

NOTICE OF PUBLIC HEARING

CITY OF PERU, ILLINOIS, OPERATING BUDGET ORDINANCE

Notice is hereby given that a Public Hearing on the proposed Operating Budget Ordinance for the fiscal year commencing on the 1st day of May, 2024 and ending on the 30th day of April, 2025, for the City of Peru will be held by the City Council on Monday, April 29, 2024 at 5:00 p.m. in the Council Chambers located in the Municipal Building, 1901 4th St., Peru, Illinois.



City of Peru

David R. Bartley
City Clerk



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AGENDA

SPECIAL MEETING

MONDAY, APRIL 29, 2024

5:00 P.M.

OPERATING BUDGET FY 25 HEARING

ROLL CALL

PUBLIC COMMENT

ORDINANCES/RESOLUTIONS

AN ORDINANCE APPROVING THE CITY OF PERU'S ANNUAL BUDGET FOR FISCAL YEAR 2025 (MAY 1, 2024, TO APRIL 30, 2025)

PUBLIC COMMENT

CLOSED SESSION

ADJOURNMENT



CITY OF PERU

FINANCIAL BUDGET

FISCAL YEAR 2025
MAY 1ST, 2024 - APRIL 30TH, 2025





CITY OF PERU 2025 Operating Budget Index

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OPERATING BUDGET INTRODUCTION

The City of Peru annual budget consists of four sections:

Section I – Section one consists of an overview of the city’s major and minor funds. The major funds include 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 fifteen funds used to manage the city’s daily operations.

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

Section IV – Section four contains the amounts required for appropriations of the Operating Budget.

Major and Minor Fund Classifications

The City of Peru has two major funds: General Fund and Utility Fund. Both major funds will be discussed in “*Section I*”. The Utility Fund has two major components that serve the electrical and water/sewer utilities to the community. This singular fund allows 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 & Impound Fund, Insurance Fund, Garbage Fund, Motor Fuel Tax Fund, multiple TIF Funds, Landfill Fund, Illinois Valley Regional Airport Enterprise Fund, and the Trust Funds for the Police and Firefighter Pension.

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 2024 audit. The information in the year-to-date column is considered current data through 04/24/2024. Outstanding invoices will continue to be expensed to FY24 even though the cash disbursement will occur FY25.

SECTION 1 – FINANCIAL SUMMARY

GENERAL FUND

The General Fund of the City of Peru provides the fundamental services to the community. These services include public safety, streets and sidewalks, parks and recreation, engineering, finance, information technology, legal counsel, human resources, as well as other key governmental services. The financial health of the General Fund provides the primary benchmark used by credit analysis agencies, debt holders, and other governmental bodies. The city’s current general obligation debt holds an impressive Aa3 rating with Moody’s investor services.

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Revenues. General Fund revenues are primarily generated from sales and use tax and home rule sales tax. Combined, the two generate 61% of the Fiscal Year 2025 projected revenue. About half of the home rule sales tax is dedicated to the city's obligation in the construction bond for Parkside School which extends through FY2028. 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/sewer sales which is a franchise fee paid by the utility department based on utility revenue for administrative services completed by the general fund departments, and various other income. FY2025 also includes total grant revenues just over \$1 million for an OSLAD grant allowing for purchase of chillers for the ice rink and additional funding for roadway construction in related to industrial growth related to the GAF roofing manufacturing facility that just began operations early in 2024. We also plan to use Illinois Surface Transportation Unit funding for the widening of Plank Road. Budgeted revenues for the General Fund net of interfund transfers in Fiscal Year 2025 are \$21,346,692. Mostly due to anticipated grants, this is an 18% increase over the FY2024 budget. The city does levy property taxes annually, however; those revenues are restricted and transferred directly to the pension trust funds and are not allocated for General Fund expenditures.

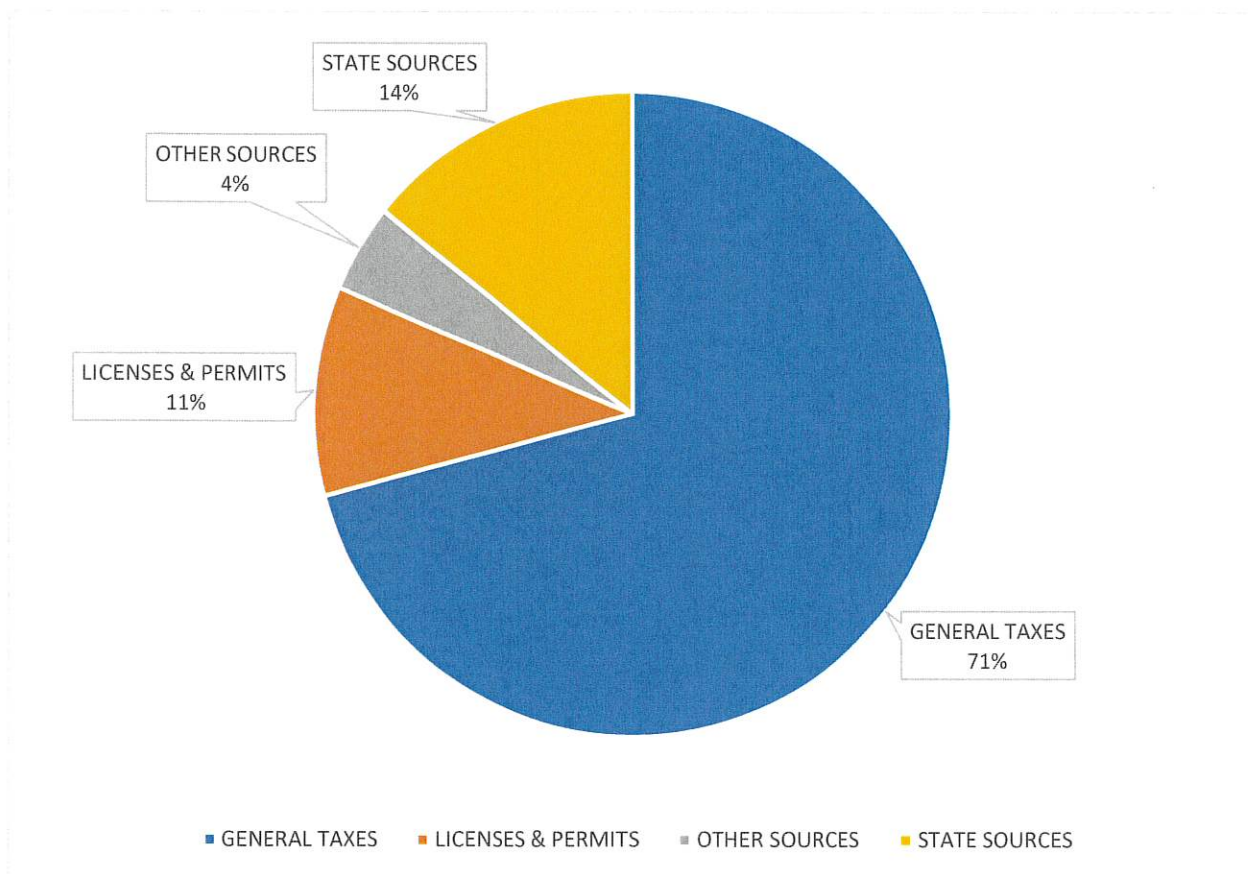


Figure 1 General Fund Revenues

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Expenses. General Fund expenditures are expected to increase in FY2025 due to a continued investment in above ground infrastructure and vehicles as well as an inflationary impact on normal operating costs. The governmental fund's major capital improvements for FY2025 are budgeted at approximately \$4 million with the largest expenditure being the Plank Road widening project and the chillers for the ice rink. Both projects will be offset using grant funding. Other large expenditures are the city's Street Maintenance Program at \$1.2 million followed by budgeted vehicles and equipment. There are plans for new park equipment at 28th St Park and improvements to the Baker Lake trail. Budgeted expenses for the General Fund in Fiscal Year 2025 are \$23,310,100.

GENERAL FUND SUMMARY

	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET 2024	ACTUAL YTD 2024	BUDGET 2025
GENERAL TAXES	11,773,156	13,236,512	14,597,042	13,642,531	14,306,606	15,129,433
LICENSES & PERMITS	2,002,302	2,048,425	2,467,819	2,007,968	2,044,320	2,245,132
CHARGES FOR SERVICE	26,138	23,431	22,160	10,500	10,008	10,500
FINES	72,815	73,775	61,910	64,319	68,410	55,500
INVESTMENT INCOME	86,453	51,368	241,285	151,610	377,246	205,000
OTHER LOCAL SOURCES	882,887	1,878,575	802,863	436,359	860,345	679,067
FED/STATE SOURCES	2,511,687	2,868,018	3,055,197	1,750,000	3,312,063	3,022,059
INTERFUND TRANSFERS	-	49,937	81,983	1,800,000	24,092	2,350,000
TOTAL REVENUE	\$ 17,355,438	\$ 20,230,041	\$ 21,330,259	\$ 19,863,287	\$ 21,003,089	\$ 23,696,692
ELECTED OFFICIALS	157,785	153,389	152,458	156,093	147,793	156,356
CLERK'S OFFICE	95,966	115,772	128,692	141,042	143,204	151,642
ENGINEERING AND ZONING DEPT	468,305	543,795	462,425	544,908	489,242	540,708
ADMINISTRATIVE	3,131,563	2,666,370	2,398,907	2,231,581	2,244,012	2,365,297
POLICE	17,466,929	8,161,693	6,588,003	5,670,687	4,966,793	6,418,361
FIRE	1,236,431	2,201,537	1,979,629	1,629,813	1,599,194	1,703,290
STREETS	7,258,255	4,643,062	2,756,590	5,027,303	5,177,125	6,122,642
SIDEWALKS/CROSSINGS	203,724	16,161	42,778	120,000	45,550	95,000
BUILDINGS/GROUNDS	590,976	420,187	564,950	622,576	1,039,808	1,139,207
PARKS, RECREATION, AND SPECIAL EVENTS	848,738	1,331,946	4,185,140	1,260,363	1,917,440	2,794,388
CEMETERY	200,710	256,606	294,973	250,473	296,244	280,127
CITY GARAGE	216,223	240,169	183,378	201,739	197,103	208,065
FINANCE DEPT	313,227	350,199	312,357	294,969	256,525	281,704
INFORMATION TECHNOLOGY	32,885	93,849	153,673	248,539	228,346	328,272
CORPORATE COUNSEL	-	-	76,731	199,426	189,267	205,346
HUMAN RESOURCES/HEALTH&WELFARE	367,527	418,495	452,533	501,543	479,927	519,693
TRANSFERS	13,000	-	-	-	-	-
TOTAL EXPENSES	\$ 32,602,245	\$ 21,613,229	\$ 20,733,217	\$ 19,101,055	\$ 19,417,574	\$ 23,310,100
NET SURPLUS/(DEFICIT)	\$ (15,246,806)	\$ (1,383,188)	\$ 597,042	\$ 762,232	\$ 1,585,515	\$ 386,592

Figure 2 General Fund Summary

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

UTILITY FUND

Revenues. Utility Fund revenues are derived from electricity, water, and sewer services. Costs associated with providing those utilities are funded by its sales revenue. For fiscal year 2025, utility sales revenues represent 88% of the budgeted revenues for the Utility Fund compared to 98% last year. We have been awarded both a Federal and State grant of \$2 million each to assist with the imminent need for a deep sewer trunk line. Water/sewer rates do increase 3% annually to offset the federally mandated sewer separation expenses. Demand for utilities should likely increase due to the recent re-opening of our community hospital within the city as well as a roofing materials industrial plant just beginning operation in late 2023. The overall cost of power is expected to increase slightly from the prior year, but we do not have any current plans to raise the rates and pass that cost on to our residents. Total budgeted revenues for the Utility Fund are \$37,537,194.

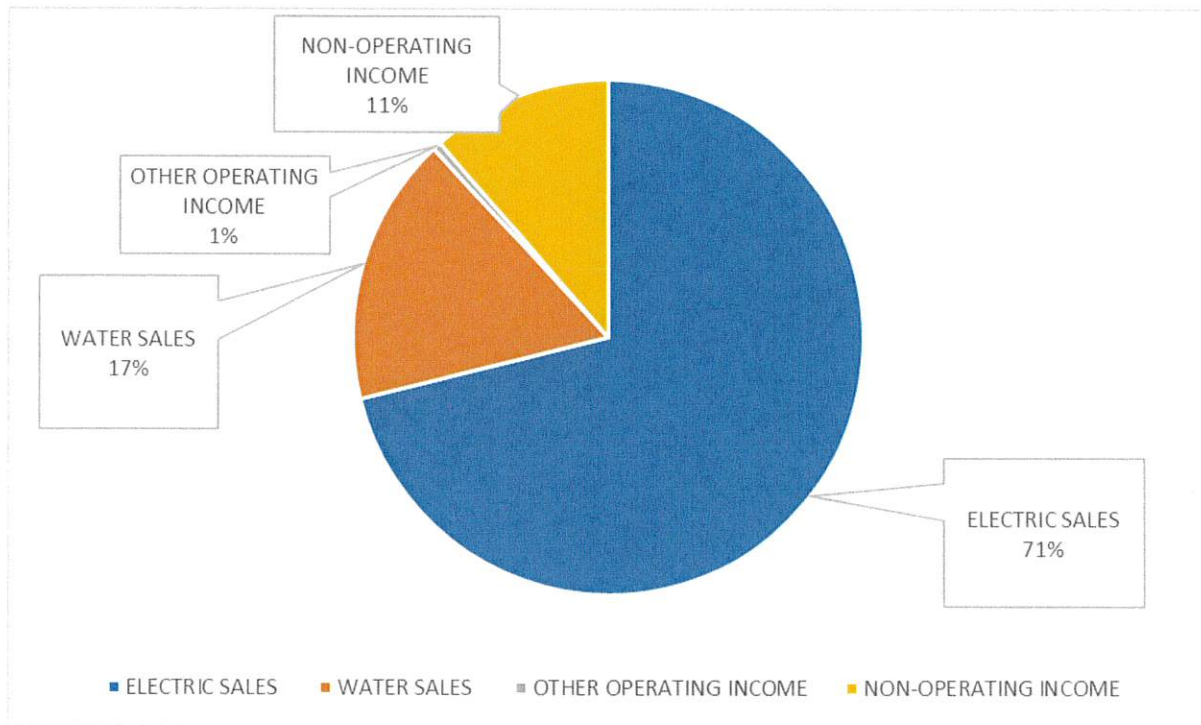


Figure 3 Utility Fund Revenues

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Expenses. Utility Fund expenditures fluctuate with the cost of electricity. Cost of power is our largest expense budgeted for \$17.5 million in fiscal year 2025. The Utility Fund also includes many high-cost infrastructure improvements and capital projects. As referenced above, the deep sewer trunk line will be the largest financial project planned in FY2025 for the Utility Fund. Another massive project within the city will be the first phase of the Route 6 water main and sewer separation project. These two projects combined are budgeted at over \$11 million to make up over 50% of the total budgeted capital projects of \$18,348,000.

