

# ***City of Peru***

## ***Financial***

### ***Budget***

***Fiscal Year***  
***2021***

***May 1<sup>st</sup>, 2020***  
***Through***  
***April 30<sup>th</sup>, 2021***





**CITY OF PERU**  
**2021 Operating Budget Index**

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## **OPERATING BUDGET INTRODUCTION**

The City's annual budget consists of four sections and an appendix:

*Section I* – Overview of the City's major and minor funds. The City's major funds included the General and Utility Funds. The remaining funds are considered minor due to their monetary scope.

*Section II* – Individual line items and associated numerical projections for the fourteen funds managing the city's daily operations.

*Section III* – The city's annual cash flow projection. The cash flow projection groups minor funds while segregating the major funds.

*Section IV* – The city's appropriation projection.

*Appendix* – Supplemental illustrations.

### **Major and Minor Fund Classifications**

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

The minor funds for the City include the following: Police Drug Enforcement Fund, Impound & Equipment Fund, Insurance Fund, Garbage Fund, Illinois Valley Regional Airport Enterprise Fund, Motor Fuel Tax Fund, Police Pension Fund, Firefighters Pension Trust Fund, Landfill Fund, and TIF Funds. The city merged the Recreation Fund into the General Fund to facilitate expanded park and recreational programs. Starting in January of 2018, the City switched to a self-insurance plan for employee medical benefits. The switch created a need for a separate Insurance Fund to properly administer the funds.

*Section II* uses financial information that is unaudited in the year-to-date column. The information will be audited as part of the fiscal year 2020 audit. The information in the year-to-date column is considered current data for the period 05/01/2019 through 03/31/2020.

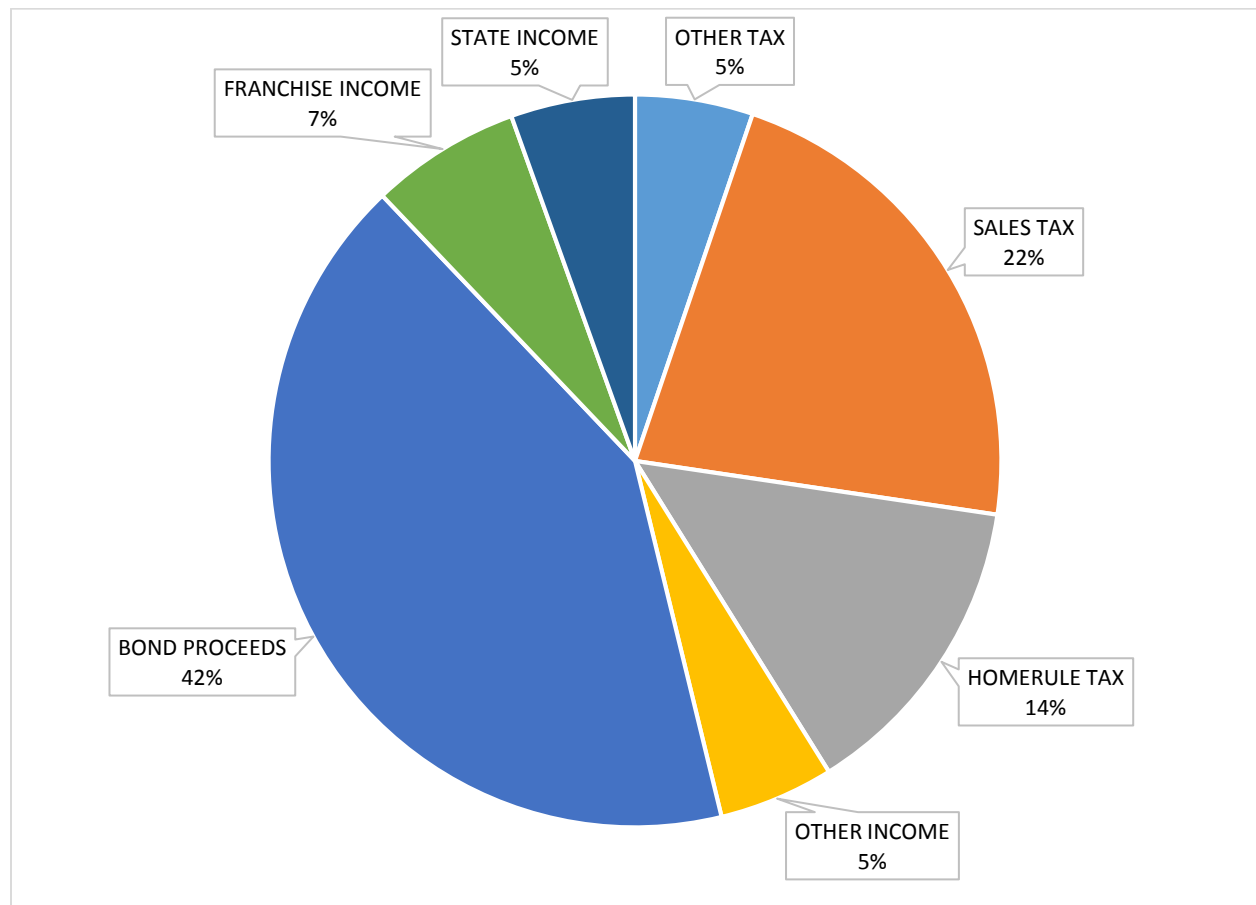
## SECTION 1 – FINANCIAL SUMMARY

### General Fund

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

General Fund revenues are primarily generated from use taxes. The City's major use taxes are sales tax and home rule sales tax. Most years the two taxes generate 65% of the City's revenue. Half of the home rule sales tax is dedicated to the City's obligation in the construction bond of Parkside School. The city started construction on a new police station that will require financing. The bond proceeds will net the city \$10,000,000 and will offset the police station construction expenses. The remaining General Fund revenues are from the City's share of the State of Illinois Income Tax, a 5% share of direct utility sales (for administrative services completed by the General Fund departments), and various small revenues categorized as other income.

Budgeted revenues for the General Fund in fiscal year 2021 are \$23,992,628:



*Figure 1 General Fund Revenue*

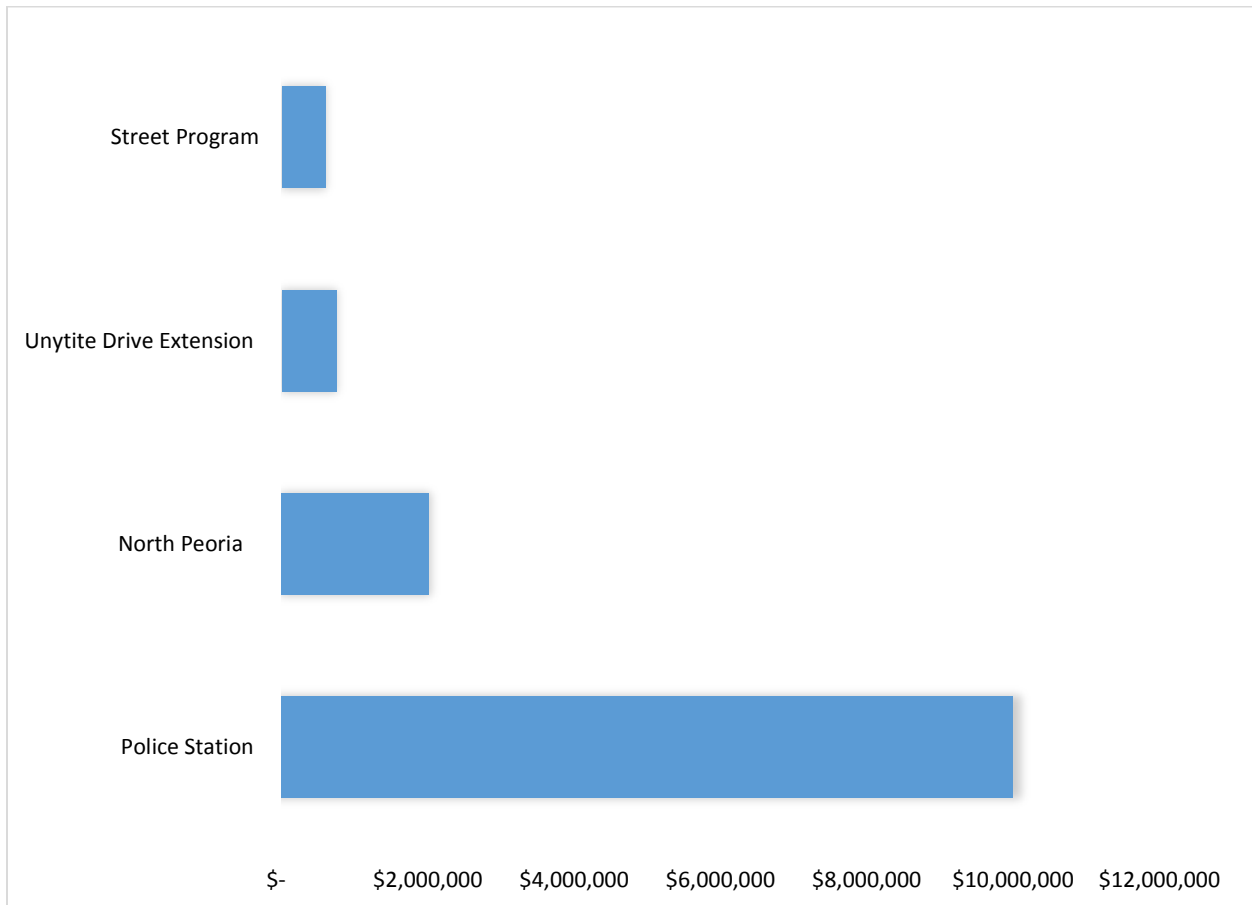
The City levies property taxes annually, however the levy is not used for any General Fund costs. The use of levied funds will be covered later.

## SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

General Fund expenditures are expected to increase due to large contributions to public service pensions, operating inflationary adjustments, and a larger than standard investment into infrastructure.

The city continues to plan for infrastructure investments with a long-term approach. The infrastructure fund balance on 04-30-2020 was \$2.1 million. The large opening balance will offset the large capital improvement year budgeted for fiscal year FY2021. The projects budgeted include the Police Station, North Peoria Widening, the Street Program, and the Unytite Drive extension.

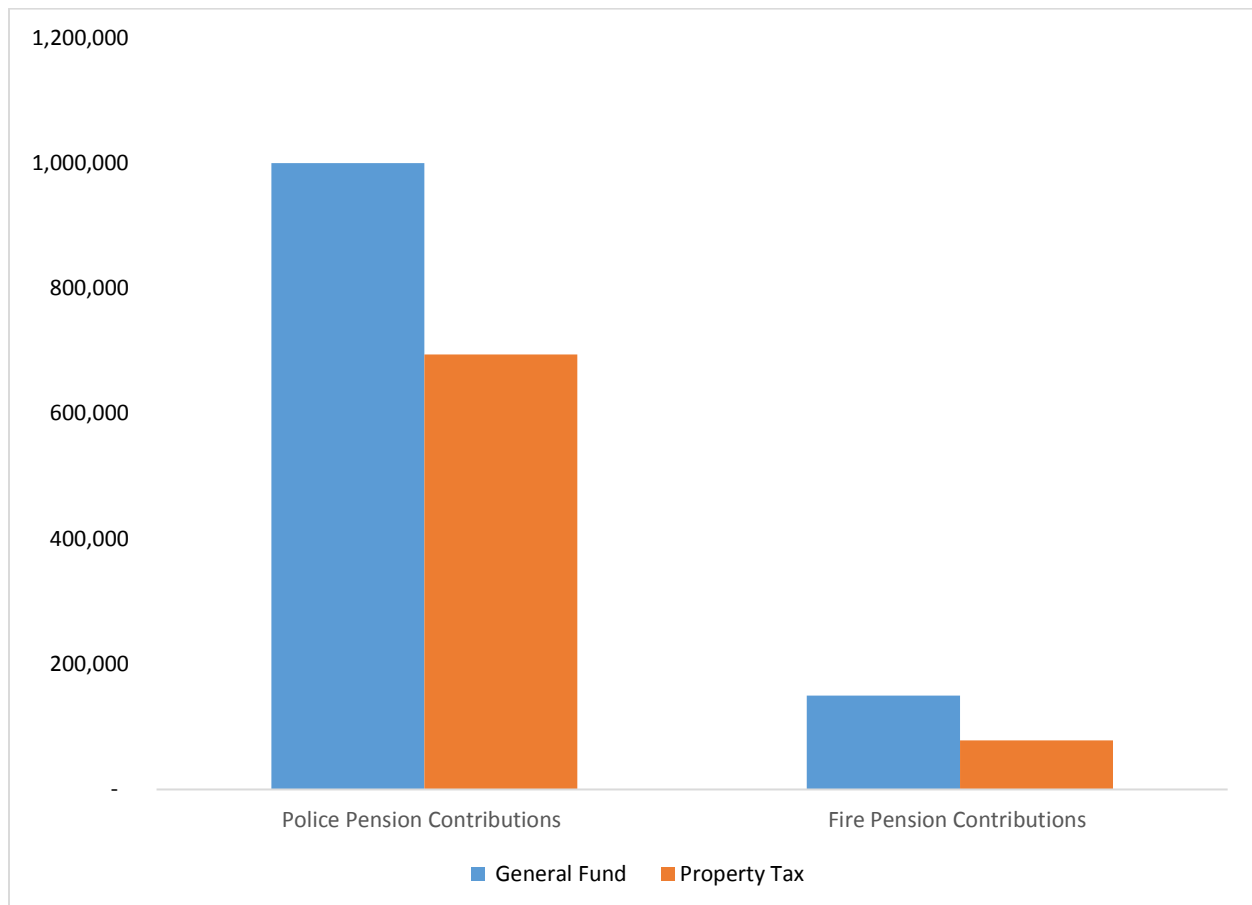
Total Governmental Funds infrastructure investment is expected to be \$12,700,000.



*Figure 2 Governmental Funds Infrastructure Improvements*

Pension liabilities continue to rise throughout local governments. The City's employees are members in three different pensions: Illinois Municipal Retirement Fund, Policeman's Pension, and Firefighters' Pension. The Illinois Municipal Retirement Fund (IMRF) is funded each payroll by an actuarially determined rate. The Policemen and Firefighters Pensions' are funded from monthly contributions set fiscally and its citizens' property taxes. The General Fund is expected to transfer \$1,000,000 and \$150,000 to the policeman and firefighter pensions, respectively. As stated previously, property taxes levied upon citizens is not used for daily operational purposes of the City. In fiscal year 2021, 100% of

the City's levy will be transferred to the policemen and firefighters' pensions. The property tax transfer is expected to be 694,500 and \$78,500 to the policemen and firefighters' pension, respectively.

