



CITY OF PERU

FINANCIAL BUDGET

PRELIMINARY

FISCAL YEAR 2025

MAY 1ST, 2024 - APRIL 30TH, 2025



ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
GENERAL FUND REVENUE SOURCES						
PROPERTY TAXES						
10-4-00-50-3101	ROAD/BRIDGE PROPERTY TAX	171,718	170,676	169,955	170,000	170,000
10-4-00-50-3110	POLICE PENSION PROPERTY TAX			769,732		878,256
10-4-00-50-3120	FIRE PENSION PROPERTY TAX			86,896		66,105
	TOTAL PROPERTY TAXES	171,718	170,676	1,026,583	170,000	1,114,361
GENERAL TAXES						
10-4-00-51-3110	SALES TAX	6,401,579	7,081,286	7,139,231	7,188,661	7,230,885
10-4-00-51-3111	HOME RULE TAX-PARKSIDE	2,024,622	2,285,050	2,394,357	2,319,781	2,399,572
10-4-00-51-3112	HOTEL/MOTEL TAX	298,389	459,319	659,190	700,000	839,971
10-4-00-51-3113	HOME RULE TAX-INFRASTRUCTURE	2,024,622	2,285,050	2,394,357	2,319,781	2,399,572
10-4-00-51-3115	LOCAL USE TAX	463,142	395,443	400,792	380,000	364,846
10-4-00-51-3117	TELECOMMUNICATIONS TAX	154,509	138,253	131,503	130,970	127,138
10-4-00-51-3118	VIDEO GAMING TAX	226,160	405,574	435,447	413,337	473,088
10-4-00-51-3121	OTHER MISC TAX	8,415	15,860	15,581	20,000	180,000
	TOTAL OTHER TAXES	11,601,438	13,065,836	13,570,459	13,472,531	14,015,072
LICENSES & PERMITS						
10-4-00-52-3200	GAMING/MISC LICENSES	22,358	17,320	54,662	65,000	55,000
10-4-00-52-3201	DOG LICENSE	485		-	-	-
10-4-00-52-3202	LIQUOR LICENSES	12,605	11,520	7,970	35,000	8,000
10-4-00-52-3203	CONTRACTOR LICENSE	25,500	19,825	26,025	20,000	25,000
10-4-00-52-3204	SHORT-TERM RENTAL LICENSE	-	-	-	-	-
10-4-00-52-3500	AMERITECH FRANCHISE	8,311	9,822	9,067	9,067	9,067
10-4-00-52-3501	CABLE FRANCHISE	178,529	188,655	189,397	185,000	205,896
10-4-00-52-3502	UTILITY FUND FRANCHISE FEE	1,674,821	1,700,000	1,658,766	1,630,091	1,996,860
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	44,807	51,175	288,872	28,500	30,000
10-4-00-52-3511	INSPECTION FEES	2,875	4,561	202,750	5,000	5,000
10-4-00-52-3512	ENGINEER DESIGN/REVIEW	1,702	15,238	-	-	-
	TOTAL LICENSES & PERMITS	2,002,302	2,048,425	2,467,819	2,007,968	2,365,132
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	2,457	-	-	-	-
10-4-00-53-3403	MISCELLANEOUS FIRE INCOME	1,682	1,431	1,160	500	500
10-4-00-53-3405	IVRD FINANCIAL ADMIN	12,000	12,000	11,000	-	-
	TOTAL CHARGES FOR SERVICES	26,138	23,431	22,160	10,500	10,500
FINES						
10-4-00-54-3380	ILLEGAL PARKING VIOLATIONS	710	865	2,250	2,415	2,000
10-4-00-54-3387	MISCELLANEOUS FINES	-	2,970	-	-	-
10-4-00-54-3390	CIRCUIT COURT FINES	42,957	39,072	25,965	28,334	25,000
10-4-00-54-3391	ADJUDICATION FINES	24,548	22,818	28,146	28,695	28,000
10-4-00-54-3394	FALSE ALARM FINES	3,500	5,750	5,150	4,575	-
10-4-00-54-3396	VAC PROP/CODE ENF/LIEN FINES	1,100	2,300	400	300	500
	TOTAL FINES	72,815	73,775	61,910	64,319	55,500
INVESTMENT INCOME						
10-4-00-55-3700	INCOME FROM INVESTMENTS	81,431	50,300	239,349	150,000	200,000
10-4-00-55-3701	MOTEL TAX INTEREST	3,227	1,068	1,935	1,610	5,000
10-4-00-55-3775	AMEX REBATE	1,795	-	-	-	-
	TOTAL INVESTMENT INCOME	86,453	51,368	241,285	151,610	205,000
OTHER LOCAL SOURCES						

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
10-4-00-56-3381	POLICE INSURANCE COPIES	2,451	2,000	2,420	2,220	2,418
10-4-00-56-3384	CODE RED FEES	9,955	-	-	-	-
10-4-00-56-3385	MISCELLANEOUS POLICE INCOME	1,629	90,445	5,215	2,000	15,000
10-4-00-56-3386	POLICE SALARY REIMBURSEMENT	4,243	14,794	-	-	-
10-4-00-56-3455	ADM CHARGE-ENG/FIN/IT/LEG/HR	120,000	135,000	135,000	250,000	350,000
10-4-00-56-3520	FILING FEES	2,280	2,922	17,092	4,000	1,650
10-4-00-56-3530	INSUR/DAMAGE REIMBURSEMENT	27,417	7,893	16,550	5,000	10,000
10-4-00-56-3541	WORKERS COMP WAGE REIMBURSEME	1,783	6,169	467	-	-
10-4-00-56-3552	CITY PROPERTY RENT	6,800	6,600	6,050	6,600	-
10-4-00-56-3556	FARM CASH RENT	6,977	6,998	6,998	6,000	18,450
10-4-00-56-3559	TELECOMM TOWER RENT	71,430	74,493	74,266	89,927	75,000
10-4-00-56-3560	BB DIAMOND USEAGE	2,200	2,600	2,200	2,500	-
10-4-00-56-3561	PARK SHELTER RENT	-	360	220	200	300
10-4-00-56-3565	RECREATION RECPTS	1,364	33,150	25,791	5,000	30,000
10-4-00-56-3600	SALE OF GRAVES	18,350	13,400	23,100	10,000	15,000
10-4-00-56-3601	BURIAL PERMIT	29,800	26,600	33,200	25,000	30,000
10-4-00-56-3608	50/50 RAFFLES	-	9,100	5,855	5,000	5,000
10-4-00-56-3610	DONATIONS	199,485	1,033,399	1,806	5,000	5,000
10-4-00-56-3614	IVAR DONATIONS	633	46	-	-	-
10-4-00-56-3617	POOL DONATIONS	-	500	-	-	-
10-4-00-56-3620	LABOR & SUPPLIES	53	-	-	-	-
10-4-00-56-3650	SALE OF CITY PROPERTY	200	20,000	95,202	-	3,000
10-4-00-56-3699	MISC REV/IMEA GRANT	29,764	45,344	4,161	-	99,800
10-4-00-56-3702	PROF AGREEMENT-SAND DEVELOPMEN	346,272	346,763	347,270	17,912	18,449
TOTAL OTHER LOCAL SOURCES		882,887	1,878,575	802,863	436,359	679,067
FED/STATE SOURCES						
10-4-00-60-3116	STATE INCOME TAX	1,337,336	1,538,589	1,542,258	1,200,000	1,500,000
10-4-00-60-3119	REPLACEMENT TAX	268,688	585,670	661,979	500,000	471,584
10-4-00-60-3640	STATE OF IL RT6 MAINTENANCE	18,419	18,732	19,375	20,000	20,000
10-4-00-60-3810	STATE GRANTS	448,544	62,975	168,445	30,000	1,030,475
10-4-00-70-3820	FEDERAL GRANTS	1,344,390	662,052	663,139	-	-
10-4-00-70-3821	CURE/COVID REIMB	438,700	-	-	-	-
TOTAL STATE SOURCES		2,511,687	2,868,018	3,055,197	1,750,000	3,022,059
NON-OPERATING REVENUE						
10-4-00-80-3100	BOND PROCEEDS	15,104,830	-	-	-	-
10-4-00-80-3101	FINANCING PROCEEDS	-	1,106,968	-	-	1,600,000
TOTAL NON-OPERATING REVENUE		15,104,830	1,106,968	-	-	1,600,000
INTERFUND TRANSFERS						
10-4-00-90-3950	TRANSFER FROM OTHER FUNDS	-	-	81,983	1,800,000	2,200,000
10-4-00-90-3963	TRANSFER FROM POLICE ENFR	-	49,937	-	-	150,000
TOTAL OPERATING INTERFUND TRANSFERS		-	49,937	81,983	1,800,000	2,350,000
TOTAL GENERAL FUND REVENUE		\$17,355,438	\$20,230,041	\$21,330,259	19,863,287	23,816,692
GENERAL FUND EXPENDITURES SOURCES						
ELECTED OFFICIALS						
10-5-10-41100	MAYOR	31,721	31,600	31,600	31,600	31,600
10-5-10-41101	ALDERMEN	39,520	39,520	39,520	39,520	39,520
10-5-10-41102	CITY CLERK	58,364	58,140	58,140	58,140	58,140
10-5-10-41103	TREASURER	5,822	5,800	5,800	5,800	5,800
10-5-10-46100	FICA/MEDC CONTRIBUTIONS	9,947	9,869	9,800	10,332	9,800
10-5-10-46300	IMRF CONTRIBUTIONS	10,220	5,374	3,626	6,828	6,796