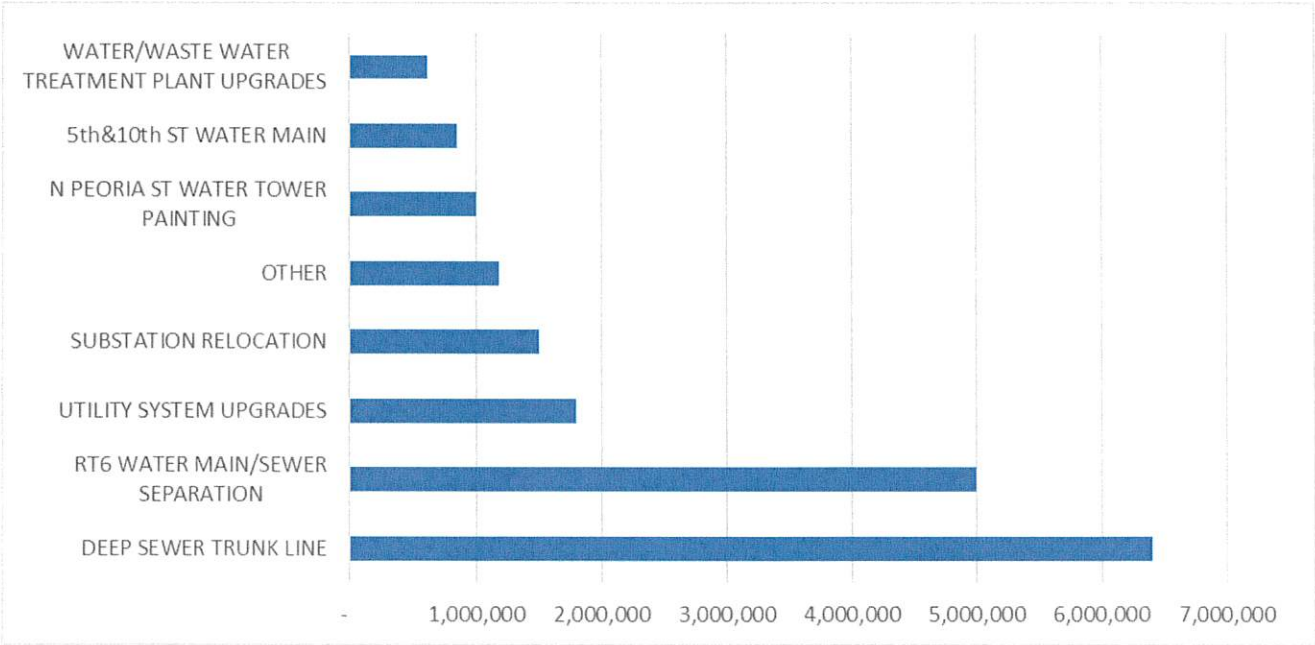


Figure 4 Utility Infrastructure Investments

The Utility Fund will also be investing in several other costly long-term projects in FY2025 including the 1st phase of utility system upgrades just under \$2 million. We will continue to reserve and complete additional planning work toward the substation replacement/relocation. The N Peoria St. water tower is slated to be painted and construction of a new water main is about to be underway at 5th&10th Streets. The Water and Wastewater Treatment plants have planned necessary upgrades over \$.5 million. Overall, the Utility Fund is budgeting an operating surplus of nearly \$1.5M net of anticipated grant proceeds. A combination of our healthy reserves, grant proceeds and a potential bond issuance, if necessary, will cover the negative net cash flow that will result from these necessary infrastructure and capital improvements projects.

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

UTILITY FUND SUMMARY						
	AUDITED 2021	AUDITED 2022	AUDITED 2023	BUDGET 2024	ACTUAL YTD 2024	BUDGET 2025
ELECTRIC SALES	26,588,960	26,916,903	26,111,059	25,784,047	25,730,964	26,697,246
WATER SALES	5,634,706	6,269,196	6,206,159	6,218,284	6,409,520	6,348,928
OTHER OPERATING INCOME	308,967	486,965	313,433	342,688	277,577	202,300
NON-OPERATING INCOME	798,070	224,499	254,736	10,256,807	791,926	4,288,720
OPERATING TRANSFERS IN	44,916	-	-	-	-	-
TOTAL REVENUE	\$ 33,375,619	\$ 33,897,563	\$ 32,885,387	\$ 42,601,826	\$ 33,209,987	\$ 37,537,194
CLERK'S OFFICE	248,517	166,206	288,353	278,683	253,670	251,472
ADMINISTRATIVE SERVICES	2,927,611	2,796,261	2,831,306	2,883,689	2,996,823	3,306,326
POWER & GENERATION	17,638,640	17,605,089	16,881,024	17,181,838	15,809,233	18,448,950
DISTRIBUTION SYSTEM	1,607,496	1,516,003	2,479,227	2,081,311	1,783,020	2,231,363
STREET LIGHTING	180,508	62,719	100,106	120,000	11,538	35,000
HYDROELECTRIC PLANT	200,019	225,992	655,360	458,958	895,152	449,500
PUMPING & PURIFICATION	2,113,327	2,226,237	2,493,686	2,451,025	2,162,344	2,355,122
WATER DISTRIBUTION	932,286	964,847	1,669,217	1,239,009	1,444,474	1,439,928
FIBER	-	-	-	-	5,863	33,000
TRUCKS & VEHICLES	140,768	163,403	233,962	176,500	222,956	290,500
BOND & INTEREST	290,907	196,020	164,320	264,007	131,774	24,567
DEPRECIATION	2,588,431	3,058,378	3,194,979	3,300,000	3,300,000	3,250,000
TOTAL EXPENSES	\$ 28,868,509	\$ 28,981,155	\$ 30,991,540	\$ 30,435,022	\$ 29,016,846	\$ 32,115,727
NET SURPLUS/(DEFICIT)	\$ 4,507,110	\$ 4,916,409	\$ 1,893,847	\$ 12,166,804	\$ 4,193,141	\$ 5,421,468
ADD DEPRECIATION	2,588,431	3,058,378	3,194,979	3,300,000	3,300,000	3,250,000
LESS CAPITAL ASSETS	(6,455,415)	(4,534,199)	(7,884,884)	(12,030,000)	(4,529,988)	(18,348,000)
LESS DEBT PAYMENT	(1,582,174)	(1,564,422)	(1,506,378)	(1,508,728)	(1,508,728)	(1,505,078)
NET CASH FLOW	\$ (942,048)	\$ 1,876,165	\$ (4,302,437)	\$ 1,928,076	\$ 1,454,425	\$ (11,181,610)

Figure 5 Utility Fund Summary

Landfill Fund

The city owned and operated a landfill south of the Illinois River which has 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. Most landfill revenues are generated from monthly assessment charges. The revenue is restricted to the cost of closing the landfill. The Landfill's total budgeted revenue for Fiscal Year 2025 is \$48,000. Landfill expenditures include soil sample analysis contracts, engineering, and other minor operational expenses. Total budgeted expenditures for Fiscal Year 2024 are \$140,645.

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. It is the home to 45 based aircrafts and emergency helicopters. Large infrastructure projects for the airport are largely funded through the Department of Aeronautics at the Federal and State levels.

The airport revenues are from various sources. The primary sources of revenue are hangar rentals, land leases and cash rent farm leases. Total budgeted revenue for Fiscal Year 2025 is \$109,050.

The largest expenditure for the airport is depreciation. The large infrastructure additions are depreciated over the life of the asset. Depreciation is not a cash outflow. 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 expenses. Total expenditures for fiscal 2025 is \$455,405.

Police and Fire Pension Fund

Illinois Public Act 101-0610 set forth consolidation of the downstate and suburban public safety funds. The act created two investment funds to manage the portfolios with the intent to lower fees and increase investment returns. Both pension's assets have been transferred as mandated. The overall investment performance for the Fire Pension increased funding level to 88% at the end of last fiscal year. The Police investment performance is not yet determinable since it has not been held at the state level for as long. Pension fund revenues are from property tax, member contributions, and investment income. The entire property tax levy goes towards funding pensions. The calendar year 2023 tax levy is a general fund direct transfer to the Police and Fire Pension funds in the amount of \$878,256 and \$66,105, respectively. They were funded at 53% and 88%, respectively, as of April 30, 2023.

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	ACTUAL FY24 TO DATE 4/24/24	BUDGET FY 2025
GENERAL FUND REVENUE SOURCES						
PROPERTY TAXES						
10-4-00-50-3101	ROAD/BRIDGE PROPERTY TAX	171,718	170,676	169,955	170,737	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	170,737	1,114,361
GENERAL TAXES						
10-4-00-51-3110	SALES TAX	6,401,579	7,081,286	7,139,231	7,411,535	7,230,885
10-4-00-51-3111	HOME RULE TAX-PARKSIDE	2,024,622	2,285,050	2,394,357	2,462,880	2,399,572
10-4-00-51-3112	HOTEL/MOTEL TAX	298,389	459,319	659,190	713,403	839,971
10-4-00-51-3113	HOME RULE TAX-INFRASTRUCTURE	2,024,622	2,285,050	2,394,357	2,462,880	2,399,572
10-4-00-51-3115	LOCAL USE TAX	463,142	395,443	400,792	378,006	364,846
10-4-00-51-3117	TELECOMMUNICATIONS TAX	154,509	138,253	131,503	121,670	127,138
10-4-00-51-3118	VIDEO GAMING TAX	226,160	405,574	435,447	472,662	473,088
10-4-00-51-3121	OTHER MISC USE TAX	8,415	15,860	15,581	112,832	180,000
	TOTAL OTHER TAXES	11,601,438	13,065,836	13,570,459	14,135,869	14,015,072
LICENSES & PERMITS						
10-4-00-52-3200	GAMING/MISC LICENSES	22,358	17,320	54,662	90,365	55,000
10-4-00-52-3201	DOG LICENSE	485		-	-	-
10-4-00-52-3202	LIQUOR LICENSES	12,605	11,520	7,970	26,760	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	-	-	-	250	-
10-4-00-52-3500	AMERITECH FRANCHISE	8,311	9,822	9,067	8,311	9,067
10-4-00-52-3501	CABLE FRANCHISE	178,529	188,655	189,397	181,468	205,896
10-4-00-52-3502	UTILITY FUND FRANCHISE FEE	1,674,821	1,700,000	1,658,766	1,623,750	1,876,860
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	53,444	30,000
10-4-00-52-3511	INSPECTION FEES	2,875	4,561	202,750	7,000	5,000
10-4-00-52-3512	ENGINEER DESIGN/REVIEW	1,702	15,238	-	2,662	-
	TOTAL LICENSES & PERMITS	2,002,302	2,048,425	2,467,819	2,044,320	2,245,132
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	8	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	10,008	10,500
FINES						
10-4-00-54-3380	ILLEGAL PARKING VIOLATIONS	710	865	2,250	1,880	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	31,387	25,000
10-4-00-54-3391	ADJUDICATION FINES	24,548	22,818	28,146	21,113	28,000
10-4-00-54-3394	FALSE ALARM FINES	3,500	5,750	5,150	5,500	-
10-4-00-54-3396	VAC PROP/CODE ENF/LIEN FINES	1,100	2,300	400	8,530	500
	TOTAL FINES	72,815	73,775	61,910	68,410	55,500
INVESTMENT INCOME						
10-4-00-55-3700	INCOME FROM INVESTMENTS	81,431	50,300	239,349	367,682	200,000
10-4-00-55-3701	MOTEL TAX INTEREST	3,227	1,068	1,935	9,564	5,000
10-4-00-55-3775	AMEX REBATE	1,795	-	-	-	-
	TOTAL INVESTMENT INCOME	86,453	51,368	241,285	377,246	205,000

