

City of Peru

Financial

Budget

Fiscal Year
2023

May 1st, 2022
Through
April 30th, 2023





CITY OF PERU
2023 Operating Budget Index

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OPERATING BUDGET INTRODUCTION

The City's annual budget consists of four sections:

Section I – Section one consists of an overview of the City's major and minor funds. The City's major funds included the General and Utility Funds. The remaining funds are considered minor funds due to their financial scope.

Section II – Section two contains the individual line items and associated numeric projections for the fourteen funds used to manage the city's daily operations.

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

Section IV – Section four contains the amounts required to be appropriated for the Operating Budget.

Major and Minor Fund Classifications

The City has two major funds. Both major funds will be discussed in "*Section I*". The Utility Fund has two major components that serve the electrical and water utilities of the community. A singular fund allows for the City to allocate spending between the utilities to offer the best service to its citizens.

The minor funds for the City include the following: Police Drug Enforcement Fund, Impound & Equipment Fund, Insurance Fund, Garbage Fund, Illinois Valley Regional Airport Enterprise Fund, Motor Fuel Tax Fund, Police Pension Fund, Firefighters Pension Trust Fund, Landfill Fund, and multiple TIF Funds.

Section II uses financial information that is unaudited in the year-to-date column. The information will be audited as part of the Fiscal Year 2022 audit. The information in the year-to-date column is considered current data for the period 05/01/2021 through 02/28/2022.

SECTION 1 – FINANCIAL SUMMARY

General Fund

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

Revenues. General Fund revenues are primarily generated from use taxes. The City's major use taxes are sales tax and home rule sales tax. Combined the two generate 65% of the City's projected Fiscal Year 2023 revenue. Half of the home rule sales tax is dedicated to the City's obligation in the construction bond of Parkside School. The remaining General Fund revenues are from the City's share of the State of Illinois Income Tax, a 5% share of electric and water sales (for administrative services completed by the General Fund departments), and various small revenues categorized as other income. The city approved the location of a cannabis dispensary but does not expect to see increased revenue until the start of the next budget cycle. Budgeted revenues for the General Fund in Fiscal Year 2023 are \$16,952,604.

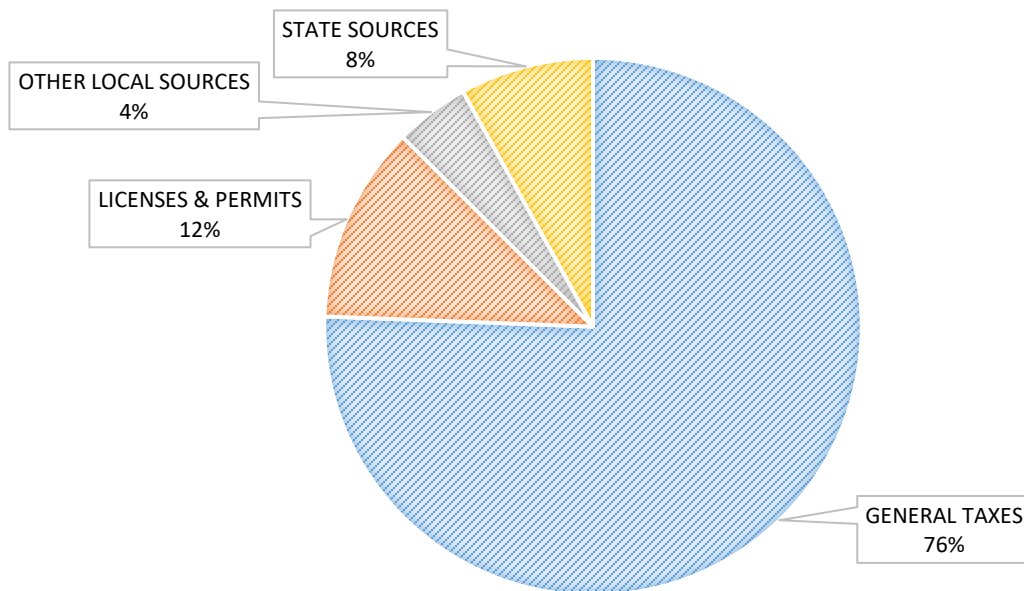


Figure 1 General Fund Revenues

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. The General Fund revenue supports operating expenditures. Larger capital projects can cause isolated deficits, but those deficits are normally supported by surpluses generated in previous years.