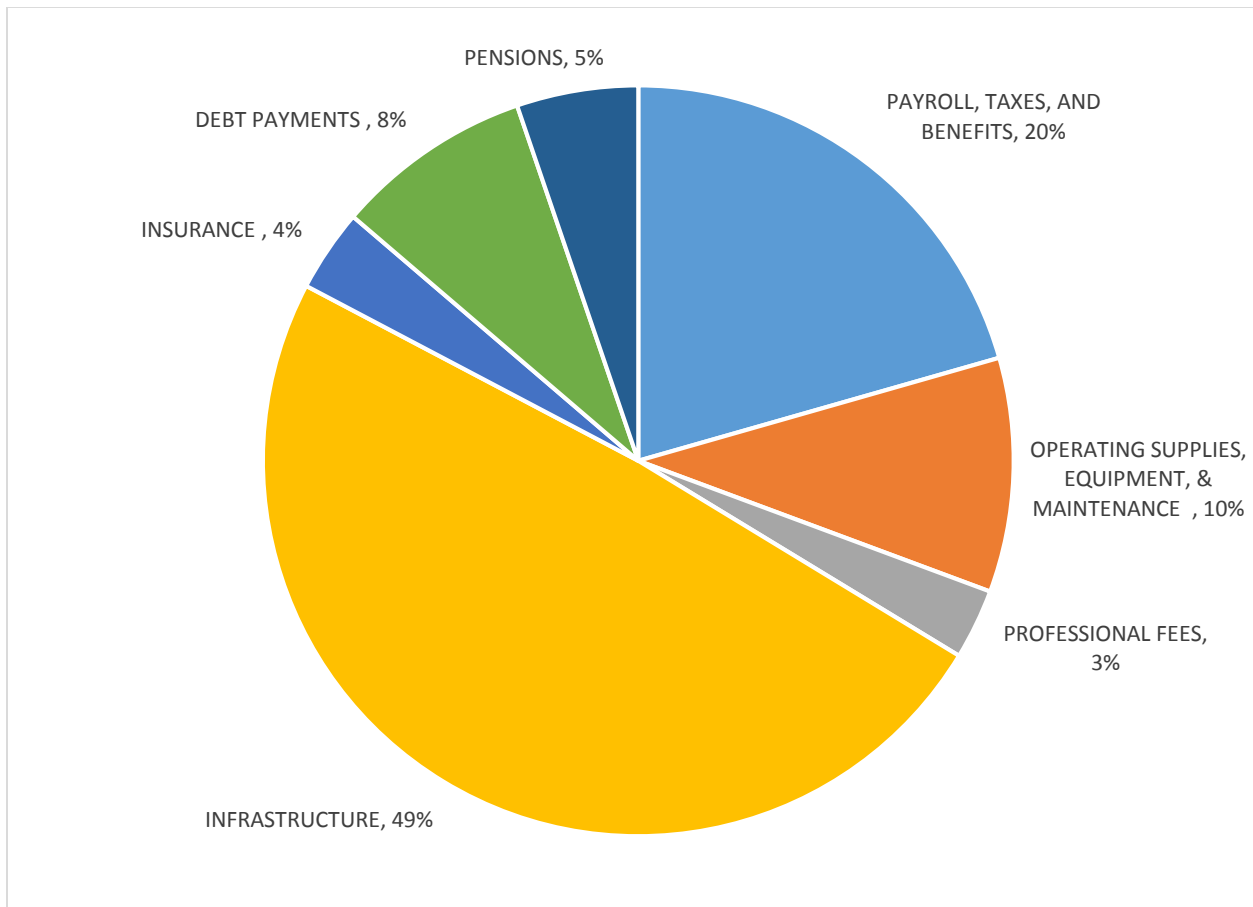


*Figure 3 Pension Contribution Summary*

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

## SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Budgeted expenditures for the General Fund in fiscal year 2021 are \$26,046,267.



*Figure 4 General Expenditures*

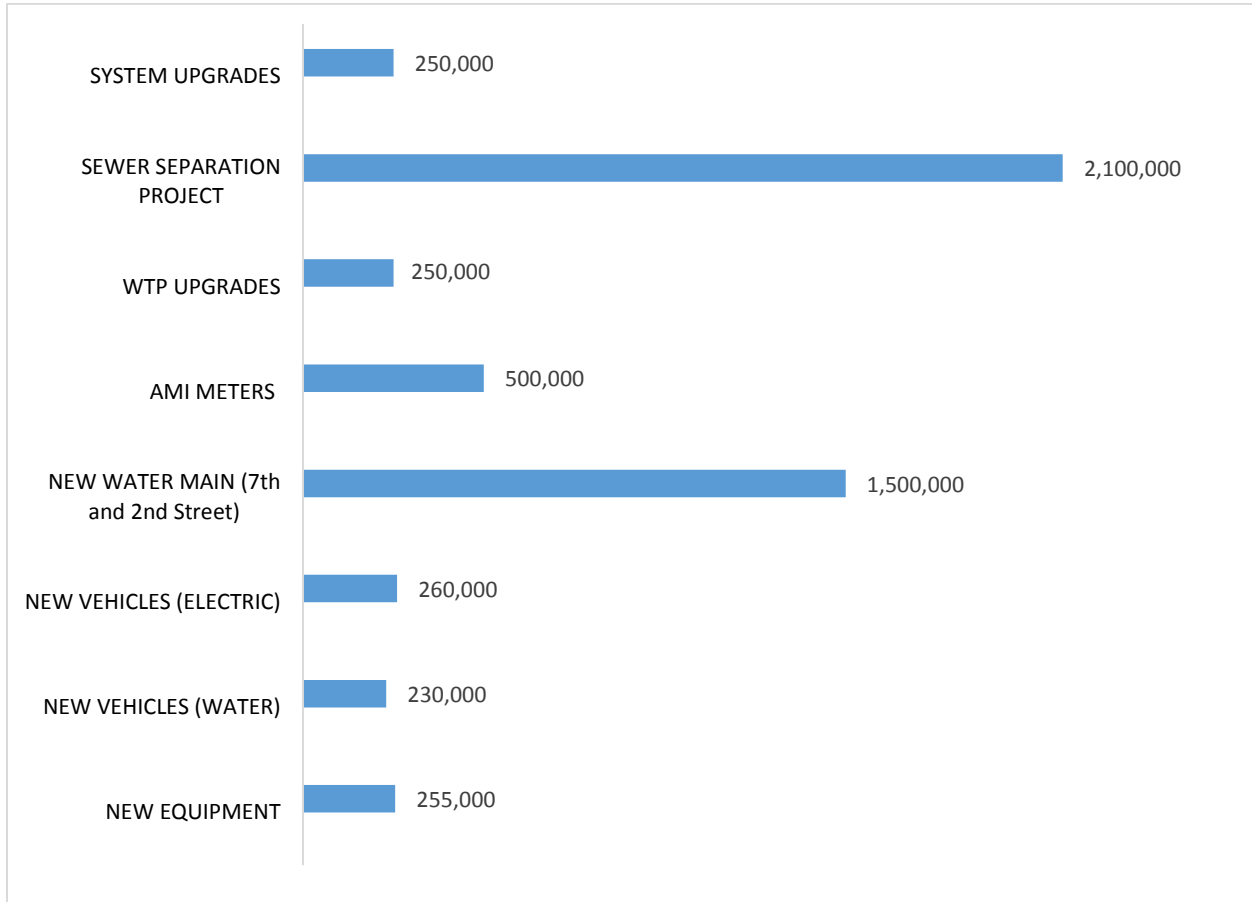
### Utility Fund

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

Total budgeted revenues for the Utility Fund are \$32,599,776.

## SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Expenditures of the Utility Fund fluctuate with the cost of electricity and the need for capital improvements. The electric rates for the upcoming year are expected to be consistent in comparison to prior year. The fiscal year 2021 budget for the Utility Fund includes several capital improvement projects:



*Figure 5 Utility Infrastructure Investments*

The sewer separation project will be the largest capital project at \$2,100,000. The separation project is part of a twenty-year plan, concluding in 2029, that separates storm and sanitary sewers. The City has already invested \$16.5 million into the separation and has \$14.5 million remaining.

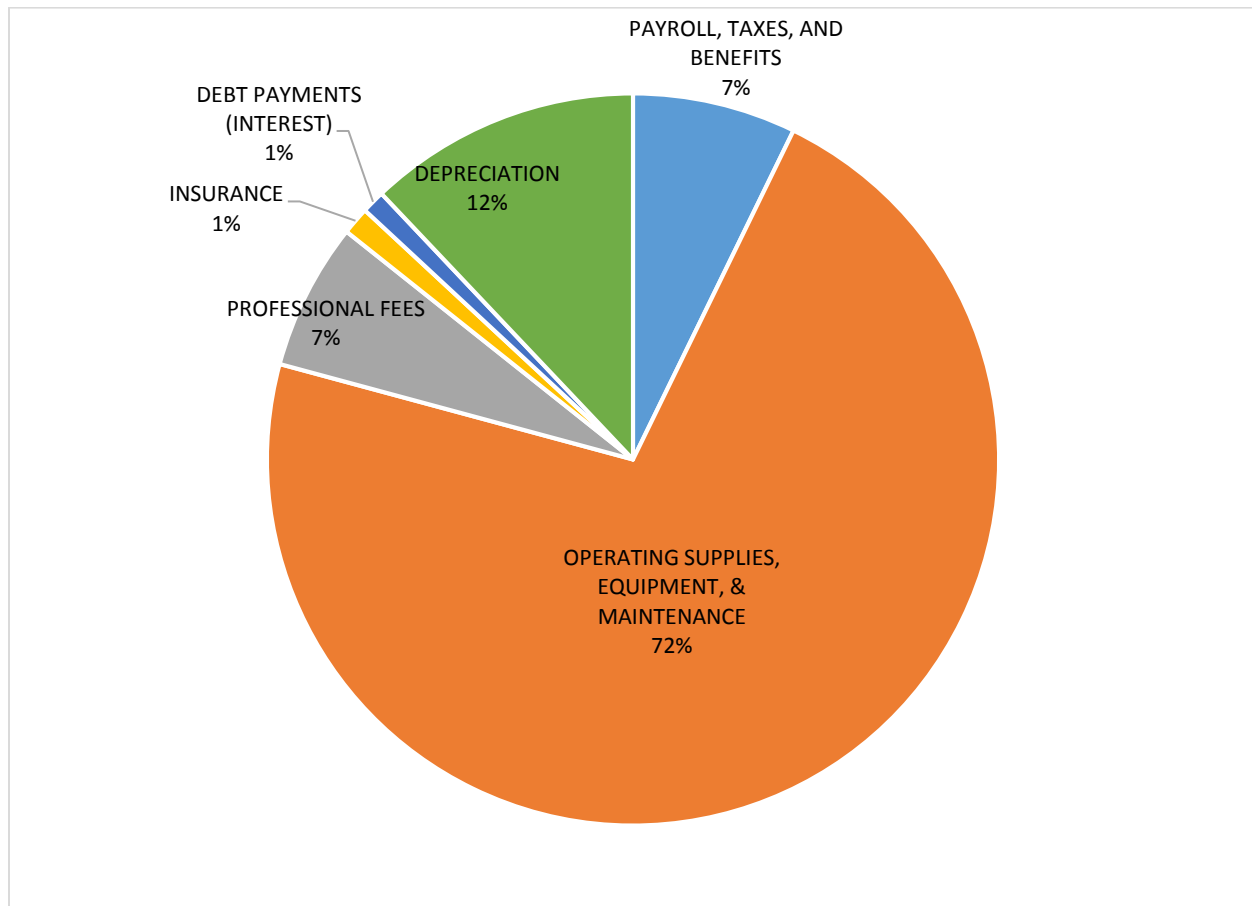
Water main upgrades will be another large capital project in fiscal year 2021. The City continues to work on grant funding to complete a larger water main project that will help allocate resources to other capital needs. Water main improvements are budgeted for \$1,500,000.

Fiscal year 2021 is year 4 of a 5-year transition to smart utility metering. Year 4 will allow for another \$500,000 to be invested in metering upgrades. Smart metering will allow for residents and commercial utility users to have increased utility services. Users will be able to remotely have their services turned on and to be notified of issues causing their utility bill to increase.



## SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Total budgeted expenditures for the Utility Fund are \$29,970,401. Total cash outflow is estimated at \$33,431,239 with the difference being capitalized assets less depreciation expense.



*Figure 6 Utility Fund Expenditures (Accrual Method)*

### Landfill Fund

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

Most landfill revenues are generated from monthly assessment charges. The revenue is restricted for the cost of closing the landfill. The Landfill's total budgeted revenues for fiscal year 2021 are \$45,500.

Landfill expenditures include soil sample analysis contracts, engineering, and other minor operational expenses. Total budgeted expenditures for fiscal year 2021 are \$64,100.

## **SECTION 1 – FINANCIAL SUMMARY (CONTINUED)**

### **Airport Fund**

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

The airport revenues are from various sources. The primary sources of revenue are hangar rentals and renting excess land to local farmers. When large infrastructure projects receive grant funding, the grantor pays the contractor directly therefore it is not a cash inflow to the City. Total budgeted revenue for fiscal year 2021 is \$145,750.

The largest expenditure for the airport is depreciation. The large infrastructure additions are depreciated over the life of the asset. Depreciation is not a cash outflow. Grants received are recognized in the year received while depreciation for the new assets is expended over the useful life. Repairs and maintenance to the airport make up most of the remaining expenditures. Total expenditures for fiscal 2021 are \$692,050.

### **Police and Fire Pension Fund**

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

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

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

## SECTION 1A- PROPERTY TAX SUPPLEMENT

The City has \$257,201,163 in non-exempt taxable property value. The assessed value has increased the last four valuations and is expected to remain consistent going forward.

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

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



City of Peru , 0.04

Remaining Taxing  
Districts, 0.96

Figure 7 Property Tax Share

## SECTION 1B- DEBT SUMMARY SUPPLEMENT

The City's outstanding debt as of 04/30/2020 is:

Table 1 Debt Balances as of 04/30/2020

Bond /Loan Obligation	Original Amount	Interest Rate	Current Balance *	FY21 PMT	Maturity Date	Fund	Callable/Prepay Status
2008 Revenue (Hydro-98 Ref)	6,040,000	4.12%	638,281	638,281	5/1/2020	Utility	Non-callable
2017 GO (Hydro-09 Ref)	6,605,000	2.44%	5,575,000	490,600	5/1/2025	Utility	Non-callable
Federal Stimulus Loan (2010 IL EPA L173556)	4,491,398	0.00%	3,224,593	230,328	4/30/2033	Utility	Callable at anytime
2010 GO (Recovery Zone)	2,500,000	3.03%	1,470,000	222,965	1/1/2030	Utility	Callable after 01/01/2020

Total debt payments in fiscal year 2021 are budgeted to be \$1,582,174 with \$1,330,328 of principal payments and the remaining \$251,846 interest payments.