		ACTUAL FY24				
ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	TO DATE 4/24/24	BUDGET FY 2025
OTHER LOCAL SOURCES						
10-4-00-56-3381	POLICE INSURANCE COPIES	2,451	2,000	2,420	2,437	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	16,656	15,000
10-4-00-56-3386	POLICE SALARY REIMBURSEMENT	4,243	14,794	-	12,814	-
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	3,563	1,650
10-4-00-56-3530	INSUR/DAMAGE REIMBURSEMENT	27,417	7,893	16,550	54,320	10,000
10-4-00-56-3541	WORKERS COMP WAGE REIMBURSEME	1,783	6,169	467	2,997	-
10-4-00-56-3552	CITY PROPERTY RENT	6,600	6,600	6,050	7,150	-
10-4-00-56-3556	FARM CASH RENT	6,977	6,998	6,998	18,450	18,450
10-4-00-56-3559	TELECOMM TOWER RENT	71,430	74,493	74,266	64,632	75,000
10-4-00-56-3560	BB DIAMOND USEAGE	2,200	2,600	2,200	8,991	-
10-4-00-56-3561	PARK SHELTER RENT	-	360	220	320	300
10-4-00-56-3565	RECREATION RECPTS	1,364	33,150	25,791	41,519	30,000
10-4-00-56-3600	SALE OF GRAVES	18,350	13,400	23,100	25,750	15,000
10-4-00-56-3601	BURIAL PERMIT	29,800	26,600	33,200	28,800	30,000
10-4-00-56-3608	50/50 RAFFLES	-	9,100	5,855	8,717	5,000
10-4-00-56-3610	DONATIONS	199,485	1,033,399	1,806	14,145	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	274,833	3,000
10-4-00-56-3699	MISC REV/IMEA GRANT	29,764	45,344	4,161	6,338	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	860,345	679,067
FED/STATE SOURCES						
10-4-00-60-3116	STATE INCOME TAX	1,337,336	1,538,589	1,542,258	1,620,119	1,500,000
10-4-00-60-3119	REPLACEMENT TAX	268,688	585,670	661,979	489,680	471,584
10-4-00-60-3640	STATE OF IL RT6 MAINTENANCE	18,419	18,732	19,375	20,629	20,000
10-4-00-60-3810	STATE GRANTS	448,544	62,975	168,445	1,180,879	1,030,475
10-4-00-70-3820	FEDERAL GRANTS	1,344,390	662,052	663,139	757	-
10-4-00-70-3821	CURE/COVID REIMB	438,700	-	-	-	-
TOTAL STATE SOURCES		2,511,687	2,868,018	3,055,197	3,312,063	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	-	2,200,000
10-4-00-90-3963	TRANSFER FROM POLICE ENFR	-	49,937	-	24,092	150,000
TOTAL OPERATING INTERFUND TRANSFERS		-	49,937	81,983	24,092	2,350,000
TOTAL GENERAL FUND REVENUE		\$17,355,438	\$20,230,041	\$21,330,259	21,003,089	23,696,692
GENERAL FUND EXPENDITURES SOURCES						
ELECTED OFFICIALS						
10-5-10-41100	MAYOR	31,721	31,600	31,600	30,385	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	55,904	58,140
10-5-10-41103	TREASURER	5,822	5,800	5,800	5,577	5,800
10-5-10-46100	FICA/MEDC CONTRIBUTIONS	9,947	9,869	9,800	9,541	9,800
10-5-10-46300	IMRF CONTRIBUTIONS	10,220	5,374	3,626	2,388	6,796
10-5-10-55500	EDUCATION/MEETINGS	20	-	-	-	-

ACCOUNT	DESCRIPTION	ACTUAL FY24				BUDGET FY 2025
		AUDITED 2021	AUDITED 2022	AUDITED 2023	TO DATE 4/24/24	
10-5-10-56100	TELEPHONE	645	76	764	464	700
10-5-10-65200	OPERATING SUPPLIES	918	962	336	3,477	3,000
10-5-10-92900	MISCELLANEOUS EXPENSE	607	2,048	2,871	538	1,000
	TOTAL ELECTED OFFICIALS EXPENSE	157,785	153,389	152,458	147,793	156,356
	CLERK'S OFFICE					
10-5-12-41120	CLERICAL	49,094	50,355	52,330	56,945	62,438
10-5-12-45110	GROUP INSURANCE	15,568	22,522	38,795	40,923	41,370
10-5-12-45120	DENTAL INSURANCE	385	653	1,337	1,291	1,303
10-5-12-45400	WORKER'S COMPENSATION	156	104	58	62	62
10-5-12-46100	FICA/MEDC CONTRIBUTIONS	3,619	3,649	3,449	3,794	4,777
10-5-12-46300	IMRF CONTRIBUTIONS	5,086	4,297	3,012	2,426	3,072
10-5-12-51200	R&M/EQUIPMENT/COMPUTERS	-	115	3,121	6,234	5,000
10-5-12-56000	POSTAGE	9,366	9,708	11,733	13,925	15,000
10-5-12-56100	TELEPHONE/INTERNET/CABLE	-	-	-	-	1,800
10-5-12-56400	MAINTENANCE AGREEMENT	2,659	7,448	719	1,810	3,120
10-5-12-59900	CONTRACTUAL SERVICE	2,812	2,016	1,049	-	-
10-5-12-65200	OPERATING SUPPLIES	3,834	11,178	9,226	12,683	12,000
10-5-12-88300	NEW EQUIPMENT/COMPUTE	-	-	-	-	-
10-5-12-92900	MISCELLANEOUS EXPENSE	3,390	3,726	3,863	3,111	1,700
	TOTAL CLERK'S OFFICE EXPENSES	95,966	115,772	128,692	143,204	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	92,885	99,355
10-5-14-41128	CITY ENGINEER	127,045	128,862	145,766	171,613	178,464
10-5-14-41131	PUBLIC SERVICES TECH	68,051	77,306	79,093	80,431	89,904
10-5-14-42111	OPEB-WAGES	-	-	2,318	-	-
10-5-14-45110	GROUP INSURANCE	53,552	45,663	25,650	36,050	33,899
10-5-14-45120	DENTAL INSURANCE	1,481	1,308	1,774	1,568	1,553
10-5-14-45150	INSUR DEDUCT REIMBURSEMENT	889	-	-	-	-
10-5-14-45400	WORKERS' COMPENSATION	3,257	3,489	5,086	4,534	4,534
10-5-14-46100	FICA/MEDC CONTRIBUTION	23,682	25,247	24,140	25,264	28,131
10-5-14-46300	IMRF CONTRIBUTION	33,524	29,423	19,032	14,818	1,668
10-5-14-51200	R&M/EQUIPMENT	-	-	17,000	5,223	4,000
10-5-14-51300	R&M/VEHICLES	535	6,488	5,099	1,706	2,000
10-5-14-53450	INSP CONSULTING/PLAN RVWS	-	-	5,158	19,368	25,000
10-5-14-54900	CODE ENF EXP (ZONING)	6,143	2,430	9,636	9,104	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	2,249	2,000
10-5-14-56100	TELEPHONE/INTERNET/CABLE	-	-	-	167	1,800
10-5-14-56400	MAINTENANCE AGREEMENTS	5,224	5,148	3,990	2,370	2,200
10-5-14-59900	SFTWRE LIC/CONTRACTUAL	3,354	3,428	5,002	3,527	3,000
10-5-14-65200	OPERATING SUPPLIES	3,885	13,772	7,244	9,427	8,000
10-5-14-65500	FUEL & OIL VEHICLES	1,372	2,025	5,648	3,936	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	3,002	1,200
	TOTAL ENGINEERING DEPT EXPENSES	468,305	543,795	462,425	489,242	540,708
	ADMINISTRATIVE					
10-5-15-45110	GROUP INSURANCE	15,084	13,552	2,115	761	3,041
10-5-15-45115	HLTH INS OP OUT INCENTIVE	21,123	26,461	34,403	26,661	20,000
10-5-15-45120	DENTAL INSURANCE	26	-	-	173	261
10-5-15-45130	VISION PASS-THROUGH	-	-	(1)	(482)	-
10-5-15-45160	FLEXPAY MAKEUP	-	415	212	3,066	3,000
10-5-15-45181	HRA FUND REQUESTS	54,540	60,823	66,521	70,740	60,000

ACCOUNT	DESCRIPTION	ACTUAL FY24				BUDGET FY 2025
		AUDITED 2021	AUDITED 2022	AUDITED 2023	TO DATE 4/24/24	
10-5-15-45300	UNEMPLOYMENT INSURANCE	7,680	8,383	10,220	12,173	10,000
10-5-15-45400	WORKER'S COMPENSATION	7,886	2,418	157	148	154
10-5-15-46100	FICA/MEDICARE CONTRIBUTION	1,454	1,535	1,684	1,657	1,530
10-5-15-46300	IMRF CONTRIBUTION	1,927	1,715	1,107	770	2,000
10-5-15-47000	CHRISTMAS BONUS	10,750	9,650	10,000	9,800	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	12,943	18,300
10-5-15-51220	R&M/WEBSITE	3,751	772	1,042	1,673	1,000
10-5-15-53000	AUDITING SERVICE	42,581	47,376	42,883	47,804	52,755
10-5-15-53050	PRIOR FY EXPENSE	(63,906)	-	-	-	-
10-5-15-53100	ENGINEERING EXPENSE	46,494	100,294	58,672	96,636	100,000
10-5-15-53200	LEGAL FEES	137,770	170,189	112,507	13,943	75,000
10-5-15-53420	MEDICAL SERVICES	12,355	13,520	1,047	1,772	2,000
10-5-15-53450	GOVT RELATIONS CONSULTANT	12,158	-	-	-	-
10-5-15-53500	BANK FEES/SERVICE CHARGES	614	732	2,565	-	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	14,380	20,000
10-5-15-55500	EDUCATION/MEETINGS	31	915	9,365	12,533	10,000
10-5-15-55520	IML MEETING EXPENSE	-	16,287	5,532	9,158	9,000
10-5-15-56100	TELEPHONE/INTERNET/CABLE	-	-	-	262	540
10-5-15-56200	PUBLISHING/ADVERTISING	38,885	57,385	68,104	60,358	70,000
10-5-15-56400	MAINTENANCE AGREEMENT	5,791	2,899	2,955	4,908	6,500
10-5-15-57100	UTILITIES	33,453	33,453	33,453	22,302	33,453
10-5-15-59200	LIABILITY INSURANCE	40,031	49,034	29,995	31,875	33,150
10-5-15-59900	CONTRACTUAL SERVICE	47,767	39,943	46,914	44,549	60,000
10-5-15-65200	OPERATING SUPPLIES	22,582	11,763	16,096	12,667	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	1,555,685	1,558,612
10-5-15-91000	ECONOMIC DEVELOPMENT	128,290	135,967	65,284	54,749	66,500
10-5-15-92900	MISCELLANEOUS EXPENSE	47,709	9,545	23,011	6,252	5,000
10-5-15-94000	DONATIONS	103,150	130,671	58,200	32,230	30,000
10-5-15-94140	IVAR DONATIONS COLLECTIONS	678	-	46	-	-
10-5-15-96160	BAD DEBT EXPENSE	6,082	778	752	-	750
10-5-15-97020	PPRT-LIBRARY SHARE	36,246	84,257	110,453	79,867	90,000
TOTAL ADMINISTRATIVE EXPENSES		3,131,563	2,666,370	2,398,907	2,244,012	2,365,297
POLICE						
10-5-16-41108	ESDA DIRECTOR	2,389	2,417	2,489	2,282	2,589
10-5-16-41120	CLERICAL	68,443	109,920	121,813	122,425	133,719
10-5-16-41125	COMMUNITY SERVICE OFFICER	51,847	54,409	56,280	64,408	67,060
10-5-16-41130	CHIEF	121,220	120,891	118,385	123,078	134,402
10-5-16-41131	DEPUTY CHIEF	92,569	110,117	62,524	-	-
10-5-16-41132	LIEUTENANT AND DETECTIVE COMMANDER	89,009	202,072	176,171	230,772	252,004
10-5-16-41133	PATROL SERGEANTS	465,657	396,433	413,012	474,102	574,744
10-5-16-41134	PATROLMEN	1,234,995	1,350,838	1,350,904	1,428,400	1,803,255
10-5-16-41136	CROSSING GUARDS	34,366	52,446	58,115	48,252	49,248
10-5-16-41137	EVIDENCE CUSTODIAN	-	-	-	15,680	60,570
10-5-16-41141	CUSTODIAL	14,322	22,096	25,423	37,513	40,560
10-5-16-42110	POST EMPLOY BENEFIT-HEALTH INSURANCE	-	-	113,469	-	-
10-5-16-42111	OPEB-WAGES	-	-	109,598	28,903	-
10-5-16-45110	GROUP INSURANCE	476,899	422,520	368,269	418,535	410,928
10-5-16-45120	DENTAL INSURANCE	9,358	9,369	11,312	12,010	11,594
10-5-16-45400	WORKER'S COMPENSATION	43,568	37,886	54,468	66,945	69,622
10-5-16-46100	FICA/MEDIC CONTRIBUTIONS	42,792	50,397	53,527	59,187	39,501
10-5-16-46300	IMRF CONTRIBUTIONS	14,450	16,448	12,194	10,282	17,404
10-5-16-46400	PENSION CONTRIBUTION	1,000,000	1,000,000	1,769,732	-	878,256