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

The city invested over \$25m into the General Fund infrastructure over the past two Fiscal Years. The governmental funds major capital improvements for FY2023 are the city's Street Program and Wenzel Road reconstruction. Budgeted expenses for the General Fund in Fiscal Year 2023 are \$16,800,505.

	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET 4/30/2023
GENERAL TAXES	11,629,499	11,739,569	11,773,156	11,021,577	12,730,422
LICENSES & PERMITS	1,384,419	1,329,864	2,002,302	1,696,946	1,968,227
CHARGES FOR SERVICE	28,780	33,530	26,138	20,901	31,000
FINES	91,199	86,402	72,815	60,376	74,750
INVESTMENT INCOME	177,058	185,140	86,453	35,298	58,500
OTHER LOCAL SOURCES	802,473	1,350,710	877,537	2,338,041	745,705
STATE SOURCES	1,319,115	1,576,235	2,758,187	1,630,558	1,334,000
INTERFUND TRANSFERS	27,586	10,000	-	49,937	10,000
TOTAL REVENUE	\$ 15,460,129	\$ 16,311,452	\$ 17,596,589	\$ 16,853,635	\$ 16,952,604
ELECTED OFFICIALS	155,751	156,643	156,274	126,652	157,093
MAYOR'S OFFICE	50,115	2,514	1,511	1,733	4,300
CLERK'S OFFICE	111,870	106,077	95,966	90,351	112,044
ENGINEERING AND ZONING DEPT	317,441	444,280	468,305	403,190	560,900
ADMINISTRATIVE	3,007,005	3,080,304	3,212,137	2,388,335	2,387,050
POLICE	3,801,636	5,674,167	17,466,919	7,049,019	5,863,830
FIRE	1,300,140	1,175,520	1,536,431	2,014,490	1,687,365
STREETS	3,142,901	3,771,167	7,255,190	4,288,906	2,842,450
SIDEWALKS/CROSSINGS	47,413	69,866	203,724	290	102,500
BUILDINGS/GROUNDS	992,314	463,732	590,906	374,304	343,815
PARKS, RECREATION, AND SPECIAL EVENTS	641,414	673,019	848,738	1,079,358	1,315,300
CEMETERY	128,755	256,230	200,710	211,823	254,800
CITY GARAGE	203,883	213,430	216,223	162,291	222,175
FINANCE, HUMAN RESOUCRES, INFORMATION TECHNOLOGY	370,859	396,980	430,395	469,412	602,875
HEALTH & WELFARE	260,594	271,638	283,244	248,283	309,008
TRANSFERS	182,559	150,442	49,246	51,777	35,000
TOTAL EXPENSES	\$ 14,714,650	\$ 16,906,009	\$ 33,015,919	\$ 18,960,213	\$ 16,800,505
NET SURPLUS/(DEFICIT)	\$ 745,479	\$ (594,557)	\$ (15,419,330)	\$ (2,106,578)	\$ 152,099

Figure 2 General Fund Summary

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Utility Fund

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

Total budgeted revenues for the Utility Fund are \$34,994,410.

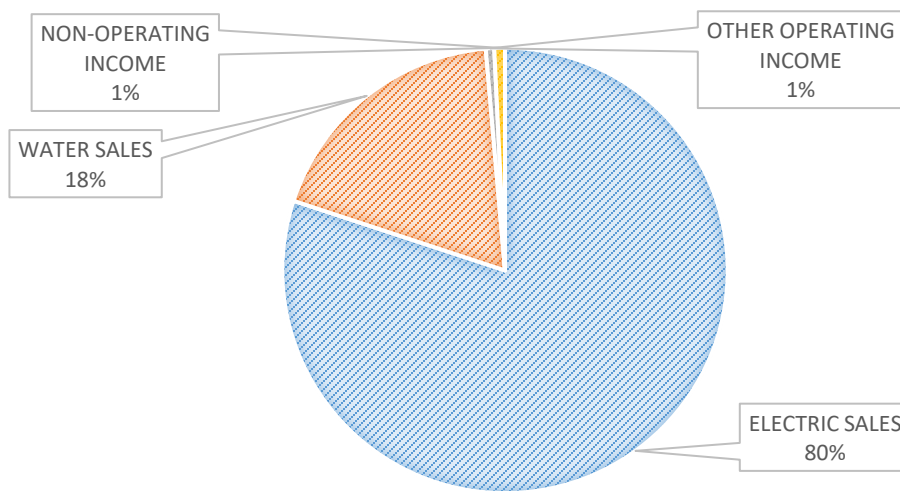


Figure 3 Utility Fund Revenues

Expenses. Expenditures of the Utility Fund fluctuate with the cost of electricity and the need for capital improvements. The electric rates for the upcoming year are expected to be consistent in comparison to prior year. The Fiscal Year 2023 budget for the Utility Fund includes several capital improvement projects:

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

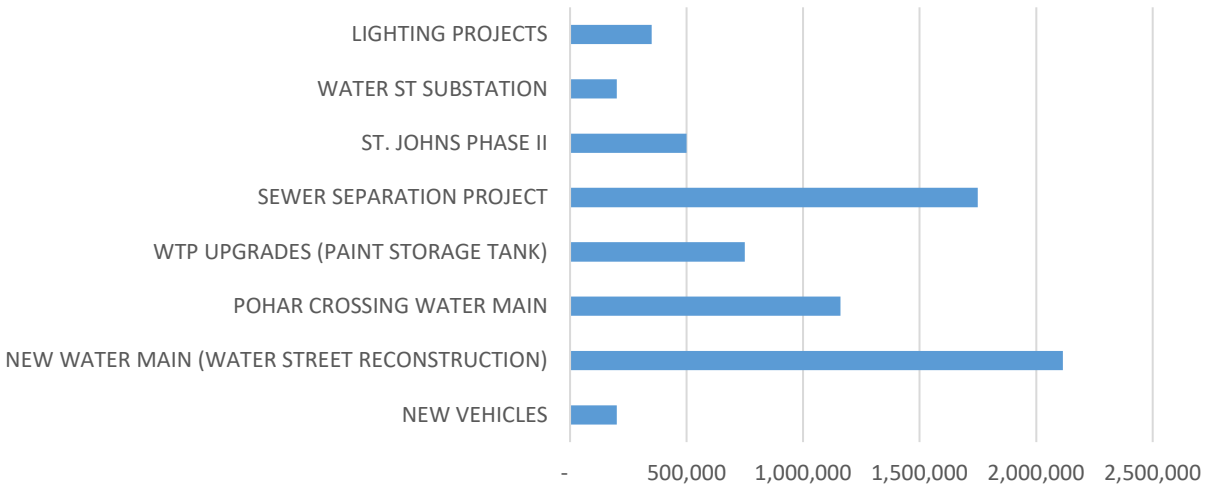


Figure 4 Utility Infrastructure Investments

City-wide water main improvements and reconstruction of the underlying utilities on water street will be the largest capital project in the Utility Fund at \$3,475,000. The separation project is part of a twenty-year plan, concluding in 2029, that separates storm and sanitary sewers. The city has already invested \$19m into the separation and has \$12m remaining. The city expects to spend \$2m separating the water and sanitary sewer throughout the community.

The city continues to work on grant funding to complete larger capital projects that will help allocate resources to other capital needs.

The Utility Fund is budgeting a \$4.9m surplus while net cash flow is projected as a \$306k deficit due to the difference between capital assets, depreciation, and debt premium payments. The city will offset the deficit with American Rescue Plan Act funds.