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>GENERAL FUND REVENUE SOURCES</b>					
<b>PROPERTY TAXES</b>					
10-4-00-50-3101	ROAD/BRIDGE PROPERTY TAX	160,805	172,247	170,057	161,500
	<b>TOTAL PROPERTY TAXES</b>	<b>\$160,805</b>	<b>\$172,247</b>	<b>\$170,057</b>	<b>\$161,500</b>
<b>OTHER TAXES</b>					
10-4-00-51-3110	SALES TAX	5,998,563	6,168,855	5,876,560	5,311,350
10-4-00-51-3111	HOME RULE TAX-PARKSIDE	1,988,089	2,033,258	1,887,831	1,652,300
10-4-00-51-3112	HOTEL/MOTEL TAX	422,889	451,364	383,284	414,761
10-4-00-51-3113	HOME RULE TAX-INFRASTRUCTURE	1,988,089	2,033,258	1,887,831	1,652,300
10-4-00-51-3114	PULL TAB LICENSE FEES	-	1,769	930	475
10-4-00-51-3115	LOCAL USE TAX	270,794	313,000	325,788	261,250
10-4-00-51-3117	TELECOMMUNICATIONS TAX	217,251	204,945	163,760	194,750
10-4-00-51-3118	VIDEO GAMING TAX	216,581	250,802	244,133	216,260
	<b>TOTAL OTHER TAXES</b>	<b>11,102,257</b>	<b>\$11,457,251</b>	<b>\$10,770,116</b>	<b>\$9,703,446</b>
<b>LICENSES &amp; PERMITS</b>					
10-4-00-52-3200	MISCELLANEOUS LICENSES	13,752	13,602	3,646	12,825
10-4-00-52-3201	DOG LICENSE	770	1,230	660	950
10-4-00-52-3202	LIQUOR LICENSE	27,690	29,890	5,080	28,025
10-4-00-52-3203	CONTRACTOR LICENSE	24,500	23,900	10,200	23,750
10-4-00-52-3500	AMERITECH FRANCHISE	9,067	9,067	8,311	8,598
10-4-00-52-3501	CABLE FRANCHISE	188,782	188,583	186,315	178,125
10-4-00-52-3502	UTILITY FUND FRANCHISE FEE	1,150,504	1,048,417	912,771	1,591,080
10-4-00-52-3506	AMEREN GAS FRANCHISE	30,310	30,310	30,310	28,795
10-4-00-52-3510	BUILDING PERMITS	58,712	32,764	15,971	33,725
10-4-00-52-3511	INSPECTION FEES	7,025	4,750	2,150	5,225
10-4-00-52-3512	ENGINEER DESIGN/REVIEW	-	1,906	-	-
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$1,511,112</b>	<b>\$1,384,419</b>	<b>\$1,175,414</b>	<b>\$1,911,097</b>
<b>CHARGES FOR SERVICE</b>					
10-4-00-53-3400	DIMMICK FIRE PROTECTION	10,000	10,000	10,000	9,500
10-4-00-53-3402	FIRE CALLS/EXTRA SERVICE	16,600	6,757	10,425	9,975
10-4-00-53-3403	MISCELLANEOUS FIRE INCOME	4,174	23	1,100	475
10-4-00-53-3405	IVRD FINANCIAL ADMIN	12,000	12,000	11,000	12,000
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$42,774</b>	<b>\$28,780</b>	<b>\$32,525</b>	<b>\$31,950</b>
<b>FINES</b>					
10-4-00-54-3380	ILLEGAL PARKING VIOLATIONS	2,495	6,687	3,715	4,275
10-4-00-54-3387	MISCELLANEOUS FINES	125	340	-	475
10-4-00-54-3390	CIRCUIT COURT FINES	29,389	34,858	34,215	30,875
10-4-00-54-3391	ADJUDICATION FINES	29,257	34,703	35,738	30,875
10-4-00-54-3394	FALSE ALARM FINES	3,100	8,000	3,050	4,038
10-4-00-54-3396	ZONING FINES/VAC PROP	2,700	6,610	2,661	3,325
	<b>TOTAL FINES</b>	<b>\$67,065</b>	<b>\$91,199</b>	<b>\$79,380</b>	<b>\$73,863</b>
<b>INVESTMENT INCOME</b>					
10-4-00-55-3700	INCOME FROM INVESTMENTS	88,710	174,302	162,081	128,250
10-4-00-55-3701	MOTEL TAX INTEREST	2,252	940	1,993	475
10-4-00-55-3775	AMEX REBATE	1,588	1,816	3,602	3,325
10-4-00-55-3780	FINANCING PROCEEDS	-	-	-	10,000,000
	<b>TOTAL INVESTMENT INCOME</b>	<b>92,550</b>	<b>\$177,058</b>	<b>\$167,676</b>	<b>10,132,050</b>
<b>OTHER LOCAL SOURCES</b>					
10-4-00-56-3381	POLICE INSURANCE COPIES	2,039	1,798	2,476	1,950
10-4-00-56-3384	CODE RED FEES	9,955	9,954	9,955	9,955

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>OTHER LOCAL SOURCES CONTINUED</b>					
10-4-00-56-3385	MISCELLANEOUS POLICE INCOME	4,249	2,343	1,549	5,000
10-4-00-56-3386	POLICE SALARY REIMBURSEMENT	6,663	3,508	11,676	10,500
10-4-00-56-3388	SRO REIMBURSEMENT	6,475	-	-	-
10-4-00-56-3455	ADM CHARGE FOR HR DIRECTOR	30,000	25,000	30,000	30,000
10-4-00-56-3456	ADM CHARGE FOR FINANCE OFFICER	30,000	25,000	30,000	30,000
10-4-00-56-3457	ADMIN CHARGE FOR ENGINEER	60,000	55,000	60,000	60,000
10-4-00-56-3389	HEALTH AND WELLNESS MISC INC	-	-	6,705	4,750
10-4-00-56-3520	FILING FEES	5,400	2,750	3,700	3,610
10-4-00-56-3530	INSUR/DAMAGE REIMBURSEMENT	12,038	20,412	2,699	4,513
10-4-00-56-3541	WORKERS COMP WAGE REIMBURSEMENT	18,356	1,628	-	2,256
10-4-00-56-3552	CITY PROPERTY RENT	-	5,323	6,050	-
10-4-00-56-3556	FARM CASH RENT	-	11,859	12,875	9,025
10-4-00-56-3559	TELECOMM TOWER RENT	1,397,913	48,616	62,689	72,500
10-4-00-56-3560	BB DIAMOND USEAGE	400	400	800	-
10-4-00-56-3600	SALE OF GRAVES	10,260	11,650	11,900	4,513
10-4-00-56-3601	BURIAL PERMIT	32,500	23,250	24,900	29,331
10-4-00-56-3610	DONATIONS	104,200	144,700	125,633	903
10-4-00-56-3612	MAUD POWELL CELEBRATION	500	-	-	-
10-4-00-56-3614	IVAR DONATIONS	640	629	439	451
10-4-00-56-3617	POOL DONATIONS	(2,464)	78	-	90
10-4-00-56-3618	POOL FUNDRAISING INCOME	866	650	-	226
10-4-00-56-3620	LABOR & SUPPLIES	1,340	5,136	-	451
10-4-00-56-3650	SALE OF CITY PROPERTY	13,105	25,177	548,202	4,513
10-4-00-56-3699	MISCELLANEOUS REVENUE	116,106	32,281	3,529	903
10-4-00-56-3702	PROF AGREEMENT-SAND DEVELOPMENT	726,231	345,331	345,795	363,085
<b>TOTAL OTHER LOCAL SOURCES</b>		<b>\$2,586,774</b>	<b>\$802,473</b>	<b>\$1,301,573</b>	<b>648,523</b>
<b>STATE SOURCES</b>					
10-4-00-60-3116	STATE INCOME TAX	1,139,994	1,064,408	1,009,806	1,026,000
10-4-00-60-3119	REPLACEMENT TAX	178,883	193,518	190,468	176,175
10-4-00-60-3120	REPLACEMENT TAX-PERU TOWNSHIP	6,719	-	-	5,000
10-4-00-60-3640	STATE OF IL RT6 MAINTENANCE	16,956	13,603	18,017	15,650
10-4-00-60-3675	REIMB STATE OF IL	-	6,494	-	2,375
10-4-00-60-3810	STATE GRANTS	134,164	41,091	333,783	90,000
<b>TOTAL STATE SOURCES</b>		<b>\$1,476,716</b>	<b>\$1,319,115</b>	<b>1,552,075</b>	<b>\$1,315,200</b>
<b>INTERFUND TRANSFERS</b>					
10-4-00-90-3950	TRANSFER FROM OTHER FUNDS	37,000	-	-	-
10-4-00-90-3962	TRANSFER FROM CEMETARY-PERPETUAL	-	-	-	-
10-4-00-90-3963	TRANSFER FROM POLICE ENFR	-	27,586	10,000	15,000
<b>TOTAL OPERATING INTERFUND TRANSFERS</b>		<b>\$37,000</b>	<b>\$27,586</b>	<b>10,000</b>	<b>\$15,000</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$17,077,053</b>	<b>\$15,460,129</b>	<b>\$15,258,817</b>	<b>\$23,992,628</b>

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>GENERAL FUND EXPENDITURES SOURCES</b>					
<b>ELECTED OFFICIALS EXPENSE</b>					
10-5-10-41100	MAYOR	31,721	31,721	29,169	31,720
10-5-10-41101	ALDERMEN	39,521	39,520	36,480	39,520
10-5-10-41102	CITY CLERK	58,377	58,364	53,668	58,400
10-5-10-41103	TREASURER	5,822	5,822	5,354	5,800
10-5-10-46100	FICA/MEDC CONTRIBUTIONS	9,891	9,910	9,192	9,900
10-5-10-46300	IMRF CONTRIBUTIONS	11,841	10,321	7,878	11,500
10-5-10-55500	EDUCATION/MEETINGS	-	-	401	2,500
10-5-10-65200	OPERATING SUPPLIES	-	93	670	1,000
10-5-10-92900	MISCELLANEOUS EXPENSE	-	-	-	1,000
<b>TOTAL ELECTED OFFICIALS EXPENSE</b>		<b>\$157,175</b>	<b>\$155,751</b>	<b>\$142,812</b>	<b>\$161,340</b>
<b>MAYOR'S OFFICE</b>					
10-5-11-41120	CLERICAL	2,065	-	-	-
10-5-11-46100	FICA/MEDC CONTRIBUTIONS	158	-	-	-
10-5-11-55500	EDUCATION/MEETINGS	4,683	6,021	840	7,500
10-5-11-56100	TELEPHONE	1,363	1,100	727	1,250
10-5-11-57010	ECONOMIC DEV CONSULTANT (MOVED TO ADMIN)	24,000	40,000	-	-
10-5-11-65200	OPERATING SUPPLIES	2,680	807	213	1,500
10-5-11-91500	DIR OF COMMUNITY DEVELOPMENT	18,361	1,185	-	-
10-5-11-92900	MISCELLANEOUS EXPENSE	3,057	1,001	424	1,000
<b>TOTAL MAYOR'S OFFICE EXPENSES</b>		<b>\$56,366</b>	<b>\$50,115</b>	<b>\$2,203</b>	<b>\$11,250</b>
<b>CLERK'S OFFICE</b>					
10-5-12-41115	HUMAN RESOURCES (MOVED TO DEPT 26)	71,185	661	-	-
10-5-12-41120	CLERICAL	47,715	46,321	43,838	48,500
10-5-12-45110	GROUP INSURANCE	15,653	17,146	18,208	22,000
10-5-12-45120	DENTAL INSURANCE	623	625	358	700
10-5-12-45150	INSUR DEDUCT REIMBURSEMENT	221	-	-	1,000
10-5-12-45400	WORKER'S COMPENSATION	245	25	61	350
10-5-12-46100	FICA/MEDC CONTRIBUTIONS	8,913	3,379	3,153	3,710
10-5-12-46300	IMRF CONTRIBUTIONS	13,154	4,637	3,758	5,750
10-5-12-51200	R&M/EQUIPMENT	139	-	637	500
10-5-12-56000	POSTAGE	11,901	11,479	10,253	6,000
10-5-12-56400	MAINTENANCE AGREEMENT	14,137	20,748	10,184	15,500
10-5-12-59900	CONTRACTUAL SERVICE	4,057	3,853	2,539	5,750
10-5-12-65200	OPERATING SUPPLIES	3,109	1,043	2,077	150
10-5-12-88300	NEW EQUIPMENT/COMPUTE	1,200	-	-	1,200
10-5-12-92900	MISCELLANEOUS EXPENSE	4,356	2,614	3,342	3,500
<b>TOTAL CLERK'S OFFICE EXPENSES</b>		<b>\$196,607</b>	<b>112,531</b>	<b>\$98,408</b>	<b>\$114,610</b>
<b>ZONING INSPECTOR (COMBINED WITH ENGINEERING)</b>					
10-5-13-41105	ZONING INSPECTOR	44,266	53,885	-	-
10-5-13-41106	CODE ENFORCEMENT	5,627	-	-	-
10-5-13-41120	CLERICAL	17,969	6,098	-	-
10-5-13-45110	GROUP INSURANCE	62	104	-	-
10-5-13-45120	DENTAL INSURANCE	100	152	-	-
10-5-13-46100	FICA/MEDC CONTRIBUTIONS	5,168	4,582	-	-
10-5-13-46300	IMRF CONTRIBUTIONS	7,025	6,028	-	-
10-5-13-51300	R&M/ VEHICLES	-	70	-	-
10-5-13-54900	CODE ENFORCEMENT EXP	8,370	8,135	-	-
10-5-13-54950	ADM HEARING EXP	2,000	2,000	-	-
10-5-13-55500	BLDG CODE UPGRDE/TRAINING	92	2,604	-	-
10-5-13-59900	CONTRACTUAL SERVICE	269	-	-	-
10-5-13-59910	INSPECTION FEES	2,430	-	-	-

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>ZONING INSPECTOR CONTINUED</b>					
10-5-13-65200	OPERATING SUPPLIES	1,495	-	-	-
10-5-13-92900	MISCELLANEOUS EXPENSE	1,237	1,596	-	-
	<b>TOTAL ZONING INSPECTOR EXPENSES</b>	<b>\$96,109</b>	<b>\$85,253</b>	<b>\$0</b>	<b>\$0</b>
<b>ENGINEERING AND ZONING DEPT</b>					
10-5-14-41105	ZONING INSPECTOR	-	1,485	51,943	53,550
10-5-14-41120	CLERICAL	32,803	38,958	53,944	68,850
10-5-14-41128	CITY ENGINEER	101,398	107,362	100,772	111,690
10-5-14-41131	PUBLIC SERVICES TECH	74,408	68,632	61,991	79,050
10-5-14-45110	GROUP INSURANCE	42,478	28,362	41,153	45,000
10-5-14-45120	DENTAL INSURANCE	1,397	457	613	1,500
10-5-14-45150	INSUR DEDUCT REIMBURSEMENT	5,504	-	-	5,500
10-5-14-45400	WORKERS' COMPENSATION	5,156	1,978	8,200	5,850
10-5-14-46100	FICA/MEDC CONTRIBUTION	14,875	16,053	19,991	23,955
10-5-14-46300	IMRF CONTRIBUTION	23,403	21,252	23,042	32,500
10-5-14-51300	R&M/VEHICLES	489	896	2,366	2,500
10-5-14-54900	CODE ENFORCEMENT EXPENSE (ZONING)	-	-	4,680	12,500
10-5-14-54950	ADM HEARING EXP	-	-	1,500	2,000
10-5-14-55550	BLDG CODE UPGRDE/TRAINING	-	-	-	1,500
10-5-14-55500	EDUCATION/MEETINGS	3,799	12,011	4,390	7,500
10-5-14-59900	CONTRACTUAL SERVICE	3,681	6,316	597	5,000
10-5-14-65200	OPERATING SUPPLIES	5,711	8,140	13,691	12,000
10-5-14-65500	FUEL & OIL VEHICLES	3,207	4,000	2,143	4,750
10-5-14-88300	NEW COMPUTERS/SOFTWARE	2,126	-	-	6,000
10-5-14-88400	NEW EQUIP/VEHICLES	-	-	-	-
10-5-14-92900	MISCELLANEOUS EXPENSE	1,369	1,538	3,293	1,500
	<b>TOTAL ENGINEERING DEPT EXPENSES</b>	<b>\$321,805</b>	<b>\$317,441</b>	<b>\$394,309</b>	<b>\$482,695</b>
<b>ADMINISTRATIVE</b>					
10-5-15-45110	GROUP INSURANCE	-	8,641	23,952	25,750
10-5-15-45115	HLTH INS OP OUT INCENTIVE	4,985	17,080	16,479	18,500
10-5-15-45150	INS REIMB-HRA65	4,078	-	-	-
10-5-15-45160	FLEXPAY MAKEUP	2,788	346	-	-
10-5-15-45181	KBA-HRA FUND REQUESTS	34,036	70,162	65,141	82,500
10-5-15-45300	UNEMPLOYMENT INSURANCE	16,477	11,259	3,395	12,500
10-5-15-45400	WORKER'S COMPENSATION	6,890	7,034	7,478	7,050
10-5-15-46100	FICA/MEDICARE CONTRIBUTION	299	986	1,178	1,000
10-5-15-46300	IMRF CONTRIBUTION	414	1,169	1,329	1,450
10-5-15-47000	CHRISTMAS BONUS	4,275	4,350	5,325	5,350
10-5-15-51210	R&M/COMPUTERS	43,135	3,306	10,758	10,500
10-5-15-51220	R&M/WEBSITE	2,455	3,754	14,736	3,500
10-5-15-53000	AUDITING SERVICE	49,775	41,085	40,875	42,500
10-5-15-53100	ENGINEERING EXPENSE	76,267	102,523	68,647	120,000
10-5-15-53200	LEGAL FEES	171,181	180,076	188,064	175,000
10-5-15-53420	MEDICAL SERVICES	8,034	9,496	2,840	10,000
10-5-15-53450	GOVT RELATIONS CONSULTANT	24,000	24,000	22,000	12,000
10-5-15-53500	BANK FEES/SERVICE CHA	94	1,009	664	1,000
10-5-15-53550	HEALTH INSURANCE REIMBURSEMENT	8,229	-	-	-
10-5-15-54950	ADM HEARING EXPENSE	2,167	2,000	1,833	2,500
10-5-15-55300	PROFESSIONAL DUES	4,250	14,700	14,450	15,000
10-5-15-55500	EDUCATION/MEETINGS	7,184	6,074	3,662	5,000
10-5-15-55520	IML MEETING EXPENSE	1,906	4,595	4,711	5,000
10-5-15-56200	PUBLISHING/ADVERTISING	34,152	50,045	50,974	45,000
10-5-15-56400	MAINTENANCE AGREEMENT	18,968	11,813	6,482	22,500
10-5-15-57100	UTILITIES	33,453	33,476	30,665	35,000
10-5-15-59200	LIABILITY INSURANCE	29,842	29,775	30,895	30,000