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
10-5-10-55500	EDUCATION/MEETINGS	20	-	-	500	-
10-5-10-56100	TELEPHONE	645	76	764	873	700
10-5-10-65200	OPERATING SUPPLIES	918	962	336	500	3,000
10-5-10-92900	MISCELLANEOUS EXPENSE	607	2,048	2,871	2,000	1,000
	TOTAL ELECTED OFFICIALS EXPENSE	157,785	153,389	152,458	156,093	156,356
	CLERK'S OFFICE					
10-5-12-41120	CLERICAL	49,094	50,355	52,330	58,240	62,438
10-5-12-45110	GROUP INSURANCE	15,568	22,522	38,795	27,427	41,370
10-5-12-45120	DENTAL INSURANCE	385	653	1,337	945	1,303
10-5-12-45400	WORKER'S COMPENSATION	156	104	58	100	62
10-5-12-46100	FICA/MEDC CONTRIBUTIONS	3,619	3,649	3,449	4,455	4,777
10-5-12-46300	IMRF CONTRIBUTIONS	5,086	4,297	3,012	3,494	3,072
10-5-12-51200	R&M/EQUIPMENT/COMPUTERS	-	115	3,121	5,200	5,000
10-5-12-56000	POSTAGE	9,366	9,708	11,733	12,011	15,000
10-5-12-56100	TELEPHONE/INTERNET/CABLE	-	-	-	-	1,800
10-5-12-56400	MAINTENANCE AGREEMENT	2,659	7,448	719	2,000	3,120
10-5-12-59900	CONTRACTUAL SERVICE	2,812	2,016	1,049	2,000	-
10-5-12-65200	OPERATING SUPPLIES	3,834	11,178	9,226	9,870	12,000
10-5-12-88300	NEW EQUIPMENT/COMPUTE	-	-	-	11,800	-
10-5-12-92900	MISCELLANEOUS EXPENSE	3,390	3,726	3,863	3,500	1,700
	TOTAL CLERK'S OFFICE EXPENSES	95,966	115,772	128,692	141,042	151,642
	ENGINEERING AND ZONING DEPT					
10-5-14-41105	ZONING INSPECTOR	58,631	59,167	24,343	-	-
10-5-14-41120	CLERICAL	68,770	77,878	70,449	98,800	99,355
10-5-14-41128	CITY ENGINEER	127,045	128,862	145,766	171,600	178,464
10-5-14-41131	PUBLIC SERVICES TECH	68,051	77,306	79,093	79,040	89,904
10-5-14-42111	OPEB-WAGES	-	-	2,318	-	-
10-5-14-45110	GROUP INSURANCE	53,552	45,663	25,650	30,534	33,899
10-5-14-45120	DENTAL INSURANCE	1,481	1,308	1,774	1,981	1,553
10-5-14-45150	INSUR DEDUCT REIMBURSEMENT	889	-	-	-	-
10-5-14-45400	WORKERS' COMPENSATION	3,257	3,489	5,086	4,000	4,534
10-5-14-46100	FICA/MEDC CONTRIBUTION	23,682	25,247	24,140	26,732	28,131
10-5-14-46300	IMRF CONTRIBUTION	33,524	29,423	19,032	20,966	1,668
10-5-14-51200	R&M/EQUIPMENT	-	-	17,000	7,000	4,000
10-5-14-51300	R&M/VEHICLES	535	6,488	5,099	1,000	2,000
10-5-14-53450	INSP CONSULTING/PLAN RVWS	-	-	5,158	60,000	25,000
10-5-14-54900	CODE ENF EXP (ZONING)	6,143	2,430	9,636	14,454	12,000
10-5-14-54950	ADM HEARING EXP	1,833	2,000	1,832	2,000	2,000
10-5-14-55500	EDUCATION/MEETINGS	2,554	1,976	643	4,000	2,000
10-5-14-56100	TELEPHONE/INTERNET/CABLE	-	-	-	-	1,800
10-5-14-56400	MAINTENANCE AGREEMENTS	5,224	5,148	3,990	1,800	2,200
10-5-14-59900	SFTWRE LIC/CONTRACTUAL	3,354	3,428	5,002	7,500	3,000
10-5-14-65200	OPERATING SUPPLIES	3,885	13,772	7,244	4,000	8,000
10-5-14-65500	FUEL & OIL VEHICLES	1,372	2,025	5,648	6,000	5,000
10-5-14-88000	NEW EQUIPMENT	-	-	-	-	-
10-5-14-88300	NEW COMPUTERS/SOFTWARE	-	-	-	-	-
10-5-14-88400	NEW EQUIP/VEHICLES	-	51,979	-	-	35,000
10-5-14-92900	MISCELLANEOUS EXPENSE	4,522	6,205	3,521	3,500	1,200
	TOTAL ENGINEERING DEPT EXPENSES	468,305	543,795	462,425	544,908	540,708
	ADMINISTRATIVE					
10-5-15-45110	GROUP INSURANCE	15,084	13,552	2,115	-	3,041
10-5-15-45115	HLTH INS OP OUT INCENTIVE	21,123	26,461	34,403	28,817	20,000
10-5-15-45120	DENTAL INSURANCE	26	-	-	-	261

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
10-5-15-45130	VISION PASS-THROUGH			(1)		-
10-5-15-45160	FLEXPAY MAKEUP	-	415	212	-	3,000
10-5-15-45181	HRA FUND REQUESTS	54,540	60,823	66,521	54,247	60,000
10-5-15-45300	UNEMPLOYMENT INSURANCE	7,680	8,383	10,220	3,510	10,000
10-5-15-45400	WORKER'S COMPENSATION	7,886	2,418	157	247	154
10-5-15-46100	FICA/MEDICARE CONTRIBUTION	1,454	1,535	1,684	2,205	1,530
10-5-15-46300	IMRF CONTRIBUTION	1,927	1,715	1,107	30,546	2,000
10-5-15-47000	CHRISTMAS BONUS	10,750	9,650	10,000	12,000	10,000
10-5-15-48000	FFCRA-PR REFUNDS	(77,914)	74,381	-	-	-
10-5-15-51210	R&M/COMPUTERS	18,726	26,662	11,135	5,345	18,300
10-5-15-51220	R&M/WEBSITE	3,751	772	1,042	649	1,000
10-5-15-53000	AUDITING SERVICE	42,581	47,376	42,883	51,050	52,755
10-5-15-53050	PRIOR FY EXPENSE	(63,906)	-	-	-	-
10-5-15-53100	ENGINEERING EXPENSE	46,494	100,294	58,672	60,000	100,000
10-5-15-53200	LEGAL FEES	137,770	170,189	112,507	6,000	50,000
10-5-15-53420	MEDICAL SERVICES	12,355	13,520	1,047	5,000	2,000
10-5-15-53450	GOVT RELATIONS CONSULTANT	12,158	-	-	-	-
10-5-15-53500	BANK FEES/SERVICE CHARGES	614	732	2,565	200	750
10-5-15-54950	ADM HEARING EXPENSE	1,833	2,000	2,333	2,000	2,000
10-5-15-55300	PROFESSIONAL DUES	16,985	16,055	14,000	21,000	20,000
10-5-15-55500	EDUCATION/MEETINGS	31	915	9,365	7,435	10,000
10-5-15-55520	IML MEETING EXPENSE	-	16,287	5,532	5,500	9,000
10-5-15-56100	TELEPHONE/INTERNET/CABLE	-	-	-	-	540
10-5-15-56200	PUBLISHING/ADVERTISING	38,885	57,385	68,104	62,652	70,000
10-5-15-56400	MAINTENANCE AGREEMENT	5,791	2,899	2,955	3,000	6,500
10-5-15-57100	UTILITIES	33,453	33,453	33,453	33,453	33,453
10-5-15-59200	LIABILITY INSURANCE	40,031	49,034	29,995	30,000	33,150
10-5-15-59900	CONTRACTUAL SERVICE	47,767	39,943	46,914	53,688	60,000
10-5-15-65200	OPERATING SUPPLIES	22,582	11,763	16,096	11,949	10,000
10-5-15-65400	COVID EXPENSES	60,674	4,651	-	-	-
10-5-15-66000	ECONOMIC SUPPORT GRANT	275,000	45,152	-	-	-
10-5-15-88100	SALES TAX REBATE	452,908	(92,526)	-	-	-
10-5-15-89110	PARKSIDE SCHOOL BOND	1,560,369	1,559,264	1,556,145	1,557,789	1,558,612
10-5-15-91000	ECONOMIC DEVELOPMENT	128,290	135,967	65,284	65,000	66,500
10-5-15-92900	MISCELLANEOUS EXPENSE	47,709	9,545	23,011	13,299	5,000
10-5-15-94000	DONATIONS	103,150	130,671	58,200	20,000	30,000
10-5-15-94140	IVAR DONATIONS COLLECTIONS	678	-	46	-	-
10-5-15-96160	BAD DEBT EXPENSE	6,082	778	752	5,000	750
10-5-15-97020	PPRT-LIBRARY SHARE	36,246	84,257	110,453	80,000	90,000
	TOTAL ADMINISTRATIVE EXPENSES	3,131,563	2,666,370	2,398,907	2,231,581	2,340,297
	POLICE					
10-5-16-41108	ESDA DIRECTOR	2,389	2,417	2,489	2,589	2,589
10-5-16-41120	CLERICAL	68,443	109,920	121,813	127,254	133,719
10-5-16-41125	COMMUNITY SERVICE OFFICER	51,847	54,409	56,280	64,480	71,460
10-5-16-41130	CHIEF	121,220	120,891	118,385	128,000	134,402
10-5-16-41131	DEPUTY CHIEF	92,569	110,117	62,524	-	-
10-5-16-41132	LIEUTENANT AND DETECTIVE COMMAN	89,009	202,072	176,171	240,000	252,004
10-5-16-41133	PATROL SERGEANTS	465,657	396,433	413,012	406,778	574,744
10-5-16-41134	PATROLMEN	1,234,995	1,350,838	1,350,904	1,355,550	1,723,255
10-5-16-41136	CROSSING GUARDS	34,366	52,446	58,115	53,637	49,248
10-5-16-41137	EVIDENCE CUSTODIAN					60,570
10-5-16-41141	CUSTODIAL	14,322	22,096	25,423	39,000	40,560
10-5-16-42110	POST EMPLY BENEFIT-HLTH IN	-	-	113,469	-	-
10-5-16-42111	OPEB-WAGES	-	-	109,598	-	-
10-5-16-45110	GROUP INSURANCE	476,899	422,520	368,269	381,299	410,928

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10-5-16-45120	DENTAL INSURANCE	9,358	9,369	11,312	11,521	11,594
10-5-16-45400	WORKER'S COMPENSATION	43,568	37,886	54,468	50,000	69,622
10-5-16-46100	FICA/MEDC CONTRIBUTIONS	42,792	50,397	53,527	31,539	39,478
10-5-16-46300	IMRF CONTRIBUTIONS	14,450	16,448	12,194	17,218	17,621
10-5-16-46400	PENSION CONTRIBUTION	1,000,000	1,000,000	1,769,732	1,000,000	878,256
10-5-16-47100	CLOTHING ALLOWANCE	15,687	15,011	24,292	18,000	24,000
10-5-16-47110	OTHER UNIFORM	10,458	10,680	4,491	6,000	7,000
10-5-16-51100	R&M/BUILDINGS	1,852	3,502	31,500	30,000	30,000
10-5-16-51200	R&M/EQUIPMENT	21,256	24,802	25,434	5,000	6,000
10-5-16-51210	R&M/COMPUTERS	6,082	39,432	18,433	6,000	28,000
10-5-16-51300	R&M/VEHICLES	55,218	94,347	101,720	80,000	80,000
10-5-16-53200	LEGAL FEES	32,254	3,932	7,455	6,500	6,500
10-5-16-53410	EMPLOYMENT TESTING	300	2,396	3,200	3,000	500
10-5-16-53420	MEDICAL SERVICES	2,524	54	355	500	500
10-5-16-54950	ADM HEARING EXP	1,833	2,000	1,834	2,000	2,000
10-5-16-55300	PROFESSIONAL DUES	1,275	513	5,098	3,000	1,500
10-5-16-55500	MEETINGS/EDUC & SAFET	22,274	6,165	26,705	15,000	8,000
10-5-16-55700	LEADS LINE RENTAL	14,255	10,109	11,039	12,000	12,000
10-5-16-56000	POSTAGE	849	684	557	800	650
10-5-16-56100	TELEPHONE/INTERNET/CABLE	8,628	19,966	20,978	20,000	23,000
10-5-16-56400	MAINTENANCE AGREEMENT	4,458	21,098	23,964	28,500	24,000
10-5-16-57100	UTILITIES	22,263	89,898	90,989	88,599	84,000
10-5-16-59200	LIABILITY INSURANCE	61,387	61,455	59,280	65,000	65,514
10-5-16-59900	CONTRACTUAL SERVICE	22,729	41,549	47,812	60,000	55,000
10-5-16-59910	CODE RED SERVICES	15,000	5,337	5,011	15,000	15,000
10-5-16-65200	OPERATING SUPPLIES	28,176	53,851	29,696	23,000	24,000
10-5-16-65220	SPECIAL PROGRAMS EXPENSE	4,808	8,984	9,490	10,000	5,000
10-5-16-65500	FUEL & OIL VEHICLES	49,275	67,572	71,710	75,000	75,000
10-5-16-68400	COMPUTER SOFTWARE	2,043	14,655	10,920	12,000	12,000
10-5-16-72100	2020 BOND INTEREST	151,744	308,713	296,513	283,713	270,513
10-5-16-72200	2021 BOND INTEREST	-	104,033	124,300	120,300	116,200
10-5-16-88000	NEW EQUIPMENT	11,808	-	-	28,334	18,000
10-5-16-88300	NEW EQUIP/COMPUTERS	4,502	-	-	20,400	45,800
10-5-16-88310	NEW EQUIPMENT/RADIOS	2,170	-	-	-	-
10-5-16-88400	NEW EQUIPMENT/VEHICLE	39,447	153,354	95,418	178,000	269,552
10-5-16-89500	POLICE STATION BUILDING	12,804,218	2,490,050	24,285	-	-
10-5-16-89999	POLICE STATION BOND PAYMENT	-	525,000	520,000	535,000	555,000
10-5-16-91100	COMMUNITY RELATIONS	275	675	400	675	675
10-5-16-91900	ESDA EXPENSES	4,328	11,812	10,799	3,000	1,000
10-5-16-92900	MISCELLANEOUS EXPENSE	2,585	11,809	6,641	7,500	7,000
10-5-16-96500	BOND ISSUE EXPENSE	279,082	-	-	-	-
	TOTAL POLICE EXPENSES	17,466,929	8,161,693	6,588,003	5,670,687	6,342,955
	FIRE					
10-5-17-41108	CO ESDA DIRECTOR	2,389	2,417	2,489	2,590	2,589
10-5-17-41130	CHIEF	7,378	8,517	8,773	9,123	18,668
10-5-17-41131	ASSISTANT	2,188	2,225	2,280	2,367	2,462
10-5-17-41140	DRIVERS	344,079	347,103	421,392	385,988	363,196
10-5-17-41142	LABORERS	-	4,482	6,227	-	-
10-5-17-41145	FIREFIGHTERS	169,735	145,565	164,046	165,904	254,987
10-5-17-42110	POST EMPLY BENEFIT-HLTH IN	-	-	77,510	-	-
10-5-17-42111	POST EMPLY BENEFIT-WAGES	-	-	23,802	-	-
10-5-17-45110	GROUP INSURANCE	104,209	90,889	58,332	67,594	50,649
10-5-17-45120	DENTAL INSURANCE	1,441	1,902	1,584	1,830	1,499
10-5-17-45400	WORKER'S COMPENSATION	43,148	35,588	30,948	35,000	23,594
10-5-17-46100	FICA/MEDC CONTRIBUTIONS	17,357	16,033	20,671	16,979	19,257