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET 4/30/2023
ELECTRIC SALES	26,298,536	25,119,753	26,588,960	22,824,305	27,295,000
WATER SALES	4,999,702	5,951,579	5,634,706	5,235,480	6,380,000
OTHER OPERATING INCOME	359,972	199,144	308,967	423,860	257,250
NON-OPERATING INCOME	458,013	794,591	798,070	149,191	1,062,160
OPERATING TRANSFERS IN	102,911	49,165	44,916	-	-
TOTAL REVENUE	\$ 32,219,135	\$ 32,114,232	\$ 33,375,619	\$ 28,632,836	\$ 34,994,410
CLERK'S OFFICE	271,076	307,654	248,517	178,638	236,000
ADMINISTRATIVE SERVICES	1,990,536	2,095,825	2,855,873	2,259,395	2,824,100
POWER & GENERATION	17,074,955	17,198,975	17,633,481	14,938,962	17,650,550
DISTRIBUTION SYSTEM	1,495,432	1,594,550	1,606,195	1,361,635	1,769,784
STREET LIGHTING	12,634	38,034	186,967	43,305	137,500
HYDROELECTRIC PLANT	339,489	185,901	200,019	216,730	206,798
PUMPING & PURIFICATION	1,544,765	1,749,343	1,585,181	1,361,617	1,697,050
WATER DISTRIBUTION	1,143,940	1,180,930	932,286	910,561	1,198,580
DISPOSAL PLANTS	521,732	509,978	528,147	441,477	561,000
TRUCKS & VEHICLES	116,604	113,860	140,768	122,392	140,500
BOND & INTEREST	449,054	435,216	290,907	106,875	294,050
DEPRECIATION	3,467,656	2,529,008	2,588,431	1,896,756	2,573,410
TOTAL EXPENSES	\$ 28,427,873	\$ 27,939,273	\$ 28,796,770	\$ 23,838,344	\$ 29,289,322
NET SURPLUS/(DEFICIT)	\$ 3,791,262	\$ 4,174,959	\$ 4,578,848	\$ 4,794,492	\$ 5,705,088
ADD DEPRECIATION	3,467,656	2,529,008	2,588,431	1,896,756	2,573,410
LESS CAPITAL ASSETS	(3,975,724)	(4,106,553)	(6,288,942)	(3,533,159)	(7,225,000)
LESS DEBT PREMIUM PAYMENT	(2,298,832)	(2,378,311)	(2,378,311)	(982,746)	(1,360,328)
NET CASH FLOW	\$ 984,362	\$ 219,103	\$ (1,499,974)	\$ 2,175,343	\$ (306,830)

Figure 5 Utility Fund Summary

Landfill Fund

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

Most landfill revenues are generated from monthly assessment charges. The revenue is restricted for the cost of closing the landfill. The Landfill's total budgeted revenue for Fiscal Year 2023 is \$48,400.

Landfill expenditures include soil sample analysis contracts, engineering, and other minor operational expenses. Total budgeted expenditures for Fiscal Year 2023 are \$52,814.

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 city expects to receive an Airport Improvement Grant to fund the extension and improvements of the parallel taxiway.

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 2023 is \$918,460.

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 2023 are \$931,750.

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 firefighter and police portfolios with the intent on lowering fees and increasing investment returns. The firefighter's pension assets have been transferred into the new investment fund. The city expects the police pension assets to be transferred sometime in fiscal year 2023.

The city historically used data provided by a contracted third-party actuary and the Illinois Department of Insurance to provide more than required contributions annually. The contributions and recent market performance have improved the funding levels of the locally managed funds. The police pension is funded at 53% and the firefighters at 88% as of April 30th, 2021.

The consolidation reform may also involve contribution changes that have not been identified at the time of this writing. The budgeted figures represent an estimate based on the Illinois Development of Insurance's (IDOI) actuarial report.

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.

The city will continue to fund pension contributions through the annual property tax levy and monthly general fund transfers. The current budget allocates \$1.77m and 250k to the police and firefighter pensions respectively.

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

The City has \$268,475,231 in non-exempt taxable property value. The assessed value has increased the last four valuations and is expected to remain consistent going forward.