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>ADMINISTRATIVE CONTINUED</b>					
10-5-15-59400	RENT-PW BUILDING	50,000	50,000	-	50,000
10-5-15-59900	CONTRACTUAL SERVICE	39,100	33,137	48,350	33,750
10-5-15-65200	OPERATING SUPPLIES	20,875	29,702	40,148	26,500
10-5-15-71200	INFRASTR LOAN PRINCIPAL	309,222	-	-	-
10-5-15-72360	INTEREST EXPENSE	3,110	-	-	-
10-5-15-88000	NEW EQUIPMENT	-	-	-	12,500
10-5-15-88100	SALES TAX REBATE	526,545	543,653	374,062	540,000
10-5-15-88300	NEW EQUIPMENT/COMPUTER	1,749	1,047	-	1,500
10-5-15-89110	PARKSIDE SCHOOL BOND	1,488,711	1,544,797	1,421,801	1,560,000
10-5-15-91000	ECONOMIC DEVELOPMENT	95,130	68,390	110,880	85,000
10-5-15-91013	MOTEL TAX-AIRSHOW (MOVED TO DEPT 23)	23,979	50,000	3,984	-
10-5-15-91015	COMMERCIAL FAÇADE PROGRAM	92,422	-	-	-
10-5-15-92900	MISCELLANEOUS EXPENSE	9,603	10,225	6,412	10,000
10-5-15-94000	DONATIONS	32,923	30,400	6,306	15,000
10-5-15-94012	MOTEL TAX-DONATIONS	2,500	2,500	1,633	2,500
10-5-15-94120	MAUD POWELL FESTIVAL	6,203	-	-	-
10-5-15-94140	IVAR DONATIONS COLLECTIONS	584	621	482	500
10-5-15-95200	PROF AGREEMNT-NWS & IR	-	-	-	-
10-5-15-96160	BAD DEBT EXPENSE	13,573	3,780	4,684	1,500
	<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>\$3,305,564</b>	<b>3,007,005</b>	<b>\$2,635,275</b>	<b>3,027,350</b>
<b>POLICE</b>					
10-5-16-41108	CO ESDA DIRECTOR	4,466	4,555	2,129	4,500
10-5-16-41120	CLERICAL	65,764	66,107	63,115	68,750
10-5-16-41125	COMMUNITY SERVICE OFFICER	8,473	48,982	47,101	51,000
10-5-16-41126	PART-TIME OFFICERS	-	-	-	50,000
10-5-16-41130	CHIEF	110,703	112,758	107,979	116,500
10-5-16-41131	DEPUTY CHIEF	97,589	101,824	82,860	105,500
10-5-16-41132	COMMANDER	41,572	81,152	80,714	87,500
10-5-16-41133	SERGEANTS	427,702	432,320	429,009	465,000
10-5-16-41134	PATROLMEN	1,171,589	1,147,330	1,122,115	1,295,000
10-5-16-41136	CROSSING GUARDS	50,943	50,494	46,836	50,750
10-5-16-41141	CUSTODIAL	13,035	12,575	11,539	15,000
10-5-16-45110	GROUP INSURANCE	333,215	342,241	498,461	485,000
10-5-16-45120	DENTAL INSURANCE	11,493	11,378	9,650	11,500
10-5-16-45150	INSUR DEDUCT REIMBURSEMENT	46,581	-	-	-
10-5-16-45400	WORKER'S COMPENSATION	37,186	36,953	47,219	49,500
10-5-16-46100	FICA/MEDC CONTRIBUTIONS	35,843	39,053	37,987	40,500
10-5-16-46300	IMRF CONTRIBUTIONS	10,516	13,440	11,029	16,750
10-5-16-46400	PENSION CONTRIBUTION	640,000	750,000	802,083	1,000,000
10-5-16-47100	CLOTHING ALLOWANCE	17,360	13,038	14,643	17,500
10-5-16-47110	OTHER UNIFORM	11,223	2,779	5,764	5,500
10-5-16-51100	R&M/BUILDINGS	7,951	2,957	3,441	2,500
10-5-16-51200	R&M/EQUIPMENT	7,916	3,205	8,368	6,000
10-5-16-51210	R&M/COMPUTERS	1,804	4,709	9,579	4,500
10-5-16-51300	R&M/VEHICLES	66,519	97,360	40,594	70,000
10-5-16-53200	LEGAL FEES	21,774	30,149	41,680	30,500
10-5-16-53410	EMPLOYMENT TESTING	3,997	-	2,724	3,000
10-5-16-53420	MEDICAL SERVICES	1,009	2,866	2,228	2,000
10-5-16-54950	ADM HEARING EXP	1,833	2,000	1,833	2,000
10-5-16-55300	PROFESSIONAL DUES	3,284	3,073	2,773	3,500
10-5-16-55500	MEETINGS/EDUC & SAFET	13,440	28,454	31,420	28,500
10-5-16-55700	LEADS LINE RENTAL	14,300	13,533	12,199	14,500
10-5-16-56000	POSTAGE	577	956	815	1,000
10-5-16-56100	TELEPHONE	9,298	9,103	8,336	9,500
10-5-16-56400	MAINTENANCE AGREEMENT	3,750	3,883	3,375	4,500



ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>POLICE CONTINUED</b>					
10-5-16-57100	UTILITIES	16,319	16,937	13,950	17,400
10-5-16-59200	LIABILITY INSURANCE	58,484	58,844	61,058	60,500
10-5-16-59900	CONTRACTUAL SERVICE	13,374	19,510	30,393	15,750
10-5-16-59910	CODE RED SERVICES	15,000	15,000	15,000	15,000
10-5-16-65200	OPERATING SUPPLIES	27,370	39,761	41,700	35,000
10-5-16-65220	SPECIAL PROGRAMS EXPENSE	35,415	11,980	8,723	15,000
10-5-16-65500	FUEL & OIL VEHICLES	43,518	58,611	46,394	62,500
10-5-16-67670	SHARED SERVICES	-	7,080	-	-
10-5-16-68400	COMPUTER SOFTWARE	1,521	1,295	3,118	2,500
10-5-16-88000	NEW EQUIPMENT	-	15,254	1,258	10,500
10-5-16-88300	NEW EQUIP/COMPUTERS	5,959	11,868	15,465	10,000
10-5-16-88400	NEW EQUIPMENT/VEHICLE	35,738	69,573	77,102	70,000
10-5-16-89500	POLICE STATION BUILDING	-	-	1,193,457	9,750,000
10-5-16-89999	POLICE STATION FINANCING PAYMENT	-	-	-	475,000
10-5-16-91100	COMMUNITY RELATIONS	75	520	1,015	500
10-5-16-91900	ESDA EXPENSES	5,601	4,668	2,195	5,000
10-5-16-92900	MISCELLANEOUS EXPENSE	3,100	1,508	1,883	1,500
<b>TOTAL POLICE EXPENSES</b>		<b>\$3,554,179</b>	<b>\$3,801,636</b>	<b>\$5,102,307</b>	<b>14,663,900</b>
<b>FIRE</b>					
10-5-17-41108	CO ESDA DIRECTOR	-	-	2,129	2,250
10-5-17-41130	CHIEF	27,096	7,091	6,650	7,150
10-5-17-41131	ASSISTANT	2,043	2,084	1,954	2,050
10-5-17-41140	DRIVERS	315,447	321,550	311,781	335,000
10-5-17-41142	LABORERS	10,543	2,110	2,485	5,500
10-5-17-41145	FIREFIGHTERS	118,525	147,552	141,750	150,000
10-5-17-45110	GROUP INSURANCE	77,983	77,832	108,627	88,500
10-5-17-45120	DENTAL INSURANCE	1,803	2,038	1,318	2,050
10-5-17-45150	INSUR DEDUCT REIMBURSEMENTS	7,424	-	-	-
10-5-17-45400	WORKER'S COMPENSATION	42,363	44,820	46,342	45,750
10-5-17-46100	FICA/MEDC CONTRIBUTIONS	15,184	15,352	14,953	17,500
10-5-17-46300	IMRF CONTRIBUTIONS	3,062	698	726	1,000
10-5-17-46400	PENSION CONTRIBUTION	115,000	130,000	124,438	150,000
10-5-17-47100	CLOTHING ALLOWANCE	882	2,008	1,633	2,500
10-5-17-51100	R&M/BUILDINGS	5,069	125,229	21,534	35,000
10-5-17-51200	R&M/EQUIPMENT	10,488	5,889	11,217	9,000
10-5-17-51210	R&M/COMPUTERS	3,071	639	1,445	500
10-5-17-51300	R&M/VEHICLES	38,247	62,169	74,353	60,500
10-5-17-53200	LEGAL FEES	13,806	9,783	133	5,000
10-5-17-53420	MEDICAL SERVICES	16,656	7,466	17,678	1,600
10-5-17-55300	PROFESSIONAL DUES	1,385	603	1,330	1,500
10-5-17-55500	EDUCATION/MEETINGS	5,532	4,744	3,648	5,000
10-5-17-55510	SAFETY TRAINING	2,479	369	296	2,750
10-5-17-56100	TELEPHONE	5,946	8,567	5,613	8,500
10-5-17-57100	UTILITIES	17,931	17,712	13,778	17,500
10-5-17-59200	LIABILITY INSURANCE	37,724	37,957	39,384	41,500
10-5-17-59310	EQUIPMENT RENTAL	-	105	-	1,000
10-5-17-59900	CONTRACTUAL SERVICE	4,198	10,635	9,399	10,000
10-5-17-65200	OPERATING SUPPLIES	41,831	33,039	16,314	30,500
10-5-17-65500	FUEL & OIL VEHICLES	11,582	14,495	11,715	15,000
10-5-17-66520	TURNOUT GEAR	16,614	23,464	(26,766)	20,500
10-5-17-72370	FIRE TRUCK LOAN INTEREST	5,597	3,676	1,767	125
10-5-17-88000	NEW EQUIPMENT	1,245	18,343	517	62,500
10-5-17-88310	NEW EQUIPMENT/RADIOS	4,963	4,270	-	5,000
10-5-17-88400	NEW EQUIPMENT/VEHICLE	-	72,453	582	-
10-5-17-88410	FIRE TRUCK LOAN PRINCIPAL	82,370	84,291	86,200	108,093

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>FIRE CONTINUED</b>					
10-5-17-92900	MISCELLANEOUS EXPENSE	1,067	1,108	1,425	2,000
	<b>TOTAL FIRE EXPENSES</b>	<b>\$1,065,156</b>	<b>\$1,300,140</b>	<b>\$1,054,220</b>	<b>1,252,318</b>
<b>STREETS</b>					
10-5-19-41120	CLERICAL	37,946	38,608	36,965	42,500
10-5-19-41129	SUPERINTENDENT	81,067	113,115	105,963	117,500
10-5-19-41142	LABORERS	419,878	422,724	401,247	439,650
10-5-19-42111	POST EMPLOY BENEFIT-WAGES	-	1,296	-	-
10-5-19-45110	GROUP INSURANCE	47,263	60,383	82,540	70,500
10-5-19-45120	DENTAL INSURANCE	1,314	1,141	1,308	1,500
10-5-19-45400	WORKER'S COMPENSATIONS	36,764	31,832	38,000	40,250
10-5-19-46100	FICA/MEDC CONTRIBUTIONS	40,055	42,529	40,302	45,500
10-5-19-46300	IMRF CONTRIBUTIONS	57,481	53,778	43,987	65,500
10-5-19-47100	CLOTHING ALLOWANCE	1,177	1,116	1,383	2,500
10-5-19-51100	R&M/BUILDINGS	776	6,625	860	5,000
10-5-19-51130	FLOOD EXPENSE	580	-	-	-
10-5-19-51200	R&M/EQUIPMENT	31,082	16,162	15,125	25,750
10-5-19-51300	R&M/VEHICLES	48,075	42,856	43,566	55,250
10-5-19-51400	R&M/STREETS	90,794	164,177	169,205	198,500
10-5-19-51434	STREET PROJECTS (UNYTITE, N PEORIA, GENERAL)	475,256	1,193,133	2,079,170	2,150,000
10-5-19-XXXXX	WARD STREET PROGRAM	-	-	-	-
10-5-19-51450	PLANK RD PROJECT	2,524,920	215,202	-	-
10-5-19-53100	ENGINEERING EXPENSE	123,937	21,099	1,728	75,000
10-5-19-53200	LEGAL FEES	10,584	529	583	10,000
10-5-19-55510	SAFETY TRAINING	2,573	8,067	3,986	5,000
10-5-19-56100	TELEPHONE	6,315	6,182	5,478	6,350
10-5-19-57100	UTILITIES	33,073	33,501	26,957	33,750
10-5-19-59200	LIABILITY INSURANCE	21,800	21,934	22,759	23,750
10-5-19-59310	EQUIPMENT RENTAL	15,816	6,344	-	10,000
10-5-19-59900	CONTRACTUAL SERVICE	18,805	15,973	27,860	22,500
10-5-19-61200	SIGNS	21,019	30,032	21,166	22,500
10-5-19-61300	SALT	128,412	315,891	135,050	195,000
10-5-19-61600	REPAIR PARTS	419	-	271	-
10-5-19-65200	OPERATING SUPPLIES	53,096	53,258	60,219	55,000
10-5-19-65500	FUEL & OIL VEHICLES	46,588	55,898	57,934	49,750
10-5-19-72370	BACKHOE INTEREST	3,566	5,989	4,229	6,850
10-5-19-88000	NEW EQUIPMENT	22,755	87,695	23,872	95,000
10-5-19-88210	BACKHOE LEASE	8,234	-	-	25,750
10-5-19-88400	NEW EQUIPMENT/VEHICLE	52,166	75,250	83,290	65,750
10-5-19-92900	MISCELLANEOUS EXPENSE	7,272	581	928	1,000
	<b>TOTAL STREET EXPENSES</b>	<b>\$4,470,856</b>	<b>\$3,142,901</b>	<b>3,535,931</b>	<b>3,962,850</b>
<b>SIDEWALKS/CROSSINGS</b>					
10-5-21-51450	R&M/SIDEWALKS-CONCRETE REIMBURSE	16,300	916	6,011	30,500
10-5-21-59991	CURB PROJECT	60,162	46,498	63,855	45,000
	<b>TOTAL SIDEWALKS/CROSSINGS</b>	<b>\$76,463</b>	<b>\$47,413</b>	<b>\$69,866</b>	<b>\$75,500</b>
<b>BUILDINGS/GROUNDS</b>					
10-5-22-41142	LABORERS	23,351	14,103	12,411	29,250
10-5-22-45400	WORKER'S COMPENSATION	850	732	655	950
10-5-22-46100	FICA/MEDC CONTRIBUTIONS	1,788	1,083	953	2,238
10-5-22-51100	R&M/BUILDINGS	31,126	24,308	34,175	50,000
10-5-22-51200	R&M/EQUIPMENT	1,793	557	-	1,500
10-5-22-51700	R&M/GROUNDS	24,801	24,058	12,444	65,000
10-5-22-56100	TELEPHONE	8,825	9,239	6,422	10,500
10-5-22-57100	UTILITIES	15,832	16,004	14,465	17,500