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
10-5-17-46300	IMRF CONTRIBUTIONS	1,009	927	633	800	822
10-5-17-46400	PENSION CONTRIBUTION	150,000	150,000	236,896	150,000	66,105
10-5-17-47100	CLOTHING ALLOWANCE	846	948	1,438	1,500	1,500
10-5-17-51100	R&M/BUILDINGS	15,219	9,147	41,322	-	10,000
10-5-17-51200	R&M/EQUIPMENT	17,907	25,024	29,198	20,000	35,000
10-5-17-51210	R&M/COMPUTERS	1,707	4,102	700	1,500	29,500
10-5-17-51300	R&M/VEHICLES	134,159	100,105	142,975	80,000	140,000
10-5-17-53200	LEGAL FEES	-	3,946	1,379	700	4,000
10-5-17-53420	MEDICAL SERVICES	5,240	8,404	28,905	17,000	20,000
10-5-17-55300	PROFESSIONAL DUES	693	2,631	563	1,500	1,500
10-5-17-55500	EDUCATION/MEETINGS	2,971	10,546	6,919	8,000	12,500
10-5-17-55510	SAFETY TRAINING	1,170	256	5,227	5,000	5,000
10-5-17-56100	TELEPHONE/INTERNET/CABLE	6,480	4,919	5,007	5,210	6,503
10-5-17-57100	UTILITIES	17,147	20,828	18,888	14,840	19,451
10-5-17-59200	LIABILITY INSURANCE	39,597	39,640	38,238	42,000	42,259
10-5-17-59900	CONTRACTUAL SERVICE	10,443	10,507	11,043	15,000	20,000
10-5-17-65200	OPERATING SUPPLIES	23,841	21,441	28,030	30,000	28,000
10-5-17-65500	FUEL & OIL VEHICLES	9,394	15,004	20,691	23,136	20,000
10-5-17-66520	TURNOUT GEAR	21,772	7,144	22,289	10,000	25,000
10-5-17-72370	FIRE TRUCK LOAN INTEREST	125	-	24,224	16,012	16,012
10-5-17-88000	NEW EQUIPMENT	10,134	-	279,172	50,000	50,000
10-5-17-88310	NEW EQUIP/RADIOS	5,345	-	-	10,000	10,000
10-5-17-88400	NEW EQUIP/VEHICLES	46,724	1,103,082	57,620	-	-
10-5-17-88410	FIRE TRUCK LOAN PRINCIPAL	21,731	-	147,027	155,239	155,239
10-5-17-88500	IVRD/FIRE STN RENOVATION	-	-	-	275,000	238,000
10-5-17-92900	MISCELLANEOUS EXPENSE	855	8,215	13,192	10,000	10,000
	TOTAL FIRE EXPENSES	1,236,431	2,201,537	1,979,629	1,629,813	1,703,290
	STREETS					
10-5-19-41120	CLERICAL	41,249	50,068	51,681	62,400	108,403
10-5-19-41129	SUPERINTENDENT	117,569	106,382	109,575	120,877	115,052
10-5-19-41142	LABORERS	492,849	473,960	556,466	498,270	587,341
10-5-19-42110	POST EMPLOY BENEFIT-HEALTH INS	-	-	-	-	44,078
10-5-19-42111	POST EMPLOY BENEFIT-WAGES	39,432	43,152	-	-	8,014
10-5-19-45110	GROUP INSURANCE	64,636	57,991	59,886	63,964	58,378
10-5-19-45120	DENTAL INSURANCE	1,098	1,796	1,558	1,711	842
10-5-19-45400	WORKER'S COMPENSATIONS	33,925	30,091	31,872	35,000	23,185
10-5-19-46100	FICA/MEDC CONTRIBUTIONS	48,488	46,782	52,891	52,138	62,026
10-5-19-46300	IMRF CONTRIBUTIONS	59,684	49,154	40,059	40,893	39,891
10-5-19-47100	CLOTHING ALLOWANCE	1,647	1,090	2,601	3,000	3,431
10-5-19-51100	R&M/BUILDINGS	12,278	195,228	17,251	5,000	15,000
10-5-19-51200	R&M/EQUIPMENT	19,772	46,921	70,441	40,000	55,000
10-5-19-51300	R&M/VEHICLES	33,867	73,586	101,560	80,000	90,000
10-5-19-51400	R&M/STREETS	502,067	224,150	142,353	200,000	200,000
10-5-19-51434	STREET PROJECTS (GF ST PROGRAM)	5,249,598	2,695,189	654,614	1,000,000	1,200,000
10-5-19-51443	WATER ST IMPROV	23,285	-	-	-	-
10-5-19-51450	PLANK RD PROJECT	-	-	185,157	-	1,600,000
10-5-19-53100	ENGINEERING EXPENSE	27,183	49,099	52,588	40,000	40,000
10-5-19-53200	LEGAL FEES	432	4,825	1,108	1,073	9,000
10-5-19-55510	SAFETY TRAINING	2,809	2,825	2,450	2,670	3,800
10-5-19-56100	TELEPHONE/INTERNET/CABLE	6,719	7,696	9,386	8,229	10,000
10-5-19-57100	UTILITIES	23,618	39,303	38,411	26,721	30,000
10-5-19-59200	LIABILITY INSURANCE	22,882	22,908	22,097	25,000	24,421
10-5-19-59310	EQUIPMENT RENTAL	3,900	-	2,232	5,000	2,500
10-5-19-59900	CONTRACTUAL SERVICE	57,885	29,718	15,347	12,000	15,000
10-5-19-61200	SIGNS	27,741	42,728	41,161	25,000	50,000

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
10-5-19-61300	SALT	197,098	81,366	53,954	150,000	176,000
10-5-19-65200	OPERATING SUPPLIES	(1,424)	51,223	58,745	45,000	45,000
10-5-19-65500	FUEL & OIL VEHICLES	62,364	81,334	111,442	118,000	100,000
10-5-19-72370	LEASE INTEREST-JD CREDIT	3,065	2,396	4,979	6,357	4,724
10-5-19-88000	NEW EQUIPMENT	-	-	37,034	305,000	316,577
10-5-19-88400	NEW EQUIPMENT/VEHICLE	81,302	130,099	99,821	250,000	278,410
10-5-19-88432	MVP DEV-MASTER BUILDER WAY	-	-	-	1,800,000	-
10-5-19-88550	251 PED BRIDGE-ITEP GRANT	-	-	-	-	800,000
10-5-19-89500	ROADWAY CONSTRUCTION	-	-	124,787	-	-
10-5-19-92900	MISCELLANEOUS EXPENSE	1,235	2,003	3,083	4,000	6,000
	TOTAL STREET EXPENSES	7,258,255	4,643,062	2,756,590	5,027,303	6,122,073
	SIDEWALKS/CROSSINGS					
10-5-21-51450	R&M/SIDEWALKS-CONCRETE REIMBUR	1,029	16,161	26,804	20,000	20,000
10-5-21-59991	CURB & SIDEWALK PROJECT	202,695	-	15,974	100,000	75,000
	TOTAL SIDEWALKS/CROSSINGS	203,724	16,161	42,778	120,000	95,000
	BUILDINGS/GROUNDS					
10-5-22-41142	LABORERS	9,398	21,777	30,930	33,280	15,912
10-5-22-41143	SUMMER/TEMP LABORERS	-	-	875	150,000	180,000
10-5-22-45400	WORKER'S COMPENSATION	307	353	541	1,000	3,878
10-5-22-46100	FICA/MEDC CONTRIBUTIONS	727	1,666	2,433	2,546	1,217
10-5-22-51100	R&M/BUILDINGS	25,125	5,218	124,749	10,000	20,000
10-5-22-51200	R&M/EQUIPMENT	6,693	1,072	9,649	7,000	38,000
10-5-22-51700	R&M/GROUNDS	48,324	101,857	60,067	75,000	175,000
10-5-22-53100	ENGINEERING	-	-	-	-	25,000
10-5-22-56100	TELEPHONE/INTERNET/CABLE	5,867	5,844	5,800	6,000	4,670
10-5-22-57100	UTILITIES	15,947	19,296	18,731	16,000	17,034
10-5-22-57500	LANDSCAPING	77,774	65,701	119,962	70,000	110,000
10-5-22-59200	LIABILITY INSURANCE	652	753	630	750	696
10-5-22-59900	CONTRACTUAL SERVICE	81,399	49,296	79,991	100,000	110,000
10-5-22-59920	SECURITY SYSTEM	-	-	-	5,000	-
10-5-22-65000	BENCH PROGRAM	-	-	31,611	20,000	20,000
10-5-22-65200	OPERATING SUPPLIES	3,963	16,663	6,953	3,000	8,000
10-5-22-88000	NEW EQUIPMENT	168,861	-	-	20,000	85,000
10-5-22-89900	PURCHASE LAND/PROP	102,908	65,560	49,000	25,000	25,000
10-5-22-89950	PARKING LOT	7,192	-	-	-	-
10-5-22-89951	BAKER LAKE TRAIL	-	-	-	-	250,000
10-5-22-89990	DEMOLITION	-	-	-	50,000	25,000
10-5-22-91790	PROPERTY TAX	12,103	54,380	12,180	13,000	4,800
10-5-22-92900	MISCELLANEOUS EXP	23,735	10,752	10,848	15,000	20,000
	TOTAL BUILDINGS/GROUNDS EXPENSES	590,976	420,187	564,950	622,576	1,139,207
	PARKS, RECREATION, AND SPECIAL EVENTS					
10-5-23-41130	PARKS/REC DIR	53,254	54,114	56,380	57,953	60,871
10-5-23-41141	RECR MANAGER	10,869	11,045	11,376	11,076	12,425
10-5-23-41142	LABORERS	213,747	136,068	150,294	122,841	125,493
10-5-23-41143	SPLASH PAD LABORERS	20,124	25,188	27,675	32,000	32,555
10-5-23-42100	CAMP STIPENDS	11,490	13,615	15,749	16,379	20,000
10-5-23-45110	GROUP INSURANCE	45,752	31,110	26,346	27,944	28,083
10-5-23-45120	DENTAL INSURANCE	1,244	506	828	878	807
10-5-23-45400	WORKER'S COMPENSATION	7,789	6,388	6,503	8,000	4,341
10-5-23-46100	FICA/MEDC CONTRIBUTIONS	21,962	16,775	18,237	17,126	17,698
10-5-23-46300	IMRF CONTRIBUTIONS	16,497	11,087	8,545	13,432	11,382
10-5-23-47100	CLOTHING ALLOWANCE	867	135	342	750	1,370
10-5-23-51100	R&M/BUILDINGS/STRUCTURES	1,576	3,170	1,819	10,000	99,600