ACCOUNT	DESCRIPTION	ACTUAL FY24				
		AUDITED 2021	AUDITED 2022	AUDITED 2023	TO DATE 4/24/24	BUDGET FY 2025
10-5-16-47100	CLOTHING ALLOWANCE	15,687	15,011	24,292	17,704	24,000
10-5-16-47110	OTHER UNIFORM	10,458	10,680	4,491	12,120	7,000
10-5-16-51100	R&M/BUILDINGS	1,852	3,502	31,500	14,208	30,000
10-5-16-51200	R&M/EQUIPMENT	21,256	24,802	25,434	14,015	6,000
10-5-16-51210	R&M/COMPUTERS	6,082	39,432	18,433	15,489	28,000
10-5-16-51300	R&M/VEHICLES	55,218	94,347	101,720	77,932	80,000
10-5-16-53200	LEGAL FEES	32,254	3,932	7,455	10,607	6,500
10-5-16-53410	EMPLOYMENT TESTING	300	2,396	3,200	-	500
10-5-16-53420	MEDICAL SERVICES	2,524	54	355	1,472	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	3,085	1,500
10-5-16-55500	MEETINGS/EDUC & SAFET	22,274	6,165	26,705	13,542	8,000
10-5-16-55700	LEADS LINE RENTAL	14,255	10,109	11,039	10,591	12,000
10-5-16-56000	POSTAGE	849	684	557	615	650
10-5-16-56100	TELEPHONE/INTERNET/CABLE	8,628	19,966	20,978	22,407	23,000
10-5-16-56400	MAINTENANCE AGREEMENT	4,458	21,098	23,964	22,614	24,000
10-5-16-57100	UTILITIES	22,263	89,898	90,989	56,221	84,000
10-5-16-59200	LIABILITY INSURANCE	61,387	61,455	59,280	62,994	65,514
10-5-16-59900	CONTRACTUAL SERVICE	22,729	41,549	47,812	55,182	55,000
10-5-16-59910	CODE RED SERVICES	15,000	5,337	5,011	5,015	15,000
10-5-16-65200	OPERATING SUPPLIES	28,176	53,851	29,696	23,389	24,000
10-5-16-65220	SPECIAL PROGRAMS EXPENSE	4,808	8,984	9,490	3,371	5,000
10-5-16-65500	FUEL & OIL VEHICLES	49,275	67,572	71,710	53,327	75,000
10-5-16-68400	COMPUTER SOFTWARE	2,043	14,655	10,920	11,271	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	-	-	39,543	18,000
10-5-16-88300	NEW EQUIP/COMPUTERS	4,502	-	-	72,855	45,800
10-5-16-88310	NEW EQUIPMENT/RADIOS	2,170	-	-	-	-
10-5-16-88400	NEW EQUIPMENT/VEHICLE	39,447	153,354	95,418	254,484	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	575	675
10-5-16-91900	ESDA EXPENSES	4,328	11,812	10,799	-	1,000
10-5-16-92900	MISCELLANEOUS EXPENSE	2,585	11,809	6,641	8,374	7,000
10-5-16-96500	BOND ISSUE EXPENSE	279,082	-	-	-	-
TOTAL POLICE EXPENSES		17,466,929	8,161,693	6,588,003	4,966,793	6,418,361
FIRE						
10-5-17-41108	CO ESDA DIRECTOR	2,389	2,417	2,489	2,282	2,589
10-5-17-41130	CHIEF	7,378	8,517	8,773	17,259	18,668
10-5-17-41131	ASSISTANT	2,188	2,225	2,280	2,174	2,462
10-5-17-41140	DRIVERS	344,079	347,103	421,392	379,278	363,196
10-5-17-41142	LABORERS	-	4,482	6,227	-	-
10-5-17-41145	FIREFIGHTERS	169,735	145,565	164,046	217,535	254,987
10-5-17-42110	POST EMPLY BENEFIT-HLTH IN	-	-	77,510	-	-
10-5-17-42111	POST EMPLY BENEFIT-WAGES	-	-	23,802	2,898	-
10-5-17-45110	GROUP INSURANCE	104,209	90,889	58,332	52,171	50,649
10-5-17-45120	DENTAL INSURANCE	1,441	1,902	1,584	1,498	1,499
10-5-17-45400	WORKER'S COMPENSATION	43,148	35,588	30,948	22,687	23,594
10-5-17-46100	FICA/MEDC CONTRIBUTIONS	17,357	16,033	20,671	23,688	19,257
10-5-17-46300	IMRF CONTRIBUTIONS	1,009	927	633	802	822
10-5-17-46400	PENSION CONTRIBUTION	150,000	150,000	236,896	-	66,105
10-5-17-47100	CLOTHING ALLOWANCE	846	948	1,438	747	1,500
10-5-17-51100	R&M/BUILDINGS	15,219	9,147	41,322	20,227	10,000
10-5-17-51200	R&M/EQUIPMENT	17,907	25,024	29,198	47,993	35,000
10-5-17-51210	R&M/COMPUTERS	1,707	4,102	700	-	29,500
10-5-17-51300	R&M/VEHICLES	134,159	100,105	142,975	169,047	140,000

ACCOUNT	DESCRIPTION	ACTUAL FY24				BUDGET FY 2025
		AUDITED 2021	AUDITED 2022	AUDITED 2023	TO DATE 4/24/24	
10-5-17-53200	LEGAL FEES	-	3,946	1,379	239	4,000
10-5-17-53420	MEDICAL SERVICES	5,240	8,404	28,905	9,764	20,000
10-5-17-55300	PROFESSIONAL DUES	693	2,631	563	2,424	1,500
10-5-17-55500	EDUCATION/MEETINGS	2,971	10,546	6,919	4,323	12,500
10-5-17-55510	SAFETY TRAINING	1,170	256	5,227	4,075	5,000
10-5-17-56100	TELEPHONE/INTERNET/CABLE	6,480	4,919	5,007	5,559	6,503
10-5-17-57100	UTILITIES	17,147	20,828	18,888	15,631	19,451
10-5-17-59200	LIABILITY INSURANCE	39,597	39,640	38,238	40,633	42,259
10-5-17-59900	CONTRACTUAL SERVICE	10,443	10,507	11,043	18,726	20,000
10-5-17-65200	OPERATING SUPPLIES	23,841	21,441	28,030	30,688	28,000
10-5-17-65500	FUEL & OIL VEHICLES	9,394	15,004	20,691	17,096	20,000
10-5-17-66520	TURNOUT GEAR	21,772	7,144	22,289	45,379	25,000
10-5-17-72370	FIRE TRUCK LOAN INTEREST	125	-	24,224	18,979	16,012
10-5-17-88000	NEW EQUIPMENT	10,134	-	279,172	-	50,000
10-5-17-88310	NEW EQUIP/RADIOS	5,345	-	-	-	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	152,272	155,239
10-5-17-88500	IVRD/FIRE STN RENOVATION	-	-	-	267,999	238,000
10-5-17-92900	MISCELLANEOUS EXPENSE	855	8,215	13,192	5,122	10,000
TOTAL FIRE EXPENSES		1,236,431	2,201,537	1,979,629	1,599,194	1,703,290
STREETS						
10-5-19-41120	CLERICAL	41,249	50,068	51,681	102,153	108,403
10-5-19-41129	SUPERINTENDENT	117,569	106,382	109,575	105,355	115,052
10-5-19-41142	LABORERS	492,849	473,960	556,466	530,319	587,341
10-5-19-42110	POST EMPLOY BENEFIT-HEALTH INS	-	-	-	23,968	44,078
10-5-19-42111	POST EMPLOY BENEFIT-WAGES	39,432	43,152	-	1,692	8,014
10-5-19-45110	GROUP INSURANCE	64,636	57,991	59,886	67,300	58,378
10-5-19-45120	DENTAL INSURANCE	1,098	1,796	1,558	986	842
10-5-19-45400	WORKER'S COMPENSATIONS	33,925	30,091	31,872	22,293	23,185
10-5-19-46100	FICA/MEDC CONTRIBUTIONS	48,488	46,782	52,891	54,487	62,026
10-5-19-46300	IMRF CONTRIBUTIONS	59,684	49,154	40,059	30,377	39,891
10-5-19-47100	CLOTHING ALLOWANCE	1,647	1,090	2,601	2,982	4,000
10-5-19-51100	R&M/BUILDINGS	12,278	195,228	17,251	17,824	15,000
10-5-19-51200	R&M/EQUIPMENT	19,772	46,921	70,441	47,489	55,000
10-5-19-51300	R&M/VEHICLES	33,867	73,586	101,560	87,802	90,000
10-5-19-51400	R&M/STREETS	502,067	224,150	142,353	162,793	200,000
10-5-19-51434	STREET PROJECTS (GF ST PROGRAM)	5,249,598	2,695,189	654,614	(19,709)	1,200,000
10-5-19-51443	WATER ST IMPROV	23,285	-	-	-	-
10-5-19-51450	PLANK RD PROJECT	-	-	185,157	101,888	1,600,000
10-5-19-53100	ENGINEERING EXPENSE	27,183	49,099	52,588	111,703	40,000
10-5-19-53200	LEGAL FEES	432	4,825	1,108	7,910	9,000
10-5-19-55510	SAFETY TRAINING	2,809	2,825	2,450	3,205	3,800
10-5-19-56100	TELEPHONE/INTERNET/CABLE	6,719	7,696	9,386	10,549	10,000
10-5-19-57100	UTILITIES	23,618	39,303	38,411	27,672	30,000
10-5-19-59200	LIABILITY INSURANCE	22,882	22,908	22,097	23,481	24,421
10-5-19-59310	EQUIPMENT RENTAL	3,900	-	2,232	572	2,500
10-5-19-59900	CONTRACTUAL SERVICE	57,885	29,718	15,347	10,664	15,000
10-5-19-61200	SIGNS	27,741	42,728	41,161	51,085	50,000
10-5-19-61300	SALT	197,098	81,366	53,954	281,398	176,000
10-5-19-65200	OPERATING SUPPLIES	(1,424)	51,223	58,745	44,027	45,000
10-5-19-65500	FUEL & OIL VEHICLES	62,364	81,334	111,442	83,840	100,000
10-5-19-72370	LEASE INTEREST-JD CREDIT	3,065	2,396	4,979	6,358	4,724
10-5-19-88000	NEW EQUIPMENT	-	-	37,034	-	316,577
10-5-19-88400	NEW EQUIPMENT/VEHICLE	81,302	130,099	99,821	518,120	278,410
10-5-19-88432	MVP DEV-MASTER BUILDER WAY	-	-	-	2,381,039	-
10-5-19-88433	POHAR SUBD-ROADWAY	-	-	-	-	-
10-5-19-88550	251 PED BRIDGE-ITEP GRANT	-	-	-	270,036	800,000

ACCOUNT	DESCRIPTION	ACTUAL FY24				BUDGET FY 2025
		AUDITED 2021	AUDITED 2022	AUDITED 2023	TO DATE 4/24/24	
10-5-19-89500	ROADWAY CONSTRUCTION	-	-	124,787	-	-
10-5-19-92900	MISCELLANEOUS EXPENSE	1,235	2,003	3,083	5,467	6,000
	TOTAL STREET EXPENSES	7,258,255	4,643,062	2,756,590	5,177,125	6,122,642
	SIDEWALKS/CROSSINGS					
10-5-21-51450	R&M/SIDEWALKS-CONCRETE REIMBUR	1,029	16161	26,804	24,880	20,000
10-5-21-59991	CURB & SIDEWALK PROJECT	202,695	-	15,974	20,669	75,000
	TOTAL SIDEWALKS/CROSSINGS	203,724	16,161	42,778	45,550	95,000
	BUILDINGS/GROUNDS					
10-5-22-41142	LABORERS	9,398	21,777	30,930	10,506	15,912
10-5-22-41143	SUMMER/TEMP LABORERS	-	-	875	173,498	180,000
10-5-22-45400	WORKER'S COMPENSATION	307	353	541	3,729	3,878
10-5-22-46100	FICA/MEDC CONTRIBUTIONS	727	1,666	2,433	14,084	1,217
10-5-22-51100	R&M/BUILDINGS	25,125	5,218	124,749	26,649	20,000
10-5-22-51200	R&M/EQUIPMENT	6,693	1,072	9,649	3,772	38,000
10-5-22-51700	R&M/GROUNDS	48,324	101,857	60,067	129,331	175,000
10-5-22-53100	ENGINEERING	-	-	-	33,477	25,000
10-5-22-56100	TELEPHONE/INTERNET/CABLE	5,867	5,844	5,800	4,723	4,670
10-5-22-57100	UTILITIES	15,947	19,296	18,731	13,195	17,034
10-5-22-57500	LANDSCAPING	77,774	65,701	119,962	82,059	110,000
10-5-22-59200	LIABILITY INSURANCE	652	753	630	669	696
10-5-22-59900	CONTRACTUAL SERVICE	81,399	49,296	79,991	106,678	110,000
10-5-22-59920	SECURITY SYSTEM	-	-	-	-	-
10-5-22-65000	BENCH PROGRAM	-	-	31,611	31,421	20,000
10-5-22-65200	OPERATING SUPPLIES	3,963	16,663	6,953	9,254	8,000
10-5-22-88000	NEW EQUIPMENT	168,861	-	-	14,123	85,000
10-5-22-89900	PURCHASE LAND/PROP	102,908	65,560	49,000	141,000	25,000
10-5-22-89950	PARKING LOT	7,192	-	-	217,524	-
10-5-22-89951	BAKER LAKE TRAIL	-	-	-	-	250,000
10-5-22-89990	DEMOLITION	-	-	-	-	25,000
10-5-22-91790	PROPERTY TAX	12,103	54,380	12,180	4,539	4,800
10-5-22-92900	MISCELLANEOUS EXP	23,735	10,752	10,848	19,576	20,000
	TOTAL BUILDINGS/GROUNDS EXPENSES	590,976	420,187	564,950	1,039,808	1,139,207
	PARKS, RECREATION, AND SPECIAL EVENTS					
10-5-23-41130	PARKS/REC DIR	53,254	54,114	56,380	55,737	60,871
10-5-23-41141	RECR MANAGER	10,869	11,045	11,376	11,376	12,425
10-5-23-41142	LABORERS	213,747	136,068	150,294	116,550	125,493
10-5-23-41143	SPLASH PAD LABORERS	20,124	25,188	27,675	31,303	32,555
10-5-23-42100	CAMP STIPENDS	11,490	13,615	15,749	18,696	20,000
10-5-23-45110	GROUP INSURANCE	45,752	31,110	26,346	27,779	28,083
10-5-23-45120	DENTAL INSURANCE	1,244	506	828	800	807
10-5-23-45400	WORKER'S COMPENSATION	7,789	6,388	6,503	4,174	4,341
10-5-23-46100	FICA/MEDC CONTRIBUTIONS	21,962	16,775	18,237	15,877	17,698
10-5-23-46300	IMRF CONTRIBUTIONS	16,497	11,087	8,545	5,381	11,382
10-5-23-47100	CLOTHING ALLOWANCE	867	135	342	239	1,370
10-5-23-51100	R&M/BUILDINGS/STRUCTURES	1,576	3,170	1,819	46,303	99,600
10-5-23-51200	R&M/EQUIPMENT	9,233	20,882	24,456	11,856	15,000
10-5-23-51212	R&M/PARK EQUIPMENT	36,170	24,433	31,385	29,224	28,000
10-5-23-51300	R&M/VEHICLES	3,568	4,446	1,673	2,221	2,000
10-5-23-51700	R&M/GROUNDS	83,661	250,489	215,473	118,722	125,000
10-5-23-53100	ENGINEERING EXPENSE	962	46,200	57,157	5,706	5,000
10-5-23-56100	TELEPHONE/INTERNET/CABLE	-	-	-	-	1,200
10-5-23-55500	EDUCATION/MEETINGS	51	335	380	504	500
10-5-23-56200	EVENT ADVERTISING	-	-	-	7,701	8,000
10-5-23-57100	UTILITIES	24,559	28,128	31,901	26,814	39,681
10-5-23-57500	LANDSCAPING	4,800	10,572	37,567	6,053	4,000