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>BUILDINGS/GROUNDS CONTINUED</b>					
10-5-22-57500	LANDSCAPING	54,040	43,950	58,886	62,500
10-5-22-59200	LIABILITY INSURANCE	621	625	649	750
10-5-22-59900	CONTRACTUAL SERVICE	21,982	17,490	41,055	35,000
10-5-22-59910	ASH-BORER PROGRAM	1,830	-	2,670	-
10-5-22-59920	SECURITY SYSTEM	-	-	17,363	-
10-5-22-65200	OPERATING SUPPLIES	6,193	21,599	13,030	7,750
10-5-22-88000	NEW EQUIPMENT	-	30,090	27,548	5,000
10-5-22-89900	PURCHASE LAND/PROP	1,250	519,781	-	50,000
10-5-22-89990	DEMOLITION	182,858	263,125	1,000	-
10-5-22-91790	PROPERTY TAX	4,678	5,329	38,345	40,000
10-5-22-92900	MISCELLANEOUS EXP	75	240	1,109	1,000
	<b>TOTAL BUILDINGS/GROUNDS EXPENSES</b>	<b>\$381,893</b>	<b>\$992,314</b>	<b>\$283,179</b>	<b>378,938</b>
<b>PARKS, RECREATION, AND SPECIAL EVENTS</b>					
10-5-23-41130	PARKS/REC DIR	-	-	10,400	52,000
10-5-23-41141	RECR MANAGER	-	-	5,186	17,700
10-5-23-41142	LABORERS	196,384	209,156	208,771	215,000
10-5-23-41143	SPLASH PAD LABORERS	-	17,670	23,001	8,000
10-5-23-41144	HANDICRAFTS/CAMPS AND LESSONS	-	-	-	4,200
10-5-23-41145	CAMP STIPENDS	-	-	-	12,000
10-5-23-45110	GROUP INSURANCE	27,763	30,052	44,593	47,500
10-5-23-45120	DENTAL INSURANCE	945	951	951	1,080
10-5-23-45150	INSUR DEDUCT REIMBURSEMENT	3,359	-	-	-
10-5-23-45400	WORKER'S COMPENSATION	2,818	6,223	10,249	9,500
10-5-23-46100	FICA/MEDC CONTRIBUTIONS	14,345	16,590	18,171	22,850
10-5-23-46300	IMRF CONTRIBUTIONS	19,170	18,082	15,549	19,750
10-5-23-47100	CLOTHING ALLOWANCE	322	649	282	1,000
10-5-23-51100	R&M/BUILDINGS	2,706	7,294	12,031	10,000
10-5-23-51200	R&M/EQUIPMENT	9,929	19,715	5,378	15,500
10-5-23-51212	R&M/PARK EQUIPMENT	1,983	11,265	19,319	5,000
10-5-23-51300	R&M/VEHICLES	28	85	149	500
10-5-23-51700	R&M/GROUNDS	41,188	44,594	36,556	42,500
10-5-23-53100	ENGINEERING EXPENSE	544	6,251	1,742	1,000
10-5-23-57100	UTILITIES	11,961	25,574	23,730	22,850
10-5-23-57500	LANDSCAPING	46,035	45,027	14,266	45,000
10-5-23-59200	LIABILITY INSURANCE	8,300	8,351	8,665	8,500
10-5-23-59900	CONTRACTUAL SERVICE	39,800	18,925	13,423	5,800
10-5-23-59920	GRASS CUTTING CONTRACT	46,370	51,160	59,380	48,250
10-5-23-65200	OPERATING SUPPLIES	21,175	81,328	55,395	25,000
10-5-23-65500	FUEL & OIL VEHICLES	3,140	1,946	1,465	5,000
10-5-23-65651	MUNCIPAL BAND EXPENSE	11,500	8,820	11,630	8,500
10-5-23-88000	NEW EQUIPMENT	-	-	7,138	24,250
10-5-23-88400	NEW EQUIPMENT/VEHICLES	-	-	25,069	-
10-5-23-XXXXX	PROGRAMS/EVENTS (AIRSHOW, FIREWORKS,ETC)	-	-	-	25,000
10-5-23-89500	CONSTRUCTION	(300,000)	4,805	-	-
10-5-23-89510	CONSTRUCTION-PARK RESTROOMS	156,659	6,900	-	-
10-5-23-92900	MISCELLANEOUS EXPENSE	1,615	-	605	2,500
	<b>TOTAL PARKS EXPENSES</b>	<b>368,039</b>	<b>641,414</b>	<b>633,092</b>	<b>705,730</b>
<b>CEMETERY</b>					
10-5-24-41142	LABORERS	55,377	67,408	67,090	106,500
10-5-24-45110	GROUP INSURANCE	-	-	-	16,000
10-5-24-45120	DENTAL INSURANCE	-	-	-	500
10-5-24-45400	WORKER'S COMPENSATION	3,706	3,136	5,699	8,500
10-5-24-46100	FICA/MEDC CONTRIBUTIONS	4,242	5,164	5,126	8,095
10-5-24-46300	IMRF CONTRIBUTIONS	2,734	2,550	2,391	6,850

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>CEMETERY CONTINUED</b>					
10-5-24-51100	R&M/BUILDINGS	12,248	705	1,564	2,000
10-5-24-51200	R&M/EQUIPMENT	3,752	5,246	6,949	7,500
10-5-24-51300	R&M/VEHICLES	-	410	148	1,000
10-5-24-56100	TELEPHONE	563	598	582	500
10-5-24-57100	UTILITIES	2,879	2,597	2,327	2,200
10-5-24-57500	LANDSCAPING	2,115	10,525	8,020	8,250
10-5-24-59200	LIABILITY INSURANCE	2,999	3,017	3,131	3,050
10-5-24-59310	EQUIPMENT RENTAL	-	-	-	500
10-5-24-59900	CONTRACTUAL SERVICE	170	850	2,575	500
10-5-24-65200	OPERATING SUPPLIES	7,867	4,490	7,137	3,750
10-5-24-65500	FUEL & OIL VEHICLES	3,735	3,170	-	3,850
10-5-24-88000	NEW EQUIPMENT	-	8,889	8,869	9,000
10-5-24-88500	CEMETRY & MAUSOLEUM UPGRADES	381,642	9,999	119,926	50,000
	<b>TOTAL CEMETERY EXPENSES</b>	<b>\$484,029</b>	<b>\$128,755</b>	<b>\$241,532</b>	<b>\$238,545</b>
<b>CITY GARAGE</b>					
10-5-25-41142	LABORERS	134,568	144,575	130,225	150,358
10-5-25-45110	GROUP INSURANCE	22,609	24,975	35,022	37,500
10-5-25-45120	DENTAL INSURANCE	727	731	681	750
10-5-25-45150	INSUR DEDUCT REIMB	3,820	-	-	-
10-5-25-45400	WORKER'S COMPENSATION	4,172	4,239	5,555	4,500
10-5-25-46100	FICA/MEDC CONTRIBUTION	9,899	10,583	9,494	11,500
10-5-25-46300	IMRF CONTRIBUTIONS	15,165	14,102	11,188	15,025
10-5-25-47100	CLOTHING ALLOWANCE	160	266	227	500
10-5-25-59200	LIABILITY INSURANCE	4,015	4,040	4,192	4,250
10-5-25-65200	OPERATING SUPPLIES	-	374	-	500
	<b>TOTAL CITY GARAGE EXPENSES</b>	<b>\$195,136</b>	<b>\$203,883</b>	<b>\$196,584</b>	<b>\$224,883</b>
<b>FINANCE &amp; HUMAN RESOUCRES</b>					
10-5-26-41115	HR MANAGER	675	73,280	69,964	77,500
10-5-26-41123	BOOKKEEPING	106,642	107,370	101,806	112,500
10-5-26-41130	FINANCIAL OFFICER	76,799	81,276	76,271	83,500
10-5-26-41131	PT ASSISTANT	854	11,042	5,462	12,500
10-5-26-45110	GROUP INSURANCE	27,669	32,733	47,559	48,500
10-5-26-45120	DENTAL INSURANCE	795	803	745	1,000
10-5-26-45150	INSUR DEDUCT REIMBURSEMENT	2,100	-	-	-
10-5-26-45400	WORKER'S COMPENSATION	355	260	356	500
10-5-26-46100	FICA/MEDC CONTRIBUTION	13,342	20,033	18,524	20,750
10-5-26-46300	IMRF CONTRIBUTIONS	20,025	25,780	21,234	29,850
10-5-26-55500	EDUCATION/MEETINGS	8,050	12,655	10,928	5,000
10-5-26-65200	OPERATING SUPPLIES	2,588	3,763	542	750
10-5-26-92000	HEALTH AND WELLNESS COMMITTEE	440	1,865	8,729	5,000
	<b>TOTAL FINANCE DEPARTMENT EXPENSES</b>	<b>\$259,219</b>	<b>370,859</b>	<b>362,120</b>	<b>397,350</b>
<b>HEALTH &amp; WELFARE</b>					
10-5-29-52801	HYGIENIC INSTITUTE	11,508	11,508	10,549	11,508
10-5-29-52802	AMBULANCE CONTRACT	67,531	69,557	65,673	48,000
10-5-29-52803	IVRD PER CAPITA CONTRIBUTION	203,246	179,529	172,591	197,500
	<b>TOTAL HEALTH &amp; WELFARE EXPENSES</b>	<b>\$282,285</b>	<b>\$260,594</b>	<b>\$248,813</b>	<b>\$257,008</b>

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>FUND TRANSFERS</b>					
10-5-30-97010	CONTRIB TO RECREATION	100,000	100,000	100,000	-
10-5-30-97020	LIBRARY REPLACEMENT TAX PORTION	24,932	32,559	31,065	16,500
10-5-30-97080	CONTRIB TO GARBAGE FUND	-	50,000	-	75,500
<b>TOTAL EXPENSES</b>		\$124,932	\$182,559	\$131,065	\$92,000
<b>TOTAL GENERAL FUND EXPENDITURES</b>		\$15,395,812	\$14,800,564	\$15,131,717	\$26,046,267
<b>TOTAL GENERAL FUND REVENUE</b>					
		\$17,077,053	\$15,460,129	\$15,258,817	\$23,992,628
<b>TOTAL GENERAL FUND EXPENDITURES</b>		\$15,395,812	\$14,800,564	\$15,131,717	\$26,046,267
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		\$1,681,242	\$659,565	\$127,099	-\$2,053,639

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>POLICE DRUG ENFORCEMENT, IMPOUND, AND EQUIPMENT FUND</b>					
<b>REVENUE</b>					
13-4-00-54-3383	DRUG ENFORCEMENT REVENUE	24,440	121,515	4,110	25,000
13-4-00-54-3387	IMPOUND REVENUE	24,810	29,453	23,336	30,000
13-4-00-54-3388	OTHER REVENUE	18,430	21,475	26,575	15,000
13-4-00-55-3700	INCOME FROM INVESTMENTS	459	591	583	500
	<b>TOTAL REVENUE</b>	<b>\$68,138</b>	<b>\$173,034</b>	<b>\$54,605</b>	<b>\$70,500</b>
<b>EXPENSES</b>					
13-5-90-65230	DRUG ENFORCEMENT EXPENSE	58,737	66,421	11,861	25,000
13-5-90-65280	IMPOUND EXPENSE	21,136	250	10,000	10,750
13-5-90-92900	OTHER EXPENSES	27,588	10,370	12,562	10,750
	<b>TOTAL EXPENSES</b>	<b>\$100,460</b>	<b>\$104,627</b>	<b>\$34,423</b>	<b>\$71,500</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>(\$32,322)</b>	<b>\$68,407</b>	<b>\$20,181</b>	<b>(\$1,000)</b>
<b>INSURANCE FUND</b>					
15-4-00-55-3700	INCOME FROM INVESTMENTS	2	28	87	25
15-4-00-56-3415	INSURANCE FUNDING	446,095	926,196	1,489,118	1,475,000
15-4-00-56-3515	HRA FUNDING	44,475	88,258	88,194	90,000
15-4-00-56-3615	FSA FUNDING	14,533	44,959	38,152	45,000
	<b>TOTAL ESTIMATED REVENUE</b>	<b>\$14,533</b>	<b>\$1,059,442</b>	<b>\$1,615,551</b>	<b>\$1,610,025</b>
<b>INSURANCE FUND</b>					
15-5-15-45100	HEALTH CLAIMS	236,584	526,599	649,209	795,000
15-5-15-45150	HRA CLAIMS	44,475	88,258	88,194	110,750
15-5-15-46150	FSA CLAIMS	13,660	42,775	35,201	42,500
15-5-15-53550	ADMIN FEES	138,523	376,784	425,084	415,000
	<b>TOTAL EXPENSES</b>	<b>\$433,240</b>	<b>\$1,034,416</b>	<b>\$1,197,688</b>	<b>\$1,363,250</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>(\$433,240)</b>	<b>\$25,025</b>	<b>\$417,862</b>	<b>\$246,775</b>
<b>GARBAGE FUND</b>					
<b>REVENUE</b>					
21-4-00-53-3060	MONTHLY GARBAGE CHARGES	336,958	719,286	702,475	765,000
21-4-00-55-3700	INCOME FROM INVESTMENTS	3	-	88	50
21-4-00-90-3956	TRANSFER FROM GENERAL FUND	-	50,000	-	75,750
21-4-00-90-3951	TRANSFER FROM LANDFILL	100,000	-	-	-
	<b>TOTAL REVENUE</b>	<b>\$436,961</b>	<b>\$769,286</b>	<b>\$720,939</b>	<b>\$850,800</b>
<b>EXPENSES</b>					
21-5-90-57060	SCAVENGER CONTRACT	458,224	763,638	725,337	815,000
	<b>TOTAL EXPENSES</b>	<b>\$458,224</b>	<b>\$763,638</b>	<b>\$725,337</b>	<b>\$815,000</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>(\$21,263)</b>	<b>\$5,648</b>	<b>(\$4,397)</b>	<b>\$35,800</b>