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
10-5-23-51200	R&M/EQUIPMENT	9,233	20,882	24,456	15,000	15,000
10-5-23-51212	R&M/PARK EQUIPMENT	36,170	24,433	31,385	35,000	28,000
10-5-23-51300	R&M/VEHICLES	3,568	4,446	1,673	500	2,000
10-5-23-51700	R&M/GROUNDS	83,661	250,489	215,473	100,000	125,000
10-5-23-53100	ENGINEERING EXPENSE	962	46,200	57,157	2,000	5,000
10-5-23-56100	TELEPHONE/INTERNET/CABLE					1,200
10-5-23-55500	EDUCATION/MEETINGS	51	335	380	500	500
10-5-23-56200	EVENT ADVERTISING	-	-	-	-	8,000
10-5-23-57100	UTILITIES	24,559	28,128	31,901	37,715	39,681
10-5-23-57500	LANDSCAPING	4,800	10,572	37,567	25,000	4,000
10-5-23-59200	LIABILITY INSURANCE	8,712	8,721	8,413	8,500	9,298
10-5-23-59900	CONTRACTUAL SERVICE	13,760	19,175	9,464	3,500	22,000
10-5-23-59920	GRASS CUTTING CONTRACT	67,650	57,180	72,314	76,653	77,000
10-5-23-65200	OPERATING SUPPLIES	31,408	96,172	79,159	50,000	55,000
10-5-23-65210	PROGRAMS/EVENTS (FIREWORKS,ETC)	29,792	167,161	387,189	214,800	217,550
10-5-23-65211	AIRSHOW	-	-	-	125,000	125,000
10-5-23-65500	FUEL & OIL VEHICLES	5,055	7,171	8,583	11,157	8,000
10-5-23-65651	MUNCIPAL BAND EXPENSE	-	-	15,285	8,500	5,000
10-5-23-72370	LEASE-FINANCE FEES/INTERES	-	-	2,030	3,251	2,078
10-5-23-88000	NEW EQUIPMENT	123,378	30,910	72,496	39,283	45,656
10-5-23-88001	NEW PLAYGROUND EQUIP	-	-	21,530	120,000	170,000
10-5-23-88400	NEW EQUIPMENT/VEHICLES	-	-	-	30,000	-
10-5-23-89500	CONSTRUCTION	810	243,298	2,779,437	30,000	1,400,000
10-5-23-92900	MISCELLANEOUS EXPENSE	-	7,469	5,155	5,625	2,800
	TOTAL PARKS EXPENSES	848,738	1,331,946	4,185,140	1,260,363	2,782,388
	CEMETERY					
10-5-24-41142	LABORERS	101,254	142,791	116,992	122,841	148,206
10-5-24-45110	GROUP INSURANCE	27,844	27,634	30,377	31,791	33,243
10-5-24-45120	DENTAL INSURANCE	616	478	1,385	1,410	1,459
10-5-24-45400	WORKER'S COMPENSATION	4,225	3,924	4,440	4,000	2,443
10-5-24-46100	FICA/MEDC CONTRIBUTIONS	7,333	10,378	8,795	9,397	11,338
10-5-24-46300	IMRF CONTRIBUTIONS	8,378	10,073	5,530	7,370	7,292
10-5-24-47100	CLOTHING ALLOWANCE	100	369	137	350	2,055
10-5-24-51100	R&M/BUILDINGS	415	5,782	-	500	2,000
10-5-24-51200	R&M/EQUIPMENT	8,051	6,765	13,495	7,500	8,000
10-5-24-51300	R&M/VEHICLES	-	204	2,268	1,500	1,500
10-5-24-56100	TELEPHONE/INTERNET/CABLE	770	884	1,068	919	1,409
10-5-24-57100	UTILITIES	1,945	7,470	6,440	4,048	4,822
10-5-24-57500	LANDSCAPING	12,963	9,352	8,750	15,000	15,000
10-5-24-59200	LIABILITY INSURANCE	3,148	3,152	3,040	3,200	3,360
10-5-24-59310	EQUIPMENT RENTAL	-	-	-	500	-
10-5-24-59900	CONTRACTUAL SERVICE	-	1,355	2,582	3,000	4,000
10-5-24-65200	OPERATING SUPPLIES	9,388	20,154	13,185	8,000	7,000
10-5-24-65500	FUEL & OIL VEHICLES	2,811	5,841	8,710	9,146	9,000
10-5-24-88000	NEW EQUIPMENT	11,468	-	18,459	20,000	18,000
10-5-24-88500	CEMETRY & MAUSOLEUM UPGRADES	-	-	49,321	-	-
	TOTAL CEMETERY EXPENSES	200,710	256,606	294,973	250,473	280,127
	CITY GARAGE					
10-5-25-41142	LABORERS	147,166	137,752	142,357	148,253	163,517
10-5-25-42110	OPEB-HLTH INS	-	47,172	-	-	-
10-5-25-45110	GROUP INSURANCE	32,816	24,768	13,897	25,000	14,795
10-5-25-45120	DENTAL INSURANCE	717	391	319	600	311
10-5-25-45400	WORKER'S COMPENSATION	4,784	3,924	3,617	3,000	2,771
10-5-25-46100	FICA/MEDC CONTRIBUTION	10,729	10,150	10,529	11,341	12,509

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
10-5-25-46300	IMRF CONTRIBUTIONS	15,230	11,379	8,174	8,895	8,045
10-5-25-47100	CLOTHING ALLOWANCE	565	313	216	250	1,370
10-5-25-59200	LIABILITY INSURANCE	4,215	4,220	4,070	4,000	4,498
10-5-25-65200	OPERATING SUPPLIES	-	100	199	400	250
	TOTAL CITY GARAGE EXPENSES	216,223	240,169	183,378	201,739	208,065
	FINANCE					
10-5-26-41123	ACCOUNTANTS	114,065	143,331	110,126	116,480	115,765
10-5-26-41130	FINANCE OFFICER	95,277	101,271	103,715	100,000	104,000
10-5-26-41131	PT TEMP	5,012	5,410	-	-	-
10-5-26-42110	OPEB-HLTH INS	-	-	(7)	-	-
10-5-26-42111	OPEB-WAGES	-	1,051	4,814	-	-
10-5-26-45110	GROUP INSURANCE	35,284	16,293	30,193	27,093	25,696
10-5-26-45120	DENTAL INSURANCE	851	547	1,115	796	882
10-5-26-45400	WORKER'S COMPENSATION	249	303	519	300	236
10-5-26-46100	FICA/MEDC CONTRIBUTION	24,405	34,450	27,233	16,561	16,812
10-5-26-46300	IMRF CONTRIBUTIONS	33,446	37,338	22,465	21,648	10,812
10-5-26-55500	PROF DUES/EDUC/MTGS	2,432	2,653	370	2,500	2,500
10-5-26-56100	TELEPHONE/INTERNET/CABLE	-	-	-	-	600
10-5-26-65200	OPERATING SUPPLIES	2,206	5,308	10,395	5,000	3,000
10-5-26-92900	MISCELLANEOUS EXPENSE	-	2,246	1,421	4,592	1,400
	TOTAL FINANCE DEPARTMENT EXPENSES	313,227	350,199	312,357	294,969	281,704
	INFORMATION TECHNOLOGY					
10-5-27-41118	INFO TECHNOLOGY STAFF	32,885	93,579	22,640	58,240	121,697
10-5-27-41130	INFO TECHNOLOGY DIRECTOR	-	-	110,580	115,000	120,771
10-5-27-45110	GROUP INSURANCE	-	-	8,771	27,804	28,083
10-5-27-45120	DENTAL INSURANCE	-	-	276	878	807
10-5-27-45400	WORKER'S COMPENSATION	-	-	-	200	187
10-5-27-46100	FICA/MEDC CONTRIBUTION	-	-	4,490	13,253	18,549
10-5-27-46300	IMRF CONTRIBUTIONS	-	-	2,793	10,394	11,929
10-5-27-51300	R&M/VEHICLES	-	-	623	2,500	2,500
10-5-27-55500	INTRNL TRNG/EDUC/MEETINGS	-	-	-	15,000	15,500
10-5-27-56100	TELEPHONE/INTERNET/CABLE	-	-	-	-	1,500
10-5-27-65200	OPERATING SUPPLIES	-	-	657	4,000	4,500
10-5-27-65500	FUEL & OIL VEHICLES	-	270	1,592	1,000	2,000
10-5-27-88300	NEW EQUIP/COMPTRS/SERVER	-	-	-	-	-
10-5-27-92900	MISCELLANEOUS EXPENSE	-	-	1,251	269	250
	TOTAL IT DEPARTMENT EXPENSES	32,885	93,849	153,673	248,539	328,272
	LEGAL					
10-5-28-41130	CORPORATE COUNSEL	-	-	61,731	156,000	162,240
10-5-28-45110	GROUP INSURANCE	-	-	6,461	20,500	20,685
10-5-28-45120	DENTAL INSURANCE	-	-	116	457	338
10-5-28-45400	WORKER'S COMPENSATION	-	-	-	100	174
10-5-28-46100	FICA/MEDC CONTRIBUTION	-	-	4,568	11,934	12,411
10-5-28-46300	IMRF CONTRIBUTIONS	-	-	2,743	9,360	7,982
10-5-28-55500	PROF DUES/EDUC/MTGS	-	-	-	-	300
10-5-28-56100	TELEPHONE/INTERNET/CABLE	-	-	-	-	516
10-5-28-65200	OPERATING SUPPLIES	-	-	634	1,000	500
10-5-28-92900	MISCELLANEOUS EXPENSE	-	-	479	75	200
	TOTAL LEGAL DEPARTMENT EXPENSES	-	-	76,731	199,426	205,346
	HR, HEALTH & WELFARE					
10-5-29-41115	HUMAN RESOURCES STAFF	83,465	114,940	99,255	52,000	57,325
10-5-29-41130	HUMAN RESOURCES DIRECTOR	-	-	34,690	100,000	104,000