ACCOUNT	DESCRIPTION	ACTUAL FY24				BUDGET FY 2025
		AUDITED 2021	AUDITED 2022	AUDITED 2023	TO DATE 4/24/24	
10-5-23-59200	LIABILITY INSURANCE	8,712	8,721	8,413	8,940	9,298
10-5-23-59900	CONTRACTUAL SERVICE	13,760	19,175	9,464	38,162	22,000
10-5-23-59920	GRASS CUTTING CONTRACT	67,650	57,180	72,314	50,931	77,000
10-5-23-65200	OPERATING SUPPLIES	31,408	96,172	79,159	53,902	55,000
10-5-23-65210	PROGRAMS/EVENTS (FIREWORKS,ETC)	29,792	167,161	387,189	357,659	217,550
10-5-23-65211	AIRSHOW	-	-	-	-	125,000
10-5-23-65500	FUEL & OIL VEHICLES	5,055	7,171	8,583	2,431	8,000
10-5-23-65651	MUNCIPAL BAND EXPENSE	-	-	15,285	-	5,000
10-5-23-72370	LEASE-FINANCE FEES/INTERES	-	-	2,030	3,364	2,078
10-5-23-88000	NEW EQUIPMENT	123,378	30,910	72,496	131,131	45,656
10-5-23-88001	NEW PLAYGROUND EQUIP	-	-	21,530	118,324	170,000
10-5-23-88400	NEW EQUIPMENT/VEHICLES	-	-	-	36,922	12,000
10-5-23-89500	CONSTRUCTION	810	243,298	2,779,437	568,163	1,400,000
10-5-23-92900	MISCELLANEOUS EXPENSE	-	7,469	5,155	4,496	2,800
TOTAL PARKS EXPENSES		848,738	1,331,946	4,185,140	1,917,440	2,794,388
CEMETERY						
10-5-24-41142	LABORERS	101,254	142,791	116,992	120,353	148,206
10-5-24-45110	GROUP INSURANCE	27,844	27,634	30,377	24,272	33,243
10-5-24-45120	DENTAL INSURANCE	616	478	1,385	1,018	1,459
10-5-24-45400	WORKER'S COMPENSATION	4,225	3,924	4,440	2,349	2,443
10-5-24-46100	FICA/MEDC CONTRIBUTIONS	7,333	10,378	8,795	9,036	11,338
10-5-24-46300	IMRF CONTRIBUTIONS	8,378	10,073	5,530	3,787	7,292
10-5-24-47100	CLOTHING ALLOWANCE	100	369	137	620	2,055
10-5-24-51100	R&M/BUILDINGS	415	5,782	-	42,159	2,000
10-5-24-51200	R&M/EQUIPMENT	8,051	6,765	13,495	12,608	8,000
10-5-24-51300	R&M/VEHICLES	-	204	2,268	1,029	1,500
10-5-24-56100	TELEPHONE/INTERNET/CABLE	770	884	1,068	1,376	1,409
10-5-24-57100	UTILITIES	1,945	7,470	6,440	4,126	4,822
10-5-24-57500	LANDSCAPING	12,963	9,352	8,750	42,307	15,000
10-5-24-59200	LIABILITY INSURANCE	3,148	3,152	3,040	3,230	3,360
10-5-24-59310	EQUIPMENT RENTAL	-	-	-	-	-
10-5-24-59900	CONTRACTUAL SERVICE	-	1,355	2,582	3,707	4,000
10-5-24-65200	OPERATING SUPPLIES	9,388	20,154	13,185	5,040	7,000
10-5-24-65500	FUEL & OIL VEHICLES	2,811	5,841	8,710	6,725	9,000
10-5-24-88000	NEW EQUIPMENT	11,468	-	18,459	12,500	18,000
10-5-24-88500	CEMETRY & MAUSOLEUM UPGRADES	-	-	49,321	-	-
TOTAL CEMETERY EXPENSES		200,710	256,606	294,973	296,244	280,127
CITY GARAGE						
10-5-25-41142	LABORERS	147,166	137,752	142,357	156,883	163,517
10-5-25-42110	OPEB-HLTH INS	-	47,172	-	-	-
10-5-25-45110	GROUP INSURANCE	32,816	24,768	13,897	14,635	14,795
10-5-25-45120	DENTAL INSURANCE	717	391	319	308	311
10-5-25-45400	WORKER'S COMPENSATION	4,784	3,924	3,617	2,664	2,771
10-5-25-46100	FICA/MEDC CONTRIBUTION	10,729	10,150	10,529	11,425	12,509
10-5-25-46300	IMRF CONTRIBUTIONS	15,230	11,379	8,174	6,716	8,045
10-5-25-47100	CLOTHING ALLOWANCE	565	313	216	-	1,370
10-5-25-59200	LIABILITY INSURANCE	4,215	4,220	4,070	4,325	4,498
10-5-25-65200	OPERATING SUPPLIES	-	100	199	147	250
TOTAL CITY GARAGE EXPENSES		216,223	240,169	183,378	197,103	208,065
FINANCE						
10-5-26-41123	ACCOUNTANTS	114,065	143,331	110,126	106,881	115,765
10-5-26-41130	FINANCE OFFICER	95,277	101,271	103,715	96,167	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	1,003	-

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	ACTUAL FY24 TO DATE	BUDGET FY 2025
					4/24/24	
10-5-26-45110	GROUP INSURANCE	35,284	16,293	30,193	24,250	25,696
10-5-26-45120	DENTAL INSURANCE	851	547	1,115	738	882
10-5-26-45400	WORKER'S COMPENSATION	249	303	519	227	236
10-5-26-46100	FICA/MEDC CONTRIBUTION	24,405	34,450	27,233	15,041	16,812
10-5-26-46300	IMRF CONTRIBUTIONS	33,446	37,338	22,465	8,564	10,812
10-5-26-55500	PROF DUES/EDUC/MTGS	2,432	2,653	370	755	2,500
10-5-26-56100	TELEPHONE/INTERNET/CABLE	-	-	-	-	600
10-5-26-65200	OPERATING SUPPLIES	2,206	5,308	10,395	2,252	3,000
10-5-26-92900	MISCELLANEOUS EXPENSE	-	2,246	1,421	648	1,400
TOTAL FINANCE DEPARTMENT EXPENSES		313,227	350,199	312,357	256,525	281,704
INFORMATION TECHNOLOGY						
10-5-27-41118	INFO TECHNOLOGY STAFF	32,885	93,579	22,640	57,357	121,697
10-5-27-41130	INFO TECHNOLOGY DIRECTOR	-	-	110,580	110,590	120,771
10-5-27-45110	GROUP INSURANCE	-	-	8,771	27,779	28,083
10-5-27-45120	DENTAL INSURANCE	-	-	276	800	807
10-5-27-45400	WORKER'S COMPENSATION	-	-	-	180	187
10-5-27-46100	FICA/MEDC CONTRIBUTION	-	-	4,490	12,140	18,549
10-5-27-46300	IMRF CONTRIBUTIONS	-	-	2,793	7,214	11,929
10-5-27-51300	R&M/VEHICLES	-	-	623	-	2,500
10-5-27-55500	INTRNL TRNG/EDUC/MEETINGS	-	-	-	322	15,500
10-5-27-56100	TELEPHONE/INTERNET/CABLE	-	-	-	-	1,500
10-5-27-65200	OPERATING SUPPLIES	-	-	657	3,253	4,500
10-5-27-65500	FUEL & OIL VEHICLES	-	270	1,592	7,372	2,000
10-5-27-88300	NEW EQUIP/COMPTRS/SERVER	-	-	-	-	-
10-5-27-92900	MISCELLANEOUS EXPENSE	-	-	1,251	1,340	250
TOTAL IT DEPARTMENT EXPENSES		32,885	93,849	153,673	228,346	328,272
LEGAL						
10-5-28-41130	CORPORATE COUNSEL	-	-	61,731	150,008	162,240
10-5-28-45110	GROUP INSURANCE	-	-	6,461	20,461	20,685
10-5-28-45120	DENTAL INSURANCE	-	-	116	438	338
10-5-28-45400	WORKER'S COMPENSATION	-	-	-	167	174
10-5-28-46100	FICA/MEDC CONTRIBUTION	-	-	4,568	11,062	12,411
10-5-28-46300	IMRF CONTRIBUTIONS	-	-	2,743	5,208	7,982
10-5-28-55500	PROF DUES/EDUC/MTGS	-	-	-	194	300
10-5-28-56100	TELEPHONE/INTERNET/CABLE	-	-	-	-	516
10-5-28-65200	OPERATING SUPPLIES	-	-	634	1,046	500
10-5-28-92900	MISCELLANEOUS EXPENSE	-	-	479	682	200
TOTAL LEGAL DEPARTMENT EXPENSES		-	-	76,731	189,267	205,346
HR, HEALTH & WELFARE						
10-5-29-41115	HUMAN RESOURCES STAFF	83,465	114,940	99,255	50,734	57,325
10-5-29-41130	HUMAN RESOURCES DIRECTOR	-	-	34,690	96,552	104,000
10-5-29-45110	GROUP INSURANCE	-	-	28	84	85
10-5-29-45400	WORKER'S COMPENSATION	-	-	-	158	165
10-5-29-46100	FICA/MEDC CONTRIBUTIONS	-	-	4,245	11,240	12,341
10-5-29-46300	IMRF CONTRIBUTIONS	-	-	2,473	6,300	7,937
10-5-29-52801	HYGIENIC INSTITUTE	11,508	11,508	9,590	-	-
10-5-29-52802	AMBULANCE CONTRACT	73,793	76,006	78,287	80,635	83,054
10-5-29-52803	IVRD PER CAPITA CONTRIBUTION	197,943	211,145	220,755	228,697	236,020
10-5-29-55500	PROF DUES/EDUC/MTGS	-	-	-	-	5,000
10-5-29-56100	TELEPHONE/INTERNET/CABLE	-	-	-	-	516
10-5-29-65200	OPERATING SUPPLIES	-	-	943	3,591	4,250
10-5-29-92000	HEALTH & WELLNESS	819	4,896	572	527	7,500
10-5-29-92900	MISCELLANEOUS	-	-	1,696	1,409	1,500
TOTAL HEALTH & WELFARE EXPENSES		367,527	418,495	452,533	479,927	519,693

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	ACTUAL FY24 TO DATE 4/24/24	BUDGET FY 2025
	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	19,417,574	23,310,100

TOTAL GENERAL FUND REVENUE	\$17,355,438	\$20,230,041	\$21,330,259	21,003,089	23,696,692
TOTAL GENERAL FUND EXPENDITURES	\$32,602,245	\$21,613,229	\$20,733,217	19,417,574	23,310,100
REVENUE OVER/(UNDER) EXPENDITUR	\$ (15,246,806)	\$ (1,383,188)	\$ 597,042	1,585,515	386,592

POLICE DRUG ENFORCEMENT, IMPOUND, AND EQUIPMENT FUND

	REVENUE					
13-4-00-54-3383	DRUG ENFORCEMENT REVENUE	12,983	39,267	9,890	383	500
13-4-00-54-3387	IMPOUND REVENUE	17,415	16,047	16,219	17,755	10,000
13-4-00-54-3388	OTHER REVENUE	17,785	23,259	45,483	16,958	20,000
13-4-00-55-3700	INCOME FROM INVESTMENTS	431	191	193	160	180
	TOTAL REVENUE	48,614	78,764	71,785	35,256	30,680
	EXPENSES					
13-5-90-65230	DRUG ENFORCEMENT EXPENSE	17,032	115,837	7,486	-	-
13-5-90-92900	OTHER EXPENSES	5,907	14,853	24,048	27,063	15,000
13-5-90-92910	TRANSFER TO GENERAL FUND	-	-	-	24,092	-
	TOTAL EXPENSES	22,939	130,690	31,534	51,155	15,000

REVENUE OVER/(UNDER) EXPENDITUR	\$25,675	(\$51,926)	\$40,252	(\$15,899)	\$15,680
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INSURANCE FUND

	REVENUE					
15-4-00-55-3700	INCOME FROM INVESTMENTS	262	480	2,709	8,660	2,000
15-4-00-56-3415	INSURANCE FUNDING	1,413,548	1,359,954	1,373,834	1,521,969	1,507,578
15-4-00-56-3515	HRA FUNDING	71,979	87,098	92,357	95,781	78,740
15-4-00-56-3615	FSA FUNDING	44,226	41,015	45,275	47,086	45,000
	TOTAL ESTIMATED REVENUE	1,530,014	1,488,547	1,514,174	1,673,496	1,633,318

	INSURANCE FUND					
15-5-15-45000	INS PREMIUMS	-	433,105	1,373,834	1,389,544	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	95,781	78,740
15-5-15-46150	FSA CLAIMS	40,292	42,763	49,971	43,149	45,000
15-5-15-53550	ADMIN FEES	446,585	317,549	4,749	4,377	5,000
	TOTAL EXPENSES	1,047,591	1,408,689	1,521,498	1,532,850	1,636,318

REVENUE OVER/(UNDER) EXPENDITUR	\$482,422	\$79,858	(\$7,323)	\$140,645	(\$3,000)
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GARBAGE FUND

	REVENUE					
21-4-00-53-3060	MONTHLY GARBAGE CHARGES	813,681	867,867	920,065	943,312	965,181
21-4-00-55-3700	INCOME FROM INVESTMENTS	83	62	16	660	300
21-4-00-90-3956	TRANSFER FROM GENERAL FUND	13,000	-	-	-	-
	TOTAL REVENUE	826,763	867,929	920,081	943,972	965,481
	EXPENSES					
21-5-90-57060	SCAVENGER CONTRACT	821,808	850,580	881,107	912,144	615,722
21-5-90-96160	FORGIVENESS OF DEBT	539	582	2,163	(17)	21

