERK'S OFFICE	270,997	271,076	307,654	185,236	254,250
ADMINISTRATIVE SERVICES	2,087,357	1,990,536	2,095,825	2,186,201	2,834,100
POWER & GENERATION	17,465,079	17,074,955	17,210,396	13,428,747	17,582,800
DISTRIBUTION SYSTEM	1,369,981	1,495,432	1,594,550	1,257,599	1,694,290
STREET LIGHTING	57,707	12,634	38,034	137,141	92,500
HYDROELECTRIC PLANT	395,060	339,489	185,901	154,787	199,500
PUMPING & PURIFICATION	1,551,105	1,544,765	1,749,343	1,189,134	1,657,050
WATER DISTRIBUTION	880,627	1,143,940	1,180,930	625,728	1,146,600
DISPOSAL PLANTS	438,283	521,732	509,978	411,774	485,750
TRUCKS & VEHICLES	118,843	116,604	113,860	107,299	116,000
BOND & INTEREST	546,895	449,054	435,216	172,864	400,500
DEPRECIATION	3,590,859	3,467,656	2,529,008	1,896,756	2,872,415
TOTAL EXPENSES	\$ 28,772,793	\$ 28,427,873	\$ 27,950,694	\$ 21,753,265	\$ 29,335,755
NET SURPLUS/(DEFICIT)	\$ 3,254,424	\$ 3,791,262	\$ 4,163,538	\$ 2,674,299	\$ 3,701,055
ADD DEPRECIATION	3,590,859	3,467,656	2,529,008	1,896,756	2,872,415
LESS CAPITAL ASSETS	(4,410,737)	(3,975,724)	(4,106,553)	(4,203,870)	(5,200,000)
LESS DEBT PREMIUM PAYMENT	(2,219,494)	(2,298,832)	(2,378,311)	(982,746)	(1,360,328)
NET CASH FLOW	\$ 215,053	\$ 984,362	\$ 207,682	\$ (615,561)	\$ 13,142

Figure 5 Utility Fund Summary

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 2022 are \$48,400.

Landfill expenditures include soil sample analysis contracts, engineering, and other minor operational expenses. Total budgeted expenditures for Fiscal Year 2022 are \$44,064.

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 2022 is \$188,210.

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 2022 are \$731,750.

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.

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 \$1,000,000 and \$165,000 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 2022, 100% of the City's levy will be transferred to the policemen and firefighters' pensions. The property tax transfer is expected to be \$735,487 and \$83,013 to the policemen and firefighters' pension, respectively.

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

The City has \$265,455,027 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 6 Property Tax Share

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
GENERAL FUND REVENUE SOURCES						
PROPERTY TAXES						
10-4-00-50-3101	ROAD/BRIDGE PROPERTY TAX	160,805	172,247	170,061	171,051	171,500
	TOTAL PROPERTY TAXES	\$160,805	\$172,247	\$170,061	\$171,051	\$171,500
GENERAL TAXES						
10-4-00-51-3110	SALES TAX	5,998,563	6,168,855	6,411,055	4,738,343	6,337,000
10-4-00-51-3111	HOME RULE TAX-PARKSIDE	1,988,089	2,033,258	2,001,458	1,434,116	1,999,957
10-4-00-51-3112	HOTEL/MOTEL TAX	422,889	451,364	381,804	213,887	405,000
10-4-00-51-3113	HOME RULE TAX-INFRASTRUCTURE	1,988,089	2,033,258	2,001,458	1,434,116	1,999,957
10-4-00-51-3114	PULL TAB LICENSE FEES	-	1,769	930	893	1,000
10-4-00-51-3115	LOCAL USE TAX	270,794	313,000	360,252	325,611	390,500
10-4-00-51-3117	TELECOMMUNICATIONS TAX	217,251	204,945	175,513	120,924	165,000
10-4-00-51-3118	VIDEO GAMING TAX	216,581	250,802	235,353	123,986	247,500
10-4-00-51-3121	CANNABIS USE TAX	-	-	1,685	5,428	10,000
	TOTAL OTHER TAXES	\$11,102,257	\$11,457,251	\$11,569,509	\$8,397,304	\$11,555,914
LICENSES & PERMITS						
10-4-00-52-3200	MISCELLANEOUS LICENSES	13,752	13,602	7,218	10,895	14,500
10-4-00-52-3201	DOG LICENSE	770	1,230	660	485	650
10-4-00-52-3202	LIQUOR LICENSE	27,690	29,890	37,100	4,500	5,000
10-4-00-52-3203	CONTRACTOR LICENSE	24,500	23,900	15,200	14,300	15,200
10-4-00-52-3500	AMERITECH FRANCHISE	9,067	9,067	9,067	6,044	9,067
10-4-00-52-3501	CABLE FRANCHISE	188,782	188,583	184,639	131,988	185,000
10-4-00-52-3502	UTILITY FUND FRANCHISE FEE	1,150,504	1,048,417	1,010,687	1,256,116	1,700,000
10-4-00-52-3506	AMEREN GAS FRANCHISE	30,310	30,310	30,310	30,310	30,310
10-4-00-52-3510	BUILDING PERMITS	58,712	32,764	28,818	37,664	28,500
10-4-00-52-3511	INSPECTION FEES	7,025	4,750	6,165	2,175	5,000
10-4-00-52-3512	ENGINEER DESIGN/REVIEW	-	1,906	-	-	-
	TOTAL LICENSES & PERMITS	\$1,511,112	\$1,384,419	\$1,329,864	\$1,494,477	\$1,993,227
CHARGES FOR SERVICE						
10-4-00-53-3400	DIMMICK FIRE PROTECTION	10,000	10,000	10,000	10,000	10,000
10-4-00-53-3402	FIRE CALLS/EXTRA SERVICE	16,600	6,757	10,425	660	7,500
10-4-00-53-3403	MISCELLANEOUS FIRE INCOME	4,174	23	1,105	1,672	1,500
10-4-00-53-3405	IVRD FINANCIAL ADMIN	12,000	12,000	12,000	9,000	12,000
	TOTAL CHARGES FOR SERVICES	\$42,774	\$28,780	\$33,530	\$21,332	\$31,000
FINES						
10-4-00-54-3380	ILLEGAL PARKING VIOLATIONS	2,495	6,687	3,715	340	3,750
10-4-00-54-3387	MISCELLANEOUS FINES	125	340	-	-	-
10-4-00-54-3390	CIRCUIT COURT FINES	29,389	34,858	37,657	29,856	37,500
10-4-00-54-3391	ADJUDICATION FINES	29,257	34,703	39,115	19,269	25,000
10-4-00-54-3394	FALSE ALARM FINES	3,100	8,000	3,300	2,900	4,000
10-4-00-54-3396	ZONING FINES/VAC PROP	2,700	6,610	2,615	700	2,650
	TOTAL FINES	\$67,065	\$91,199	\$86,402	\$53,065	\$72,900
INVESTMENT INCOME						
10-4-00-55-3700	INCOME FROM INVESTMENTS	88,710	174,302	179,283	56,833	75,000
10-4-00-55-3701	MOTEL TAX INTEREST	2,252	940	2,255	2,509	1,000
10-4-00-55-3775	AMEX REBATE	1,588	1,816	3,602	1,795	2,500
10-4-00-55-3780	FINANCING PROCEEDS	-	-	-	14,950,000	-
	TOTAL INVESTMENT INCOME	\$92,550	\$177,058	\$185,140	\$15,011,137	\$78,500
OTHER LOCAL SOURCES						
10-4-00-56-3381	POLICE INSURANCE COPIES	2,039	1,798	2,476	1,899	2,500
10-4-00-56-3384	CODE RED FEES	9,955	9,954	9,955	9,955	9,955
10-4-00-56-3385	MISCELLANEOUS POLICE INCOME	4,249	2,343	1,648	799	1,650
10-4-00-56-3386	POLICE SALARY REIMBURSEMENT	6,663	3,508	11,676	4,243	11,650
10-4-00-56-3388	SRO REIMBURSEMENT	6,475	-	-	-	-
10-4-00-56-3389	HEALTH & WELLNESS MISC INCOME	-	-	6,705	-	6,500
10-4-00-56-3455	ADM CHARGE FOR HR DIRECTOR	30,000	25,000	30,000	30,000	35,000
10-4-00-56-3456	ADM CHARGE FOR FINANCE OFFICER	30,000	25,000	30,000	30,000	35,000
10-4-00-56-3457	ADMIN CHARGE FOR ENGINEER	60,000	55,000	60,000	60,000	65,000
10-4-00-56-3520	FILING FEES	5,400	2,750	4,000	1,880	4,000
10-4-00-56-3530	INSUR/DAMAGE REIMBURSEMENT	12,038	20,412	4,699	26,349	5,000
10-4-00-56-3541	WORKERS COMP WAGE REIMBURSEMENT	18,356	1,628	-	1,783	-

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
10-4-00-56-3552	CITY PROPERTY RENT	-	5,323	6,600	4,950	6,600
10-4-00-56-3556	FARM CASH RENT	-	11,859	5,815	-	6,000
10-4-00-56-3559	TELECOMM TOWER RENT	1,397,913	48,616	66,490	59,855	80,000
10-4-00-56-3560	BB DIAMOND USEAGE	400	400	800	-	-
10-4-00-56-3561	PARK SHELTER RENT	-	-	420	-	-
10-4-00-56-3565	RECREATION RECPTS	-	-	-	1,364	2,500
10-4-00-56-3600	SALE OF GRAVES	10,260	11,650	12,900	15,500	13,000
10-4-00-56-3601	BURIAL PERMIT	32,500	23,250	27,100	25,000	27,500
10-4-00-56-3610	DONATIONS	104,200	144,700	168,716	113,630	50,000
10-4-00-56-3614	IVAR DONATIONS	640	629	484	466	500
10-4-00-56-3612	MAUD POWELL CELEBRATION	500	-	-	-	-
10-4-00-56-3617	POOL DONATIONS	(2,464)	78	-	-	-
10-4-00-56-3618	POOL FUNDRAISING INCOME	866	650	-	-	-
10-4-00-56-3620	LABOR & SUPPLIES	1,340	5,136	-	53	-
10-4-00-56-3650	SALE OF CITY PROPERTY	13,105	25,177	550,902	-	-
10-4-00-56-3699	MISCELLANEOUS REVENUE	116,106	32,281	3,529	29,739	40,000
10-4-00-56-3702	PROF AGREEMENT-SAND DEVELOPMENT	726,231	345,331	345,795	346,272	350,000
	TOTAL OTHER LOCAL SOURCES	\$2,586,774	\$802,473	\$1,350,710	\$763,737	\$752,355
STATE SOURCES						
10-4-00-60-3116	STATE INCOME TAX	1,139,994	1,064,408	1,012,602	858,435	1,150,000
10-4-00-60-3119	REPLACEMENT TAX	178,883	193,518	211,833	151,232	200,500
10-4-00-60-3120	REPLACEMENT TAX-PERU TOWNSHIP	6,719	-	-	-	-
10-4-00-60-3640	STATE OF IL RT6 MAINTENANCE	16,956	13,603	18,017	13,792	13,500
10-4-00-60-3675	REIMB STATE OF IL	-	6,494	-	-	-
10-4-00-60-3810	STATE GRANTS	134,164	41,091	333,783	24,214	20,000
10-4-00-70-3821	CURE/COVID REIMB	-	-	-	435,200	-
	TOTAL STATE SOURCES	\$1,476,716	\$1,319,115	\$1,576,235	\$1,482,874	\$1,384,000
INTERFUND TRANSFERS						
10-4-00-90-3950	TRANSFER FROM OTHER FUNDS	37,000	-	-	-	10,000
10-4-00-90-3962	TRANSFER FROM CEMETARY-PERPETUAL	-	-	-	-	-
10-4-00-90-3963	TRANSFER FROM POLICE ENFR	-	27,586	10,000	-	-
	TOTAL OPERATING INTERFUND TRANSFERS	\$37,000	\$27,586	\$10,000	\$0	\$10,000
	TOTAL GENERAL FUND REVENUE	\$17,077,053	\$15,460,129	\$16,311,452	\$27,394,977	\$16,049,396