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

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



City of Peru , 0.04

Remaining Taxing
Districts, 0.96

Figure 6 Property Tax Share

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
	GENERAL FUND REVENUE SOURCES					
	PROPERTY TAXES					
10-4-00-50-3101	ROAD/BRIDGE PROPERTY TAX	172,247	170,061	171,718	170,676	172,500
	TOTAL PROPERTY TAXES	<u>\$172,247</u>	<u>\$170,061</u>	<u>\$171,718</u>	<u>\$170,676</u>	<u>\$172,500</u>
	GENERAL TAXES					
10-4-00-51-3110	SALES TAX	6,168,855	6,411,055	6,401,579	5,914,778	6,872,500
10-4-00-51-3111	HOME RULE TAX-PARKSIDE	2,033,258	2,001,458	2,024,622	1,894,908	2,168,961
10-4-00-51-3112	HOTEL/MOTEL TAX	451,364	381,804	298,389	365,103	395,000
10-4-00-51-3113	HOME RULE TAX-INFRASTRUCTURE	2,033,258	2,001,458	2,024,622	1,894,908	2,168,961
10-4-00-51-3114	PULL TAB LICENSE FEES	1,769	930	893	-	1,000
10-4-00-51-3115	LOCAL USE TAX	313,000	360,252	463,142	313,963	390,500
10-4-00-51-3117	TELECOMMUNICATIONS TAX	204,945	175,513	154,509	121,846	165,000
10-4-00-51-3118	VIDEO GAMING TAX	250,802	235,353	225,267	332,513	378,500
10-4-00-51-3121	CANNABIS USE TAX	-	1,685	8,415	12,882	17,500
	TOTAL OTHER TAXES	<u>\$11,457,251</u>	<u>\$11,569,509</u>	<u>\$11,601,438</u>	<u>\$10,850,901</u>	<u>\$12,557,922</u>
	LICENSES & PERMITS					
10-4-00-52-3200	MISCELLANEOUS LICENSES	13,602	7,218	22,358	4,735	14,500
10-4-00-52-3201	DOG LICENSE	1,230	660	485	-	650
10-4-00-52-3202	LIQUOR LICENSE	29,890	37,100	12,605	510	5,000
10-4-00-52-3203	CONTRACTOR LICENSE	23,900	15,200	25,500	7,900	15,200
10-4-00-52-3500	AMERITECH FRANCHISE	9,067	9,067	8,311	8,311	9,067
10-4-00-52-3501	CABLE FRANCHISE	188,583	184,639	178,529	187,297	185,000
10-4-00-52-3502	UTILITY FUND FRANCHISE FEE	1,048,417	1,010,687	1,674,821	1,416,667	1,675,000
10-4-00-52-3506	AMEREN GAS FRANCHISE	30,310	30,310	30,310	30,310	30,310
10-4-00-52-3510	BUILDING PERMITS	32,764	28,818	44,807	37,630	28,500
10-4-00-52-3511	INSPECTION FEES	4,750	6,165	2,875	3,586	5,000
10-4-00-52-3512	ENGINEER DESIGN/REVIEW	1,906	-	1,702	-	-
	TOTAL LICENSES & PERMITS	<u>\$1,384,419</u>	<u>\$1,329,864</u>	<u>\$2,002,302</u>	<u>\$1,696,946</u>	<u>\$1,968,227</u>
	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	6,757	10,425	2,457	-	7,500
10-4-00-53-3403	MISCELLANEOUS FIRE INCOME	23	1,105	1,682	901	1,500
10-4-00-53-3405	IVRD FINANCIAL ADMIN	12,000	12,000	12,000	10,000	12,000
	TOTAL CHARGES FOR SERVICES	<u>\$28,780</u>	<u>\$33,530</u>	<u>\$26,138</u>	<u>\$20,901</u>	<u>\$31,000</u>
	FINES					
10-4-00-54-3380	ILLEGAL PARKING VIOLATIONS	6,687	3,715	710	425	3,750
10-4-00-54-3387	MISCELLANEOUS FINES	340	-	-	-	-
10-4-00-54-3390	CIRCUIT COURT FINES	34,858	37,657	42,957	32,646	40,500
10-4-00-54-3391	ADJUDICATION FINES	34,703	39,115	24,548	20,055	25,000
10-4-00-54-3394	FALSE ALARM FINES	8,000	3,300	3,500	5,150	4,000
10-4-00-54-3396	ZONING FINES/VAC PROP	6,610	2,615	1,100	2,100	1,500
	TOTAL FINES	<u>\$91,199</u>	<u>\$86,402</u>	<u>\$72,815</u>	<u>\$60,376</u>	<u>\$74,750</u>
	INVESTMENT INCOME					
10-4-00-55-3700	INCOME FROM INVESTMENTS	174,302	179,283	81,431	34,378	55,000
10-4-00-55-3701	MOTEL TAX INTEREST	940	2,255	3,227	920	1,000
10-4-00-55-3775	AMEX REBATE	1,816	3,602	1,795	-	2,500
10-4-00-55-3780	FINANCING PROCEEDS	-	-	-	-	-
	TOTAL INVESTMENT INCOME	<u>\$177,058</u>	<u>\$185,140</u>	<u>\$86,453</u>	<u>\$35,298</u>	<u>\$58,500</u>
	OTHER LOCAL SOURCES					
10-4-00-56-3381	POLICE INSURANCE COPIES	1,798	2,476	2,451	2,000	2,500
10-4-00-56-3384	CODE RED FEES	9,954	9,955	9,955	-	9,955
10-4-00-56-3385	MISCELLANEOUS POLICE INCOME	2,343	1,648	1,629	90,375	1,650
10-4-00-56-3386	POLICE SALARY REIMBURSEMENT	3,508	11,676	4,243	14,794	5,000
10-4-00-56-3388	SRO REIMBURSEMENT	-	-	-	-	-
10-4-00-56-3389	HEALTH & WELLNESS MISC INCOME	-	6,705	-	-	6,500
10-4-00-56-3455	ADM CHARGE FOR HR DIRECTOR	25,000	30,000	30,000	-	35,000
10-4-00-56-3456	ADM CHARGE FOR FINANCE OFFICER	25,000	30,000	30,000	-	35,000
10-4-00-56-3457	ADMIN CHARGE FOR ENGINEER	55,000	60,000	60,000	-	65,000
10-4-00-56-3520	FILING FEES	2,750	4,000	2,280	2,422	4,000
10-4-00-56-3530	INSUR/DAMAGE REIMBURSEMENT	20,412	4,699	27,417	6,957	5,000