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	ACTUAL FY24	BUDGET FY 2025
					TO DATE 4/24/24	
	TOTAL EXPENSES	822,348	851,162	883,270	912,127	615,743
	REVENUE OVER/(UNDER) EXPENDITUR	\$4,415	\$16,767	\$36,811	\$31,845	\$349,738
MOTOR FUEL TAX FUND						
REVENUE						
24-4-00-55-3700	INCOME FROM INVESTMENTS	5,445	3,171	3,707	8,245	3,000
24-4-00-60-3120	MOTOR FUEL TAX	386,534	422,713	409,344	434,198	442,580
24-4-00-60-3645	REBUILD ILLINOIS FUNDS	339,241	226,160	113,080	-	-
	TOTAL REVENUE	731,220	652,045	526,132	442,442	445,580
EXPENSES						
24-5-90-59934	CONSTRUCTION- STREET MNTNC	-	1,600,000	928,481	218,166	300,000
	TOTAL EXPENSES	-	1,600,000	928,481	218,166	300,000
	REVENUE OVER/(UNDER) EXPENDITUR	\$731,220	(\$947,955)	(\$402,349)	\$224,276	\$145,580
TIF DISTRICT II (Industrial)						
REVENUE						
29-4-00-50-3100	PROPERTY TAXES	360,502	363,778	367,952	364,210	376,043
29-4-00-55-3700	INCOME FROM INVESTMENTS	166	251	2,552	10,630	5,000
	TOTAL REVENUE	360,668	364,030	370,504	374,840	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	24,508	25,611
29-5-90-92550	DEVELOPER REIMBURSEMENT	48,261	48,514	33,444	32,693	33,782
29-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	144,875	145,601	208,410	205,077	209,661
	TOTAL EXPENSES	259,772	216,134	264,993	262,278	269,054
	REVENUE OVER/(UNDER) EXPENDITUR	\$100,896	\$147,896	\$105,511	\$112,563	\$111,989
TIF DISTRICT III (North Commercial)						
REVENUE						
30-4-00-50-3100	PROPERTY TAXES	93,517	93,516	96,046	126,221	130,322
30-4-00-55-3700	INCOME FROM INVESTMENTS	21	29	147	356	150
	TOTAL REVENUE	93,538	93,545	96,193	126,577	130,472
EXPENSES						
30-5-90-53400	ADMIN FEES	11,842	11,926	12,535	13,237	13,833
30-5-90-92550	DEVELOPER REIMBURSEMENT	27,823	27,828	27,884	27,379	28,291
30-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	46,399	46,483	46,727	52,446	53,823
	TOTAL EXPENSES	86,064	86,237	87,145	93,061	95,947
	REVENUE OVER/(UNDER) EXPENDITUR	\$7,474	\$7,308	\$9,048	\$33,515	\$34,525
TIF DISTRICT IV (Downtown)						
REVENUE						
31-4-00-50-3100	PROPERTY TAXES	107,199	129,756	178,312	279,758	288,848
31-4-00-55-3700	INCOME FROM INVESTMENTS	17	43	302	1,964	1,000
	TOTAL REVENUE	107,216	129,799	178,614	281,722	289,848
EXPENSES						
31-5-90-53400	ADMIN FEES	14,157	12,062	22,658	32,627	31,472
31-5-90-92550	DEVELOPER REIMBURSEMENT	2,249	2,031	1,960	36,877	52,023
31-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	14,945	168,119	141,750	200,419	206,195
	TOTAL EXPENSES	31,351	182,212	166,368	269,924	289,690

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	ACTUAL FY24 TO DATE 4/24/24	BUDGET FY 2025
REVENUE OVER/(UNDER) EXPENDITUR		\$75,865	(\$52,413)	\$12,246	\$11,799	\$158
TIF DISTRICT V (Mall)						
REVENUE						
32-4-00-50-3100	PROPERTY TAXES	-	-	-	72,635	74,995
32-4-00-55-3700	INCOME FROM INVESTMENTS	-	-	-	347	100
	TOTAL REVENUE	-	-	-	72,983	75,095
EXPENSES						
32-5-90-53400	ADMIN FEES	-	5,713	6,122	6,598	6,829
	TOTAL EXPENSES	-	5,713	6,122	6,598	6,829
REVENUE OVER/(UNDER) EXPENDITUR		\$0	(\$5,713)	(\$6,122)	\$66,385	\$68,266
TIF DISTRICT VI (MVP)						
REVENUE						
33-4-00-50-3100	PROPERTY TAXES	-	-	-	1,819	3,881
33-4-00-55-3700	INCOME FROM INVESTMENT	-	-	-	-	-
33-4-00-56-3699	MISCELLANEOUS REVENUE	-	-	-	4,649	-
33-4-00-80-3100	BOND PROCEEDS	-	-	4,815,000	-	-
33-4-00-80-3200	BOND PREMIUM	-	-	293,130	-	-
	TOTAL REVENUE	-	-	5,108,130	6,468	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	8,864	9,198
33-5-90-89900	PURCHASE LAND	-	-	4,675,325	-	-
33-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	-	-	-	181	388
33-5-90-96500	BOND ISSUE EXPENSE	-	-	107,458	-	-
	TOTAL EXPENSES	-	-	5,117,302	201,646	812,186
REVENUE OVER/(UNDER) EXPENDITUR		\$0	\$0	(\$9,172)	(\$195,178)	(\$808,305)
UTILITY ENTERPRISE FUND REVENUE						
ELECTRIC SALES						
60-4-00-30-3010	ELECTRIC SALES, COMMERCIAL	21,799,798	22,273,841	21,706,908	21,420,816	22,085,421
60-4-00-30-3011	ELECTRIC SALES, RESIDENTIAL	4,789,162	4,643,062	4,404,151	4,310,148	4,611,825
	TOTAL ELECTRIC SALES INCOME	26,588,960	26,916,903	26,111,059	25,730,964	26,697,246
WATER SALES						
60-4-00-30-3020	WATER SALES, COMMERCIAL	1,668,311	1,933,989	1,880,043	1,941,891	1,850,614
60-4-00-30-3021	WATER SALES, RESIDENTIAL	894,276	881,673	882,165	907,001	955,419
60-4-00-30-3022	SEWER SALES, COMMERCIAL	2,034,069	2,414,448	2,435,753	2,532,355	2,460,137
60-4-00-30-3023	SEWER SALES, RESIDENTIAL	1,038,050	1,039,085	1,008,197	1,028,272	1,082,758
	TOTAL SALES REVENUE	5,634,706	6,269,196	6,206,159	6,409,520	6,348,928
OPERATING INCOME						
60-4-00-40-3410	PENALTIES	102,591	138,360	112,804	110,644	120,000
60-4-00-40-3412	RECONNECTIONS	1,300	300	600	650	600
60-4-00-40-3413	LGT METER READ FEE	-	900	900	875	900
60-4-00-40-3414	WTR METER READ FEE	-	300	300	225	300
60-4-00-40-3416	LOADS OF WATER	24,620	28,351	23,124	35,750	30,000
60-4-00-40-3420	NSF CHECK CHARGES	250	575	525	625	500
60-4-00-40-3430	EPA MONITORING FEES	250	1,200	500	350	-

ACCOUNT	DESCRIPTION	ACTUAL FY24				BUDGET FY 2025
		AUDITED 2021	AUDITED 2022	AUDITED 2023	TO DATE 4/24/24	
60-4-00-40-3431	REIMB FOR ANALYSIS FEES	27,748	26,450	30,425	28,581	30,000
60-4-00-40-3530	INSUR/DAMAGE REIMBURSEMENT	24,143	211,238	83,191	64,952	-
60-4-00-40-3541	WORKERS COMP WAGE REIMBURSEME	-	-	-	981	-
60-4-00-40-3620	LABOR & SUPPLIES	11,693	-	860	-	-
60-4-00-40-3625	METERS/SUPPLIES	22,897	15,181	17,858	27,041	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	6,702	-
60-4-00-40-3699	MISCELLANEOUS	74	29,650	10	200	-
TOTAL OPERATING INCOME		308,967	486,965	313,433	277,577	202,300
NON-OPERATING INCOME						
60-4-00-56-3556	FARM CASH RENT	-	14,120	16,097	18,397	18,720
60-4-00-60-3810	STATE GRANTS	498,834	-	-	50,000	2,000,000
60-4-00-70-3820	FEDERAL GRANTS	-	-	-	-	2,000,000
60-4-00-80-3555	CABLE/AT&T POLE RENTAL	20,800	20,800	-	41,021	20,000
60-4-00-80-3558	FIBER OPTIC RENT	48,180	50,226	55,041	47,405	50,000
60-4-00-80-3651	SALE OF CITY PROPERTY	3,522	17,000	14,200	196,790	-
60-4-00-80-3700	INCOME FROM INVESTMENTS	184,176	122,353	169,398	438,313	200,000
60-4-00-80-3706	INVEST INCOME- BOND ACC	37	-	-	-	-
60-4-00-80-3727	2010 BOND INT RBTE	33,049	-	-	-	-
60-4-00-80-3900	LOAN/BOND PROCEEDS	9,472	-	-	-	-
TOTAL NON-OPERATING INCOME		798,070	224,499	254,736	791,926	4,288,720
OPERATING TRANSFERS IN						
60-4-00-90-3950	INTER/INTRA FUND TRANSFERS	-	-	-	-	-
60-4-00-90-3960	FROM TIF2-2010 INT	44,916	-	-	-	-
TOTAL TRANSFERS IN		44,916	-	-	-	-
TOTAL REVENUE		\$33,375,619	\$33,897,563	\$32,885,387	33,209,987	37,537,194

UTILITY LIGHT ENTERPRISE FUND EXPENDITURES

CLERK'S OFFICE						
60-5-12-41120	CLERICAL	129,249	107,861	103,019	105,224	115,621
60-5-12-41121	METER READERS	34,437	35,452	31,593	31,525	34,428
60-5-12-42110	POST EMPL BENEFIT-INSURANCE	-	-	40,584	-	-
60-5-12-42111	POST EMPL BENEFIT-WAGES	-	-	14,390	-	-
60-5-12-45110	GROUP INSURANCE	18,246	9,652	12,497	17,782	20,744
60-5-12-45120	DENTAL INSURANCE	79	51	312	919	1,011
60-5-12-45400	WORKER'S COMPENSATION	1,241	834	742	697	724
60-5-12-46100	FICA/MEDC CONTRIBUTION	12,383	10,676	11,147	10,037	11,479
60-5-12-46300	IMRF CONTRIBUTIONS	14,445	(35,889)	16,418	5,849	2,714
60-5-12-51200	R&M/EQUIPMENT	-	-	-	977	-
60-5-12-56000	POSTAGE	25,232	25,951	28,593	30,348	32,750
60-5-12-59900	CONTRACTUAL SERVICE	8,712	6,685	16,695	41,657	22,000
60-5-12-65200	OPERATING SUPPLIES	4,494	4,931	12,363	8,656	10,000
TOTAL CLERK'S OFFICE EXPENSES		248,517	166,206	288,353	253,670	251,472
ADMINISTRATIVE SERVICES						
60-5-15-41120	CLERICAL	34,005	40,207	45,167	44,665	47,026
60-5-15-42110	POST EMPL BENEFIT-INSURANCE	71,364	(56,976)	(32,837)	(9,789)	-
60-5-15-42111	POST EMPL BENEFIT-WAGES	-	-	10,126	3,225	-
60-5-15-45110	GROUP INSURANCE	291,723	269,013	251,399	254,270	245,639
60-5-15-45115	HLTH INS OP OUT INCENTIVE	7,571	8,269	8,500	9,038	10,000
60-5-15-45120	DENTAL INSURANCE	5,601	4,971	7,262	21,647	28,474
60-5-15-45130	VISION PASS-THROUGH	-	-	-	437	-
60-5-15-45181	HRA FUND REQUESTS	16,850	26,243	25,842	25,041	22,299
60-5-15-45300	UNEMPLOYMENT INSURANCE	1,976	2,225	3,014	3,487	3,000