GENERAL FUND EXPENDITURES SOURCES

ELECTED OFFICIALS

10-5-10-41100	MAYOR	31,721	31,721	31,843	23,821	31,600
10-5-10-41101	ALDERMEN	39,521	39,520	39,520	30,400	39,520
10-5-10-41102	CITY CLERK	58,377	58,364	58,588	43,829	58,140
10-5-10-41103	TREASURER	5,822	5,822	5,845	4,372	5,800
10-5-10-46100	FICA/MEDC CONTRIBUTIONS	9,891	9,910	10,017	7,520	10,332
10-5-10-46300	IMRF CONTRIBUTIONS	11,841	10,321	8,778	7,952	10,200
10-5-10-55500	EDUCATION/MEETINGS	-	-	401	-	500
10-5-10-65200	OPERATING SUPPLIES	-	93	1,652	-	500
10-5-10-92900	MISCELLANEOUS EXPENSE	-	-	-	-	500
	TOTAL ELECTED OFFICIALS EXPENSE	\$157,175	\$155,751	\$156,643	\$117,895	\$157,093

MAYOR'S OFFICE

10-5-11-41120	CLERICAL	2,065	-	-	-	-
10-5-11-46100	FICA/MEDC CONTRIBUTIONS	158	-	-	-	-
10-5-11-55500	EDUCATION/MEETINGS	4,683	6,021	840	20	2,500
10-5-11-56100	TELEPHONE	1,363	1,100	779	492	1,250
10-5-11-57010	ECONOMIC DEV CONSULTANT (MOVED TO ADMIN	24,000	40,000	-	-	-
10-5-11-65200	OPERATING SUPPLIES	2,680	807	433	239	2,500
10-5-11-91500	DIR OF COMMUNITY DEVELOPMENT	18,361	1,185	-	-	-
10-5-11-92900	MISCELLANEOUS EXPENSE	3,057	1,001	462	493	500
	TOTAL MAYOR'S OFFICE EXPENSES	\$56,366	\$50,115	\$2,514	\$1,243	\$6,750

CLERK'S OFFICE

10-5-12-41115	HUMAN RESOURCES (MOVED TO DEPT 26)	71,185	661	-	-	-
10-5-12-41120	CLERICAL	47,715	46,321	47,872	36,832	50,000
10-5-12-45110	GROUP INSURANCE	15,653	17,146	19,554	12,437	17,500

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
10-5-12-45120	DENTAL INSURANCE	623	625	393	281	500
10-5-12-45150	INSUR DEDUCT REIMBURSEMENT	221	-	-	-	-
10-5-12-45400	WORKER'S COMPENSATION	245	25	45	128	200
10-5-12-46100	FICA/MEDC CONTRIBUTIONS	8,913	3,379	3,443	2,684	3,600
10-5-12-46300	IMRF CONTRIBUTIONS	13,154	4,637	4,193	3,902	5,500
10-5-12-51200	R&M/EQUIPMENT	139	-	637	-	500
10-5-12-56000	POSTAGE	11,901	11,479	10,753	6,851	10,500
10-5-12-56400	MAINTENANCE AGREEMENT	14,137	20,748	10,644	2,297	10,500
10-5-12-59900	CONTRACTUAL SERVICE	4,057	3,853	2,754	2,169	3,000
10-5-12-65200	OPERATING SUPPLIES	3,109	1,043	2,180	3,075	4,100
10-5-12-88300	NEW EQUIPMENT/COMPUTE	1,200	-	-	276	500
10-5-12-92900	MISCELLANEOUS EXPENSE	4,356	2,614	3,611	2,434	3,500
	TOTAL CLERK'S OFFICE EXPENSES	\$196,607	112,531	106,077	73,366	\$109,900
	ZONING INSPECTOR (COMBINED WITH ENGINEERING)					
10-5-13-41105	ZONING INSPECTOR	44,266	53,885	-	-	-
10-5-13-41106	CODE ENFORCEMENT	5,627	-	-	-	-
10-5-13-41120	CLERICAL	17,969	6,098	-	-	-
10-5-13-45110	GROUP INSURANCE	62	104	-	-	-
10-5-13-45120	DENTAL INSURANCE	100	152	-	-	-
10-5-13-46100	FICA/MEDC CONTRIBUTIONS	5,168	4,582	-	-	-
10-5-13-46300	IMRF CONTRIBUTIONS	7,025	6,028	-	-	-
10-5-13-51300	R&M/ VEHICLES	-	70	-	-	-
10-5-13-54900	CODE ENFORCEMENT EXP	8,370	8,135	-	-	-
10-5-13-54950	ADM HEARING EXP	2,000	2,000	-	-	-
10-5-13-55500	BLDG CODE UPGRDE/TRAINING	92	2,604	-	-	-
10-5-13-59900	CONTRACTUAL SERVICE	269	-	-	-	-
10-5-13-59910	INSPECTION FEES	2,430	-	-	-	-
10-5-13-65200	OPERATING SUPPLIES	1,495	-	-	-	-
10-5-13-92900	MISCELLANEOUS EXPENSE	1,237	1,596	-	-	-
	TOTAL ZONING INSPECTOR EXPENSES	\$96,109	\$85,253	\$0	\$0	\$0
	ENGINEERING AND ZONING DEPT					
10-5-14-41105	ZONING INSPECTOR	-	1,485	56,707	44,222	59,000
10-5-14-41120	CLERICAL	32,803	38,958	59,522	51,621	70,000
10-5-14-41128	CITY ENGINEER	101,398	107,362	110,016	90,849	129,030
10-5-14-41131	PUBLIC SERVICES TECH	74,408	68,632	68,093	52,014	72,500
10-5-14-45110	GROUP INSURANCE	42,478	28,362	45,018	42,847	57,200
10-5-14-45120	DENTAL INSURANCE	1,397	457	1,074	1,095	1,500
10-5-14-45150	INSUR DEDUCT REIMBURSEMENT	5,504	-	-	-	-
10-5-14-45400	WORKERS' COMPENSATION	5,156	1,978	9,091	2,714	4,000
10-5-14-46100	FICA/MEDC CONTRIBUTION	14,875	16,053	21,914	17,519	23,800
10-5-14-46300	IMRF CONTRIBUTION	23,403	21,252	25,823	25,401	32,500
10-5-14-51300	R&M/VEHICLES	489	896	2,366	535	1,000
10-5-14-54900	CODE ENFORCEMENT EXPENSE (ZONING)	-	-	4,883	6,039	8,050
10-5-14-54950	ADM HEARING EXP	-	-	1,500	1,333	2,000
10-5-14-55550	BLDG CODE UPGRDE/TRAINING	-	-	190	-	500
10-5-14-55500	EDUCATION/MEETINGS	3,799	12,011	6,591	1,171	6,500
10-5-14-56400	MAINTENANCE AGREEMENTS	-	-	-	4,062	5,500
10-5-14-59900	CONTRACTUAL SERVICE	3,681	6,316	2,920	1,008	1,350
10-5-14-65200	OPERATING SUPPLIES	5,711	8,140	13,959	2,396	3,500
10-5-14-65500	FUEL & OIL VEHICLES	3,207	4,000	2,232	1,183	3,500
10-5-14-88000	NEW EQUIPMENT	-	-	8,842	-	-
10-5-14-88300	NEW COMPUTERS/SOFTWARE	2,126	-	-	-	6,000
10-5-14-88400	NEW EQUIP/VEHICLES	-	-	-	-	-
10-5-14-92900	MISCELLANEOUS EXPENSE	1,369	1,538	3,539	3,722	5,000
	TOTAL ENGINEERING DEPT EXPENSES	\$321,805	\$317,441	\$444,280	\$349,731	\$492,430
	ADMINISTRATIVE					
10-5-15-45110	GROUP INSURANCE	-	8,641	25,624	15,758	22,000
10-5-15-45115	HLTH INS OP OUT INCENTIVE	4,985	17,080	18,341	15,286	20,500
10-5-15-45150	INS REIMB-HRA65	4,078	-	-	-	-
10-5-15-45160	FLEXPAY MAKEUP	2,788	346	-	-	-
10-5-15-45181	KBA-HRA FUND REQUESTS	34,036	70,162	72,094	30,202	40,000
10-5-15-45300	UNEMPLOYMENT INSURANCE	16,477	11,259	8,429	2,464	3,500
10-5-15-45400	WORKER'S COMPENSATION	6,890	7,034	4,659	3,550	7,050
10-5-15-46100	FICA/MEDICARE CONTRIBUTION	299	986	1,307	1,050	1,500

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
10-5-15-46300	IMRF CONTRIBUTION	414	1,169	1,507	1,423	1,900
10-5-15-47000	CHRISTMAS BONUS	4,275	4,350	5,325	10,750	11,000
10-5-15-51210	R&M/COMPUTERS	43,135	3,306	11,142	13,212	10,500
10-5-15-51220	R&M/WEBSITE	2,455	3,754	15,231	866	2,500
10-5-15-53000	AUDITING SERVICE	49,775	41,085	40,875	42,581	47,500
10-5-15-53100	ENGINEERING EXPENSE	76,267	102,523	43,898	43,794	60,000
10-5-15-53200	LEGAL FEES	171,181	180,076	197,772	98,758	135,000
10-5-15-53420	MEDICAL SERVICES	8,034	9,496	13,428	11,052	15,000
10-5-15-53450	GOVT RELATIONS CONSULTANT	24,000	24,000	24,000	9,158	18,000
10-5-15-53500	BANK FEES/SERVICE CHA	94	1,009	664	56	500
10-5-15-53550	HEALTH INSURANCE REIMBURSEMENT	8,229	-	-	-	-
10-5-15-54950	ADM HEARING EXPENSE	2,167	2,000	1,833	1,333	2,000
10-5-15-55300	PROFESSIONAL DUES	4,250	14,700	14,450	16,985	17,500
10-5-15-55500	EDUCATION/MEETINGS	7,184	6,074	3,662	31	5,000
10-5-15-55520	IML MEETING EXPENSE	1,906	4,595	4,711	-	5,000
10-5-15-56200	PUBLISHING/ADVERTISING	34,152	50,045	55,402	32,060	45,000
10-5-15-56400	MAINTENANCE AGREEMENT	18,968	11,813	6,482	4,762	22,500
10-5-15-57100	UTILITIES	33,453	33,476	33,453	25,090	35,000
10-5-15-59200	LIABILITY INSURANCE	29,842	29,775	29,585	58,303	30,000
10-5-15-59400	RENT-PW BUILDING	50,000	50,000	-	-	50,000
10-5-15-59900	CONTRACTUAL SERVICE	39,100	33,137	55,605	26,755	46,500
10-5-15-65200	OPERATING SUPPLIES	20,875	29,702	41,216	18,457	26,500
10-5-15-65400	COVID EXPENSES	-	-	13,905	34,574	-
10-5-15-66000	ECONOMIC SUPPORT GRANT	-	-	-	275,000	-
10-5-15-71200	INFRASTR LOAN PRINCIPAL	309,222	-	-	-	-
10-5-15-72360	INTEREST EXPENSE	3,110	-	-	-	-
10-5-15-88000	NEW EQUIPMENT	-	-	-	-	5,000
10-5-15-88100	SALES TAX REBATE	526,545	543,653	562,722	176,127	125,000
10-5-15-88300	NEW EQUIPMENT/COMPUTER	1,749	1,047	-	-	1,500
10-5-15-89110	PARKSIDE SCHOOL BOND	1,488,711	1,544,797	1,551,847	1,170,371	1,560,000
10-5-15-91000	ECONOMIC DEVELOPMENT	95,130	68,390	130,213	76,191	120,000
10-5-15-91012	MOTEL TAX-ECON DEVELP	-	-	66,687	-	-
10-5-15-91013	MOTEL TAX-AIRSHOW (MOVED TO DEPT 23)	23,979	50,000	3,984	-	-
10-5-15-91015	COMMERCIAL FAÇADE PROGRAM	92,422	-	-	-	-
10-5-15-92900	MISCELLANEOUS EXPENSE	9,603	10,225	6,865	10,924	10,000
10-5-15-94000	DONATIONS	32,923	30,400	6,556	2,900	5,000
10-5-15-94012	MOTEL TAX-DONATIONS	2,500	2,500	1,633	-	80,000
10-5-15-94120	MAUD POWELL FESTIVAL	6,203	-	-	-	-
10-5-15-94140	IVAR DONATIONS COLLECTIONS	584	621	515	457	500
10-5-15-95200	PROF AGREEMNT-NWS & IR	-	-	-	-	-
10-5-15-96160	BAD DEBT EXPENSE	13,573	3,780	4,684	5,465	5,000
TOTAL ADMINISTRATIVE EXPENSES		\$3,305,564	\$3,007,005	\$3,080,304	\$2,235,745	\$2,593,450
POLICE						
10-5-16-41108	ESDA DIRECTOR	4,466	4,555	2,304	1,797	2,400
10-5-16-41120	CLERICAL	65,764	66,107	69,050	51,420	117,000
10-5-16-41125	COMMUNITY SERVICE OFFICER	8,473	48,982	51,603	38,861	53,500
10-5-16-41130	CHIEF	110,703	112,758	117,564	92,103	125,000
10-5-16-41131	DEPUTY CHIEF	97,589	101,824	90,462	69,679	111,000
10-5-16-41132	PATROL AND DETECTIVE COMMANDER	41,572	81,152	88,182	67,766	206,000
10-5-16-41133	PATROL SERGEANTS	427,702	432,320	466,340	352,997	401,500
10-5-16-41134	PATROLMEN	1,171,589	1,147,330	1,227,540	931,638	1,300,000
10-5-16-41136	CROSSING GUARDS	50,943	50,494	46,836	18,842	52,500
10-5-16-41141	CUSTODIAL	13,035	12,575	12,847	10,841	16,500
10-5-16-45110	GROUP INSURANCE	333,215	342,241	541,172	380,796	570,000
10-5-16-45120	DENTAL INSURANCE	11,493	11,378	10,386	6,891	11,000
10-5-16-45150	INSUR DEDUCT REIMBURSEMENT	46,581	-	-	-	-
10-5-16-45400	WORKER'S COMPENSATION	37,186	36,953	40,219	35,433	43,000
10-5-16-46100	FICA/MEDC CONTRIBUTIONS	35,843	39,053	41,431	31,713	45,000
10-5-16-46300	IMRF CONTRIBUTIONS	10,516	13,440	12,294	10,994	16,750
10-5-16-46400	PENSION CONTRIBUTION	640,000	750,000	875,000	750,000	1,000,000
10-5-16-47100	CLOTHING ALLOWANCE	17,360	13,038	19,632	9,336	17,500
10-5-16-47110	OTHER UNIFORM	11,223	2,779	6,001	6,022	5,500
10-5-16-51100	R&M/BUILDINGS	7,951	2,957	3,441	1,852	3,000
10-5-16-51200	R&M/EQUIPMENT	7,916	3,205	8,368	20,753	10,000
10-5-16-51210	R&M/COMPUTERS	1,804	4,709	10,120	3,048	5,000
10-5-16-51300	R&M/VEHICLES	66,519	97,360	42,064	35,128	80,000