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>MOTOR FUEL TAX FUND</b>					
<b>REVENUE</b>					
24-4-00-55-3700	INCOME FROM INVESTMENTS	2,111	4,461	6,211	7,000
24-4-00-60-3120	MOTOR FUEL TAX	270,246	268,668	341,190	437,250
	<b>TOTAL REVENUE</b>	<b>\$272,357</b>	<b>\$273,129</b>	<b>\$347,401</b>	<b>\$444,250</b>
<b>EXPENSES</b>					
24-5-90-53500	BANK FEES/SERVICE CHARGES	-	16	-	30
24-5-90-59934	CONSTRUCTION- STREET MAINTENANCE	174,076	220,596	-	1,075,000
	<b>TOTAL EXPENSES</b>	<b>\$174,076</b>	<b>\$220,612</b>	<b>\$0</b>	<b>\$1,075,030</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$98,281</b>	<b>\$52,516</b>	<b>\$347,401</b>	<b>(\$630,780)</b>
<b>RECREATION FUND</b>					
26-4-00-53-3220	NON-RESIDENT FEES	145	50	-	-
26-4-00-53-3250	PROGRAM FEES	941	1,515	340	-
26-4-00-53-3616	HANDICRAFT RECEIPTS	438	164	535	-
26-4-00-55-3700	INCOME FROM INVESTMENTS	26	22	23	-
26-4-00-56-3610	MISC DONATIONS	450	2,360	-	-
26-4-00-90-3951	TRANSFER FROM GENERAL FUND	100,000	100,000	100,000	-
	<b>TOTAL REVENUE</b>	<b>\$102,000</b>	<b>\$104,111</b>	<b>\$101,062</b>	<b>\$0</b>
<b>EXPENSES</b>					
26-5-90-41108	PAYROLL-DIRECTOR	9,431	10,192	4,887	-
26-5-90-41156	PAYROLL-HANDICRAFTS	2,150	841	1,079	-
26-5-90-41158	PAYROLL-LESSONS/CAMPS	2,541	1,847	1,977	-
26-5-90-45300	UNEMPLOYMENT INSURANCE	76	65	43	-
26-5-90-45400	WORKER'S COMPENSATION	365	495	-	-
26-5-90-46100	FICA/MEDC CONTRIBUTION	1,080	985	608	-
26-5-90-48000	CAMP DIRECTOR STIPEND	11,955	9,985	8,397	-
26-5-90-51700	R&M/GROUNDS	1,266	-	-	-
26-5-90-51710	RESURFACE TENNIS/BB COURTS	5,000	-	-	-
26-5-90-56200	ADVERTISING	1,071	1,010	-	-
26-5-90-65200	OPERATING SUPPLIES	1,954	147	700	-
26-5-90-65250	PARADE EXPENSE	1,692	1,031	1,901	-
26-5-90-65260	HANDICRAFT SUPPLIES	1,031	64	67	-
26-5-90-65280	T-SHIRTS	2,031	1,411	1,792	-
26-5-90-65290	FIREWORKS	23,000	22,000	22,000	-
26-5-90-65291	FIREWORKS FAMILY AREA AND SOUND	4,156	2,160	2,810	-
26-5-90-65295	PROGRAM/CAMP EXPENSE	3,990	2,044	3,328	-
26-5-90-65300	MOVIE/MUSIC IN THE PARK	1,313	3,345	2,955	-
26-5-90-65302	TOUCH A TRUCK	-	-	270	-
26-5-90-88000	NEW EQUIPMENT	6,500	31,445	45,020	-
26-5-90-88120	MCKINLEY PARK UPRDES	30,000	-	-	-
	<b>TOTAL EXPENSES</b>	<b>\$110,602</b>	<b>\$89,067</b>	<b>\$102,490</b>	<b>\$0</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(\$8,602)</b>	<b>\$15,043</b>	<b>(\$1,428)</b>	<b>\$0</b>
<b>TIF DISTRICT I (Midtown &amp; Plaza Drive)</b>					
<b>REVENUE</b>					
28-4-00-50-3100	PROPERTY TAXES	447,099	433,416	429,194	-
28-4-00-55-3700	INCOME FROM INVESTMENTS	115	91	102	-
	<b>TOTAL REVENUE</b>	<b>\$447,215</b>	<b>\$433,506</b>	<b>\$429,296</b>	<b>\$0</b>
<b>EXPENSES</b>					
28-5-90-53400	ADMIN/PROF/FEES	4,960	5,031	5,471	-
28-5-90-92550	DEVELOPER REIMBURSEMENT	50,000	50,000	50,000	-
28-5-90-92551	IVCC #153 TAX REIMBURSEMENT	23,600	22,921	22,733	-

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>TIF DISTRICT I CONTINUED</b>					
28-5-90-92552	LP HIGH #120 TAX REIMBURSEMENT	177,426	93,680	93,100	-
28-5-90-92553	DIMMICK #175 TAX REIMBURSEMENT	170,389	166,332	61,152	-
28-5-90-92554	PERU #124 TAX REIMBURSEMENT	20,230	19,900	20,698	-
28-5-90-92555	LASALLE CO TAX REIMBURSEMENT	-	74,913	175,720	-
	<b>TOTAL EXPENSES</b>	<b>\$446,605</b>	<b>\$432,778</b>	<b>\$428,875</b>	<b>\$0</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>\$610</b>	<b>\$729</b>	<b>\$421</b>	<b>\$0</b>
<b>TIF DISTRICT II (Industrial)</b>					
<b>REVENUE</b>					
29-4-00-50-3100	PROPERTY TAXES	253,011	257,491	367,518	374,868
29-4-00-55-3700	INCOME FROM INVESTMENTS	129	167	241	150
	<b>TOTAL REVENUE</b>	<b>\$253,140</b>	<b>\$257,658</b>	<b>\$367,759</b>	<b>\$375,018</b>
<b>EXPENSES</b>					
29-5-76-93500	2010 BOND EXPENSE	56,320	52,911	49,165	55,000
29-5-90-53400	ADMIN/PROF/FEES	12,567	12,654	10,189	12,500
29-5-90-53500	BANK FEES/SERVICE CHARGES	-	-	-	-
29-5-90-92550	DEVELOPER REIMBURSEMENT	46,653	45,952	44,754	46,500
29-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	101,813	103,588	147,596	115,000
	<b>TOTAL EXPENSES</b>	<b>\$217,352</b>	<b>\$215,106</b>	<b>\$251,705</b>	<b>\$229,000</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>\$35,788</b>	<b>\$42,553</b>	<b>\$116,054</b>	<b>\$146,018</b>
<b>TIF DISTRICT III (North Commercial)</b>					
<b>REVENUE</b>					
30-4-00-50-3100	PROPERTY TAXES	89,644	88,088	99,342	101,329
30-4-00-55-3700	INCOME FROM INVESTMENTS	7	20	26	50
	<b>TOTAL REVENUE</b>	<b>\$89,651</b>	<b>\$88,108</b>	<b>\$99,368</b>	<b>\$101,379</b>
<b>EXPENSES</b>					
30-5-90-53400	ADMIN FEES	12,669	11,740	5,377	12,500
30-5-90-92550	DEVELOPER REIMBURSEMENT	28,786	28,275	28,062	29,500
30-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	45,852	45,025	48,869	45,650
	<b>TOTAL EXPENSES</b>	<b>\$87,306</b>	<b>\$85,040</b>	<b>\$82,307</b>	<b>\$87,650</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>\$2,345</b>	<b>\$3,068</b>	<b>\$17,061</b>	<b>\$13,729</b>
<b>TIF DISTRICT IV (Downtown)</b>					
<b>REVENUE</b>					
31-4-00-50-3100	PROPERTY TAXES	-	-	-	7,500
31-4-00-55-3700	INCOME FROM INVESTMENTS	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,500</b>
<b>EXPENSES</b>					
31-5-90-53400	ADMIN FEES	-	-	-	12,500
31-5-90-92550	DEVELOPER REIMBURSEMENT	-	-	-	500
31-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	-	-	-	500
	<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,500</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,000)</b>



ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>UTILITY LIGHT ENTERPRISE FUND REVENUE</b>					
<b>ELECTRIC SALES INCOME</b>					
60-4-00-30-3010	ELECTRIC SALES, COMMERCIAL	21,237,494	21,806,084	19,216,329	21,478,992
60-4-00-30-3011	ELECTRIC SALES, RESIDENTIAL	4,175,343	4,492,453	3,890,030	4,425,066
	<b>TOTAL ELECTRIC SALES INCOME</b>	<b>\$25,412,837</b>	<b>\$26,298,536</b>	<b>\$23,106,359</b>	<b>\$25,904,058</b>
<b>WATER SALES REVENUE</b>					
60-4-00-30-3020	WATER SALES, COMMERCIAL	1,665,135	1,382,754	1,751,188	1,765,043
60-4-00-30-3021	WATER SALES, RESIDENTIAL	785,845	804,207	754,113	835,995
60-4-00-30-3022	SEWER SALES, COMMERCIAL	2,448,425	1,891,729	2,170,127	2,595,330
60-4-00-30-3023	SEWER SALES, RESIDENTIAL	896,273	921,012	860,764	950,050
	<b>TOTAL SALES REVENUE</b>	<b>\$5,795,677</b>	<b>\$4,999,702</b>	<b>\$5,536,191</b>	<b>\$6,146,418</b>
<b>ELECTRIC OPERATING INCOME</b>					
60-4-00-40-3410	PENALTIES	76,525	87,728	66,000	75,000
60-4-00-40-3411	TEMPORARY HOOK-UPS	416	999	842	1,000
60-4-00-40-3412	RECONNECTIONS	12,550	10,576	10,225	12,500
60-4-00-40-3416	LOADS OF WATER	22,504	18,106	19,158	18,750
60-4-00-40-3420	NSF CHECK CHARGES	1,875	1,500	925	1,000
60-4-00-40-3430	EPA MONITORING FEES	1,100	600	500	1,000
60-4-00-40-3431	REIMB FOR ANALYSIS FEES	14,447	13,339	24,420	15,025
60-4-00-40-3435	IMPACT FEES-NORTHERN PARTNERS	21,924	-	-	-
60-4-00-40-3530	INSUR/DAMAGE REIMBURSEMENT	95,186	176,377	43,658	25,000
60-4-00-40-3541	WORKERS COMP WAGE REIMBURSEMENT	-	-	4,184	500
60-4-00-40-3620	LABOR & SUPPLIES	8,122	11,382	6,641	10,750
60-4-00-40-3625	METERS/SUPPLIES	26,564	31,504	8,838	20,750
60-4-00-40-3655	GREEN POWER CREDITS	-	-	-	-
60-4-00-40-3675	REIMB STATE OF IL	7,138	7,862	3,890	9,750
60-4-00-40-3699	MISCELLANEOUS	102,315	-	1,189	25,000
	<b>TOTAL OPERATING INCOME</b>	<b>\$390,666</b>	<b>\$359,972</b>	<b>\$191,069</b>	<b>\$216,025</b>
<b>ELECTRIC NON-OPERATING INCOME</b>					
60-4-00-60-3810	STATE GRANTS	-	13,622	-	-
60-4-00-80-3551	PW BUILDING RENT	50,000	-	-	50,000
60-4-00-80-3555	CABLE/AT&T POLE RENTAL	22,313	20,732	22,551	22,500
60-4-00-80-3558	FIBER OPTIC RENT	40,120	48,258	40,830	35,025
60-4-00-80-3610	DONATIONS	20,000	-	-	-
60-4-00-80-3651	SALE EQUIPMENT/SCRAP	9,108	7,729	520	2,500
60-4-00-80-3700	INCOME FROM INVESTMENTS	157,794	216,757	236,713	115,000
60-4-00-80-3706	INVEST INCOME- BOND ACC	1,663	4,670	3,806	2,500
60-4-00-80-3727	2010 BOND INT RBTE	40,720	38,504	36,010	35,750
60-4-00-56-3556	FARM CASH RENT	-	7,060	7,060	15,000
60-4-00-80-3816	IMEA ENERGY GRANT	-	100,682	-	-
	<b>TOTAL NON-OPERATING INCOME</b>	<b>\$341,719</b>	<b>\$470,013</b>	<b>\$347,489</b>	<b>\$278,275</b>
<b>OPERATING TRANSFERS IN</b>					
60-4-00-90-3950	TRANSFER FROM OTHER FUNDS	30,000	50,000	-	-
60-4-00-90-3960	FROM TIF2-2010 INT	56,320	52,911	49,165	55,000
	<b>TOTAL TRANSFERS IN</b>	<b>\$86,320</b>	<b>\$102,911</b>	<b>\$49,165</b>	<b>\$55,000</b>
	<b>TOTAL REVENUE</b>	<b>\$32,027,218</b>	<b>\$32,231,135</b>	<b>\$29,230,274</b>	<b>\$32,599,776</b>

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>UTILITY LIGHT ENTERPRISE FUND EXPENDITURES</b>					
<b>CLERK'S OFFICE</b>					
60-5-12-41120	CLERICAL	126,629	129,112	128,741	134,277
60-5-12-41121	METER READERS	59,627	61,083	55,391	50,500
60-5-12-45110	GROUP INSURANCE	15,949	19,583	31,427	26,500
60-5-12-45120	DENTAL INSURANCE	473	477	506	1,000
60-5-12-45150	INSUR DEDUCT REIMBURSEMENT	2,799	-	-	-
60-5-12-45400	WORKER'S COMPENSATION	2,531	864	1,442	2,750
60-5-12-46100	FICA/MEDC CONTRIBUTION	13,854	14,144	13,654	14,050
60-5-12-46300	IMRF CONTRIBUTIONS	4,350	12,268	15,943	24,500
60-5-12-56000	POSTAGE	27,600	27,623	27,790	29,500
60-5-12-56400	MAINTENANCE AGREEMENT	10,876	-	-	-
60-5-12-65200	OPERATING SUPPLIES	6,309	5,921	7,185	5,000
<b>TOTAL CLERK'S OFFICE EXPENSES</b>		<b>\$270,997</b>	<b>\$271,076</b>	<b>\$282,081</b>	<b>\$288,077</b>
<b>ADMINISTRATIVE SERVICES</b>					
60-5-15-41120	CLERICAL	63,805	55,372	29,470	40,500
60-5-15-42111	POST EMPL BENEFIT-WAGES	-	18,413	-	-
60-5-15-45110	GROUP INSURANCE	167,905	201,248	301,604	325,000
60-5-15-45115	HLTH INS OP OUT INCENTIVE	1,846	5,019	4,615	6,000
60-5-15-45120	DENTAL INSURANCE	5,494	5,625	5,647	5,500
60-5-15-45150	INSURANCE DEDUCTIBLE REIMB/TPA	29,585	-	-	-
60-5-15-45181	KBA-HRA FUND REQUESTS	1,910	18,096	23,053	22,500
60-5-15-45300	UNEMPLOYMENT INSURANCE	4,256	2,909	314	3,500
60-5-15-45400	WORKER'S COMPENSATION	22,948	24,232	32,847	35,000
60-5-15-46100	FICA/MEDC CONTRIBUTION	4,790	5,842	2,397	27,750
60-5-15-46300	IMRF CONTRIBUTIONS	1,533	4,136	2,895	4,950
60-5-15-47100	CLOTHING ALLOWANCE	5,894	12,566	12,087	10,500
60-5-15-47200	UNIFORM SERVICE	23,027	36,496	36,116	30,505
60-5-15-53000	AUDITING SERVICE	-	-	-	15,000
60-5-15-53100	ENGINEERING EXPENSE	70,060	23,134	47,894	55,000
60-5-15-53200	LEGAL FEES	28,626	16,585	25,250	20,250
60-5-15-53500	BANK FEES/SERVICE CHARGES	8,950	9,121	8,206	9,000
60-5-15-54500	ADM CHARGE-HR DIRECTOR	30,000	25,000	30,000	30,000
60-5-15-54510	ADM CHARGE-FINANCE OFFICER	30,000	25,000	30,000	30,000
60-5-15-54520	ADM CHARGE-ENGINEERING	60,000	55,000	60,000	60,000
60-5-15-55500	EDUCATION/MEETINGS	15,567	17,508	22,373	15,050
60-5-15-55510	SAFETY TRAINING	829	1,986	2,088	2,000
60-5-15-55900	TRAVEL/MILEAGE	1,059	154	-	500
60-5-15-56000	POSTAGE	220	251	158	300
60-5-15-56100	TELEPHONE	5,517	5,850	6,101	5,250
60-5-15-56150	INTERNET ACCESS FEE	24,772	1,530	1,500	1,550
60-5-15-56400	MAINTENANCE AGREEMENT	3,808	2,196	-	1,500
60-5-15-56801	JULIE SERVICE	-	3,231	2,207	2,500
60-5-15-59100	BOILER/MACH INSURANCE	62,634	64,770	66,683	68,500
60-5-15-59200	LIABILITY INSURANCE	98,015	98,601	99,586	101,500
60-5-15-59900	CONTRACTUAL SERVICES	62,117	85,673	87,543	79,500
60-5-15-65200	OPERATING SUPPLIES	7,116	4,417	4,411	5,000
60-5-15-88300	NEW EQUIPMENT/COMPUTER	68	-	-	-
60-5-15-92900	MISCELLANEOUS	44,574	2,292	1,194	5,000
60-5-15-92950	REFUND CUSTOMER OVERPAYMENT	3,720	-	-	-
60-5-15-93000	LICENSE/PERMITS	45,989	44,012	42,299	45,750
60-5-15-96160	FORGIVENESS OF DEBT	219	65,853	48,001	25,000
60-5-15-99200	FRANCHISE FEE	1,150,504	1,048,417	912,771	1,674,821
<b>TOTAL ADMINISTRATIVE SERVICES EXPENSES</b>		<b>\$2,087,357</b>	<b>\$1,990,536</b>	<b>\$1,949,381</b>	<b>\$2,764,676</b>