ACCOUNT	DESCRIPTION	ACTUAL FY24				BUDGET FY 2025
		AUDITED 2021	AUDITED 2022	AUDITED 2023	TO DATE 4/24/24	
60-5-15-45400	WORKER'S COMPENSATION	29,996	24,986	28,085	31,502	32,763
60-5-15-46100	FICA/MEDC CONTRIBUTION	2,732	3,263	3,758	4,176	3,597
60-5-15-46300	IMRF CONTRIBUTIONS	4,084	(12,097)	5,616	2,434	2,314
60-5-15-47100	CLOTHING ALLOWANCE	6,496	5,276	8,512	5,835	6,000
60-5-15-47200	UNIFORM SERVICE	45,249	49,847	52,265	14,484	20,000
60-5-15-53100	ENGINEERING EXPENSE	120,104	62,250	77,166	88,300	90,000
60-5-15-53200	LEGAL FEES	11,640	57,226	42,412	6,857	5,000
60-5-15-53400	MED SVCS/OTHER PROFESSIONAL	374	159	1,587	1,925	1,500
60-5-15-53450	CONSULTING SERVICES	-	-	-	28,400	20,000
60-5-15-53500	BANK FEES/SERVICE CHARGES	38,070	34,146	60,576	35,594	15,000
60-5-15-54500	ADM CHARGE-ENG/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	20,223	15,000
60-5-15-55900	TRAVEL/MILEAGE	415	2,415	1,048	278	500
60-5-15-56000	POSTAGE	486	5,288	520	347	500
60-5-15-56100	TELEPHONE	8,165	9,141	9,800	9,398	10,500
60-5-15-56150	INTERNET ACCESS FEE	2,070	1,650	1,800	1,800	2,000
60-5-15-56200	PUBLISHING/ADVERTISING	-	245	1,917	-	-
60-5-15-56400	MAINTENANCE AGREEMENT	-	37,536	33,400	55,637	100,000
60-5-15-56801	JULIE SERVICE	2,476	2,456	2,329	2,403	3,000
60-5-15-59100	BOILER/MACH INSURANCE	69,163	111,062	115,236	120,843	125,000
60-5-15-59200	LIABILITY INSURANCE	101,086	103,189	99,855	106,420	106,854
60-5-15-59900	CONTRACTUAL SERVICES	127,295	89,105	92,603	178,096	107,000
60-5-15-65200	OPERATING SUPPLIES	10,766	9,007	10,537	12,565	10,000
60-5-15-65400	COVID19 EXP	1,512	502	-	-	-
60-5-15-92900	MISCELLANEOUS	2,247	3,249	6,624	1,709	1,500
60-5-15-93000	LICENSE/PERMITS	42,759	45,286	42,044	42,050	40,000
60-5-15-96160	FORGIVENESS OF DEBT	70,818	9,223	178	(226)	5,000
60-5-15-97070	TRANSFER/LOAN TO GENERAL FUND	-	-	-	-	-
60-5-15-99200	FRANCHISE FEE	1,674,821	1,700,000	1,658,766	1,623,750	1,876,860
TOTAL ADMINISTRATIVE SERVICES EXPENSES		2,926,297	2,796,261	2,831,306	2,996,823	3,306,326
POWER & GENERATION						
60-5-61-41143	OPERATORS	188,910	190,185	204,225	272,986	347,710
60-5-61-42111	POST EMPLOYMNT BENEFITS-WAGES	-	-	9,677	1,341	-
60-5-61-46100	FICA/MEDC CONTRIBUTIONS	14,001	13,986	15,998	20,595	26,600
60-5-61-46300	IMRF CONTRIBUTIONS	18,866	(48,113)	21,151	11,776	17,107
60-5-61-51100	R&M/BUILDINGS	30,481	46,118	62,868	62,365	87,000
60-5-61-51200	R&M/EQUIPMENT	17,125	25,043	13,247	60,288	80,000
60-5-61-51208	R&M/GENERATION EQUIPMENT	131,836	131,139	179,397	74,882	100,000
60-5-61-53100	ENGINEERING EXPENSE	6,798	28,440	24,119	-	2,000
60-5-61-59900	CONTRACTUAL SERVICES	-	-	-	1,443	12,800
60-5-61-59910	GENSETS MAINT CONTRACTS	475	216,580	-	-	-
60-5-61-64310	LARGE POWER PURCHASE	16,894,809	16,857,152	16,193,497	15,098,409	17,504,450
60-5-61-65200	OPERATING SUPPLIES	17,051	23,803	23,851	7,816	9,000
60-5-61-65300	SMALL TOOLS	1,284	491	3,044	1,057	1,000
60-5-61-65600	FUEL OIL	233,300	41,831	52,991	151,888	200,000
60-5-61-66720	UTILITIES	83,704	78,434	76,959	44,389	61,282
TOTAL POWER & GENERATION EXPENSES		17,638,640	17,605,089	16,881,024	15,809,233	18,448,950
DISTRIBUTION SYSTEM						
60-5-62-41140	OPERATIONS MANAGER	-	-	79,629	100,479	140,400
60-5-62-41143	OPERATORS	739,760	691,028	509,063	770,353	880,680
60-5-62-42110	POST EMPL BENEFIT-INSURANCE	-	-	62,220	-	-
60-5-62-42111	POST EMPLOYMNT BENEFITS-WAGES	-	-	5,548	23,332	41,933
60-5-62-46100	FICA/MEDC CONTRIBUTIONS	57,658	52,842	68,790	66,056	78,113
60-5-62-46300	IMRF CONTRIBUTIONS	81,164	(186,724)	97,846	37,712	50,237
60-5-62-51200	R&M/EQUIPMENT	55,305	43,471	40,703	35,082	50,000
60-5-62-51208	R&M SUBSTATIONS	1,301	2,272	74,945	4,873	205,000

ACCOUNT	DESCRIPTION	ACTUAL FY24				BUDGET FY 2025
		AUDITED 2021	AUDITED 2022	AUDITED 2023	TO DATE 4/24/24	
60-5-62-51290	R&M/DISTRIBUTION EQUIPMENT	556,252	808,460	1,357,024	654,782	700,000
60-5-62-52960	R&M METERS/NEW METERS	-	22,019	10,920	10,244	10,000
60-5-62-65200	OPERATING SUPPLIES	76,884	47,025	121,441	39,660	40,000
60-5-62-65210	SAFETY SUPPLIES	-	-	5,289	26,775	25,000
60-5-62-65300	SMALL TOOLS	39,172	35,611	45,809	13,672	10,000
TOTAL DISTRIBUTION SYSTEM EXPENSES		1,607,496	1,516,003	2,479,227	1,783,020	2,231,363
STREET LIGHTING						
60-5-63-51200	R&M/EQUIPMENT	51,138	39,796	41,563	5,630	10,000
60-5-63-51420	R&M/TRAFFIC SIGNALS	129,370	22,923	58,544	5,908	25,000
TOTAL STREET LIGHTING EXPENSES		180,508	62,719	100,106	11,538	35,000
HYDROELECTRIC PLANT						
60-5-64-41143	OPERATORS	111,320	113,741	129,844	95,713	-
60-5-64-42111	POST EMPLOYMNT BENEFITS-WAGES	-	-	-	33,527	-
60-5-64-46100	FICA/MEDC CONTRIBUTION	8,524	8,709	9,390	9,895	-
60-5-64-46300	IMRF CONTRIBUTIONS	11,522	(29,339)	13,072	4,056	-
60-5-64-51100	R&M/BUILDINGS	6,522	34	3,964	92,037	5,000
60-5-64-51200	R&M/EQUIPMENT	40,072	113,509	460,857	606,761	410,000
60-5-64-52100	R&M/TRASH RACK	2,002	354	430	6,684	5,000
60-5-64-56100	TELEPHONE	1,762	2,040	2,151	2,062	2,000
60-5-64-65200	OPERATING SUPPLIES	5,145	4,258	22,180	11,437	7,500
60-5-64-93000	LICENSE/PERMITS	13,150	12,686	13,474	32,979	20,000
TOTAL HYDROELECTRIC PLANT EXPENSES		200,019	225,992	655,360	895,152	449,500
WTP/WWTP						
60-5-72-41142	LABORERS	5,492	3,696	7,625	-	-
60-5-72-46100	FICA/MEDC CONTRIBUTION	432	283	583	-	-
60-5-72-51100	R&M BUILDINGS	35,858	27,848	14,967	38,123	20,000
60-5-72-51200	R&M EQUIPMENT	100,805	132,591	199,937	199,938	150,000
60-5-72-51210	R&M COMPUTERS	-	-	-	6,392	5,000
60-5-72-51290	R&M WELLS	2,800	39,315	17,000	15,000	100,000
60-5-72-52804	WS/WWTP SERVICE CONTRACT	606,622	606,772	606,622	609,772	606,622
60-5-72-53100	ENGINEERING	892	3,345	21,475	57,056	20,000
60-5-72-53850	ANALYSIS PRETREATMENT	27,748	26,450	30,287	28,719	32,000
60-5-72-56100	TELEPHONE	1,273	1,467	1,530	1,443	1,500
60-5-72-59310	EQUIPMENT RENTAL	1,320	-	2,912	4,735	-
60-5-72-59900	CONTRACTUAL SERVICES	-	-	140	-	-
60-5-72-61300	SALT	278,987	286,466	397,756	339,080	400,000
60-5-72-62000	CHEMICALS FOR TREATMENT	52,417	67,818	116,534	119,762	150,000
60-5-72-65220	SLUDGE FLOCCULENT	10,144	14,144	13,699	-	-
60-5-72-65010	SLUDGE REMOVAL	163,923	159,453	200,642	151,782	-
60-5-72-65200	OPERATING SUPPLIES	14,574	16,485	22,491	67,494	20,000
60-5-72-65300	SMALL TOOLS	-	-	-	-	-
60-5-72-66720	UTILITIES	807,880	840,106	839,486	523,048	850,000
60-5-72-92900	MISCELLANEOUS EXPENSE	2,160	-	-	-	-
TOTAL WTP/WWTP		2,113,327	2,226,237	2,493,686	2,162,344	2,355,122
WATER DISTRIBUTION/WATER DISPOSAL						
60-5-73-41142	LABORERS	410,682	486,082	743,953	539,861	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	38,484	44,083
60-5-73-46300	IMRF CONTRIBUTIONS	42,401	(125,183)	49,329	23,098	28,351
60-5-73-51100	R&M BUILDINGS	605	-	-	-	-
60-5-73-51200	R&M EQUIPMENT	4,218	4,436	38,936	12,296	18,000
60-5-73-51520	R&M/WATER MAINS	87,008	104,946	233,778	220,382	200,000
60-5-73-51525	R&M HYDRANTS	12,332	40,754	39,288	16,290	40,000
60-5-73-52000	R&M SEWERS	120,872	185,495	128,360	121,826	100,000

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	ACTUAL FY24 TO DATE 4/24/24	BUDGET FY 2025
60-5-73-52940	R&M LIFT STATIONS	37,267	108,536	92,964	103,354	125,000
60-5-73-52960	R&M METERS	26,775	28,990	123,645	153,884	180,000
60-5-73-52970	R&M BACKFLOW PREVENTERS	360	3,384	-	-	-
60-5-73-53100	ENGINEERING	57,514	-	66,213	46,409	60,000
60-5-73-56100	TELEPHONE	4,781	5,104	5,228	4,768	4,750
60-5-73-59900	CONTRACTUAL SERVICE	23,716	2,327	-	-	-
60-5-73-65200	OPERATING SUPPLIES	37,750	46,448	49,822	37,289	30,000
60-5-73-65210	SAFETY SUPPLIES	-	-	347	1,191	2,000
60-5-73-65300	SMALL TOOLS	4,070	9,618	10,370	7,424	6,000
60-5-73-66720	PURCHASED POWER-ELECTRIC	23,723	27,038	23,007	17,245	23,000
60-5-77-88000	NEW EQUIPMENT (MOVED TO 77-do n	8,408	-	-	94,518	-
60-5-73-92900	MISCELLANEOUS EXPENSE	384	1,753	2,177	6,156	2,500
TOTAL WATER DISTRIBUTION EXPENSES		932,286	964,847	1,669,217	1,444,474	1,439,928
FIBER						
60-5-74-51200	R&M FIBER	-	-	-	5,863	33,000
60-5-74-53100	ENGINEERING	-	-	-	-	-
60-5-74-65200	OPERATING SUPPLIES	-	-	-	-	-
TOTAL FIBER EXPENSES		-	-	-	5,863	33,000
TRUCKS & VEHICLES						
60-5-75-51300	R&M/VEHICLES	112,563	123,091	188,145	195,484	250,000
60-5-75-51800	R&M/RADIOS	1,199	4,663	2,550	2,587	5,000
60-5-75-65500	FUEL & OIL VEHICLES	26,998	35,501	43,104	24,722	35,000
60-5-75-93100	LICENSE/TITLE FEES	8	148	163	163	500
TOTAL TRUCKS & VEHICLES		140,768	163,403	233,962	222,956	290,500
BOND & INTEREST						
60-5-76-53500	BANK FEES/SERVICE CHARGES	750	750	760	825	850
60-5-76-72150	2009A BOND INTEREST	51,977	-	-	-	-
60-5-76-72160	2010 BOND INTEREST	2,765	-	-	-	-
60-5-76-72180	2021B REF BOND INT	-	26,880	23,700	20,183	19,200
60-5-76-72313	2008 REVENUE BONDS-INTEREST	-	-	-	-	-
60-5-76-72315	2017 GO BOND INTEREST	152,350	127,350	96,900	65,550	33,300
60-5-76-72360	IEPA LOAN INTEREST	-	-	-	-	-
60-5-76-72370	LEASE INTEREST	-	-	1,920	4,175	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	-	-	-	-
TOTAL BOND & INTEREST EXPENSES		290,907	196,020	164,320	131,774	24,567
PLANT, EQUIPMENT & INFRASTRUCTURE						
60-5-77-88000	NEW EQUIPMENT	165,158	312,817	367,373	94,518	500,000
60-5-77-88100	NEW RADIOS	-	-	-	-	-
60-5-77-88300	NEW COMPUTER EQUIP	167,786	-	-	12,611	65,000
60-5-77-88350	NEW COMPUTER SOFTWARE	-	-	-	-	-
60-5-77-88400	NEW VEHICLES	23,000	977,393	186,621	560,128	350,000
60-5-77-88405	NEW WM	1,330,748	-	1,428,289	73,003	850,000
60-5-77-88406	NEW WM (NE Ph I)	-	-	291,334	969,969	-
60-5-77-88407	NEW WM (NE Ph II) FY2026	-	-	-	-	-
60-5-77-88408	Rt 6 (4th St) WM/SS	-	-	193,969	50,875	5,000,000
60-5-77-88410	LEAD SERVICE LINES	-	-	-	56,175	100,000
60-5-77-88414	WENZEL RD UTILITIES	-	-	194,907	-	-
60-5-77-88432	MVP DEVELOPMENT	-	63,230	367,639	1,644,182	-
60-5-77-88433	POHAR SUBDV UTIL	-	-	1,316,186	59,882	-
60-5-77-88434	JR SUBDV UTIL	-	-	-	734	275,000
60-5-77-88435	EAKAS EXPNSN INFRASTRUCTURE	-	-	-	-	250,000
60-5-77-88450	WTP/WWTP UPGRADES	834,251	171,755	-	39,481	490,000