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
10-5-16-53200	LEGAL FEES	21,774	30,149	53,375	28,835	30,000
10-5-16-53410	EMPLOYMENT TESTING	3,997	-	2,724	300	500
10-5-16-53420	MEDICAL SERVICES	1,009	2,866	2,228	1,482	2,500
10-5-16-54950	ADM HEARING EXP	1,833	2,000	1,833	1,333	2,000
10-5-16-55300	PROFESSIONAL DUES	3,284	3,073	2,773	548	3,000
10-5-16-55500	MEETINGS/EDUC & SAFET	13,440	28,454	30,770	8,532	25,000
10-5-16-55700	LEADS LINE RENTAL	14,300	13,533	13,672	11,401	12,500
10-5-16-56000	POSTAGE	577	956	1,042	647	1,000
10-5-16-56100	TELEPHONE	9,298	9,103	9,121	6,875	10,000
10-5-16-56400	MAINTENANCE AGREEMENT	3,750	3,883	3,375	3,693	15,000
10-5-16-57100	UTILITIES	16,319	16,937	15,090	16,239	25,000
10-5-16-59200	LIABILITY INSURANCE	58,484	58,844	58,469	62,046	85,000
10-5-16-59900	CONTRACTUAL SERVICE	13,374	19,510	33,918	21,002	35,000
10-5-16-59910	CODE RED SERVICES	15,000	15,000	15,000	15,000	15,000
10-5-16-65200	OPERATING SUPPLIES	27,370	39,761	43,347	23,078	50,000
10-5-16-65220	SPECIAL PROGRAMS EXPENSE	35,415	11,980	10,248	3,381	15,000
10-5-16-65500	FUEL & OIL VEHICLES	43,518	58,611	49,464	34,271	55,000
10-5-16-67670	SHARED SERVICES	-	7,080	-	-	-
10-5-16-68400	COMPUTER SOFTWARE	1,521	1,295	3,168	1,818	2,500
10-5-16-72100	2020/2021 BOND INTEREST	-	-	-	151,744	200,000
10-5-16-88000	NEW EQUIPMENT	-	15,254	20,068	9,490	10,500
10-5-16-88300	NEW EQUIP/COMPUTERS	5,959	11,868	17,940	4,502	15,000
10-5-16-88310	NEW EQUIPMENT/RADIOS	-	-	-	1,175	-
10-5-16-88400	NEW EQUIPMENT/VEHICLE	35,738	69,573	65,146	2,578	120,000
10-5-16-89500	POLICE STATION BUILDING	-	-	1,433,407	9,843,758	-
10-5-16-89999	POLICE STATION FINANCING PAYMENT	-	-	-	-	778,713
10-5-16-91100	COMMUNITY RELATIONS	75	520	1,015	-	500
10-5-16-91900	ESDA EXPENSES	5,601	4,668	2,195	4,013	5,000
10-5-16-92900	MISCELLANEOUS EXPENSE	3,100	1,508	1,924	2,021	1,500
10-5-16-96500	BOND ISSUE EXPENSE	-	-	-	169,560	-
	TOTAL POLICE EXPENSES	\$3,554,179	\$3,801,636	\$5,674,167	\$13,357,232	\$5,707,363
FIRE						
10-5-17-41108	CO ESDA DIRECTOR	-	-	2,304	1,797	2,400
10-5-17-41130	CHIEF	27,096	7,091	7,260	5,540	7,500
10-5-17-41131	ASSISTANT	2,043	2,084	2,114	1,647	2,200
10-5-17-41140	DRIVERS	315,447	321,550	338,505	265,790	353,500
10-5-17-41142	LABORERS	10,543	2,110	2,485	-	2,500
10-5-17-41145	FIREFIGHTERS	118,525	147,552	152,666	131,938	176,000
10-5-17-45110	GROUP INSURANCE	77,983	77,832	117,631	83,178	111,000
10-5-17-45120	DENTAL INSURANCE	1,803	2,038	1,453	1,148	1,500
10-5-17-45150	INSUR DEDUCT REIMBURSEMENTS	7,424	-	-	-	-
10-5-17-45400	WORKER'S COMPENSATION	42,363	44,820	37,093	36,057	49,500
10-5-17-46100	FICA/MEDC CONTRIBUTIONS	15,184	15,352	16,132	13,482	17,850
10-5-17-46300	IMRF CONTRIBUTIONS	3,062	698	810	775	800
10-5-17-46400	PENSION CONTRIBUTION	115,000	130,000	135,750	112,500	165,000
10-5-17-47100	CLOTHING ALLOWANCE	882	2,008	1,379	731	1,500
10-5-17-51100	R&M/BUILDINGS	5,069	125,229	21,966	8,265	85,000
10-5-17-51200	R&M/EQUIPMENT	10,488	5,889	11,217	16,633	15,000
10-5-17-51210	R&M/COMPUTERS	3,071	639	1,570	1,707	1,500
10-5-17-51300	R&M/VEHICLES	38,247	62,169	77,600	47,039	60,000
10-5-17-53200	LEGAL FEES	13,806	9,783	133	-	15,000
10-5-17-53420	MEDICAL SERVICES	16,656	7,466	17,678	5,072	16,500
10-5-17-55300	PROFESSIONAL DUES	1,385	603	1,545	493	650
10-5-17-55500	EDUCATION/MEETINGS	5,532	4,744	3,882	2,767	5,000
10-5-17-55510	SAFETY TRAINING	2,479	369	296	1,170	1,200
10-5-17-56100	TELEPHONE	5,946	8,567	6,141	5,525	7,500
10-5-17-57100	UTILITIES	17,931	17,712	15,075	12,310	17,500
10-5-17-59200	LIABILITY INSURANCE	37,724	37,957	37,715	40,022	41,500
10-5-17-59310	EQUIPMENT RENTAL	-	105	-	-	-
10-5-17-59900	CONTRACTUAL SERVICE	4,198	10,635	9,587	7,953	10,500
10-5-17-65200	OPERATING SUPPLIES	41,831	33,039	18,001	17,477	21,500
10-5-17-65500	FUEL & OIL VEHICLES	11,582	14,495	12,415	6,644	8,850
10-5-17-66520	TURNOUT GEAR	16,614	23,464	35,727	21,618	10,000
10-5-17-72370	FIRE TRUCK LOAN INTEREST	5,597	3,676	1,767	125	3,500
10-5-17-88000	NEW EQUIPMENT	1,245	18,343	-	9,224	125,000
10-5-17-88310	NEW EQUIPMENT/RADIOS	4,963	4,270	-	-	10,000

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
10-5-17-88400	NEW EQUIPMENT/VEHICLE	-	72,453	-	-	-
10-5-17-88410	FIRE TRUCK LOAN PRINCIPAL	82,370	84,291	86,200	21,731	85,000
10-5-17-92900	MISCELLANEOUS EXPENSE	1,067	1,108	1,425	737	1,000
	TOTAL FIRE EXPENSES	\$1,065,156	\$1,300,140	\$1,175,520	\$881,093	1,432,950
	STREETS					
10-5-19-41120	CLERICAL	37,946	38,608	40,300	31,100	41,000
10-5-19-41129	SUPERINTENDENT	81,067	113,115	114,703	88,979	105,000
10-5-19-41142	LABORERS	419,878	422,724	433,498	369,873	477,950
10-5-19-42111	POST EMPLOY BENEFIT-WAGES	-	1,296	-	-	-
10-5-19-45110	GROUP INSURANCE	47,263	60,383	88,411	52,649	72,000
10-5-19-45120	DENTAL INSURANCE	1,314	1,141	1,424	883	1,200
10-5-19-45400	WORKER'S COMPENSATIONS	36,764	31,832	32,673	27,307	36,500
10-5-19-46100	FICA/MEDC CONTRIBUTIONS	40,055	42,529	43,613	36,474	47,150
10-5-19-46300	IMRF CONTRIBUTIONS	57,481	53,778	48,716	45,855	60,000
10-5-19-47100	CLOTHING ALLOWANCE	1,177	1,116	1,721	1,525	2,050
10-5-19-51100	R&M/BUILDINGS	776	6,625	860	10,025	135,000
10-5-19-51130	FLOOD EXPENSE	580	-	-	-	-
10-5-19-51200	R&M/EQUIPMENT	31,082	16,162	16,148	15,518	20,500
10-5-19-51300	R&M/VEHICLES	48,075	42,856	44,948	20,428	25,000
10-5-19-51400	R&M/STREETS	90,794	164,177	195,179	271,224	200,000
10-5-19-51434	STREET PROJECTS (GF & MIDTOWN EXT)	475,256	1,193,133	2,184,048	3,649,417	1,750,000
10-5-19-51443	WATER ST IMPROVMENTS	-	-	-	23,285	-
10-5-19-51450	PLANK RD PROJECT	2,524,920	215,202	-	-	-
10-5-19-53100	ENGINEERING EXPENSE	123,937	21,099	2,827	12,665	15,000
10-5-19-53200	LEGAL FEES	10,584	529	583	-	2,500
10-5-19-55510	SAFETY TRAINING	2,573	8,067	3,986	2,122	2,850
10-5-19-56100	TELEPHONE	6,315	6,182	5,633	4,891	6,500
10-5-19-57100	UTILITIES	33,073	33,501	28,865	14,479	17,500
10-5-19-59200	LIABILITY INSURANCE	21,800	21,934	21,794	23,128	31,000
10-5-19-59310	EQUIPMENT RENTAL	15,816	6,344	-	3,900	4,500
10-5-19-59900	CONTRACTUAL SERVICE	18,805	15,973	31,242	23,675	25,000
10-5-19-61200	SIGNS	21,019	30,032	21,710	24,941	25,000
10-5-19-61300	SALT	128,412	315,891	135,050	65,084	150,000
10-5-19-61600	REPAIR PARTS	419	-	271	-	-
10-5-19-65200	OPERATING SUPPLIES	53,096	53,258	93,522	-	65,000
10-5-19-65500	FUEL & OIL VEHICLES	46,588	55,898	60,785	41,947	52,000
10-5-19-72370	BACKHOE INTEREST	3,566	5,989	4,552	2,441	3,300
10-5-19-88000	NEW EQUIPMENT	22,755	87,695	26,572	-	-
10-5-19-88210	BACKHOE LEASE	8,234	-	-	-	-
10-5-19-88400	NEW EQUIPMENT/VEHICLE	52,166	75,250	86,831	32,334	75,000
10-5-19-92900	MISCELLANEOUS EXPENSE	7,272	581	976	954	1,000
	TOTAL STREET EXPENSES	\$4,470,856	\$3,142,901	\$3,771,438	\$4,897,101	3,449,500
	SIDEWALKS/CROSSINGS					
10-5-21-51450	R&M/SIDEWALKS-CONCRETE REIMBURSE.	16,300	916	6,011	699	2,500
10-5-21-59991	CURB & SIDEWALK PROJECT	60,162	46,498	63,855	200,899	200,000
	TOTAL SIDEWALKS/CROSSINGS	\$76,463	\$47,413	\$69,866	\$201,598	\$202,500
	BUILDINGS/GROUNDS					
10-5-22-41142	LABORERS	23,351	14,103	13,843	9,203	14,500
10-5-22-45400	WORKER'S COMPENSATION	850	732	745	276	320
10-5-22-46100	FICA/MEDC CONTRIBUTIONS	1,788	1,083	1,063	712	1,045
10-5-22-51100	R&M/BUILDINGS	31,126	24,308	34,611	20,400	25,000
10-5-22-51200	R&M/EQUIPMENT	1,793	557	-	350	550
10-5-22-51700	R&M/GROUNDS	24,801	24,058	13,434	44,555	37,500
10-5-22-56100	TELEPHONE	8,825	9,239	6,881	4,475	6,000
10-5-22-57100	UTILITIES	15,832	16,004	15,680	11,471	14,000
10-5-22-57500	LANDSCAPING	54,040	43,950	67,757	54,483	40,000
10-5-22-59200	LIABILITY INSURANCE	621	625	622	659	675
10-5-22-59900	CONTRACTUAL SERVICE	21,982	17,490	44,694	43,978	47,500
10-5-22-59910	ASH-BORER PROGRAM	1,830	-	2,670	-	-
10-5-22-59920	SECURITY SYSTEM	-	-	49,840	-	-
10-5-22-65200	OPERATING SUPPLIES	6,193	21,599	13,516	2,159	3,500
10-5-22-88000	NEW EQUIPMENT	-	30,090	11,130	178,361	1,000
10-5-22-89900	PURCHASE LAND/PROP	1,250	519,781	-	102,908	50,000
10-5-22-89950	PARKING LOT	-	-	146,792	7,192	-