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
10-5-29-45110	GROUP INSURANCE	-	-	28	-	85
10-5-29-45400	WORKER'S COMPENSATION	-	-	-	200	165
10-5-29-46100	FICA/MEDC CONTRIBUTIONS	-	-	4,245	11,628	12,341
10-5-29-46300	IMRF CONTRIBUTIONS	-	-	2,473	9,120	7,937
10-5-29-52801	HYGIENIC INSTITUTE	11,508	11,508	9,590	11,508	-
10-5-29-52802	AMBULANCE CONTRACT	73,793	76,006	78,287	78,287	83,054
10-5-29-52803	IVRD PER CAPITA CONTRIBUTION	197,943	211,145	220,755	225,000	236,020
10-5-29-55500	PROF DUES/EDUC/MTGS	-	-	-	2,500	5,000
10-5-29-56100	TELEPHONE/INTERNET/CABLE	-	-	-	-	516
10-5-29-65200	OPERATING SUPPLIES	-	-	943	3,000	4,250
10-5-29-92000	HEALTH & WELLNESS	819	4,896	572	7,500	7,500
10-5-29-92900	MISCELLANEOUS	-	-	1,696	800	1,500
TOTAL HEALTH & WELFARE EXPENSES		367,527	418,495	452,533	501,543	519,693
TRANSFERS						
10-5-30-97080	CONTRIB TO GARBAGE FUND	13,000	-	-	-	-
TOTAL EXPENSES		13,000	-	-	-	-
TOTAL GENERAL FUND EXPENDITURES		\$32,602,245	\$21,613,229	\$20,733,217	19,101,055	23,197,125

TOTAL GENERAL FUND REVENUE	\$17,355,438	\$20,230,041	\$21,330,259	19,863,287	23,816,692
TOTAL GENERAL FUND EXPENDITURES	\$32,602,245	\$21,613,229	\$20,733,217	19,101,055	23,197,125
REVENUE OVER/(UNDER) EXPENDITUR	\$ (15,246,806)	\$ (1,383,188)	\$ 597,042	762,232	619,567

POLICE DRUG ENFORCEMENT, IMPOUND, AND EQUIPMENT FUND

REVENUE

13-4-00-54-3383	DRUG ENFORCEMENT REVENUE	12,983	39,267	9,890	10,896	500
13-4-00-54-3387	IMPOUND REVENUE	17,415	16,047	16,219	12,666	10,000
13-4-00-54-3388	OTHER REVENUE	17,785	23,259	45,483	24,402	20,000
13-4-00-55-3700	INCOME FROM INVESTMENTS	431	191	193	153	180
TOTAL REVENUE		48,614	78,764	71,785	48,116	30,680

EXPENSES

13-5-90-65230	DRUG ENFORCEMENT EXPENSE	17,032	115,837	7,486	11,229	-
13-5-90-92900	OTHER EXPENSES	5,907	14,853	24,048	15,952	15,000
13-5-90-92910	TRANSFER TO GENERAL FUND	-	-	-	-	-
TOTAL EXPENSES		22,939	130,690	31,534	27,181	15,000

REVENUE OVER/(UNDER) EXPENDITUR	\$25,675	(\$51,926)	\$40,252	\$20,935	\$15,680
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INSURANCE FUND

REVENUE

15-4-00-55-3700	INCOME FROM INVESTMENTS	262	480	2,709	245	2,000
15-4-00-56-3415	INSURANCE FUNDING	1,413,548	1,359,954	1,373,834	1,422,835	1,507,578
15-4-00-56-3515	HRA FUNDING	71,979	87,098	92,357	80,722	78,740
15-4-00-56-3615	FSA FUNDING	44,226	41,015	45,275	46,003	45,000
TOTAL ESTIMATED REVENUE		1,530,014	1,488,547	1,514,174	1,549,805	1,633,318

INSURANCE FUND

15-5-15-45000	INS PREMIUMS	-	433,105	1,373,834	1,422,835	1,507,578
15-5-15-45100	HEALTH CLAIMS	490,475	532,142	51	-	-
15-5-15-45150	HRA CLAIMS	70,239	83,130	92,893	80,722	78,740

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
15-5-15-46150	FSA CLAIMS	40,292	42,763	49,971	46,003	45,000
15-5-15-53550	ADMIN FEES	446,585	317,549	4,749	4,294	5,000
	TOTAL EXPENSES	1,047,591	1,408,689	1,521,498	1,553,854	1,636,318

REVENUE OVER/(UNDER) EXPENDITUR	\$482,422	\$79,858	(\$7,323)	(\$4,049)	(\$3,000)
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GARBAGE FUND

REVENUE

21-4-00-53-3060	MONTHLY GARBAGE CHARGES	813,681	867,867	920,065	914,904	965,181
21-4-00-55-3700	INCOME FROM INVESTMENTS	83	62	16	-	300
21-4-00-90-3956	TRANSFER FROM GENERAL FUND	13,000	-	-	-	-
	TOTAL REVENUE	826,763	867,929	920,081	914,904	965,481

EXPENSES

21-5-90-57060	SCAVENGER CONTRACT	821,808	850,580	881,107	909,175	615,722
21-5-90-96160	FORGIVENESS OF DEBT	539	582	2,163	-	21
	TOTAL EXPENSES	822,348	851,162	883,270	909,175	615,743

REVENUE OVER/(UNDER) EXPENDITUR	\$4,415	\$16,767	\$36,811	\$5,729	\$349,738
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MOTOR FUEL TAX FUND

REVENUE

24-4-00-55-3700	INCOME FROM INVESTMENTS	5,445	3,171	3,707	2,955	3,000
24-4-00-60-3120	MOTOR FUEL TAX	386,534	422,713	409,344	414,988	442,580
24-4-00-60-3645	REBUILD ILLINOIS FUNDS	339,241	226,160	113,080	-	-
	TOTAL REVENUE	731,220	652,045	526,132	417,943	445,580

EXPENSES

24-5-90-59934	CONSTRUCTION- STREET MNTNC	-	1,600,000	928,481	300,000	300,000
	TOTAL EXPENSES	-	1,600,000	928,481	300,000	300,000

REVENUE OVER/(UNDER) EXPENDITUR	\$731,220	(\$947,955)	(\$402,349)	\$117,943	\$145,580
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8/7/2006 (exp.2021) TIF DISTRICT II (Industrial)

REVENUE

29-4-00-50-3100	PROPERTY TAXES	360,502	363,778	367,952	386,220	376,043
29-4-00-55-3700	INCOME FROM INVESTMENTS	166	251	2,552	670	5,000
	TOTAL REVENUE	360,668	364,030	370,504	386,890	381,043

EXPENSES

29-5-76-93500	2010 BOND EXPENSE	44,916	-	-	-	-
29-5-90-53400	ADMIN/PROF/FEES	21,721	22,019	23,138	24,238	25,611
29-5-90-92550	DEVELOPER REIMBURSEMENT	48,261	48,514	33,444	35,117	33,782
29-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	144,875	145,601	208,410	215,072	209,661
	TOTAL EXPENSES	259,772	216,134	264,993	274,427	269,054

REVENUE OVER/(UNDER) EXPENDITUR	\$100,896	\$147,896	\$105,511	\$112,463	\$111,989
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3/24/2010 (exp.2021) TIF DISTRICT III (North Commercial)

REVENUE

30-4-00-50-3100	PROPERTY TAXES	93,517	93,516	96,046	100,814	130,322
30-4-00-55-3700	INCOME FROM INVESTMENTS	21	29	147	78	150
	TOTAL REVENUE	93,538	93,545	96,193	100,892	130,472

EXPENSES

30-5-90-53400	ADMIN FEES	11,842	11,926	12,535	13,116	13,833
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ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
30-5-90-92550	DEVELOPER REIMBURSEMENT	27,823	27,828	27,884	29,278	28,291
30-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	46,399	46,483	46,727	48,509	53,823
	TOTAL EXPENSES	86,064	86,237	87,145	90,903	95,947

REVENUE OVER/(UNDER) EXPENDITUR	\$7,474	\$7,308	\$9,048	\$9,989	\$34,525
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2/20/2017 TIF DISTRICT IV (Downtown)

REVENUE

31-4-00-50-3100	PROPERTY TAXES	107,199	129,756	178,312	187,670	288,848
31-4-00-55-3700	INCOME FROM INVESTMENTS	17	43	302	117	1,000
	TOTAL REVENUE	107,216	129,799	178,614	187,787	289,848

EXPENSES

31-5-90-53400	ADMIN FEES	14,157	12,062	22,658	21,315	31,472
31-5-90-92550	DEVELOPER REIMBURSEMENT	2,249	2,031	1,960	2,068	52,023
31-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	14,945	168,119	141,750	146,904	206,195
	TOTAL EXPENSES	31,351	182,212	166,368	170,277	289,690

REVENUE OVER/(UNDER) EXPENDITUR	\$75,865	(\$52,413)	\$12,246	\$17,510	\$158
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6/24/2019 TIF DISTRICT V (Mall)

REVENUE

32-4-00-50-3100	PROPERTY TAXES	-	-	-	-	74,995
32-4-00-55-3700	INCOME FROM INVESTMENTS	-	-	-	-	100
	TOTAL REVENUE	-	-	-	-	75,095

EXPENSES

32-5-90-53400	ADMIN FEES	-	5,713	6,122	6,322	6,829
	TOTAL EXPENSES	-	5,713	6,122	6,322	6,829

REVENUE OVER/(UNDER) EXPENDITUR	\$0	(\$5,713)	(\$6,122)	(\$6,322)	\$68,266
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4/25/2022 TIF DISTRICT VI (MVP)

REVENUE

33-4-00-50-3100	PROPERTY TAXES	-	-	-	1,471	3,881
33-4-00-55-3700	INCOME FROM INVESTMENT	-	-	-	-	-
33-4-00-56-3699	MISCELLANEOUS REVENUE	-	-	-	-	-
33-4-00-80-3100	BOND PROCEEDS	-	-	4,815,000	-	-
33-4-00-80-3200	BOND PREMIUM	-	-	293,130	-	-
	TOTAL REVENUE	-	-	5,108,130	1,471	3,881

EXPENSES

33-5-76-71260	2022 GO BONDS-PRINCIPAL	-	-	-	-	610,000
33-5-76-72270	2022 GO BONDS-INTEREST	-	-	101,650	192,600	192,600
33-5-90-53100	ENGINEERING EXPENSE	-	-	25,844	-	-
33-5-90-53400	LEGAL/PROF/ADMIN FEES	-	-	207,025	-	9,198
33-5-90-89900	PURCHASE LAND	-	-	4,675,325	8,679	-
33-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	-	-	-	-	388
33-5-90-96500	BOND ISSUE EXPENSE	-	-	107,458	1,800,000	-
	TOTAL EXPENSES	-	-	5,117,302	2,001,279	812,186

REVENUE OVER/(UNDER) EXPENDITUR	\$0	\$0	(\$9,172)	(\$1,999,808)	(\$808,305)
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UTILITY ENTERPRISE FUND REVENUE