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
10-4-00-56-3541	WORKERS COMP WAGE REIMBURSEMENT	1,628	-	1,783	6,169	-
10-4-00-56-3552	CITY PROPERTY RENT	5,323	6,600	6,600	5,500	6,600
10-4-00-56-3556	FARM CASH RENT	11,859	5,815	6,977	-	6,000
10-4-00-56-3559	TELECOMM TOWER RENT	48,616	66,490	71,430	66,777	80,000
10-4-00-56-3560	BB DIAMOND USEAGE	400	800	2,200	-	-
10-4-00-56-3561	PARK SHELTER RENT	-	420	-	340	-
10-4-00-56-3565	RECREATION RECPTS	-	-	1,364	33,150	2,500
10-4-00-56-3600	SALE OF GRAVES	11,650	12,900	18,350	12,400	13,000
10-4-00-56-3601	BURIAL PERMIT	23,250	27,100	29,800	23,800	27,500
10-4-00-56-3610	DONATIONS	144,700	168,716	194,135	1,675,692	50,000
10-4-00-56-3614	IVAR DONATIONS	629	484	633	96	500
10-4-00-56-3612	MAUD POWELL CELEBRATION	-	-	-	-	-
10-4-00-56-3617	POOL DONATIONS	78	-	-	-	-
10-4-00-56-3618	POOL FUNDRAISING INCOME	650	-	-	-	-
10-4-00-56-3620	LABOR & SUPPLIES	5,136	-	53	-	-
10-4-00-56-3650	SALE OF CITY PROPERTY	25,177	550,902	200	20,000	-
10-4-00-56-3699	MISCELLANEOUS REVENUE	32,281	3,529	29,764	30,807	40,000
10-4-00-56-3702	PROF AGREEMENT-SAND DEVELOPMENT	345,331	345,795	346,272	346,763	350,000
	TOTAL OTHER LOCAL SOURCES	\$802,473	\$1,350,710	\$877,537	\$2,338,041	\$745,705
	STATE SOURCES					
10-4-00-60-3116	STATE INCOME TAX	1,064,408	1,012,602	1,337,336	1,228,867	1,095,000
10-4-00-60-3119	REPLACEMENT TAX	193,518	211,833	268,688	317,454	200,500
10-4-00-60-3120	REPLACEMENT TAX-PERU TOWNSHIP	-	-	-	-	-
10-4-00-60-3640	STATE OF IL RT6 MAINTENANCE	13,603	18,017	18,419	18,732	18,500
10-4-00-60-3675	REIMB STATE OF IL	6,494	-	-	-	-
10-4-00-60-3810	STATE GRANTS	41,091	333,783	698,544	65,506	20,000
10-4-00-70-3821	CURE/COVID REIMB	-	-	435,200	-	-
	TOTAL STATE SOURCES	\$1,319,115	\$1,576,235	\$2,758,187	\$1,630,558	\$1,334,000
	INTERFUND TRANSFERS					
10-4-00-90-3950	TRANSFER FROM OTHER FUNDS	-	-	-	-	10,000
10-4-00-90-3962	TRANSFER FROM CEMETARY-PERPETUAL	-	-	-	-	-
10-4-00-90-3963	TRANSFER FROM POLICE ENFR	27,586	10,000	-	49,937	-
	TOTAL OPERATING INTERFUND TRANSFERS	\$27,586	\$10,000	\$0	\$49,937	\$10,000
	TOTAL GENERAL FUND REVENUE	\$15,460,129	\$16,311,452	\$17,596,589	\$16,853,635	\$16,952,604