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
10-5-22-89990	DEMOLITION	182,858	263,125	1,000	-	135,000
10-5-22-91790	PROPERTY TAX	4,678	5,329	38,345	12,103	15,000
10-5-22-92900	MISCELLANEOUS EXP	75	240	1,109	11,867	1,000
	TOTAL BUILDINGS/GROUNDS EXPENSES	\$381,893	\$992,314	\$463,732	\$505,153	392,590
	PARKS, RECREATION, AND SPECIAL EVENTS					
10-5-23-41130	PARKS/REC DIR	-	-	14,804	39,994	53,040
10-5-23-41141	RECR MANAGER	-	-	6,084	8,163	10,650
10-5-23-41142	LABORERS	196,384	209,156	223,006	161,370	208,500
10-5-23-41143	SPLASH PAD LABORERS	-	17,670	23,001	20,124	27,500
10-5-23-42100	CAMP STIPENDS	-	-	-	11,490	12,500
10-5-23-45110	GROUP INSURANCE	27,763	30,052	48,319	34,447	4,600
10-5-23-45120	DENTAL INSURANCE	945	951	1,045	801	1,065
10-5-23-45150	INSUR DEDUCT REIMBURSEMENT	3,359	-	-	-	-
10-5-23-45400	WORKER'S COMPENSATION	2,818	6,223	7,508	5,980	8,000
10-5-23-46100	FICA/MEDC CONTRIBUTIONS	14,345	16,590	19,614	16,971	22,050
10-5-23-46300	IMRF CONTRIBUTIONS	19,170	18,082	17,556	12,830	16,704
10-5-23-47100	CLOTHING ALLOWANCE	322	649	379	200	500
10-5-23-51100	R&M/BUILDINGS	2,706	7,294	15,857	1,576	15,000
10-5-23-51200	R&M/EQUIPMENT	9,929	19,715	6,420	4,749	10,500
10-5-23-51212	R&M/PARK EQUIPMENT	1,983	11,265	19,547	34,819	45,000
10-5-23-51300	R&M/VEHICLES	28	85	382	1,969	500
10-5-23-51700	R&M/GROUNDS	41,188	44,594	36,723	42,789	50,500
10-5-23-53100	ENGINEERING EXPENSE	544	6,251	1,742	962	2,000
10-5-23-55500	EDUCATION/MEETINGS	-	-	-	-	750
10-5-23-57100	UTILITIES	11,961	25,574	24,453	20,787	26,500
10-5-23-57500	LANDSCAPING	46,035	45,027	14,266	4,800	40,000
10-5-23-59200	LIABILITY INSURANCE	8,300	8,351	8,298	8,805	8,500
10-5-23-59900	CONTRACTUAL SERVICE	39,800	18,925	21,067	13,508	3,500
10-5-23-59920	GRASS CUTTING CONTRACT	46,370	51,160	59,380	59,660	60,000
10-5-23-65200	OPERATING SUPPLIES	21,175	81,328	57,556	14,796	50,000
10-5-23-65210	PROGRAMS/EVENTS (AIRSHOW, FIREWORKS,ETC)	-	-	-	27,728	135,000
10-5-23-65500	FUEL & OIL VEHICLES	3,140	1,946	1,570	3,206	4,500
10-5-23-65651	MUNCIPAL BAND EXPENSE	11,500	8,820	11,630	-	8,500
10-5-23-88000	NEW EQUIPMENT	-	-	7,138	28,263	12,000
10-5-23-88400	NEW EQUIPMENT/VEHICLES	-	-	25,069	-	-
10-5-23-89500	CONSTRUCTION	(300,000)	4,805	-	-	25,000
10-5-23-89510	CONSTRUCTION-PARK RESTROOMS	156,659	6,900	-	-	-
10-5-23-92900	MISCELLANEOUS EXPENSE	1,615	-	605	-	1,000
	TOTAL PARKS EXPENSES	\$368,039	\$641,414	\$673,019	\$580,787	\$863,859
	CEMETERY					
10-5-24-41142	LABORERS	55,377	67,408	74,337	81,618	107,000
10-5-24-45110	GROUP INSURANCE	-	-	-	23,101	30,500
10-5-24-45120	DENTAL INSURANCE	-	-	161	456	600
10-5-24-45400	WORKER'S COMPENSATION	3,706	3,136	4,446	3,352	5,000
10-5-24-46100	FICA/MEDC CONTRIBUTIONS	4,242	5,164	5,654	5,934	8,000
10-5-24-46300	IMRF CONTRIBUTIONS	2,734	2,550	3,171	6,660	9,200
10-5-24-47100	CLOTHING ALLOWANCE	-	-	-	100	350
10-5-24-51100	R&M/BUILDINGS	12,248	705	5,264	309	500
10-5-24-51200	R&M/EQUIPMENT	3,752	5,246	7,069	7,202	7,500
10-5-24-51300	R&M/VEHICLES	-	410	148	-	500
10-5-24-56100	TELEPHONE	563	598	641	577	750
10-5-24-57100	UTILITIES	2,879	2,597	2,539	1,359	1,800
10-5-24-57500	LANDSCAPING	2,115	10,525	8,020	12,561	13,500
10-5-24-59200	LIABILITY INSURANCE	2,999	3,017	2,998	3,182	3,200
10-5-24-59310	EQUIPMENT RENTAL	-	-	-	-	500
10-5-24-59900	CONTRACTUAL SERVICE	170	850	2,575	-	500
10-5-24-65200	OPERATING SUPPLIES	7,867	4,490	7,994	7,506	7,850
10-5-24-65500	FUEL & OIL VEHICLES	3,735	3,170	-	1,508	2,050
10-5-24-88000	NEW EQUIPMENT	-	8,889	8,869	11,468	15,000
10-5-24-88500	CEMETRY & MAUSOLEUM UPGRADES	381,642	9,999	122,344	-	-
	TOTAL CEMETERY EXPENSES	\$484,029	\$128,755	\$256,230	\$166,893	\$214,300
	CITY GARAGE					
10-5-25-41142	LABORERS	134,568	144,575	142,790	110,912	150,000
10-5-25-45110	GROUP INSURANCE	22,609	24,975	37,860	26,232	35,000

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
10-5-25-45120	DENTAL INSURANCE	727	731	744	530	700
10-5-25-45150	INSUR DEDUCT REIMB	3,820	-	-	-	-
10-5-25-45400	WORKER'S COMPENSATION	4,172	4,239	4,825	3,809	5,000
10-5-25-46100	FICA/MEDC CONTRIBUTION	9,899	10,583	10,428	8,084	11,500
10-5-25-46300	IMRF CONTRIBUTIONS	15,165	14,102	12,541	11,732	15,025
10-5-25-47100	CLOTHING ALLOWANCE	160	266	227	113	250
10-5-25-59200	LIABILITY INSURANCE	4,015	4,040	4,014	4,261	4,320
10-5-25-65200	OPERATING SUPPLIES	-	374	-	-	-
	TOTAL CITY GARAGE EXPENSES	\$195,136	\$203,883	\$213,430	\$165,673	\$221,795
	FINANCE, HUMAN RESOUCRES, INFORMATION TECHNOLOGY					
10-5-26-41115	DIRECTOR OF HUMAN RESOURCES	675	73,280	76,383	60,682	86,750
10-5-26-41118	INFO TECHNOLOGY DIR	-	-	-	10,385	91,750
10-5-26-41123	BOOKKEEPING	106,642	107,370	111,239	85,663	117,000
10-5-26-41130	DIRECTOR OF FINANCE	76,799	81,276	83,268	70,459	102,000
10-5-26-41131	PT ASSISTANT	854	11,042	5,462	5,012	5,000
10-5-26-45110	GROUP INSURANCE	27,669	32,733	51,356	32,296	24,500
10-5-26-45120	DENTAL INSURANCE	795	803	813	620	1,000
10-5-26-45150	INSUR DEDUCT REIMBURSEMENT	2,100	-	-	-	-
10-5-26-45400	WORKER'S COMPENSATION	355	260	333	205	500
10-5-26-46100	FICA/MEDC CONTRIBUTION	13,342	20,033	20,214	17,060	22,500
10-5-26-46300	IMRF CONTRIBUTIONS	20,025	25,780	23,694	23,940	32,000
10-5-26-55500	EDUCATION/MEETINGS	8,050	12,655	14,396	378	12,500
10-5-26-65200	OPERATING SUPPLIES	2,588	3,763	1,093	888	7,500
10-5-26-92000	HEALTH AND WELLNESS COMMITTEE	440	1,865	8,729	334	7,500
	TOTAL FINANCE DEPARTMENT EXPENSES	\$260,334	\$370,859	\$396,980	\$307,921	\$510,500
	HEALTH & WELFARE					
10-5-29-52801	HYGIENIC INSTITUTE	11,508	11,508	11,508	8,631	11,508
10-5-29-52802	AMBULANCE CONTRACT	67,531	69,557	71,643	55,344	75,000
10-5-29-52803	IVRD PER CAPITA CONTRIBUTION	203,246	179,529	188,487	147,858	205,000
	TOTAL HEALTH & WELFARE EXPENSES	\$282,285	\$260,594	\$271,638	\$211,833	\$291,508
10-5-30-97010	CONTRIB TO RECREATION	100,000	100,000	100,000	-	-
10-5-30-97020	LIBRARY REPLACEMENT TAX PORTION	24,932	32,559	38,442	19,016	35,000
10-5-30-97080	CONTRIB TO GARBAGE FUND	-	50,000	12,000	-	-
	TOTAL EXPENSES	\$124,932	\$182,559	\$150,442	\$19,016	\$35,000
	TOTAL GENERAL FUND EXPENDITURES	\$15,396,927	\$14,800,564	\$16,906,280	\$24,072,281	\$16,681,488

TOTAL GENERAL FUND REVENUE	\$17,077,053	\$15,460,129	\$16,311,452	\$27,394,977	\$16,049,396
TOTAL GENERAL FUND EXPENDITURES	\$15,396,927	\$14,800,564	\$16,906,280	\$24,072,281	\$16,681,488
REVENUE OVER/(UNDER) EXPENDITURES	\$1,680,126	\$659,565	-\$594,828	\$3,322,696	-\$632,091