ACCOUNT	DESCRIPTION	ACTUAL FY24				BUDGET FY 2025
		AUDITED 2021	AUDITED 2022	AUDITED 2023	TO DATE 4/24/24	
60-5-77-88450	WTP/WWTP BLDG IMPRVMENTS	-	-	-	39,481	60,000
60-5-77-88450	WTP/WWTP ENG/PLANNING	-	-	-	39,481	65,000
60-5-77-88500	SEWER SEPARATION PROJECT	2,332,661	2,630,116	1,864,063	77,036	-
60-5-77-88506	NEW SANITARY SEWERS/EXT	-	-	-	123,504	-
60-5-77-88512	WTR TWR/STRG TANK PAINTNG	-	-	740,397	53,507	1,000,000
60-5-77-88513	TRUNK LINE-SEWER	13,173	-	7,016	113,978	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	16,662	-
60-5-77-88900	TRANSFORMERS	82,843	-	36,717	-	-
60-5-77-89812	SCADA SYSTEM UPGRADE	-	-	-	12,100	20,000
60-5-77-89830	SUBSTATION	16,599	1,259	193,652	492,684	750,000
TOTAL PROJECT EXPENSES		6,456,729	4,534,199	7,884,884	4,529,988	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
TOTAL EXPENSES		\$28,868,509	\$28,981,155	\$30,991,540	\$29,016,846	\$32,115,727
REVENUE OVER/(UNDER) EXPENDITUR		\$4,507,110	\$4,916,409	\$1,893,847	\$4,193,141	\$5,421,468
GUARANTEED LIGHTS						
REVENUE						
61-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSIT	3,095	7,320	4,292	13,656	4,000
TOTAL REVENUE		3,095	7,320	4,292	13,656	4,000
EXPENSES						
61-5-15-96160	FORGIVENESS OF DEBT	(12)	-	-	-	-
61-5-15-72360	INTEREST EXPENSE	576	530	530	514	800
TOTAL EXPENSES		564	530	530	514	800
REVENUE OVER/(UNDER) EXPENDITUR		\$2,531	\$6,790	\$3,761	\$13,142	\$3,200
GUARANTEED WATER						
REVENUE						
71-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSIT	158	170	152	804	250
TOTAL REVENUE		158	170	152	804	250
TOTAL EXPENSES		-	-	-	-	-
REVENUE OVER/(UNDER) EXPENDITUR		\$158	\$170	\$152	\$804	\$250

ACCOUNT	DESCRIPTION	AUDITED 2021	AUDITED 2022	AUDITED 2023	ACTUAL FY24	BUDGET FY 2025
					TO DATE 4/24/24	
LANDFILL						
REVENUE						
80-4-00-53-3030	LANDFILL CHARGES	(20)	-			-
80-4-00-53-3031	LF MONTHLY ASSESSMENTS	33,660	33,325	33,480	32,862	33,000
80-4-00-53-3032	CHIPPER SERVICE	5,560	5,680	5,280	6,140	5,000
80-4-00-80-3700	INCOME FROM INVESTMENTS	6,722	22,066	9,686	19,864	10,000
	TOTAL REVENUE	45,922	61,071	48,446	58,866	48,000
EXPENSES						
80-5-90-51200	R&M/EQUIPMENT	2,045	307	52	-	-
80-5-90-51300	R&M/VEHICLES	-	61	-	-	-
80-5-90-51700	R&M/GROUNDS	-	61	73,385	4,810	30,000
80-5-90-53100	ENGINEERING EXPENSE	23,743	10,793	40,847	35,863	50,000
80-5-90-53200	LEGAL EXPENSE	-	-	-	5,000	20,000
80-5-90-53850	ANALYSIS OF SAMPLES	28,509	22,272	36,199	40,022	30,000
80-5-90-59200	LIABILITY INSURANCE	417	137	132	140	145
80-5-90-59900	CONTRACTUAL SERVICE	1,685	1,650	2,678	2,812	3,000
80-5-90-65200	OPERATING SUPPLIES	2,719	360	295	-	-
80-5-90-89550	LANDFILL CLOSURE EXP	1,433	583	-	-	-
80-5-90-95100	DEPRECIATION	7,192	7,192	7,428	-	7,500
80-5-90-96160	FORGIVENESS OF DEBT	1,575	(40)	3,132	-	-
	TOTAL OPERATING EXPENSES	69,318	43,377	164,147	88,646	140,645
REVENUE OVER/(UNDER) EXPENDITUR		(\$23,396)	\$17,694	(\$115,701)	(\$29,780)	(\$92,645)
AIRPORT						
OPERATING INCOME						
85-4-00-40-3055	FUEL FLOWAGE FEES	6,131	9,283	8,906	7,693	9,000
85-4-00-40-3561	LAND LEASE	10,787	12,811	41,736	30,481	30,000
85-4-00-40-3562	T-HANGAR RENT	68,020	82,152	72,633	72,200	70,000
85-4-00-40-3699	MISCELLANEOUS	170	850	25	-	-
85-4-00-60-3810	STATE GRANTS	143,142	21,800	140,302	139,258	-
85-4-00-70-3820	FEDERAL GRANTS		-		-	-
85-4-00-80-3556	FARM CASH RENT	49,028	42,769	42,769	-	-
85-4-00-80-3610	DONATIONS				1,000	-
85-4-00-80-3660	PY EXP ADJ		(12,857)		-	-
85-4-00-80-3700	INCOME FROM INVESTMENTS	1	1	24	101	50
	TOTAL REVENUE	277,279	156,809	306,394	250,733	109,050
OPERATING EXPENSES						
85-5-90-51100	R&M/BUILDINGS	51,476	14,146	17,170	39,727	12,000
85-5-90-51200	R&M/EQUIPMENT	2,313	4,309	88,416	4,506	7,000
85-5-90-51213	R&M/FUEL EQUIPMENT	21	6,712	273	-	-
85-5-90-51300	R&M/VEHICLES	-	-	23	-	-
85-5-90-52650	R&M RUNWYS/APRNS/HNGR	68,797	3,488	11,719	98,189	30,000
85-5-90-52660	R&M/RUNWAY LIGHTS	12,894	12,823	27,778	18,498	12,000
85-5-90-53100	ENGINEERING EXPENSE	3,007	47,838	35,699	13,363	20,000
85-5-90-53200	LEGAL FEES	1,474	3,690	2,114	680	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	3,868	4,000
85-5-90-57100	UTILITIES	34,862	47,538	40,904	22,751	40,000
85-5-90-57500	LANDSCAPING	-	10,400	6,159	1,010	-
85-5-90-59100	GENERAL INSURANCE	11,475	13,084	23,511	13,725	25,000
85-5-90-59200	LIABILITY INSURANCE	3,893	3,898	3,760	3,995	4,155
85-5-90-59900	CONTRACTUAL SERVICE	7,963	3,983	4,679	2,943	4,500
85-5-90-59968	TAXIWAY N EXT VYS-4331 (PH1)		34,119	212,036	-	-

ACCOUNT	DESCRIPTION	ACTUAL FY24				BUDGET FY 2025
		AUDITED 2021	AUDITED 2022	AUDITED 2023	TO DATE 4/24/24	
85-5-90-59969	TAXIWAY N EXT VYS-4516 (PH2)			-	-	-
85-5-90-65200	OPERATING SUPPLIES	471	4,287	3,617	1,700	3,000
85-5-90-88970	UTIL IMPRV-(CORP HANGARS)	-	-	120,280	5,354	-
85-5-90-88972	ODALS REPLACEMENT (LIGHTING)	-	-	-	6,057	35,000
85-5-90-91790	PROPERTY TAX	-	-	35,959	41,007	45,000
85-5-90-92900	MISCELLANEOUS EXPENSE	600	600	4,899	3,665	5,000
85-5-90-93000	LICENSE/PERMITS	-	-	750	-	750
85-5-90-95100	DEPRECIATION	229,694	228,455	215,806	-	240,000
85-5-98-99777	TRANSF TO CAPITAL ASSETS	-	(34,119)	(332,316)	-	(35,000)
	TOTAL OPERATING EXPENSES	436,156	413,165	530,336	281,037	455,405

REVENUE OVER/(UNDER) EXPENDITUR	(\$158,877)	(\$256,356)	(\$223,942)	(\$30,304)	(\$346,355)
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POLICE PENSION TRUST FUND

REVENUE

90-4-00-50-3100	PROPERTY TAXES	700,895	732,462	769,732	812,252	878,256
90-4-00-55-3700	INCOME FROM INVESTMENTS	121,149	697,190	591,478	168,910	75,000
90-4-00-55-3750	GAIN/LOSS ON SALE OF INVESTMENTS	793,508	62,581	-	(7,523)	-
90-4-00-55-3752	UNREALIZED GAIN (LOSS)	1,531,539	(1,844,220)	(520,756)	(94,074)	-
90-4-00-56-3117	TRANSF FROM GENERAL	1,000,000	1,000,000	1,000,000	-	-
90-4-00-56-3290	MEMBERSHIP CONTRIBUTION	174,593	190,104	187,582	179,313	196,355
	TOTAL REVENUE	4,321,684	838,117	2,028,035	1,058,878	1,149,611

EXPENSES

90-5-90-41010	PENSIONS PAID	1,222,157	998,043	1,228,182	1,074,970	1,187,916
90-5-90-53500	BANK FEES/SERVICE CHARGES	31,158	36,341	34,902	10,742	25,000
90-5-90-65200	OPERATING SUPPLIES	5,634	7,666	6,591	1,295	5,000
	TOTAL EXPENSES	1,258,949	1,042,050	1,269,674	1,087,007	1,217,916

REVENUE OVER/(UNDER) EXPENDITUR	\$3,062,735	(\$203,933)	\$758,361	(\$28,129)	(\$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	91,699	66,105
91-4-00-55-3700	INCOME FROM INVESTMENTS	73,810	31,712	36,959	20,988	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	-	-
91-4-00-56-3290	MEMBERSHIP CONTRIBUTION	174,319	24,912	24,127	22,819	25,235
	TOTAL REVENUE	748,298	30,344	291,592	135,505	93,540

EXPENSES

91-5-90-41010	PENSIONS PAID	128,815	129,589	203,416	223,674	249,636
91-5-90-53500	BANK FEES/SERVICE CHARGES	11,558	9,127	7,269	4,400	4,800
91-5-90-65200	OPERATING SUPPLIES	608	542	-	-	-
	TOTAL EXPENSES	140,980	139,257	210,685	228,074	254,436

REVENUE OVER/(UNDER) EXPENDITUR	\$607,317	(\$108,914)	\$80,907	(\$92,569)	(\$160,896)
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2025 OPERATING BUDGET CASH FLOW PROJECTION REPORT (Excluding Pensions)									
Fund Description	May 1, 2024		Reserves/Fund Transfers		Projected Investments in			April 30, 2025	
	Projected Fund Cash Balances	Projected Oper. Revenue	Loan/Bond Proceeds	Estimated Oper. Expenses	Depr. & Other Non-Cash Adj.	Plant, Equip., Vehicles Infrastructure	Principal Debt retirement	Projected Fund Cash Balance	Projected Net Cash Flow
General Fund	9,250,000	23,696,692	-	(18,617,682)	-	(4,137,418)	(555,000)	9,636,592	386,592
Special Revenue Funds	1,800,000	3,955,398	-	(3,130,767)	-	(300,000)	(610,000)	1,714,631	(85,369)
Utility Fund	18,000,000	33,541,444	8,390,578	(32,116,527)	3,250,000	(18,348,000)	(1,505,078)	11,212,418	1,424,918
IVR Airport Enterprise Fund	(47,500)	109,050	-	(455,405)	240,000	(35,000)	-	(188,855)	(346,355)
Landfill Enterprise Fund	1,100,000	48,000	-	(140,645)	7,500	-	-	1,014,855	(92,645)
FY 2025 Totals	30,102,500	61,350,584	8,390,578	(54,461,025)	3,497,500	(22,820,418)	(2,670,078)	23,389,641	1,287,141

Projected Operating Budget Appropriation Report

Fund Description	2025 Operating Budget	
	Revenue	Expenditures ** Surplus/(Deficit)
General Fund	\$23,696,692	\$23,310,100 \$386,592
Police Drug Enforcement, Impound & Equipment Fund	\$30,680	\$15,000 \$15,680
Insurance Fund	\$1,633,318	\$1,636,318 (\$3,000)
Garbage Fund	\$965,481	\$615,743 \$349,738
Motor Fuel Tax Fund	\$445,580	\$300,000 \$145,580
TIF II	\$381,043	\$269,054 \$111,989
TIF III	\$130,472	\$95,947 \$34,525
TIF IV	289,848	\$289,690 \$158
TIF V	75,095	\$6,829 \$68,266
TIF VI	\$3,881	\$812,186 (\$808,305)
Utility Enterprise Fund	\$37,541,444	\$28,866,527 \$8,674,918
Landfill Enterprise Fund	\$48,000	\$133,145 (\$85,145)
Illinois Valley Regional Airport Enterprise Fund	109,050	\$215,405 (\$106,355)
Pension Trust Fund-Police	\$1,149,611	\$1,217,916 (\$68,305)
Pension Trust Fund-Firefighters	\$93,540	\$254,436 (\$160,896)
Total Projected Operating Budget Results	\$86,593,735	\$58,038,295 \$28,555,440

** Excludes Non-Cash Expenses (Depreciation)

Enterprise Funds Plant, Equipment, Inventory and Infrastructure Investment

	Grants	Infrastructure Investment	Debt Repayment Not Included Above
Utility Enterprise Fund	\$4,000,000	\$18,348,000	\$1,505,078
Landfill Fund	\$0	\$0	\$0
Illinois Valley Regional Airport Enterprise Fund	\$0	\$35,000	\$0
Total Enterprise Funds Plant, Equipment, Inventory and Infrastructure Investment	\$4,000,000	\$18,383,000	\$1,505,078

Total Projected Revenue Appropriation Including Grants & Other Funding

Total Estimated Expenditure Appropriation Including Debt Repayment and Infrastructure Investment	\$66,593,735
	\$73,926,373
Cash Surplus(Deficit)	(\$7,332,638)
Less Pension (Deficit)	\$229,201
Less: Grants/Reserve/Bond Proceeds	\$8,390,578
Total Surplus(Deficit)	\$1,287,141