GENERAL FUND EXPENDITURES SOURCES

	ELECTED OFFICIALS					
10-5-10-41100	MAYOR	31,721	31,843	31,721	26,252	31,600
10-5-10-41101	ALDERMEN	39,520	39,520	39,520	33,440	39,520
10-5-10-41102	CITY CLERK	58,364	58,588	58,364	48,301	58,140
10-5-10-41103	TREASURER	5,822	5,845	5,822	4,819	5,800
10-5-10-46100	FICA/MEDC CONTRIBUTIONS	9,910	10,017	9,947	8,286	10,332
10-5-10-46300	IMRF CONTRIBUTIONS	10,321	8,778	10,220	4,663	10,200
10-5-10-55500	EDUCATION/MEETINGS	-	401	-	-	500
10-5-10-65200	OPERATING SUPPLIES	93	1,652	679	632	500
10-5-10-92900	MISCELLANEOUS EXPENSE	-	-	-	260	500
	TOTAL ELECTED OFFICIALS EXPENSE	\$155,751	\$156,643	\$156,274	\$126,652	\$157,093
	MAYOR'S OFFICE					
10-5-11-41120	CLERICAL	-	-	-	-	-
10-5-11-46100	FICA/MEDC CONTRIBUTIONS	-	-	-	-	-
10-5-11-55500	EDUCATION/MEETINGS	6,021	840	20	-	500
10-5-11-56100	TELEPHONE	1,100	779	645	76	800
10-5-11-57010	ECONOMIC DEV CONSULTANT (MOVED TO ADMIN)	40,000	-	-	-	-
10-5-11-65200	OPERATING SUPPLIES	807	433	239	330	2,500
10-5-11-91500	DIR OF COMMUNITY DEVELOPMENT	1,185	-	-	-	-
10-5-11-92900	MISCELLANEOUS EXPENSE	1,001	462	607	1,327	500
	TOTAL MAYOR'S OFFICE EXPENSES	\$50,115	\$2,514	\$1,511	\$1,733	\$4,300