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
ELECTRIC SALES						
60-4-00-30-3010	ELECTRIC SALES, COMMERCIAL	21,799,798	22,273,841	21,706,908	21,148,023	22,085,421
60-4-00-30-3011	ELECTRIC SALES, RESIDENTIAL	4,789,162	4,643,062	4,404,151	4,636,024	4,611,825
	TOTAL ELECTRIC SALES INCOME	26,588,960	26,916,903	26,111,059	25,784,047	26,697,246
WATER SALES						
60-4-00-30-3020	WATER SALES, COMMERCIAL	1,668,311	1,933,989	1,880,043	1,882,462	1,850,814
60-4-00-30-3021	WATER SALES, RESIDENTIAL	894,276	881,673	882,165	900,973	955,419
60-4-00-30-3022	SEWER SALES, COMMERCIAL	2,034,069	2,414,448	2,435,753	2,400,669	2,460,137
60-4-00-30-3023	SEWER SALES, RESIDENTIAL	1,038,050	1,039,085	1,008,197	1,034,180	1,082,758
	TOTAL SALES REVENUE	5,634,706	6,269,196	6,206,159	6,218,284	6,348,928
OPERATING INCOME						
60-4-00-40-3410	PENALTIES	102,591	138,360	112,804	127,736	120,000
60-4-00-40-3412	RECONNECTIONS	1,300	300	600	600	600
60-4-00-40-3413	LGT METER READ FEE	-	900	900	900	900
60-4-00-40-3414	WTR METER READ FEE	-	300	300	300	300
60-4-00-40-3416	LOADS OF WATER	24,620	28,351	23,124	34,476	30,000
60-4-00-40-3420	NSF CHECK CHARGES	250	575	525	675	500
60-4-00-40-3430	EPA MONITORING FEES	250	1,200	500	750	-
60-4-00-40-3431	REIMB FOR ANALYSIS FEES	27,748	26,450	30,425	31,541	30,000
60-4-00-40-3530	INSUR/DAMAGE REIMBURSEMENT	24,143	211,238	83,191	110,515	-
60-4-00-40-3541	WORKERS COMP WAGE REIMBURSEME	-	-	-	-	-
60-4-00-40-3620	LABOR & SUPPLIES	11,693	-	860	840	-
60-4-00-40-3625	METERS/SUPPLIES	22,897	15,181	17,858	21,030	20,000
60-4-00-40-3655	GREEN POWER CREDITS	20,653	-	-	-	-
60-4-00-40-3675	REIMB STATE OF IL	72,749	34,461	42,336	13,326	-
60-4-00-40-3699	MISCELLANEOUS	74	29,650	10	-	-
	TOTAL OPERATING INCOME	308,967	486,965	313,433	342,688	202,300
NON-OPERATING INCOME						
60-4-00-56-3556	FARM CASH RENT	-	14,120	16,097	7,000	18,720
60-4-00-60-3810	STATE GRANTS	498,834	-	-	-	2,000,000
60-4-00-60-3820	FEDERAL GRANTS	-	-	-	-	2,000,000
60-4-00-80-3555	CABLE/AT&T POLE RENTAL	20,800	20,800	-	20,000	20,000
60-4-00-80-3558	FIBER OPTIC RENT	48,180	50,226	55,041	54,807	50,000
60-4-00-80-3651	SALE OF CITY PROPERTY	3,522	17,000	14,200	-	-
60-4-00-80-3700	INCOME FROM INVESTMENTS	184,176	122,353	169,398	175,000	200,000
60-4-00-80-3706	INVEST INCOME- BOND ACC	37	-	-	-	-
60-4-00-80-3727	2010 BOND INT RBTE	33,049	-	-	-	-
60-4-00-80-3816	IMEA ENERGY GRANT	-	-	-	-	-
60-4-00-80-3900	CASH RSVS/BOND PROCEEDS	9,472	-	-	10,000,000	10,000,000
	TOTAL NON-OPERATING INCOME	798,070	224,499	254,736	10,256,807	14,288,720
OPERATING TRANSFERS IN						
60-4-00-90-3950	TRANSFER FROM OTHER FUNDS	-	-	-	-	2,400,000
60-4-00-90-3960	FROM TIF2-2010 INT	44,916	-	-	-	-
	TOTAL TRANSFERS IN	44,916	-	-	-	2,400,000
	TOTAL REVENUE	\$33,375,619	\$33,897,563	\$32,885,387	42,601,826	49,937,194

UTILITY LIGHT ENTERPRISE FUND EXPENDITURES

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
CLERK'S OFFICE						
60-5-12-41120	CLERICAL	129,249	107,861	103,019	107,120	115,621
60-5-12-41121	METER READERS	34,437	35,452	31,593	37,960	34,428
60-5-12-42110	POST EMPL BENEFIT-INSURANCE	-	-	40,584	-	-

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
60-5-12-42111	POST EMPL BENEFIT-WAGES	-	-	14,390	-	-
60-5-12-45110	GROUP INSURANCE	18,246	9,652	12,497	25,625	20,744
60-5-12-45120	DENTAL INSURANCE	79	51	312	1,417	1,011
60-5-12-45400	WORKER'S COMPENSATION	1,241	834	742	1,500	724
60-5-12-46100	FICA/MEDC CONTRIBUTION	12,383	10,676	11,147	11,099	11,479
60-5-12-46300	IMRF CONTRIBUTIONS	14,445	(35,889)	16,418	3,815	2,714
60-5-12-51200	R&M/EQUIPMENT	-	-	-	12,000	-
60-5-12-56000	POSTAGE	25,232	25,951	28,593	26,647	32,750
60-5-12-59900	CONTRACTUAL SERVICE	8,712	6,685	16,695	36,500	22,000
60-5-12-65200	OPERATING SUPPLIES	4,494	4,931	12,363	15,000	10,000
	TOTAL CLERK'S OFFICE EXPENSES	248,517	166,206	288,353	278,683	251,472
	ADMINISTRATIVE SERVICES					
60-5-15-41120	CLERICAL	34,005	40,207	45,167	52,000	47,026
60-5-15-42110	POST EMPL BENEFIT-INSURANCE	71,364	(56,976)	(32,837)	-	-
60-5-15-42111	POST EMPL BENEFIT-WAGES	-	-	10,126	-	-
60-5-15-45110	GROUP INSURANCE	291,723	269,013	251,399	275,000	245,639
60-5-15-45115	HLTH INS OP OUT INCENTIVE	7,571	8,269	8,500	7,500	10,000
60-5-15-45120	DENTAL INSURANCE	5,601	4,971	7,262	8,000	28,474
60-5-15-45130	VISION PASS-THROUGH	-	-	-	-	-
60-5-15-45181	HRA FUND REQUESTS	16,850	26,243	25,842	20,000	22,299
60-5-15-45300	UNEMPLOYMENT INSURANCE	1,976	2,225	3,014	2,500	3,000
60-5-15-45400	WORKER'S COMPENSATION	29,996	24,986	28,085	30,000	32,763
60-5-15-46100	FICA/MEDC CONTRIBUTION	2,732	3,263	3,758	3,978	3,597
60-5-15-46300	IMRF CONTRIBUTIONS	4,084	(12,097)	5,616	3,120	2,314
60-5-15-47100	CLOTHING ALLOWANCE	6,496	5,276	8,512	5,000	6,000
60-5-15-47200	UNIFORM SERVICE	45,249	49,847	52,265	30,000	20,000
60-5-15-53100	ENGINEERING EXPENSE	120,104	62,250	77,166	85,000	90,000
60-5-15-53200	LEGAL FEES	11,640	57,226	42,412	10,000	5,000
60-5-15-53400	MED SVCS/OTHER PROFESSIONAL	374	159	1,587	1,000	1,500
60-5-15-53450	CONSULTING SERVICES	-	-	-	-	20,000
60-5-15-53500	BANK FEES/SERVICE CHARGES	38,070	34,146	60,576	30,000	15,000
60-5-15-54500	ADM CHARGE-ENF/FIN/IT/LEG/HR	120,000	135,000	135,000	250,000	350,000
60-5-15-55500	SAFETY TRNG/EDUCATION/MEETINGS	4,383	12,901	21,198	11,000	15,000
60-5-15-55900	TRAVEL/MILEAGE	415	2,415	1,048	500	500
60-5-15-56000	POSTAGE	486	5,288	520	500	500
60-5-15-56100	TELEPHONE	8,165	9,141	9,800	8,000	10,500
60-5-15-56150	INTERNET ACCESS FEE	2,070	1,650	1,800	2,000	2,000
60-5-15-56200	PUBLISHING/ADVERTISING	-	245	1,917	-	-
60-5-15-56400	MAINTENANCE AGREEMENT	-	37,536	33,400	35,000	100,000
60-5-15-56801	JULIE SERVICE	2,476	2,456	2,329	3,500	3,000
60-5-15-59100	BOILER/MACH INSURANCE	69,163	111,062	115,236	100,000	125,000
60-5-15-59200	LIABILITY INSURANCE	101,086	103,189	99,855	95,000	106,854
60-5-15-59900	CONTRACTUAL SERVICES	127,295	89,105	92,603	100,000	143,000
60-5-15-65200	OPERATING SUPPLIES	10,766	9,007	10,537	6,500	10,000
60-5-15-65400	COVID19 EXP	1,512	502	-	-	-
60-5-15-92900	MISCELLANEOUS	2,247	3,249	6,624	2,500	1,500
60-5-15-93000	LICENSE/PERMITS	42,759	45,286	42,044	66,000	40,000
60-5-15-96160	FORGIVENESS OF DEBT	70,818	9,223	178	10,000	5,000
60-5-15-97070	TRANSFER/LOAN TO GENERAL FUND	-	-	-	-	600,000
60-5-15-99200	FRANCHISE FEE	1,674,821	1,700,000	1,658,766	1,630,091	1,996,860
	TOTAL ADMINISTRATIVE SERVICES EXPENSES	2,926,297	2,796,261	2,831,306	2,883,689	4,062,326
	POWER & GENERATION					
60-5-61-41143	OPERATORS	188,910	190,185	204,225	250,628	347,710
60-5-61-42111	POST EMPLOYMENT BENEFITS-WAGES	-	-	9,677	-	-