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>POWER &amp; GENERATION</b>					
60-5-61-41143	OPERATORS	175,733	172,916	158,615	178,500
60-5-61-46100	FICA/MEDC CONTRIBUTIONS	13,100	12,877	11,778	13,566
60-5-61-46300	IMRF CONTRIBUTIONS	3,823	10,901	13,197	16,500
60-5-61-51100	R&M/BUILDINGS	28,672	13,750	12,535	10,000
60-5-61-51130	FLOOD EXPENSE	205	-	-	-
60-5-61-51200	R&M/EQUIPMENT	29,187	10,802	12,656	5,050
60-5-61-51208	R&M/GENERATION EQUIPMENT	46,218	18,274	34,080	15,000
60-5-61-51220	GAS TURBINE	644	-	11,421	-
60-5-61-51240	ELECTRIC EQUIPMENT	4,038	-	-	-
60-5-61-51245	PLANK ROAD SUBSTATION	12,136	472	-	7,500
60-5-61-51246	PERU RAIL SUBSTATION	256	-	-	1,000
60-5-61-53100	ENGINEERING EXPENSE	3,511	-	-	5,000
60-5-61-59910	GENSETS MAINT CONTRACTS	15,216	18,956	5,338	19,850
60-5-61-64310	LARGE POWER PURCHASE	17,018,582	16,714,245	15,663,574	17,350,500
60-5-61-65200	OPERATING SUPPLIES	12,337	25,711	12,174	17,500
60-5-61-65300	SMALL TOOLS	(382)	-	44	-
60-5-61-65600	FUEL OIL	48,795	21,462	16,123	60,500
60-5-61-66720	PURCHASED POWER-ELECTRIC	47,571	49,184	44,540	48,700
60-5-61-66730	PURCHASED POWER-GAS	5,324	5,338	4,471	5,725
60-5-61-66740	PURCHASED WATER	113	66	40	100
<b>TOTAL POWER &amp; GENERATION EXPENSES</b>		<b>\$17,465,079</b>	<b>\$17,074,955</b>	<b>\$16,000,588</b>	<b>\$17,754,991</b>
<b>DISTRIBUTION SYSTEM</b>					
60-5-62-41143	OPERATORS	806,853	851,662	644,558	885,500
60-5-62-46100	FICA/MEDC CONTRIBUTIONS	50,993	54,584	47,292	67,298
60-5-62-46300	IMRF CONTRIBUTIONS	4,561	48,097	55,242	57,500
60-5-62-51200	R&M/EQUIPMENT	22,960	34,181	47,622	35,750
60-5-62-51290	R&M/DISTRIBUTION EQUIPMENT	110,227	291,549	199,309	185,000
60-5-62-52950	R&M/DISTRIBUTION LINES & SERVICES	271,849	-	-	-
60-5-62-52960	NEW METERS	12,289	-	16,935	50,000
60-5-62-65200	OPERATING SUPPLIES	59,878	204,923	212,959	215,000
60-5-62-65300	SMALL TOOLS	30,371	10,437	14,047	10,500
<b>TOTAL DISTRIBUTION SYSTEM EXPENSES</b>		<b>\$1,369,981</b>	<b>\$1,495,432</b>	<b>\$1,237,964</b>	<b>\$1,506,548</b>
<b>STREET LIGHTING</b>					
60-5-63-51200	R&M/EQUIPMENT	42,894	6,068	15,534	21,500
60-5-63-51420	R&M/TRAFFIC SIGNALS	14,813	6,567	22,500	24,750
<b>TOTAL STREET LIGHTING EXPENSES</b>		<b>\$57,707</b>	<b>\$12,634</b>	<b>\$38,034</b>	<b>\$46,250</b>
<b>HYDROELECTRIC PLANT</b>					
60-5-64-41143	OPERATORS	106,587	107,035	98,950	111,500
60-5-64-46100	FICA/MEDC CONTRIBUTION	8,158	8,192	7,574	8,500
60-5-64-46300	IMRF CONTRIBUTIONS	2,489	6,946	8,468	7,850
60-5-64-51100	R&M/BUILDINGS	2,300	73,529	-	15,000
60-5-64-51200	R&M/EQUIPMENT	252,151	100,567	47,540	100,500
60-5-64-51210	R&M/COMPUTERS	885	11,406	-	5,250
60-5-64-51300	R&M/VEHICLES	178	-	-	-
60-5-64-52100	R&M/TRASH RACK	257	131	622	750
60-5-64-53850	ANALYSIS OF SAMPLES	180	-	-	-
60-5-64-56100	TELEPHONE	1,574	1,530	1,986	1,500
60-5-64-65200	OPERATING SUPPLIES	6,524	19,041	2,623	10,500
60-5-64-65730	LUBRICATING OIL	1,119	-	-	-
60-5-64-93000	LICENSE/PERMITS	12,657	11,113	7,302	12,500
<b>TOTAL HYDROELECTRIC PLANT EXPENSES</b>		<b>\$395,060</b>	<b>\$339,489</b>	<b>\$175,128</b>	<b>\$273,850</b>

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>PUMPING &amp; PURIFICATION</b>					
60-5-72-41142	LABORERS	3,003	8,852	5,354	8,750
60-5-72-46100	FICA/MEDC CONTRIBUTION	230	677	413	665
60-5-72-51100	R&M BUILDINGS	6,862	13,601	3,093	15,000
60-5-72-51200	R&M EQUIPMENT	188,617	117,591	255,449	185,000
60-5-72-52804	WS/WWTP SERVICE CONTRACT	577,084	606,622	560,109	640,500
60-5-72-53850	ANALYSIS PRETREATMENT	15,072	13,172	23,914	15,000
60-5-72-56100	TELEPHONE	1,045	1,086	982	1,250
60-5-72-61300	SALT	260,009	251,683	226,215	267,500
60-5-72-61800	CHLORINE	20,796	16,866	11,326	21,750
60-5-72-62000	CHEM FOR PH/IRON CONTRACT	29,156	37,956	38,542	30,150
60-5-72-62100	HYDRAFLUOSILICIC	-	1,409	3,035	2,500
60-5-72-65200	OPERATING SUPPLIES	37,764	21,634	27,678	30,550
60-5-72-66720	PURCHASED POWER-ELECTRIC	398,237	441,593	415,100	445,000
60-5-72-66730	PURCHASED POWER-GAS	13,232	12,022	5,971	12,500
<b>TOTAL PUMPING &amp; PURIFICATION EXPENSES</b>		<b>\$1,551,105</b>	<b>\$1,544,765</b>	<b>\$1,577,182</b>	<b>\$1,676,615</b>
<b>WATER DISTRIBUTION</b>					
60-5-73-41142	LABORERS	370,596	374,011	355,706	388,972
60-5-73-46100	FICA/MEDC CONTRIBUTIONS	27,010	27,012	25,444	29,562
60-5-73-46300	IMRF CONTRIBUTIONS	2,445	24,034	30,536	33,500
60-5-73-51100	R&M BUILDINGS	-	18,146	1,269	1,000
60-5-73-51200	R&M EQUIPMENT	17,127	89,783	7,716	25,750
60-5-73-51520	R&M/WATER MAINS	27,200	89,199	46,556	60,250
60-5-73-51525	R&M HYDRANTS	46,832	30,179	6,306	40,250
60-5-73-52000	R&M SEWERS	190,628	209,705	105,357	205,000
60-5-73-52100	R&M STORM SEWERS	9,920	3,262	9,477	10,750
60-5-73-52940	R&M LIFT STATIONS	51,010	82,175	214,315	110,000
60-5-73-52960	R&M METERS	33,930	57,715	14,970	55,750
60-5-73-53100	ENGINEERING	-	9,924	32,512	15,750
60-5-73-56100	TELEPHONE	3,859	4,119	3,786	4,750
60-5-73-57100	UTILITIES	4,450	3,600	3,106	2,650
60-5-73-59310	EQUIPMENT RENTAL	2,529	-	-	1,000
60-5-73-59900	CONTRACTUAL SERVICE	6,708	11,510	2,933	30,250
60-5-73-65200	OPERATING SUPPLIES	60,914	87,691	81,646	85,025
60-5-73-65300	SMALL TOOLS	973	70	864	1,000
60-5-73-66720	PURCHASED POWER-ELECTRIC	18,954	21,805	19,830	22,500
60-5-73-88000	NEW EQUIPMENT	5,543	-	-	-
60-5-73-92900	MISCELLANEOUS EXPENSE	-	-	807	1,000
<b>TOTAL WATER DISTRIBUTION EXPENSES</b>		<b>\$880,627</b>	<b>\$1,143,940</b>	<b>\$963,135</b>	<b>\$1,124,709</b>
<b>DISPOSAL PLANTS</b>					
60-5-74-51100	R&M BUILDINGS	-	3,562	10,115	7,500
60-5-74-51200	R&M EQUIPMENT	9,192	28,150	32,245	22,500
60-5-74-52951	R&M WELLS	14,700	-	-	-
60-5-74-53100	ENGINEERING	2,824	5,731	15,110	5,000
60-5-74-59310	EQUIPMENT RENTAL	-	-	569	-
60-5-74-61800	CHLORINE	-	1,253	1,480	1,250
60-5-74-62200	SLUDGE FLOCCULENT	7,074	14,672	8,888	15,200
60-5-74-65010	SLUDGE REMOVAL	115,663	154,129	86,682	115,000
60-5-74-65200	OPERATING SUPPLIES	4,662	15,270	3,822	15,825
60-5-74-65820	DECHLORINATION CHEMICALS	3,857	4,512	831	6,850
60-5-74-66720	PURCHASED POWER-ELECTRIC	280,075	294,267	260,374	297,500
60-5-74-66740	PURCHASED WATER	237	-	-	-
60-5-74-92900	MISCELLANEOUS EXPENSE	-	188	3,000	500
<b>TOTAL DISPOSAL PLANT EXPENSES</b>		<b>\$438,283</b>	<b>\$521,732</b>	<b>\$423,116</b>	<b>\$487,125</b>

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>TRUCKS &amp; VEHICLES</b>					
60-5-75-51300	R&M/VEHICLES	86,584	75,084	71,235	80,500
60-5-75-51800	R&M/RADIOS	-	-	27,669	-
60-5-75-65500	FUEL & OIL VEHICLES	32,062	41,118	1,023	45,750
60-5-75-93100	LICENSE/TITLE FEES	198	401	474	500
	<b>TOTAL TRUCKS &amp; VEHICLES</b>	<b>\$118,843</b>	<b>\$116,604</b>	<b>\$100,402</b>	<b>\$126,750</b>
<b>BOND &amp; INTEREST</b>					
60-5-76-53500	BANK FEES/SERVICE CHARGES	3,000	3,000	1,500	3,000
60-5-76-72150	2009A BOND INTEREST	49,675	24,655	9,733	-
60-5-76-72160	2010 BOND INTEREST	95,165	87,315	76,275	77,965
60-5-76-72170	2011B BOND INTEREST	41,500	27,431	11,200	-
60-5-76-72313	2008 REVENUE BONDS-INTEREST	75,225	49,835	24,349	13,281
60-5-76-72315	2017 GO BOND INTEREST	180,200	163,585	147,217	139,375
60-5-76-72360	IEPA LOAN INTEREST	12,202	7,833	3,413	-
60-5-76-72370	INT-MERCH CAP RESOURCES	17	-	-	-
60-5-76-96100	AMORTIZATION OF DEFERRED	142,204	137,692	-	125,000
60-5-76-96200	AMORTIZ OF BOND DISCOUNT	(52,293)	(52,293)	-	(52,300)
	<b>TOTAL BOND &amp; INTEREST EXPENSES</b>	<b>\$546,895</b>	<b>\$449,054</b>	<b>\$273,686</b>	<b>\$306,321</b>
<b>PLANT, EQUIPMENT &amp; INFRASTRUCTURE PAST FISCAL YEAR PROJECTS</b>					
60-5-77-88400	NEW VEHICLES	303,083	238,374	124,520	-
60-5-77-88405	NEW WATER MAIN	289,152	1,743,841	294,829	-
60-5-77-88415	WATER ST SEWER FEMA	38,525	-	-	-
60-5-77-88450	WTP UPGRADES	1,159,952	235,923	61,922	-
60-5-77-88500	SEWER SEPARATION PROJECTS	1,761,666	1,081,623	1,699,360	-
60-5-77-88510	EAST WWTP FLOOD PROOF	-	196,815	434,253	-
60-5-77-88512	GROUND STORAGE TANK PAINTING	90,673	-	-	-
60-5-77-88513	TRUNK LINE-SEWER	4,030	-	87,000	-
60-5-77-88514	SPLAH PAD SITE UPGRADES	300,000	-	-	-
60-5-77-88850	SYSTEM UPGRADES	250,359	471,228	888,156	-
60-5-77-88860	ENERGY GRANT LED	180,526	-	-	-
60-5-77-88900	TRANSFORMERS	40,650	7,500	47,990	-
	<b>TOTAL PAST YEAR PROJECT EXPENSES</b>	<b>\$4,418,614</b>	<b>\$3,975,724</b>	<b>\$3,657,812</b>	<b>\$0</b>
<b>PLANT, EQUIPMENT &amp; INFRASTRUCTURE CURRENT FISCAL YEAR PROJECTS</b>					
60-5-77-88000	NEW EQUIPMENT	-	-	-	255,000
60-5-77-88400	NEW VEHICLES (WATER)	-	-	-	230,000
60-5-77-88400	NEW VEHICLES (ELECTRIC)	-	-	-	260,000
60-5-77-88405	NEW WATER MAIN (7th and 2nd Street)	-	-	-	1,500,000
60-5-77-88500	AMI METERS	-	-	-	500,000
60-5-77-88450	WTP UPGRADES	-	-	-	250,000
60-5-77-88500	SEWER SEPARATION PROJECT	-	-	-	2,100,000
60-5-77-88850	SYSTEM UPGRADES	-	-	-	250,000
	<b>TOTAL FY21 YEAR PROJECT EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,745,000</b>
<b>DEPRECIATION</b>					
60-5-80-95110	DEPR-BUILDINGS	306,076	305,036	286,083	315,000
60-5-80-95120	DEPR-INFRASTRUCTURE	228,972	220,696	215,417	235,000
60-5-80-95121	DEPR-INFRSTR/SAN SEWER	218,264	218,264	200,075	218,264
60-5-80-95122	DEPR-INFRSTR/STORM SEWER	817,239	817,239	749,136	817,239
60-5-80-95123	DEPR-INFRSTR/WATER DIST	551,337	662,620	523,900	571,527
60-5-80-95130	DEPR-LAND IMPROVEMENTS	41,910	41,910	38,418	41,910
60-5-80-95140	DEPR-MACH & EQUIP	1,427,061	1,201,892	1,297,588	1,415,550
	<b>TOTAL DEPRECIATION EXPENSES</b>	<b>\$3,590,859</b>	<b>\$3,467,656</b>	<b>\$3,310,616</b>	<b>\$3,614,490</b>