POLICE DRUG ENFORCEMENT, IMPOUND, AND EQUIPMENT FUND

	REVENUE				
13-4-00-54-3383	DRUG ENFORCEMENT REVENUE	24,440	121,515	4,110	12,865
13-4-00-54-3387	IMPOUND REVENUE	24,810	29,453	23,836	13,590
13-4-00-54-3388	OTHER REVENUE	18,430	21,475	27,647	10,214
13-4-00-55-3700	INCOME FROM INVESTMENTS	459	591	630	340
	TOTAL REVENUE	\$68,138	\$173,034	\$56,224	\$37,009
	EXPENSES				
13-5-90-65230	DRUG ENFORCEMENT EXPENSE	58,737	66,421	11,861	17,032
13-5-90-65280	IMPOUND EXPENSE	21,136	250	10,000	-
13-5-90-92900	OTHER EXPENSES	27,588	10,370	12,818	5,786
13-5-90-92910	TRANSFER TO GENERAL FUND	(7,000)	27,586	-	-
	TOTAL EXPENSES	\$100,460	\$104,627	\$34,679	\$22,817
	REVENUE OVER/(UNDER) EXPENDITURES	(\$32,322)	\$68,407	\$21,545	\$14,192
	INSURANCE FUND				
15-4-00-55-3700	INCOME FROM INVESTMENTS	2	28	111	166

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
15-4-00-56-3415	INSURANCE FUNDING	446,095	926,196	1,616,475	1,116,628	1,575,000
15-4-00-56-3515	HRA FUNDING	44,475	88,258	96,643	39,225	75,000
15-4-00-56-3615	FSA FUNDING	14,533	44,959	43,435	33,029	40,500
	TOTAL ESTIMATED REVENUE	\$505,104	\$1,059,442	\$1,756,664	\$1,189,048	\$1,690,550
	INSURANCE FUND					
15-5-15-45100	HEALTH CLAIMS	236,584	526,599	724,858	422,963	950,000
15-5-15-45150	HRA CLAIMS	44,475	88,258	96,643	39,693	75,000
15-5-15-46150	FSA CLAIMS	13,660	42,775	39,542	23,347	32,000
15-5-15-53550	ADMIN FEES	138,523	376,784	467,306	361,323	480,000
	TOTAL EXPENSES	\$433,240	\$1,034,416	\$1,328,349	\$847,326	\$1,537,000
	REVENUE OVER/(UNDER) EXPENDITURES	(\$433,240)	\$25,025	\$428,315	\$341,722	\$153,550
	GARBAGE FUND					
	REVENUE					
21-4-00-53-3034	YARD WASTE SERVICE	-	-	18,782	-	-
21-4-00-53-3060	MONTHLY GARBAGE CHARGES	336,958	719,286	766,075	606,008	819,900
21-4-00-55-3700	INCOME FROM INVESTMENTS	3	-	96	67	100
21-4-00-90-3956	TRANSFER FROM GENERAL FUND	-	50,000	-	-	-
21-4-00-90-3951	TRANSFER FROM LANDFILL	100,000	-	12,000	-	-
	TOTAL REVENUE	\$436,961	\$769,286	\$796,953	\$606,075	\$820,000
	EXPENSES					
21-5-90-57060	SCAVENGER CONTRACT	458,224	763,638	793,643	614,613	820,000
	TOTAL EXPENSES	\$458,224	\$763,638	\$793,643	\$614,613	\$820,000
	REVENUE OVER/(UNDER) EXPENDITURES	(\$21,263)	\$5,648	\$3,309	(\$8,538)	\$0
	MOTOR FUEL TAX FUND					
	REVENUE					
24-4-00-55-3700	INCOME FROM INVESTMENTS	2,111	4,461	6,592	4,235	5,500
24-4-00-60-3120	MOTOR FUEL TAX	270,246	268,668	381,731	295,923	395,000
	TOTAL REVENUE	\$272,357	\$273,129	\$388,323	\$300,158	\$400,500
	EXPENSES					
24-5-90-53500	BANK FEES/SERVICE CHARGES	-	16	-	-	-
24-5-90-59934	CONSTRUCTION- STREET MAINTENANCE	174,076	220,596	-	-	1,500,000
	TOTAL EXPENSES	\$174,076	\$220,612	\$0	\$0	\$1,500,000
	REVENUE OVER/(UNDER) EXPENDITURES	\$98,281	\$52,516	\$388,323	\$300,158	(\$1,099,500)
	RECREATION FUND					
26-4-00-53-3220	NON-RESIDENT FEES	145	50	340	-	-
26-4-00-53-3250	PROGRAM FEES	941	1,515	535	-	-
26-4-00-53-3616	HANDICRAFT RECEIPTS	438	164	164	-	-
26-4-00-55-3700	INCOME FROM INVESTMENTS	26	22	24	4	-
26-4-00-56-3610	MISC DONATIONS	450	2,360	-	-	-
26-4-00-90-3951	TRANSFER FROM GENERAL FUND	100,000	100,000	100,000	-	-
	TOTAL REVENUE	\$102,000	\$104,111	\$101,063	\$4	\$0
	EXPENSES					
26-5-90-41108	PAYROLL-DIRECTOR	9,431	10,192	4,887	-	-
26-5-90-41156	PAYROLL-HANDICRAFTS	2,150	841	1,079	-	-
26-5-90-41158	PAYROLL-LESSONS/CAMPS	2,541	1,847	1,977	-	-
26-5-90-45300	UNEMPLOYMENT INSURANCE	76	65	43	-	-
26-5-90-45400	WORKER'S COMPENSATION	365	495	520	-	-
26-5-90-46100	FICA/MEDC CONTRIBUTION	1,080	985	608	-	-
26-5-90-48000	CAMP DIRECTOR STIPEND	11,955	9,985	8,397	-	-
26-5-90-51700	R&M/GROUNDS	1,266	-	-	-	-
26-5-90-51710	RESURFACE TENNIS/BB COURTS	5,000	-	-	-	-
26-5-90-56200	ADVERTISING	1,071	1,010	-	-	-
26-5-90-65200	OPERATING SUPPLIES	1,954	147	700	-	-
26-5-90-65250	PARADE EXPENSE	1,692	1,031	1,901	-	-
26-5-90-65260	HANDICRAFT SUPPLIES	1,031	64	67	-	-
26-5-90-65280	T-SHIRTS	2,031	1,411	1,792	-	-

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
26-5-90-65290	FIREWORKS	23,000	22,000	22,000	-	-
26-5-90-65291	FIREWORKS FAMILY AREA AND SOUND	4,156	2,160	2,810	-	-
26-5-90-65295	PROGRAM/CAMP EXPENSE	3,990	2,044	3,328	-	-
26-5-90-65300	MOVIE/MUSIC IN THE PARK	1,313	3,345	2,955	-	-
26-5-90-65302	TOUCH A TRUCK	-	-	270	-	-
26-5-90-88000	NEW EQUIPMENT	6,500	31,445	45,020	-	-
26-5-90-88120	MCKINLEY PARK UPGRDES	30,000	-	-	-	-
	TOTAL EXPENSES	\$110,602	\$89,067	\$98,354	\$0	\$0
REVENUE OVER/(UNDER) EXPENDITURES		(\$8,602)	\$15,043	\$2,709	\$4	\$0
TIF DISTRICT I (Midtown & Plaza Drive **COMPLETED TIF**)						
REVENUE						
28-4-00-50-3100	PROPERTY TAXES	447,099	433,416	429,194	-	-
28-4-00-55-3700	INCOME FROM INVESTMENTS	115	91	102	-	-
	TOTAL REVENUE	\$447,215	\$433,506	\$429,296	\$0	\$0
EXPENSES						
28-5-90-53400	ADMIN/PROF/FEES	4,960	5,031	5,471	-	-
28-5-90-92550	DEVELOPER REIMBURSEMENT	50,000	50,000	50,000	-	-
28-5-90-92551	IVCC #153 TAX REIMBURSEMENT	23,600	22,921	22,733	-	-
28-5-90-92552	LP HIGH #120 TAX REIMBURSEMENT	177,426	93,680	93,100	-	-
28-5-90-92553	DIMMICK #175 TAX REIMBURSEMENT	170,389	166,332	61,152	-	-
28-5-90-92554	PERU #124 TAX REIMBURSEMENT	20,230	19,900	20,698	-	-
28-5-90-92555	LASALLE CO TAX REIMBURSEMENT	-	74,913	175,720	-	-
	TOTAL EXPENSES	\$446,605	\$432,778	\$428,875	\$0	\$0
REVENUE OVER/(UNDER) EXPENDITURES		\$610	\$729	\$421	\$0	\$0
TIF DISTRICT II (Industrial)						
REVENUE						
29-4-00-50-3100	PROPERTY TAXES	253,011	257,491	367,518	360,387	367,500
29-4-00-55-3700	INCOME FROM INVESTMENTS	129	167	256	123	250
	TOTAL REVENUE	\$253,140	\$257,658	\$367,774	\$360,510	\$367,750
EXPENSES						
29-5-76-93500	2010 BOND EXPENSE	56,320	52,911	49,165	-	-
29-5-90-53400	ADMIN/PROF/FEES	12,567	12,654	21,895	10,338	15,000
29-5-90-92550	DEVELOPER REIMBURSEMENT	46,653	45,952	44,754	48,261	45,750
29-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	101,813	103,588	147,596	-	150,000
	TOTAL EXPENSES	\$217,352	\$215,106	\$263,411	\$58,599	\$210,750
REVENUE OVER/(UNDER) EXPENDITURES		\$35,788	\$42,553	\$104,362	\$301,911	\$157,000
TIF DISTRICT III (North Commercial)						
REVENUE						
30-4-00-50-3100	PROPERTY TAXES	89,644	88,088	99,342	93,487	95,000
30-4-00-55-3700	INCOME FROM INVESTMENTS	7	20	27	16	20
	TOTAL REVENUE	\$89,651	\$88,108	\$99,369	\$93,504	\$95,020
EXPENSES						
30-5-90-53400	ADMIN FEES	12,669	11,740	12,012	5,456	12,500
30-5-90-92550	DEVELOPER REIMBURSEMENT	28,786	28,275	28,062	27,823	28,500
30-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	45,852	45,025	48,869	-	-
	TOTAL EXPENSES	\$87,306	\$85,040	\$88,942	\$33,279	\$41,000
REVENUE OVER/(UNDER) EXPENDITURES		\$2,345	\$3,068	\$10,427	\$60,225	\$54,020
TIF DISTRICT IV (Downtown)						
REVENUE						
31-4-00-50-3100	PROPERTY TAXES	-	-	-	96,023	100,000
31-4-00-55-3700	INCOME FROM INVESTMENTS	-	-	-	11	15
	TOTAL REVENUE	\$0	\$0	\$0	\$96,034	\$100,015
EXPENSES						
31-5-90-53400	ADMIN FEES	-	-	-	6,574	8,500
31-5-90-92550	DEVELOPER REIMBURSEMENT	-	-	-	-	500