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
60-5-61-46100	FICA/MEDC CONTRIBUTIONS	14,001	13,986	15,998	19,173	26,600
60-5-61-46300	IMRF CONTRIBUTIONS	18,866	(48,113)	21,151	15,038	17,107
60-5-61-51100	R&M/BUILDINGS	30,481	46,118	62,868	30,000	87,000
60-5-61-51200	R&M/EQUIPMENT	17,125	25,043	13,247	65,000	80,000
60-5-61-51208	R&M/GENERATION EQUIPMENT	131,836	131,139	179,397	170,000	100,000
60-5-61-53100	ENGINEERING EXPENSE	6,798	28,440	24,119	2,000	2,000
60-5-61-59900	CONTRACTUAL SERVICES	-	-	-	-	12,800
60-5-61-59910	GENSETS MAINT CONTRACTS	475	216,580	-	10,000	-
60-5-61-64310	LARGE POWER PURCHASE	16,894,809	16,857,152	16,193,497	16,500,000	17,500,344
60-5-61-65200	OPERATING SUPPLIES	17,051	23,803	23,851	9,000	9,000
60-5-61-65300	SMALL TOOLS	1,284	491	3,044	1,000	1,000
60-5-61-65600	FUEL OIL	233,300	41,831	52,991	50,000	200,000
60-5-61-66720	UTILITIES	83,704	78,434	76,959	60,000	61,282
TOTAL POWER & GENERATION EXPENSES		17,638,640	17,605,089	16,881,024	17,181,838	18,444,844
DISTRIBUTION SYSTEM						
60-5-62-41140	OPERATIONS MANAGER	-	-	79,629	156,000	140,400
60-5-62-41143	OPERATORS	739,760	691,028	509,063	857,032	880,680
60-5-62-42110	POST EMPL BENEFIT-INSURANCE	-	-	62,220	-	-
60-5-62-42111	POST EMPLOYMNT BENEFITS-WAGES	-	-	5,548	-	41,933
60-5-62-46100	FICA/MEDC CONTRIBUTIONS	57,658	52,842	68,790	77,497	78,113
60-5-62-46300	IMRF CONTRIBUTIONS	81,164	(186,724)	97,846	60,782	50,237
60-5-62-51200	R&M/EQUIPMENT	55,305	43,471	40,703	40,000	50,000
60-5-62-51208	R&M SUBSTATIONS	1,301	2,272	74,945	-	205,000
60-5-62-51290	R&M/DISTRIBUTION EQUIPMENT	556,252	808,460	1,357,024	750,000	700,000
60-5-62-52960	R&M METERS/NEW METERS	-	22,019	10,920	-	10,000
60-5-62-65200	OPERATING SUPPLIES	76,884	47,025	121,441	90,000	40,000
60-5-62-65210	SAFETY SUPPLIES	-	-	5,289	10,000	25,000
60-5-62-65300	SMALL TOOLS	39,172	35,611	45,809	40,000	10,000
TOTAL DISTRIBUTION SYSTEM EXPENSES		1,607,496	1,516,003	2,479,227	2,081,311	2,231,363
STREET LIGHTING						
60-5-63-51200	R&M/EQUIPMENT	51,138	39,796	41,563	45,000	10,000
60-5-63-51420	R&M/TRAFFIC SIGNALS	129,370	22,923	58,544	75,000	25,000
TOTAL STREET LIGHTING EXPENSES		180,508	62,719	100,106	120,000	35,000
HYDROELECTRIC PLANT						
60-5-64-41143	OPERATORS	111,320	113,741	129,844	122,489	-
60-5-64-42111	POST EMPLOYMNT BENEFITS-WAGES	-	-	-	-	-
60-5-64-46100	FICA/MEDC CONTRIBUTION	8,524	8,709	9,390	9,370	-
60-5-64-46300	IMRF CONTRIBUTIONS	11,522	(29,339)	13,072	7,349	-
60-5-64-51100	R&M/BUILDINGS	6,522	34	3,964	500	5,000
60-5-64-51200	R&M/EQUIPMENT	40,072	113,509	460,857	250,000	410,000
60-5-64-52100	R&M/TRASH RACK	2,002	354	430	50,000	5,000
60-5-64-56100	TELEPHONE	1,762	2,040	2,151	1,750	2,000
60-5-64-65200	OPERATING SUPPLIES	5,145	4,258	22,180	4,000	7,500
60-5-64-93000	LICENSE/PERMITS	13,150	12,686	13,474	13,500	20,000
TOTAL HYDROELECTRIC PLANT EXPENSES		200,019	225,992	655,360	458,958	449,500
WTP/WWTP						
60-5-72-41142	LABORERS	5,492	3,696	7,625	8,320	-
60-5-72-46100	FICA/MEDC CONTRIBUTION	432	283	583	636	-
60-5-72-51100	R&M BUILDINGS	35,858	27,848	14,967	37,400	20,000
60-5-72-51200	R&M EQUIPMENT	100,805	132,591	199,937	40,000	150,000
60-5-72-51210	R&M COMPUTERS	-	-	-	-	5,000
60-5-72-51290	R&M WELLS	2,800	39,315	17,000	40,000	100,000

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
60-5-72-52804	WS/WWTP SERVICE CONTRACT	606,622	606,772	606,622	606,622	606,622
60-5-72-53100	ENGINEERING	892	3,345	21,475	12,762	20,000
60-5-72-53850	ANALYSIS PRETREATMENT	27,748	26,450	30,287	35,667	32,000
60-5-72-56100	TELEPHONE	1,273	1,467	1,530	1,535	1,500
60-5-72-59310	EQUIPMENT RENTAL	1,320	-	2,912	1,132	-
60-5-72-59900	CONTRACTUAL SERVICES	-	-	140	-	-
60-5-72-61300	SALT	278,987	286,466	397,756	401,397	400,000
60-5-72-62000	CHEMICALS FOR TREATMENT	52,417	67,818	116,534	128,163	150,000
60-5-72-65220	SLUDGE FLOCCULENT	10,144	14,144	13,699	13,360	-
60-5-72-65010	SLUDGE REMOVAL	163,923	159,453	200,642	250,000	-
60-5-72-65200	OPERATING SUPPLIES	14,574	16,485	22,491	23,822	20,000
60-5-72-65300	SMALL TOOLS	-	-	-	-	-
60-5-72-66720	UTILITIES	807,880	840,106	839,486	850,209	850,000
60-5-72-92900	MISCELLANEOUS EXPENSE	2,160	-	-	-	-
	TOTAL WTP/WWTP	2,113,327	2,226,237	2,493,686	2,451,025	2,355,122
	WATER DISTRIBUTION/WATER DISPOSAL					
60-5-73-41142	LABORERS	410,682	486,082	743,953	538,503	576,244
60-5-73-42111	POST EMPLOYMNT BENEFITS-WAGES	-	-	26,842	-	-
60-5-73-46100	FICA/MEDC CONTRIBUTIONS	29,420	35,120	34,957	41,195	44,083
60-5-73-46300	IMRF CONTRIBUTIONS	42,401	(125,183)	49,329	32,310	28,351
60-5-73-51100	R&M BUILDINGS	605	-	-	-	-
60-5-73-51200	R&M EQUIPMENT	4,218	4,436	38,936	10,500	18,000
60-5-73-51520	R&M/WATER MAINS	87,008	104,946	233,778	180,000	200,000
60-5-73-51525	R&M HYDRANTS	12,332	40,754	39,288	40,000	40,000
60-5-73-52000	R&M SEWERS	120,872	185,495	128,360	135,000	100,000
60-5-73-52940	R&M LIFT STATIONS	37,267	108,536	92,964	100,000	125,000
60-5-73-52960	R&M METERS	26,775	28,990	123,645	80,000	180,000
60-5-73-52970	R&M BACKFLOW PREVENTERS	360	3,384	-	2,000	-
60-5-73-53100	ENGINEERING	57,514	-	66,213	15,000	60,000
60-5-73-56100	TELEPHONE	4,781	5,104	5,228	5,000	4,750
60-5-73-59900	CONTRACTUAL SERVICE	23,716	2,327	-	-	-
60-5-73-65200	OPERATING SUPPLIES	37,750	46,448	49,822	28,000	30,000
60-5-73-65210	SAFETY SUPPLIES	-	-	347	2,000	2,000
60-5-73-65300	SMALL TOOLS	4,070	9,618	10,370	4,000	6,000
60-5-73-66720	PURCHASED POWER-ELECTRIC	23,723	27,038	23,007	23,000	23,000
60-5-77-88000	NEW EQUIPMENT (MOVED TO 77-do no	8,408	-	-	-	-
60-5-73-92900	MISCELLANEOUS EXPENSE	384	1,753	2,177	2,500	2,500
	TOTAL WATER DISTRIBUTION EXPENSES	932,286	964,847	1,669,217	1,239,009	1,439,928
	FIBER					
60-5-74-51200	R&M FIBER	-	-	-	-	33,000
60-5-74-53100	ENGINEERING	-	-	-	-	-
60-5-74-65200	OPERATING SUPPLIES	-	-	-	-	-
	TOTAL FIBER EXPENSES	-	-	-	-	33,000
	TRUCKS & VEHICLES					
60-5-75-51300	R&M/VEHICLES	112,563	123,091	188,145	125,000	250,000
60-5-75-51800	R&M/RADIOS	1,199	4,663	2,550	5,000	5,000
60-5-75-65600	FUEL & OIL VEHICLES	26,998	35,501	43,104	46,000	35,000
60-5-75-93100	LICENSE/TITLE FEES	8	148	163	500	500
	TOTAL TRUCKS & VEHICLES	140,768	163,403	233,962	176,500	290,500
	BOND & INTEREST					
60-5-76-53500	BANK FEES/SERVICE CHARGES	750	750	760	750	850
60-5-76-72150	2009A BOND INTEREST	51,977	-	-	-	-

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
60-5-76-72160	2010 BOND INTEREST	2,765	-	-	-	-
60-5-76-72180	2021B REF BOND INT	-	26,880	23,700	21,500	19,200
60-5-76-72313	2008 REVENUE BONDS-INTEREST	-	-	-	-	-
60-5-76-72315	2017 GO BOND INTEREST	152,350	127,350	96,900	96,900	33,300
60-5-76-72360	IEPA LOAN INTEREST	-	-	-	-	-
60-5-76-72370	LEASE INTEREST	-	-	1,920	3,817	2,915
60-5-76-96100	AMORTIZATION OF DEFERRED	72,739	76,050	76,050	76,050	3,311
60-5-76-96200	AMORT OF BOND DISC	(25,644)	(35,010)	(35,010)	(35,010)	(35,010)
60-5-76-96500	COST OF BOND ISSUE	35,971	-	-	100,000	-
	TOTAL BOND & INTEREST EXPENSES	290,907	196,020	164,320	264,007	24,567
	PLANT, EQUIPMENT & INFRASTRUCTURE					
60-5-77-88000	NEW EQUIPMENT	165,158	312,817	367,373	31,000	500,000
60-5-77-88100	NEW RADIOS	-	-	-	-	-
60-5-77-88300	NEW COMPUTER EQUIP	167,786	-	-	75,000	65,000
60-5-77-88350	NEW COMPUTER SOFTWARE	-	-	-	-	-
60-5-77-88400	NEW VEHICLES	23,000	977,393	186,621	224,000	350,000
60-5-77-88405	NEW WM	1,330,748	-	1,428,289	-	850,000
60-5-77-88406	NEW WM (NE Ph I)	-	-	291,334	1,100,000	-
60-5-77-88407	NEW WM (NE Ph II) FY2026	-	-	-	-	-
60-5-77-88408	Rt 6 (4th St) WM/SS	-	-	193,969	4,500,000	5,000,000
60-5-77-88410	LEAD SERVICE LINES	-	-	-	-	100,000
60-5-77-88414	WENZEL RD UTILITIES	-	-	194,907	-	-
60-5-77-88432	MVP DEVELOPMENT	-	63,230	367,639	1,900,000	-
60-5-77-88433	POHAR SUBDV UTIL	-	-	1,316,186	50,000	-
60-5-77-88434	JR SUBDV UTIL	-	-	-	-	275,000
60-5-77-88435	EAKAS EXPNSN INFRASTRUCTURE	-	-	-	-	250,000
60-5-77-88450	WTP/WWTP UPGRADES	834,251	171,755	-	500,000	490,000
60-5-77-88450	WTP/WWTP BLDG IMPRVMENTS	-	-	-	-	60,000
60-5-77-88450	WTP/WWTP ENG/PLANNING	-	-	-	-	65,000
60-5-77-88500	SEWER SEPARATION PROJECT	2,332,661	2,630,116	1,864,063	-	-
60-5-77-88506	NEW SANITARY SEWERS/EXT	-	-	-	-	-
60-5-77-88510	EAST WWTP FLOOD PROOF	-	-	-	-	-
60-5-77-88512	WTR TWR/STRG TANK PAINTNG	-	-	740,397	-	1,000,000
60-5-77-88513	TRUNK LINE-SEWER	13,173	-	7,016	3,000,000	6,400,000
60-5-77-88850	UTILITY SYSTEM UPGRADES	121,614	6,027	-	-	1,683,000
60-5-77-88850	UTILITY SYSTEM UPGRADES	-	-	-	-	140,000
60-5-77-88865	STREET LIGHTING	1,368,895	371,602	1,372	-	350,000
60-5-77-88880	ST. JOHNS PHASE II	-	-	695,350	-	-
60-5-77-88900	TRANSFORMERS	82,843	-	36,717	-	-
60-5-77-89812	SCADA SYSTEM UPGRADE	-	-	-	250,000	20,000
60-5-77-89830	SUBSTATION	16,599	1,259	193,652	400,000	750,000
	TOTAL PROJECT EXPENSES	6,456,729	4,534,199	7,884,884	12,030,000	18,348,000
	DEPRECIATION					
60-5-80-95110	DEPR-BUILDINGS	307,526	311,345	-	310,000	-
60-5-80-95120	DEPR-INFRASTRUCTURE	208,040	280,169	-	320,000	-
60-5-80-95121	DEPR-INFSTR/SAN SEWER	218,264	218,264	-	230,000	-
60-5-80-95122	DEPR-INFSTR/STORM SEWER	196,936	196,936	-	210,000	-
60-5-80-95123	DEPR-INFSTR/WATER DIST	848,448	1,046,522	-	1,100,000	-
60-5-80-95130	DEPR-LAND IMPROVEMENTS	37,635	33,360	-	30,000	-
60-5-80-95140	DEPR-MACH & EQUIP	771,582	971,783	-	1,100,000	-
60-5-90-95100	DEPRC-M&E/VEH/FF/COMPTRS	-	-	937,903	-	950,000
60-5-90-95400	DEPR-BLDGS/IMPROV	-	-	344,704	-	350,000
60-5-90-95600	DEPRC-ELEC INFRASTR	-	-	280,279	-	300,000
60-5-90-95605	DEPR-INFSTR WATER/SEWER	-	-	1,632,093	-	1,650,000
	TOTAL DEPRECIATION EXPENSES	2,588,431	3,058,378	3,194,979	3,300,000	3,250,000