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>TRANSFERS</b>					
60-5-98-99777	TRANSFER TO PLANT/EQUIPMENT	(4,151,696)	(3,975,304)	-	-
		-\$4,151,696	-\$3,975,304	\$0	\$0
		\$24,621,098	\$28,428,293	\$29,989,124	\$29,970,401
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		\$7,406,120	\$3,802,842	(\$758,850)	\$2,629,375

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>GUARANTEED LIGHTS</b>					
<b>REVENUE</b>					
61-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSITS	3,698	5,653	3,257	3,500
	<b>TOTAL REVENUE</b>	<b>\$3,698</b>	<b>\$5,653</b>	<b>\$3,257</b>	<b>\$3,500</b>
<b>EXPENSES</b>					
61-5-15-72360	INTEREST EXPENSE	546	543	557	500
	<b>TOTAL EXPENSES</b>	<b>\$546</b>	<b>\$543</b>	<b>\$557</b>	<b>\$500</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>\$3,152</b>	<b>\$5,110</b>	<b>\$2,700</b>	<b>\$3,000</b>
<b>GUARANTEED WATER</b>					
<b>REVENUE</b>					
71-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSITS	145	145	131	150
	<b>TOTAL REVENUE</b>	<b>\$145</b>	<b>\$145</b>	<b>\$131</b>	<b>\$150</b>
		-	-	-	-
	<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>\$145</b>	<b>\$145</b>	<b>\$131</b>	<b>\$150</b>
<b>LANDFILL</b>					
80-4-00-53-3030	LANDFILL CHARGES	-	-	-	-
80-4-00-53-3031	LF MONTHLY ASSESSMENTS	313,020	33,264	30,948	33,500
80-4-00-53-3032	CHIPPER SERVICE	6,140	5,580	4,560	6,500
80-4-00-53-3033	YARD BAGS/STICKERS	19,529	24,232	-	-
80-4-00-53-3034	GARBAGE STICKERS	27,816	9,876	-	-
80-4-00-53-3036	RECYCLE CONTAINERS	60	-	-	-
80-4-00-80-3700	INCOME FROM INVESTMENTS	10,114	10,407	13,675	5,500
	<b>TOTAL REVENUE</b>	<b>\$376,678</b>	<b>\$83,359</b>	<b>\$49,183</b>	<b>\$45,500</b>
<b>EXPENSES</b>					
80-5-30-97080	TRANSF TO GARBAGE FUN	100,000	-	-	-
80-5-90-51200	R&M/EQUIPMENT	934	1,048	727	1,250
80-5-90-51300	R&M/VEHICLES	-	-	-	350
80-5-90-53100	ENGINEERING EXPENSE	8,688	16,459	31,456	15,000
80-5-90-53850	ANALYSIS OF SAMPLES	25,469	13,809	31,668	26,750
80-5-90-57070	RECYCLING CONTRACT	169,158	-	-	-
80-5-90-57080	YARD WASTE CONTRACT	28,772	-	-	-
80-5-90-59200	LIABILITY INSURANCE	129	130	135	500
80-5-90-59310	EQUIPMENT RENTAL	4,340	-	-	500
80-5-90-59900	CONTRACTUAL SERVICE	-	184	3,545	3,500
80-5-90-65200	OPERATING SUPPLIES	701	3,706	102	2,000
80-5-90-65205	YARD BAGS/STICKERS	8,589	542	497	750
80-5-90-65500	FUEL & OIL VEHICLES	-	-	-	250
80-5-90-89550	LANDFILL CLOSURE EXP	-	16,235	-	5,000
80-5-90-92900	MISCELLANEOUS EXPENSE	-	-	-	500
80-5-90-95100	DEPRECIATION	7,664	7,664	7,031	7,500
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$354,445</b>	<b>\$59,776</b>	<b>\$77,116</b>	<b>\$64,100</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>\$22,233</b>	<b>\$23,582</b>	<b>(\$27,934)</b>	<b>(\$18,600)</b>

ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>AIRPORT</b>					
<b>OPERATING INCOME</b>					
85-4-00-40-3055	FUEL FLOWAGE FEES	7,257	7,013	5,965	6,500
85-4-00-40-3561	LAND LEASE	7,929	12,140	10,274	12,250
85-4-00-40-3562	T-HANGAR RENT	74,855	70,325	61,330	75,750
85-4-00-40-3699	MISCELLANEOUS	3,348	75	180	500
85-4-00-60-3810	STATE GRANTS	8,195	646	-	-
85-4-00-70-3810	FEDERAL GRANTS	-	1,205,696	-	-
85-4-00-80-3556	FARM CASH RENT	20,032	79,435	17,531	50,000
85-4-00-80-3700	INCOME FROM INVESTMENTS	25	9	6	750
<b>TOTAL REVENUE</b>		<b>\$121,641</b>	<b>\$1,375,338</b>	<b>\$95,286</b>	<b>\$145,750</b>
<b>OPERATING EXPENSES</b>					
85-5-15-96160	BAD DEBT EXPENSE	850	-	-	500
85-5-90-51100	R&M/BUILDINGS	22,102	25,757	5,890	30,500
85-5-90-51200	R&M/EQUIPMENT	6,563	6,148	3,262	7,500
85-5-90-51213	R&M/FUEL EQUIPMENT	1,011	606	-	1,050
85-5-90-51300	R&M/VEHICLES	-	-	-	500
85-5-90-52650	R&M RUNWYS/APRNS/HNGR	-	875	-	1,000
85-5-90-52660	R&M/RUNWAY LIGHTS	11,417	10,439	10,692	10,500
85-5-90-53100	ENGINEERING EXPENSE	28,572	32,752	9,753	45,000
85-5-90-53200	LEGAL FEES	869	36	360	500
85-5-90-53500	BANK FEES/SERVICE CHARGES	1,603	6,355	1,402	3,500
85-5-90-56100	TELEPHONE	2,624	2,841	2,581	2,750
85-5-90-57100	UTILITIES	37,401	34,653	31,677	27,500
85-5-90-57500	LANDSCAPING	5,029	360	4,643	500
85-5-90-59100	GENERAL INSURANCE	9,296	9,348	11,274	10,750
85-5-90-59200	LIABILITY INSURANCE	3,709	3,732	3,872	4,250
85-5-90-59900	CONTRACTUAL SERVICE	3,717	5,247	4,243	5,250
85-5-90-59967	PARKING LOT/ROAD EXT	3,178	-	-	-
85-5-90-59968	TAXIWAY NORTH EXT VYS-433	-	161,870	-	-
85-5-90-65200	OPERATING SUPPLIES	2,833	1,047	1,368	2,500
85-5-90-65500	FUEL & OIL VEHICLES	15,614	-	-	750
85-5-90-88969	PVMNT/CRCK SEALING	14,922	-	-	-
85-5-90-92900	MISCELLANEOUS EXPENSE	600	950	550	500
85-5-90-95100	DEPRECIATION	534,795	534,795	492,021	536,750
<b>TOTAL OPERATING EXPENSES</b>		<b>\$706,706</b>	<b>\$837,810</b>	<b>\$583,788</b>	<b>\$692,050</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>(\$585,065)</b>	<b>\$537,528</b>	<b>(\$488,502)</b>	<b>(\$546,300)</b>



ACCOUNT	DESCRIPTION	AUDITED 2018	AUDITED 2019	YTD 03/31/2020	BUDGET 04/30/2021
<b>POLICE PENSION TRUST FUND</b>					
90-4-00-50-3100	PROPERTY TAXES	608,667	638,128	670,673	694,500
90-4-00-55-3700	INCOME FROM INVESTMENTS	325,601	161,493	572,974	75,000
90-4-00-55-3750	GAIN/LOSS ON SALE OF INVESTMENTS	78,441	496,666	432,510	50,000
90-4-00-55-3752	UNREALIZED GAIN (LOSS)	212,321	(249,751)	(409,838)	(50,000)
90-4-00-56-3117	TRANSF FROM GENERAL	640,000	750,000	802,083	1,000,000
90-4-00-56-3290	MEMBERSHIP CONTRIBUTION	162,422	170,234	157,214	190,000
	<b>TOTAL REVENUE</b>	<b>\$2,027,452</b>	<b>\$1,966,770</b>	<b>\$2,225,616</b>	<b>\$1,959,500</b>
<b>EXPENSES</b>					
90-5-90-41010	PENSIONS PAID	974,000	996,385	934,610	1,075,000
90-5-90-53500	BANK FEES/SERVICE CHARGES	14,807	26,876	24,316	25,500
90-5-90-53550	INVESTMENT EXPENSE	20,169	-	-	10,750
90-5-90-65200	OPERATING SUPPLIES	4,650	4,601	6,212	7,000
	<b>TOTAL EXPENSES</b>	<b>\$1,013,626</b>	<b>\$1,027,862</b>	<b>\$965,139</b>	<b>\$1,118,250</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>\$1,013,827</b>	<b>\$938,908</b>	<b>\$1,260,478</b>	<b>\$841,250</b>

<b>PERU FIREFIGHTER'S PENSION TRUST FUND</b>					
<b>REVENUE</b>					
91-4-00-50-3100	PROPERTY TAXES	68,694	72,102	75,696	78,500
91-4-00-55-3700	INCOME FROM INVESTMENTS	73,921	100,137	75,097	22,500
91-4-00-55-3750	GAIN(LOSS) ON SALE OF INVESTMENTS	-	2,783	(7,363)	1,000
91-4-00-55-3752	UNREALIZED GAIN (LOSS)	(29,724)	5,980	-	(1,000)
91-4-00-56-3117	TRANSF FROM GENERAL FUND	115,000	130,000	124,438	150,000
91-4-00-56-3290	MEMBERSHIP CONTRIBUTION	22,484	23,155	21,893	25,750
	<b>TOTAL REVENUE</b>	<b>\$250,374</b>	<b>\$334,157</b>	<b>\$289,761</b>	<b>\$276,750</b>
<b>FIREFIGHTER PENSION TRUST FUND</b>					
<b>EXPENSES</b>					
91-5-90-41010	PENSIONS PAID	126,447	127,028	118,974	142,000
91-5-90-53500	BANK FEES/SERVICE CHARGES	9,220	10,482	9,882	10,500
91-5-90-53550	INVESTMENT EXPENSE	-	-	-	2,750
91-5-90-65200	OPERATING SUPPLIES	425	-	468	500
	<b>TOTAL EXPENSES</b>	<b>\$136,092</b>	<b>\$137,509</b>	<b>\$129,324</b>	<b>\$155,750</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>\$114,282</b>	<b>\$196,647</b>	<b>\$160,437</b>	<b>\$121,000</b>

## Section III

## 2021 OPERATING BUDGET CASH FLOW PROJECTION REPORT (Excluding Pensions)

Fund Description	May 1, 2020	Projected Oper. Revenue	Estimated Oper. Expenses	Depr. & Other Non-Cash Adj.	Net Interfund Oper. Transfers	Grant	Projected Investment	Scheduled	April 30, 2021 Projected Fund Cash Balance	Projected Net Cash Flow
	Projected Fund Cash Balances					Loan or Bond Proceeds	Plant, Equip., Vehicles Infrastructure	Principal Debt retirement		
General Fund	8,750,000	13,992,628	(13,255,267)	-	(92,000)	10,000,000	(12,699,000)	-	6,696,361	(2,053,639)
Special Revenue Funds	2,099,650	3,459,472	(2,579,630)	-	-	-	(1,075,300)	-	1,904,192	(195,458)
Utility Fund	20,650,000	32,603,426	(29,970,901)	3,614,490	-	-	(5,745,000)	(1,330,328)	19,821,687	(828,313)
IVR Airport Enterprise Fund	(150,000)	145,750	(692,050)	536,750	-	-	-	-	(159,550)	(9,550)
Landfill Enterprise Fund	1,260,000	45,500	(64,100)	7,500	-	-	-	-	1,248,900	(11,100)
FY 2020 Totals	32,609,650	50,246,777	(46,561,948)	4,158,740	(92,000)	10,000,000	(19,519,300)	(1,330,328)	29,511,591	(3,098,059)

## 2020 PENSION OPERATING BUDGET CASH FLOW PENSION PROJECTION REPORT

Fund Description	May 1, 2020	Projected Oper. Revenue	Projected Oper. Expenses	Depr. & Other Non-Cash Adj.	Net Interfund Oper. Transfers	Grant	Projected Investment	Scheduled	April 30, 2021 Projected Fund Cash Balance	Projected Net Cash Flow
	Projected Fund Cash Balances					Loan or Bond Proceeds	Plant, Equip., Vehicles Infrastructure	Principal Debt retirement		
Peru Firefighters Pension Trust Fund	2,605,000	276,750	(155,750)	-	-	-	-	-	2,726,000	121,000
Police Pension Trust Fund	10,200,000	1,959,500	(1,118,250)	-	-	-	-	-	11,041,250	841,250
FY 2020 Pension Totals	12,805,000	2,236,250	(1,274,000)	-	-	-	-	-	13,767,250	962,250

## Projected Operating Budget Appropriation Report

Fund Description	2020 Operating Budget		
	Revenue	Expenditures **	Surplus/(Deficit)
Garbage Fund	\$850,800	\$815,000	\$35,800
General Fund	\$23,992,628	\$26,046,267	(\$2,053,639)
Illinois Valley Regional Airport Enterprise Fund	* 145,750	\$155,300	(\$9,550)
Insurance Fund	1,610,025	\$1,363,250	\$246,775
Landfill Enterprise Fund	45,500	\$56,600	(\$11,100)
Motor Fuel Tax Fund	\$444,250	\$1,075,030	(\$630,780)
Peru Firefighters Pension Trust Fund	\$276,750	\$155,750	\$121,000
Peru Police Drug Enforcement, Impound & Equipment Fund	\$70,500	\$71,500	(\$1,000)
Police Pension Trust Fund	\$1,959,500	\$1,118,250	\$841,250
TIF II	\$375,018	\$229,000	\$146,018
TIF III	\$101,379	\$87,650	\$13,729
TIF IV	\$7,500	\$13,500	(\$6,000)
Utility Enterprise Fund	* \$32,603,426	\$26,356,411	\$6,247,015
Total Projected Operating Budget Results	\$62,483,027	\$57,543,508	\$4,939,519

\* Enterprise Fund Revenue Includes Grants

\*\* Excludes Non-Cash Expenses (Depreciation)

## Enterprise Funds Plant, Equipment, Inventory and Infrastructure Investment

	Grants	Infrastructure Investment	Debt Repayment Not Included Above
Utility Enterprise Fund	\$0	\$5,745,000	\$1,330,328
Illinois Valley Regional Airport Enterprise Fund	\$0	\$0	\$0
Total Enterprise Funds Plant, Equipment, Inventory and Infrastructure Inv.	\$0	\$5,745,000	\$1,330,328

**Total Projected Revenue Appropriation Including Grants & Other Funding** **\$62,483,027**

**Total Estimated Expenditure Appropriation Including Debt Repayment and Infrastructure Investment** **\$64,618,836**

<b>Cash Surplus</b>	<b>(\$2,135,809)</b>
Less Pension Surplus	(\$962,250)
Plus Other Non Cash	\$0
Total	(\$3,098,059)
Cash Flow Total	(\$3,098,059)
Reconcile	\$0