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
31-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	-	-	-	-	500
	TOTAL EXPENSES	\$0	\$0	\$0	\$6,574	\$9,500
	REVENUE OVER/(UNDER) EXPENDITURES	\$0	\$0	\$0	\$89,460	\$90,515
UTILITY ENTERPRISE FUND REVENUE						
ELECTRIC SALES						
60-4-00-30-3010	ELECTRIC SALES, COMMERCIAL	21,237,494	21,806,084	20,948,676	15,993,054	22,075,000
60-4-00-30-3011	ELECTRIC SALES, RESIDENTIAL	4,175,343	4,492,453	4,171,077	3,759,232	4,375,000
	TOTAL ELECTRIC SALES INCOME	\$25,412,837	\$26,298,536	\$25,119,753	\$19,752,286	\$26,450,000
WATER SALES						
60-4-00-30-3020	WATER SALES, COMMERCIAL	1,665,135	1,382,754	1,889,041	1,231,775	1,910,000
60-4-00-30-3021	WATER SALES, RESIDENTIAL	785,845	804,207	820,606	688,865	865,000
60-4-00-30-3022	SEWER SALES, COMMERCIAL	2,448,425	1,891,729	2,305,656	1,490,496	2,325,500
60-4-00-30-3023	SEWER SALES, RESIDENTIAL	896,273	921,012	936,275	795,280	1,030,000
	TOTAL SALES REVENUE	\$5,795,677	\$4,999,702	\$5,951,579	\$4,206,416	\$6,130,500
OPERATING INCOME						
60-4-00-40-3410	PENALTIES	76,525	87,728	66,000	72,211	75,000
60-4-00-40-3411	TEMPORARY HOOK-UPS	416	999	842	-	500
60-4-00-40-3412	RECONNECTIONS	12,550	10,576	10,275	1,200	10,500
60-4-00-40-3416	LOADS OF WATER	22,504	18,106	19,158	24,266	20,000
60-4-00-40-3420	NSF CHECK CHARGES	1,875	1,500	925	250	1,500
60-4-00-40-3430	EPA MONITORING FEES	1,100	600	600	250	750
60-4-00-40-3431	REIMB FOR ANALYSIS FEES	14,447	13,339	24,420	21,660	22,500
60-4-00-40-3435	IMPACT FEES-NORTHERN PARTNERS	21,924	-	-	-	-
60-4-00-40-3530	INSUR/DAMAGE REIMBURSEMENT	95,186	176,377	44,658	16,975	22,000
60-4-00-40-3541	WORKERS COMP WAGE REIMBURSEMENT	-	-	6,493	-	-
60-4-00-40-3620	LABOR & SUPPLIES	8,122	11,382	6,641	7,026	7,500
60-4-00-40-3625	METERS/SUPPLIES	26,564	31,504	13,255	13,758	23,500
60-4-00-40-3655	GREEN POWER CREDITS	-	-	-	20,653	10,000
60-4-00-40-3675	REIMB STATE OF IL	7,138	7,862	3,890	69,483	6,500
60-4-00-40-3699	MISCELLANEOUS	102,315	-	1,989	59	1,000
	TOTAL OPERATING INCOME	\$390,666	\$359,972	\$199,144	\$247,789	\$201,250
NON-OPERATING INCOME						
60-4-00-60-3810	STATE GRANTS	-	13,622	422,237	-	-
60-4-00-80-3551	PW BUILDING RENT	50,000	-	-	-	-
60-4-00-80-3555	CABLE/AT&T POLE RENTAL	22,313	20,732	22,551	20,800	22,000
60-4-00-80-3558	FIBER OPTIC RENT	40,120	48,258	44,430	35,085	45,000
60-4-00-80-3610	DONATIONS	20,000	-	-	-	-
60-4-00-80-3651	SALE EQUIPMENT/SCRAP	9,108	7,729	520	247	5,000
60-4-00-80-3700	INCOME FROM INVESTMENTS	157,794	216,757	286,890	148,372	165,000
60-4-00-80-3706	INVEST INCOME- BOND ACC	1,663	4,670	3,844	37	1,000
60-4-00-80-3727	2010 BOND INT RBTE	40,720	38,504	-	-	-
60-4-00-56-3556	FARM CASH RENT	-	7,060	14,120	7,060	7,060
60-4-00-80-3816	IMEA ENERGY GRANT	-	100,682	-	9,472	10,000
	TOTAL NON-OPERATING INCOME	\$341,719	\$458,013	\$794,591	\$221,072	\$255,060
OPERATING TRANSFERS IN						
60-4-00-90-3950	TRANSFER FROM OTHER FUNDS	30,000	50,000	-	-	-
60-4-00-90-3960	FROM TIF2-2010 INT	56,320	52,911	49,165	-	-
	TOTAL TRANSFERS IN	\$86,320	\$102,911	\$49,165	\$0	\$0
	TOTAL REVENUE	\$32,027,218	\$32,219,135	\$32,114,232	\$24,427,564	\$33,036,810

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
UTILITY LIGHT ENTERPRISE FUND EXPENDITURES						
CLERK'S OFFICE						
60-5-12-41120	CLERICAL	126,629	129,112	141,512	103,439	135,000
60-5-12-41121	METER READERS	59,627	61,083	59,430	25,294	34,500
60-5-12-45110	GROUP INSURANCE	15,949	19,583	34,503	14,740	23,500
60-5-12-45120	DENTAL INSURANCE	473	477	534	-	500
60-5-12-45150	INSUR DEDUCT REIMBURSEMENT	2,799	-	-	-	-
60-5-12-45400	WORKER'S COMPENSATION	2,531	864	1,528	896	1,500
60-5-12-46100	FICA/MEDC CONTRIBUTION	13,854	14,144	14,918	9,787	12,500
60-5-12-46300	IMRF CONTRIBUTIONS	4,350	12,268	17,754	11,239	11,750
60-5-12-56000	POSTAGE	27,600	27,623	30,290	16,254	28,500
60-5-12-56400	MAINTENANCE AGREEMENT	10,876	-	-	-	-
60-5-12-65200	OPERATING SUPPLIES	6,309	5,921	7,185	3,588	6,500
	TOTAL CLERK'S OFFICE EXPENSES	\$270,997	\$271,076	\$307,654	\$185,236	\$254,250
ADMINISTRATIVE SERVICES						
60-5-15-41120	CLERICAL	63,805	55,372	31,936	25,517	37,500
60-5-15-42111	POST EMPL BENEFIT-WAGES	-	18,413	-	-	-
60-5-15-45110	GROUP INSURANCE	167,905	201,248	327,147	232,590	310,000
60-5-15-45115	HLTH INS OP OUT INCENTIVE	1,846	5,019	5,160	5,937	7,500
60-5-15-45120	DENTAL INSURANCE	5,494	5,625	5,781	4,225	5,500
60-5-15-45150	INSURANCE DEDUCTIBLE REIMB/TPA	29,585	-	-	-	-
60-5-15-45181	KBA-HRA FUND REQUESTS	1,910	18,096	24,550	8,902	12,000
60-5-15-45300	UNEMPLOYMENT INSURANCE	4,256	2,909	2,163	274	2,000
60-5-15-45400	WORKER'S COMPENSATION	22,948	24,232	29,347	23,707	26,500
60-5-15-46100	FICA/MEDC CONTRIBUTION	4,790	5,842	2,613	2,027	2,700
60-5-15-46300	IMRF CONTRIBUTIONS	1,533	4,136	3,219	3,107	3,000
60-5-15-47100	CLOTHING ALLOWANCE	5,894	12,566	4,574	3,278	4,300
60-5-15-47200	UNIFORM SERVICE	23,027	36,496	47,309	33,373	44,500
60-5-15-53000	AUDITING SERVICE	-	-	-	-	-
60-5-15-53100	ENGINEERING EXPENSE	70,060	23,134	56,032	93,198	125,000
60-5-15-53200	LEGAL FEES	28,626	16,585	28,422	7,798	10,500
60-5-15-53500	BANK FEES/SERVICE CHARGES	8,950	9,121	11,002	27,709	25,000
60-5-15-54500	ADM CHARGE-HR DIRECTOR	30,000	25,000	30,000	30,000	35,000
60-5-15-54510	ADM CHARGE-FINANCE OFFICER	30,000	25,000	30,000	30,000	35,000
60-5-15-54520	ADM CHARGE-ENGINEERING	60,000	55,000	60,000	60,000	65,000
60-5-15-55500	EDUCATION/MEETINGS	15,567	17,508	23,273	1,701	18,500
60-5-15-55510	SAFETY TRAINING	829	1,986	2,088	1,550	1,500
60-5-15-55900	TRAVEL/MILEAGE	1,059	154	-	330	400
60-5-15-56000	POSTAGE	220	251	175	231	200
60-5-15-56100	TELEPHONE	5,517	5,850	6,657	5,830	6,050
60-5-15-56150	INTERNET ACCESS FEE	24,772	1,530	1,650	1,620	2,150
60-5-15-56400	MAINTENANCE AGREEMENT	3,808	2,196	-	-	-
60-5-15-56801	JULIE SERVICE	-	3,231	2,207	2,476	3,300
60-5-15-59100	BOILER/MACH INSURANCE	62,634	64,770	66,419	69,659	67,500
60-5-15-59200	LIABILITY INSURANCE	98,015	98,601	97,114	104,087	98,500
60-5-15-59900	CONTRACTUAL SERVICES	62,117	85,673	109,431	95,017	100,000
60-5-15-65200	OPERATING SUPPLIES	7,116	4,417	4,418	9,531	6,500
60-5-15-88300	NEW EQUIPMENT/COMPUTER	68	-	-	1,314	1,000
60-5-15-92900	MISCELLANEOUS	44,574	2,292	1,392	1,888	2,500
60-5-15-92950	REFUND CUSTOMER OVERPAYMENT	3,720	-	-	-	-
60-5-15-93000	LICENSE/PERMITS	45,989	44,012	42,299	42,759	45,000
60-5-15-96160	FORGIVENESS OF DEBT	219	65,853	28,759	450	30,000
60-5-15-99200	FRANCHISE FEE	1,150,504	1,048,417	1,010,687	1,256,116	1,700,000
	TOTAL ADMINISTRATIVE SERVICES EXPENSES	\$2,087,357	\$1,990,536	\$2,095,825	\$2,186,201	\$2,834,100
POWER & GENERATION						
60-5-61-41143	OPERATORS	175,733	172,916	172,686	144,788	175,000
60-5-61-46100	FICA/MEDC CONTRIBUTIONS	13,100	12,877	12,834	10,758	12,600
60-5-61-46300	IMRF CONTRIBUTIONS	3,823	10,901	14,712	14,608	18,500
60-5-61-51100	R&M/BUILDINGS	28,672	13,750	13,330	7,701	15,000
60-5-61-51130	FLOOD EXPENSE	205	-	-	-	-
60-5-61-51200	R&M/EQUIPMENT	29,187	10,802	32,438	12,132	20,000
60-5-61-51208	R&M/GENERATION EQUIPMENT	46,218	18,274	36,153	56,249	110,000
60-5-61-51220	GAS TURBINE	644	-	11,421	-	-
60-5-61-51240	ELECTRIC EQUIPMENT	4,038	-	-	1,301	1,500