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
TOTAL EXPENSES		\$28,868,509	\$28,981,155	\$30,991,540	\$30,435,022	\$32,867,621
REVENUE OVER/(UNDER) EXPENDITUR		\$4,507,110	\$4,916,409	\$1,893,847	\$12,166,804	\$17,069,573
GUARANTEED LIGHTS						
REVENUE						
61-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSIT	3,095	7,320	4,292	3,149	4,000
TOTAL REVENUE		3,095	7,320	4,292	3,149	4,000
EXPENSES						
61-5-15-96160	FORGIVENESS OF DEBT	(12)				
61-5-15-72360	INTEREST EXPENSE	576	530	530	774	800
TOTAL EXPENSES		564	530	530	774	800
REVENUE OVER/(UNDER) EXPENDITUR		\$2,531	\$6,790	\$3,761	\$2,375	\$3,200
GUARANTEED WATER						
REVENUE						
71-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSIT	158	170	152	154	250
TOTAL REVENUE		158	170	152	154	250
TOTAL EXPENSES		-	-	-	-	-
REVENUE OVER/(UNDER) EXPENDITUR		\$158	\$170	\$152	\$154	\$250
LANDFILL						
REVENUE						
80-4-00-53-3030	LANDFILL CHARGES	(20)	-	-	-	-
80-4-00-53-3031	LF MONTHLY ASSESSMENTS	33,660	33,325	33,480	33,606	33,000
80-4-00-53-3032	CHIPPER SERVICE	5,560	5,680	5,280	5,280	5,000
80-4-00-80-3700	INCOME FROM INVESTMENTS	6,722	22,066	9,686	9,844	10,000
TOTAL REVENUE		45,922	61,071	48,446	48,730	48,000
EXPENSES						
80-5-90-51200	R&M/EQUIPMENT	2,045	307	52	39	-
80-5-90-51300	R&M/VEHICLES	-	61	-	-	-
80-5-90-51700	R&M/GROUNDS	-	61	73,385	50,000	30,000
80-5-90-53100	ENGINEERING EXPENSE	23,743	10,793	40,847	25,000	50,000
80-5-90-53200	LEGAL EXPENSE	-	-	-	-	20,000
80-5-90-53850	ANALYSIS OF SAMPLES	28,509	22,272	36,199	25,000	30,000
80-5-90-59200	LIABILITY INSURANCE	417	137	132	190	145
80-5-90-59900	CONTRACTUAL SERVICE	1,685	1,650	2,678	3,242	3,000
80-5-90-65200	OPERATING SUPPLIES	2,719	360	295	442	-
80-5-90-89550	LANDFILL CLOSURE EXP	1,433	583	-	-	-
80-5-90-95100	DEPRECIATION	7,192	7,192	7,428	-	-
80-5-90-96160	FORGIVENESS OF DEBT	1,575	(40)	3,132	-	-
TOTAL OPERATING EXPENSES		69,318	43,377	164,147	103,914	133,145
REVENUE OVER/(UNDER) EXPENDITUR		(\$23,396)	\$17,694	(\$115,701)	(\$55,184)	(\$85,145)
AIRPORT						
OPERATING INCOME						
85-4-00-40-3055	FUEL FLOWAGE FEES	6,131	9,283	8,906	9,310	9,000

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
85-4-00-40-3561	LAND LEASE	10,787	12,811	41,736	35,000	30,000
85-4-00-40-3562	T-HANGAR RENT	68,020	82,152	72,633	70,047	70,000
85-4-00-40-3699	MISCELLANEOUS	170	850	25	100	-
85-4-00-60-3810	STATE GRANTS	143,142	21,800	140,302	-	-
85-4-00-70-3820	FEDERAL GRANTS	-	-	-	-	-
85-4-00-80-3556	FARM CASH RENT	49,028	42,769	42,769	50,000	-
85-4-00-80-3610	DONATIONS	-	-	-	-	-
85-4-00-80-3660	PY EXP ADJ	-	(12,857)	-	-	-
85-4-00-80-3700	INCOME FROM INVESTMENTS	1	1	24	10	50
TOTAL REVENUE		277,279	156,809	306,394	164,467	109,050

OPERATING EXPENSES

85-5-90-51100	R&M/BUILDINGS	51,476	14,146	17,170	20,000	12,000
85-5-90-51200	R&M/EQUIPMENT	2,313	4,309	88,416	93,812	7,000
85-5-90-51213	R&M/FUEL EQUIPMENT	21	6,712	273	296	-
85-5-90-51300	R&M/VEHICLES	-	-	23	25	-
85-5-90-52650	R&M RUNWYS/APRNS/HNGR	68,797	3,488	11,719	12,340	30,000
85-5-90-52660	R&M/RUNWAY LIGHTS	12,894	12,823	27,778	14,675	12,000
85-5-90-53100	ENGINEERING EXPENSE	3,007	47,838	35,699	38,662	20,000
85-5-90-53200	LEGAL FEES	1,474	3,690	2,114	2,289	3,000
85-5-90-53500	BANK FEES/SERVICE CHARGES	3,923	3,677	3,059	-	-
85-5-90-55300	PROFESSIONAL DUES	-	400	-	-	-
85-5-90-56100	TELEPHONE	3,293	3,840	4,042	3,714	4,000
85-5-90-57100	UTILITIES	34,862	47,538	40,904	31,051	40,000
85-5-90-57500	LANDSCAPING	-	10,400	6,159	4,416	-
85-5-90-59100	GENERAL INSURANCE	11,475	13,084	23,511	14,864	25,000
85-5-90-59200	LIABILITY INSURANCE	3,893	3,898	3,760	3,935	4,155
85-5-90-59900	CONTRACTUAL SERVICE	7,963	3,983	4,679	4,353	4,500
85-5-90-59968	TAXIWAY N EXT VYS-4331 (PH1)	-	34,119	212,036	-	-
85-5-90-59969	TAXIWAY N EXT VYS-4516 (PH2)	-	-	-	-	-
85-5-90-65200	OPERATING SUPPLIES	471	4,287	3,617	3,742	3,000
85-5-90-88970	UTIL IMPRV-(CORP HANGARS)	-	-	120,280	200,000	-
85-5-90-88971	TERMINAL BLDG IMPROVEMENTS	-	-	-	60,000	-
85-5-90-88972	ODALS REPLACEMENT (LIGHTING)	-	-	-	-	35,000
85-5-90-91790	PROPERTY TAX	-	-	35,959	38,000	45,000
85-5-90-92900	MISCELLANEOUS EXPENSE	600	600	4,899	1,906	5,000
85-5-90-93000	LICENSE/PERMITS	-	-	750	750	750
85-5-90-95100	DEPRECIATION	229,694	228,455	215,806	230,000	230,000
85-5-98-99777	TRANSF TO CAPITAL ASSETS	-	(34,119)	(332,316)	(200,000)	(35,000)
TOTAL OPERATING EXPENSES		436,156	413,165	530,336	578,831	445,405

REVENUE OVER/(UNDER) EXPENDITUR	(\$158,877)	(\$256,356)	(\$223,942)	(\$414,364)	(\$336,355)
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POLICE PENSION TRUST FUND

REVENUE

90-4-00-50-3100	PROPERTY TAXES	700,895	732,462	769,732	808,961	878,256
90-4-00-55-3700	INCOME FROM INVESTMENTS	121,149	697,190	591,478	151,614	75,000
90-4-00-55-3750	GAIN/LOSS ON SALE OF INVESTMENTS	793,508	62,581	-	-	-
90-4-00-55-3752	UNREALIZED GAIN (LOSS)	1,531,539	(1,844,220)	(520,756)	-	-
90-4-00-56-3117	TRANSF FROM GENERAL	1,000,000	1,000,000	1,000,000	1,000,000	-
90-4-00-56-3290	MEMBERSHIP CONTRIBUTION	174,593	190,104	187,582	200,000	196,355
TOTAL REVENUE		4,321,684	838,117	2,028,035	2,160,575	1,149,611

EXPENSES

90-5-90-41010	PENSIONS PAID	1,222,157	998,043	1,228,182	1,350,000	1,187,916
90-5-90-53500	BANK FEES/SERVICE CHARGES	31,158	36,341	34,902	29,868	25,000

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET FY 2024	BUDGET FY 2025
90-5-90-65200	OPERATING SUPPLIES	5,634	7,666	6,591	7,500	5,000
	TOTAL EXPENSES	1,258,949	1,042,050	1,269,674	1,387,368	1,217,916

REVENUE OVER/(UNDER) EXPENDITUR	\$3,062,735	(\$203,933)	\$758,361	\$773,207	(\$68,305)
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PERU FIREFIGHTER'S PENSION TRUST FUND

REVENUE

91-4-00-50-3100	PROPERTY TAXES	79,336	82,698	86,896	91,329	66,105
91-4-00-55-3700	INCOME FROM INVESTMENTS	73,810	31,712	36,959	4,573	2,200
91-4-00-55-3750	GAIN(LOSS) ON SALE OF INVESTMENTS	36,517	(45,794)	-	-	-
91-4-00-55-3752	UNREALIZED GAIN (LOSS)	234,315	(213,185)	(6,390)	-	-
91-4-00-56-3117	TRANSF FROM GENERAL FUND	150,000	150,000	150,000	150,000	-
91-4-00-56-3290	MEMBERSHIP CONTRIBUTION	174,319	24,912	24,127	26,068	25,235
	TOTAL REVENUE	748,298	30,344	291,592	271,970	93,540

EXPENSES

91-5-90-41010	PENSIONS PAID	128,815	129,589	203,416	210,000	249,636
91-5-90-53500	BANK FEES/SERVICE CHARGES	11,558	9,127	7,269	4,500	4,800
91-5-90-65200	OPERATING SUPPLIES	608	542	-	550	-
	TOTAL EXPENSES	140,980	139,257	210,685	215,050	254,436

REVENUE OVER/(UNDER) EXPENDITUR	\$607,317	(\$108,914)	\$80,907	\$56,920	(\$160,896)
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CDAP GRANT FUND

REVENUE

95-4-00-55-3700	INCOME FROM INVESTMENTS	33	16	120	-	-
	TOTAL REVENUE	33	16	120	-	-
	TOTAL EXPENSES	-	-	-	-	-

REVENUE OVER/(UNDER) EXPENDITUR	\$33	\$16	\$120	\$0	\$0
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