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
60-5-61-51245	PLANK ROAD SUBSTATION	12,136	472	-	-	-
60-5-61-51246	PERU RAIL SUBSTATION	256	-	-	-	-
60-5-61-53100	ENGINEERING EXPENSE	3,511	-	-	6,798	1,200
60-5-61-59910	GENSETS MAINT CONTRACTS	15,216	18,956	5,338	475	13,500
60-5-61-64310	LARGE POWER PURCHASE	17,018,582	16,714,245	16,827,014	13,086,121	17,100,000
60-5-61-65200	OPERATING SUPPLIES	12,337	25,711	12,737	9,012	15,000
60-5-61-65300	SMALL TOOLS	(382)	-	44	1,005	500
60-5-61-65600	FUEL OIL	48,795	21,462	17,552	26,247	35,000
60-5-61-66720	PURCHASED POWER-ELECTRIC	47,571	49,184	49,260	49,736	62,500
60-5-61-66730	PURCHASED POWER-GAS	5,324	5,338	4,834	1,783	2,400
60-5-61-66740	PURCHASED WATER	113	66	44	34	100
	TOTAL POWER & GENERATION EXPENSES	\$17,465,079	\$17,074,955	\$17,210,396	\$13,428,747	\$17,582,800
	DISTRIBUTION SYSTEM					
60-5-62-41143	OPERATORS	806,853	851,662	721,885	594,414	795,000
60-5-62-46100	FICA/MEDC CONTRIBUTIONS	50,993	54,584	51,557	43,814	57,240
60-5-62-46300	IMRF CONTRIBUTIONS	4,561	48,097	61,431	63,068	79,500
60-5-62-51200	R&M/EQUIPMENT	22,960	34,181	49,569	39,517	37,500
60-5-62-51290	R&M/DISTRIBUTION EQUIPMENT	110,227	291,549	454,701	412,020	550,000
60-5-62-52950	R&M/DISTRIBUTION LINES & SERVICES	271,849	-	-	-	-
60-5-62-52960	NEW METERS	12,289	-	16,935	-	-
60-5-62-65200	OPERATING SUPPLIES	59,878	204,923	224,425	67,236	125,000
60-5-62-65300	SMALL TOOLS	30,371	10,437	14,047	37,530	50,050
	TOTAL DISTRIBUTION SYSTEM EXPENSES	\$1,369,981	\$1,495,432	\$1,594,550	\$1,257,599	\$1,694,290
	STREET LIGHTING					
60-5-63-51200	R&M/EQUIPMENT	42,894	6,068	15,534	37,835	42,500
60-5-63-51420	R&M/TRAFFIC SIGNALS	14,813	6,567	22,500	99,306	50,000
	TOTAL STREET LIGHTING EXPENSES	\$57,707	\$12,634	\$38,034	\$137,141	\$92,500
	HYDROELECTRIC PLANT					
60-5-64-41143	OPERATORS	106,587	107,035	107,746	84,310	107,500
60-5-64-46100	FICA/MEDC CONTRIBUTION	8,158	8,192	8,247	6,458	7,750
60-5-64-46300	IMRF CONTRIBUTIONS	2,489	6,946	9,416	8,916	12,000
60-5-64-51100	R&M/BUILDINGS	2,300	73,529	-	332	500
60-5-64-51200	R&M/EQUIPMENT	252,151	100,567	47,780	35,066	47,500
60-5-64-51210	R&M/COMPUTERS	885	11,406	-	1,516	5,000
60-5-64-51300	R&M/VEHICLES	178	-	-	-	-
60-5-64-52100	R&M/TRASH RACK	257	131	662	1,959	2,500
60-5-64-53850	ANALYSIS OF SAMPLES	180	-	-	-	-
60-5-64-56100	TELEPHONE	1,574	1,530	2,119	1,315	1,750
60-5-64-65200	OPERATING SUPPLIES	6,524	19,041	2,630	1,765	2,500
60-5-64-65730	LUBRICATING OIL	1,119	-	-	-	-
60-5-64-93000	LICENSE/PERMITS	12,657	11,113	7,302	13,150	12,500
	TOTAL HYDROELECTRIC PLANT EXPENSES	\$395,060	\$339,489	\$185,901	\$154,787	\$199,500
	PUMPING & PURIFICATION					
60-5-72-41142	LABORERS	3,003	8,852	5,354	5,492	5,750
60-5-72-46100	FICA/MEDC CONTRIBUTION	230	677	413	432	500
60-5-72-51100	R&M BUILDINGS	6,862	13,601	3,163	12,114	12,500
60-5-72-51200	R&M EQUIPMENT	188,617	117,591	287,406	56,799	125,000
60-5-72-52804	WS/WWTP SERVICE CONTRACT	577,084	606,622	630,104	443,301	635,000
60-5-72-53850	ANALYSIS PRETREATMENT	15,072	13,172	23,914	22,119	29,500
60-5-72-56100	TELEPHONE	1,045	1,086	1,080	951	1,250
60-5-72-61300	SALT	260,009	251,683	249,919	206,807	275,000
60-5-72-61800	CHLORINE	20,796	16,866	13,991	10,871	18,050
60-5-72-62000	CHEM FOR PH/IRON CONTRACT	29,156	37,956	47,168	31,299	40,500
60-5-72-62100	HYDRAFLUOSILICIC	-	1,409	3,035	3,820	3,500
60-5-72-65200	OPERATING SUPPLIES	37,764	21,634	29,250	9,361	25,000
60-5-72-66720	PURCHASED POWER-ELECTRIC	398,237	441,593	448,156	382,927	475,000
60-5-72-66730	PURCHASED POWER-GAS	13,232	12,022	6,390	2,841	10,500
60-5-72-92900	MISC EXPENSE	-	-	-	-	-
	TOTAL PUMPING & PURIFICATION EXPENSES	\$1,551,105	\$1,544,765	\$1,749,343	\$1,189,134	\$1,657,050
	WATER DISTRIBUTION					
60-5-73-41142	LABORERS	370,596	374,011	388,384	299,506	395,000

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
60-5-73-46100	FICA/MEDC CONTRIBUTIONS	27,010	27,012	27,843	21,395	28,500
60-5-73-46300	IMRF CONTRIBUTIONS	2,445	24,034	34,055	31,673	20,500
60-5-73-51100	R&M BUILDINGS	-	18,146	1,269	323	125,000
60-5-73-51200	R&M EQUIPMENT	17,127	89,783	10,135	626	10,500
60-5-73-51520	R&M/WATER MAINS	27,200	89,199	69,158	69,801	70,500
60-5-73-51525	R&M HYDRANTS	46,832	30,179	6,306	12,275	27,500
60-5-73-52000	R&M SEWERS	190,628	209,705	113,928	43,876	200,000
60-5-73-52100	R&M STORM SEWERS	9,920	3,262	9,477	12,507	7,500
60-5-73-52940	R&M LIFT STATIONS	51,010	82,175	316,047	26,661	77,500
60-5-73-52960	R&M METERS	33,930	57,715	14,970	19,919	35,750
60-5-73-53100	ENGINEERING	-	9,924	32,512	8,732	15,000
60-5-73-56100	TELEPHONE	3,859	4,119	4,170	3,657	4,400
60-5-73-57100	UTILITIES	4,450	3,600	3,336	1,341	4,000
60-5-73-59310	EQUIPMENT RENTAL	2,529	-	-	-	-
60-5-73-59900	CONTRACTUAL SERVICE	6,708	11,510	2,933	19,615	10,500
60-5-73-65200	OPERATING SUPPLIES	60,914	87,691	83,803	29,190	77,800
60-5-73-65300	SMALL TOOLS	973	70	864	1,171	750
60-5-73-66720	PURCHASED POWER-ELECTRIC	18,954	21,805	21,004	14,902	20,500
60-5-73-88000	NEW EQUIPMENT	5,543	-	39,927	8,408	15,150
60-5-73-92900	MISCELLANEOUS EXPENSE	-	-	807	151	250
	TOTAL WATER DISTRIBUTION EXPENSES	\$880,627	\$1,143,940	\$1,180,930	\$625,728	\$1,146,600
	DISPOSAL PLANTS					
60-5-74-51100	R&M BUILDINGS	-	3,562	10,115	11,577	5,000
60-5-74-51200	R&M EQUIPMENT	9,192	28,150	32,245	10,158	24,000
60-5-74-52951	R&M WELLS	14,700	-	-	-	-
60-5-74-53100	ENGINEERING	2,824	5,731	70,125	892	26,200
60-5-74-59310	EQUIPMENT RENTAL	-	-	569	1,078	1,000
60-5-74-61800	CHLORINE	-	1,253	1,480	-	-
60-5-74-62200	SLUDGE FLOCCULENT	7,074	14,672	10,139	8,757	11,500
60-5-74-65010	SLUDGE REMOVAL	115,663	154,129	93,315	154,629	121,050
60-5-74-65200	OPERATING SUPPLIES	4,662	15,270	4,063	2,842	8,000
60-5-74-65820	DECHLORINATION CHEMICALS	3,857	4,512	831	679	3,000
60-5-74-66720	PURCHASED POWER-ELECTRIC	280,075	294,267	284,096	220,811	285,000
60-5-74-66740	PURCHASED WATER	237	-	-	-	-
60-5-74-92900	MISCELLANEOUS EXPENSE	-	188	3,000	350	1,000
	TOTAL DISPOSAL PLANT EXPENSES	\$438,283	\$521,732	\$509,978	\$411,774	\$485,750
	TRUCKS & VEHICLES					
60-5-75-51300	R&M/VEHICLES	86,584	75,084	83,420	87,130	80,000
60-5-75-51800	R&M/RADIOS	-	-	1,023	1,132	500
60-5-75-65500	FUEL & OIL VEHICLES	32,062	41,118	28,943	19,029	35,000
60-5-75-93100	LICENSE/TITLE FEES	198	401	474	8	500
	TOTAL TRUCKS & VEHICLES	\$118,843	\$116,604	\$113,860	\$107,299	\$116,000
	BOND & INTEREST					
60-5-76-53500	BANK FEES/SERVICE CHARGES	3,000	3,000	2,350	750	3,000
60-5-76-72150	2009A BOND INTEREST	49,675	24,655	9,733	-	-
60-5-76-72160	2010 BOND INTEREST	95,165	87,315	84,771	57,851	89,000
60-5-76-72170	2011B BOND INTEREST	41,500	27,431	11,200	-	-
60-5-76-72313	2008 REVENUE BONDS-INTEREST	75,225	49,835	26,562	-	-
60-5-76-72315	2017 GO BOND INTEREST	180,200	163,585	160,600	114,262	168,500
60-5-76-72360	IEPA LOAN INTEREST	12,202	7,833	3,413	-	-
60-5-76-72370	INT-MERCH CAP RESOURCES	17	-	-	-	-
60-5-76-96100	AMORTIZATION OF DEFERRED	142,204	137,692	136,587	-	140,000
60-5-76-96200	AMORTIZ OF BOND DISCOUNT	(52,293)	(52,293)	-	-	-
	TOTAL BOND & INTEREST EXPENSES	\$546,895	\$449,054	\$435,216	\$172,864	\$400,500
	PLANT, EQUIPMENT & INFRASTRUCTURE					
60-5-77-88000	NEW EQUIPMENT	303,083	420	-	-	50,000
60-5-77-88400	NEW VEHICLES	289,152	238,374	124,520	23,000	350,000
60-5-77-88405	NEW WATER MAIN (GRANT ST & PLANK ROAD)	-	1,743,841	705,034	1,134,025	1,000,000
60-5-77-88415	WATER ST SEWER FEMA	38,525	-	-	-	-
60-5-77-88450	WTP UPGRADES	1,159,952	235,923	20,044	880,528	250,000
60-5-77-88500	SEWER SEPARATION PROJECT	1,761,668	1,081,623	1,794,556	2,018,586	3,100,000
60-5-77-88510	EAST WWTP FLOOD PROOF	-	196,815	434,253	-	-
60-5-77-88512	GROUND STORAGE TANK PAINTING	90,672	-	-	-	-

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
60-5-77-88513	TRUNK LINE-SEWER	(4,030)	-	87,000	13,173	-
60-5-77-88514	SPLAH PAD SITE UPGRADES	300,000	471,228	-	-	-
60-5-77-88850	SYSTEM UPGRADES	250,539	-	871,147	51,714	-
60-5-77-88860	ENERGY GRANT LED	180,526	7,500	-	-	-
60-5-77-88900	TRANSFORMERS	40,650	-	-	82,843	-
60-5-77-88890	POINT SUBDIVISION & MASS GRADING UTILITIES	-	-	-	-	50,000
60-5-77-88990	LAND	-	-	70,000	-	-
60-5-77-88995	LIGHTING PROJECTS	-	-	-	-	400,000
	TOTAL FY21 YEAR PROJECT EXPENSES	\$4,410,737	\$3,975,724	\$4,106,553	\$4,203,870	\$5,200,000
	DEPRECIATION					
60-5-80-95110	DEPR-BUILDINGS	306,076	305,036	303,852	227,889	305,000
60-5-80-95120	DEPR-INFRASTRUCTURE	228,972	220,696	210,230	157,673	220,000
60-5-80-95121	DEPR-INFRSTR/SAN SEWER	218,264	218,264	218,264	163,698	220,000
60-5-80-95122	DEPR-INFRSTR/STORM SEWER	817,239	817,239	196,936	147,702	610,500
60-5-80-95123	DEPR-INFRSTR/WATER DIST	551,337	662,620	741,709	556,281	652,005
60-5-80-95130	DEPR-LAND IMPROVEMENTS	41,910	41,910	41,910	31,432	49,910
60-5-80-95140	DEPR-MACH & EQUIP	1,427,061	1,201,892	816,108	612,081	815,000
	TOTAL DEPRECIATION EXPENSES	\$3,590,859	\$3,467,656	\$2,529,008	\$1,896,756	\$2,872,415
		\$28,772,793	\$28,427,873	\$27,950,694	\$21,753,265	\$29,335,755
	REVENUE OVER/(UNDER) EXPENDITURES	\$3,254,424	\$3,791,262	\$4,163,538	\$2,674,299	\$3,701,055
	GUARANTEED LIGHTS					
	REVENUE					
61-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSITS	3,698	5,653	6,942	2,622	3,500
	TOTAL REVENUE	\$3,698	\$5,653	\$6,942	\$2,622	\$3,500
	EXPENSES					
61-5-15-72360	INTEREST EXPENSE	546	543	559	563	500
	TOTAL EXPENSES	\$546	\$543	\$559	\$563	\$500
	REVENUE OVER/(UNDER) EXPENDITURES	\$3,152	\$5,110	\$6,383	\$2,059	\$3,000
	GUARANTEED WATER					
	REVENUE					
71-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSITS	145	145	145	119	150
	TOTAL REVENUE	\$145	\$145	\$145	\$119	\$150
	EXPENSES					
	TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0
	REVENUE OVER/(UNDER) EXPENDITURES	\$145	\$145	\$145	\$119	\$150
	LANDFILL					
80-4-00-53-3030	LANDFILL CHARGES	-	-	-	-	-
80-4-00-53-3031	LF MONTHLY ASSESSMENTS	313,020	33,264	33,744	25,420	33,900
80-4-00-53-3032	CHIPPER SERVICE	6,140	5,580	5,380	4,840	6,000
80-4-00-53-3033	YARD BAGS/STICKERS	19,529	24,232	-	-	-
80-4-00-53-3034	GARBAGE STICKERS	27,816	9,876	-	-	-
80-4-00-53-3036	RECYCLE CONTAINERS	60	-	-	-	-
80-4-00-80-3700	INCOME FROM INVESTMENTS	10,114	10,407	15,304	5,241	8,500
	TOTAL REVENUE	\$376,678	\$83,359	\$54,428	\$35,501	\$48,400
	EXPENSES					
80-5-30-97080	TRANSF TO GARBAGE FUN	100,000	-	-	-	-
80-5-90-51200	R&M/EQUIPMENT	934	1,048	793	2,038	1,000
80-5-90-51300	R&M/VEHICLES	-	-	-	-	-
80-5-90-53100	ENGINEERING EXPENSE	8,688	16,459	32,921	23,368	2,000
80-5-90-53850	ANALYSIS OF SAMPLES	25,469	13,809	31,668	22,090	23,750
80-5-90-57070	RECYCLING CONTRACT	169,158	-	-	-	-
80-5-90-57080	YARD WASTE CONTRACT	28,772	-	-	-	-
80-5-90-59200	LIABILITY INSURANCE	129	130	130	138	150
80-5-90-59310	EQUIPMENT RENTAL	4,340	-	-	417	750

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
80-5-90-59900	CONTRACTUAL SERVICE	-	184	3,545	1,685	2,250
80-5-90-65200	OPERATING SUPPLIES	701	3,706	102	219	500
80-5-90-65205	YARD BAGS/STICKERS	8,589	542	497	-	-
80-5-90-65500	FUEL & OIL VEHICLES	-	-	-	-	-
80-5-90-89550	LANDFILL CLOSURE EXP	-	16,235	-	-	5,000
80-5-90-92900	MISCELLANEOUS EXPENSE	-	-	-	-	1,000
80-5-90-95100	DEPRECIATION	7,664	7,664	7,664	-	7,664
80-5-90-96160	FORGIVENESS OF DEBT	-	-	691	-	-
	TOTAL OPERATING EXPENSES	\$354,445	\$59,776	\$78,011	\$49,955	\$44,064
	REVENUE OVER/(UNDER) EXPENDITURES	\$22,233	\$23,582	(\$23,583)	(\$14,455)	\$4,336
	AIRPORT					
	OPERATING INCOME					
85-4-00-40-3055	FUEL FLOWAGE FEES	7,257	7,013	6,336	4,846	6,900
85-4-00-40-3561	LAND LEASE	7,929	12,140	10,672	9,584	10,300
85-4-00-40-3562	T-HANGAR RENT	74,855	70,325	66,975	49,960	70,500
85-4-00-40-3699	MISCELLANEOUS	3,348	75	180	170	500
85-4-00-60-3810	STATE GRANTS	8,195	646	-	143,142	25,000
85-4-00-70-3810	FEDERAL GRANTS	-	1,205,696	-	-	25,000
85-4-00-80-3556	FARM CASH RENT	20,032	79,435	49,673	-	50,000
85-4-00-80-3700	INCOME FROM INVESTMENTS	25	9	8	1	10
	TOTAL REVENUE	\$121,641	\$1,375,338	\$133,843	\$207,702	\$188,210
	OPERATING EXPENSES					
85-5-15-96160	BAD DEBT EXPENSE	850	-	-	-	-
85-5-90-51100	R&M/BUILDINGS	22,102	25,757	5,905	49,817	45,000
85-5-90-51200	R&M/EQUIPMENT	6,563	6,148	3,262	2,290	5,000
85-5-90-51213	R&M/FUEL EQUIPMENT	1,011	606	-	21	500
85-5-90-51300	R&M/VEHICLES	-	-	-	-	-
85-5-90-52650	R&M RUNWAYS/APRNS/HNGR	-	875	-	54,845	-
85-5-90-52660	R&M/RUNWAY LIGHTS	11,417	10,439	10,692	10,353	-
85-5-90-53100	ENGINEERING EXPENSE	28,572	32,752	14,017	17,753	25,000
85-5-90-53200	LEGAL FEES	869	36	360	-	-
85-5-90-53500	BANK FEES/SERVICE CHARGES	1,603	6,355	3,974	-	-
85-5-90-56100	TELEPHONE	2,624	2,841	2,833	2,463	2,750
85-5-90-57100	UTILITIES	37,401	34,653	34,489	23,304	35,500
85-5-90-57500	LANDSCAPING	5,029	360	4,643	-	1,000
85-5-90-59100	GENERAL INSURANCE	9,296	9,348	9,886	-	10,500
85-5-90-59200	LIABILITY INSURANCE	3,709	3,732	3,708	3,935	4,000
85-5-90-59900	CONTRACTUAL SERVICE	3,717	5,247	4,720	7,486	4,500
85-5-90-59967	PARKING LOT/ROAD EXT	3,178	-	-	-	-
85-5-90-59968	TAXIWAY NORTH EXT VYS-433	-	161,870	-	-	-
85-5-90-65200	OPERATING SUPPLIES	2,833	1,047	1,400	142	2,000
85-5-90-65500	FUEL & OIL VEHICLES	15,614	-	-	-	-
85-5-90-88969	PVMNT/CRCK SEALING	14,922	-	-	-	-
85-5-90-92900	MISCELLANEOUS EXPENSE	600	950	600	450	1,000
85-5-90-95100	DEPRECIATION	534,795	534,795	592,397	446,250	595,000
	TOTAL OPERATING EXPENSES	\$706,706	\$837,810	\$692,883	\$619,108	\$731,750
	REVENUE OVER/(UNDER) EXPENDITURES	(\$585,065)	\$537,528	(\$559,040)	(\$411,406)	(\$543,540)
	POLICE PENSION TRUST FUND					
90-4-00-50-3100	PROPERTY TAXES	608,667	638,128	670,673	697,281	735,487
90-4-00-55-3700	INCOME FROM INVESTMENTS	325,601	161,493	591,139	94,125	360,000
90-4-00-55-3750	GAIN/LOSS ON SALE OF INVESTMENTS	78,441	496,666	432,510	233,404	335,000
90-4-00-55-3752	UNREALIZED GAIN (LOSS)	212,321	(249,751)	-	1,609,005	-
90-4-00-56-3117	TRANSF FROM GENERAL	640,000	750,000	875,000	750,000	1,000,000
90-4-00-56-3290	MEMBERSHIP CONTRIBUTION	162,422	170,234	177,092	126,964	170,000
	TOTAL REVENUE	\$2,027,452	\$1,966,770	\$2,746,414	\$3,510,779	\$2,600,487
	EXPENSES					
90-5-90-41010	PENSIONS PAID	974,000	996,385	1,020,925	968,479	1,300,000
90-5-90-53500	BANK FEES/SERVICE CHARGES	14,807	26,876	26,459	22,739	30,500
90-5-90-53550	INVESTMENT EXPENSE	20,169	-	-	-	-

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	AUDITED 2020	YTD 1/31/2021	BUDGET FY 2022
90-5-90-65200	OPERATING SUPPLIES	4,650	4,601	6,212	5,634	7,500
	TOTAL EXPENSES	\$1,013,626	\$1,027,862	\$1,053,596	\$996,851	\$1,338,000
	REVENUE OVER/(UNDER) EXPENDITURES	\$1,013,827	\$938,908	\$1,692,818		\$1,262,487
	PERU FIREFIGHTER'S PENSION TRUST FUND					
	REVENUE					
91-4-00-50-3100	PROPERTY TAXES	68,694	72,102	75,696	78,928	83,013
91-4-00-55-3700	INCOME FROM INVESTMENTS	73,921	100,137	79,460	65,404	85,000
91-4-00-55-3750	GAIN(LOSS) ON SALE OF INVESTMENTS	-	2,783	-	29,977	1,000
91-4-00-55-3752	UNREALIZED GAIN (LOSS)	(29,724)	5,980	-	163,747	-
91-4-00-56-3117	TRANSF FROM GENERAL FUND	115,000	130,000	135,750	112,500	165,000
91-4-00-56-3290	MEMBERSHIP CONTRIBUTION	22,484	23,155	24,636	17,763	25,000
	TOTAL REVENUE	\$250,374	\$334,157	\$315,543	\$468,319	\$359,013
	FIREFIGHTER PENSION TRUST FUND					
	EXPENSES					
91-5-90-41010	PENSIONS PAID	126,447	127,028	129,689	96,436	130,000
91-5-90-53500	BANK FEES/SERVICE CHARGES	9,220	10,482	10,766	8,541	11,000
91-5-90-53550	INVESTMENT EXPENSE	-	-	-	-	-
91-5-90-65200	OPERATING SUPPLIES	425	-	468	608	500
	TOTAL EXPENSES	\$136,092	\$137,509	\$140,923	\$105,585	\$141,500
	REVENUE OVER/(UNDER) EXPENDITURES	\$114,282	\$196,647	\$174,619	\$362,734	\$217,513

Section III

2022 OPERATING BUDGET CASH FLOW PROJECTION REPORT (Excluding Pensions)

Fund Description	May 1, 2021	Projected Oper.	Estimated Oper.	Depr. & Other	Net Interfund	Grant	Projected Investment	Scheduled	April 30, 2022	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	6,900,000	16,049,396	(13,422,775)	-	(25,000)	-	(2,455,000)	(778,713)	6,267,909	(632,091)
Special Revenue Funds	3,475,000	3,532,835	(2,666,250)	-	-	-	(1,500,000)	-	2,841,585	(633,415)
Utility Fund	19,750,000	33,036,810	(29,335,755)	2,872,415	-	-	(5,200,000)	(1,360,328)	19,763,142	13,142
IVR Airport Enterprise Fund	(100,000)	188,210	(731,750)	595,000	-	-	-	-	(48,540)	51,460
Landfill Enterprise Fund	1,260,000	48,400	(44,064)	7,664	-	-	-	-	1,272,000	12,000
FY 2022 Totals	31,285,000	52,855,651	(46,200,594)	3,475,079	(25,000)	-	(9,155,000)	(2,139,041)	30,096,096	(1,188,904)

2022 PENSION OPERATING BUDGET CASH FLOW PENSION PROJECTION REPORT

Fund Description	May 1, 2021	Projected Oper.	Projected Oper.	Depr. & Other	Net Interfund	Grant	Projected Investment	Scheduled	April 30, 2022	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	3,100,000	359,013	(141,500)	-	-	-	-	-	3,317,513	217,513
Police Pension Trust Fund	13,500,600	2,600,487	(1,338,000)	-	-	-	-	-	14,763,087	1,262,487
FY 2022 Pension Totals	16,600,600	2,959,500	(1,479,500)	-	-	-	-	-	18,080,600	1,480,000

Projected Operating Budget Appropriation Report

Fund Description	2022 Operating Budget		
	Revenue	Expenditures **	Surplus/(Deficit)
Garbage Fund	\$820,000	\$820,000	\$0
General Fund	\$16,049,396	\$16,681,488	(\$632,091)
Illinois Valley Regional Airport Enterprise Fund	* 188,210	\$136,750	\$51,460
Insurance Fund	1,690,550	\$1,537,000	\$153,550
Landfill Enterprise Fund	48,400	\$36,400	\$12,000
Motor Fuel Tax Fund	\$400,500	\$1,500,000	(\$1,099,500)
Peru Firefighters Pension Trust Fund	\$359,013	\$141,500	\$217,513
Peru Police Drug Enforcement, Impound & Equipment Fund	\$59,000	\$48,000	\$11,000
Police Pension Trust Fund	\$2,600,487	\$1,338,000	\$1,262,487
TIF II	\$367,750	\$210,750	\$157,000
TIF III	\$95,020	\$41,000	\$54,020
TIF IV	\$100,015	\$9,500	\$90,515
Utility Enterprise Fund	* \$33,036,810	\$26,463,340	\$6,573,470
Total Projected Operating Budget Results	\$55,815,151	\$48,963,728	\$6,851,424

* 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	\$5,200,000	\$1,360,328
Illinois Valley Regional Airport Enterprise Fund	\$0	\$0	\$0
Total Enterprise Funds Plant, Equipment, Inventory and Infrastructure Inv.	\$0	\$5,200,000	\$1,360,328

Total Projected Revenue Appropriation Including Grants & Other Funding **\$55,815,151**

Total Estimated Expenditure Appropriation Including Debt Repayment and Infrastructure Investment **\$55,524,056**

Cash Surplus	\$291,096
Less Pension Surplus	(\$1,480,000)
Plus Other Non Cash	\$0
Total	(\$1,188,904)
Cash Flow Total	(\$1,188,904)
Reconcile	\$0