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
CLERK'S OFFICE						
10-5-12-41120	CLERICAL	46,321	47,872	49,094	41,809	52,000
10-5-12-45110	GROUP INSURANCE	17,146	19,554	15,568	8,291	17,500
10-5-12-45120	DENTAL INSURANCE	625	393	385	24	500
10-5-12-45150	INSUR DEDUCT REIMBURSEMENT	-	-	-	-	-
10-5-12-45400	WORKER'S COMPENSATION	25	45	156	56	200
10-5-12-46100	FICA/MEDC CONTRIBUTIONS	3,379	3,443	3,619	3,075	3,744
10-5-12-46300	IMRF CONTRIBUTIONS	4,637	4,193	5,086	3,723	5,500
10-5-12-51200	R&M/EQUIPMENT	-	637	-	115	500
10-5-12-56000	POSTAGE	11,479	10,753	9,366	8,197	10,500
10-5-12-56400	MAINTENANCE AGREEMENT	20,748	10,644	2,659	10,737	10,500
10-5-12-59900	CONTRACTUAL SERVICE	3,853	2,754	2,812	2,016	3,000
10-5-12-65200	OPERATING SUPPLIES	1,043	2,180	3,834	9,144	4,100
10-5-12-88300	NEW EQUIPMENT/COMPUTE	-	-	-	-	500
10-5-12-92900	MISCELLANEOUS EXPENSE	2,614	3,611	3,390	3,163	3,500
	TOTAL CLERK'S OFFICE EXPENSES	111,870	106,077	95,966	90,351	\$112,044
ZONING INSPECTOR (COMBINED WITH ENGINEERING)						
10-5-13-41105	ZONING INSPECTOR	53,885	-	-	-	-
10-5-13-41106	CODE ENFORCEMENT	-	-	-	-	-
10-5-13-41120	CLERICAL	6,098	-	-	-	-
10-5-13-45110	GROUP INSURANCE	104	-	-	-	-
10-5-13-45120	DENTAL INSURANCE	152	-	-	-	-
10-5-13-46100	FICA/MEDC CONTRIBUTIONS	4,582	-	-	-	-
10-5-13-46300	IMRF CONTRIBUTIONS	6,028	-	-	-	-
10-5-13-51300	R&M/ VEHICLES	70	-	-	-	-
10-5-13-54900	CODE ENFORCEMENT EXP	8,135	-	-	-	-
10-5-13-54950	ADM HEARING EXP	2,000	-	-	-	-
10-5-13-55500	BLDG CODE UPGRDE/TRAINING	2,604	-	-	-	-
10-5-13-59900	CONTRACTUAL SERVICE	-	-	-	-	-
10-5-13-59910	INSPECTION FEES	-	-	-	-	-
10-5-13-65200	OPERATING SUPPLIES	-	-	-	-	-
10-5-13-92900	MISCELLANEOUS EXPENSE	1,596	-	-	-	-
	TOTAL ZONING INSPECTOR EXPENSES	\$85,253	\$0	\$0	\$0	\$0
ENGINEERING AND ZONING DEPT						
10-5-14-41105	ZONING INSPECTOR	1,485	56,707	58,631	49,245	59,000
10-5-14-41120	CLERICAL	38,958	59,522	68,770	64,593	82,500
10-5-14-41128	CITY ENGINEER	107,362	110,016	127,045	107,057	131,500
10-5-14-41131	PUBLIC SERVICES TECH	68,632	68,093	68,051	64,529	77,500
10-5-14-45110	GROUP INSURANCE	28,362	45,018	53,552	31,115	57,200
10-5-14-45120	DENTAL INSURANCE	457	1,074	1,481	505	1,500
10-5-14-45150	INSUR DEDUCT REIMBURSEMENT	-	-	889	-	-
10-5-14-45400	WORKERS' COMPENSATION	1,978	9,091	3,257	5,038	7,800
10-5-14-46100	FICA/MEDC CONTRIBUTION	16,053	21,914	23,682	20,949	26,250
10-5-14-46300	IMRF CONTRIBUTION	21,252	25,823	33,524	25,519	28,500
10-5-14-51300	R&M/VEHICLES	896	2,366	535	6,015	2,250
10-5-14-54900	CODE ENFORCEMENT EXPENSE (ZONING)	-	4,883	6,143	-	8,050
10-5-14-54950	ADM HEARING EXP	-	1,500	1,833	1,667	2,000
10-5-14-55550	BLDG CODE UPGRDE/TRAINING	-	190	-	-	500
10-5-14-55500	EDUCATION/MEETINGS	12,011	6,591	2,554	1,317	6,500
10-5-14-56400	MAINTENANCE AGREEMENTS	-	-	5,224	4,281	5,500
10-5-14-59900	CONTRACTUAL SERVICE	6,316	2,920	3,354	963	1,350
10-5-14-65200	OPERATING SUPPLIES	8,140	13,959	3,885	13,141	3,500
10-5-14-65500	FUEL & OIL VEHICLES	4,000	2,232	1,372	1,591	3,500
10-5-14-88000	NEW EQUIPMENT	-	8,842	-	-	-
10-5-14-88300	NEW COMPUTERS/SOFTWARE	-	-	-	-	6,000
10-5-14-88400	NEW EQUIP/VEHICLES	-	-	-	-	45,000
10-5-14-92900	MISCELLANEOUS EXPENSE	1,538	3,539	4,522	5,666	5,000
	TOTAL ENGINEERING DEPT EXPENSES	\$317,441	\$444,280	\$468,305	\$403,190	\$560,900
ADMINISTRATIVE						
10-5-15-45110	GROUP INSURANCE	8,641	25,624	15,084	-	22,000
10-5-15-45115	HLTH INS OP OUT INCENTIVE	17,080	18,341	21,123	18,923	20,500
10-5-15-45120	DENTAL INSURANCE	-	-	26	-	250
10-5-15-45160	FLEXPAY MAKEUP	346	-	-	462	-
10-5-15-45181	KBA-HRA FUND REQUESTS	70,162	72,094	54,540	33,659	40,000

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
10-5-15-45300	UNEMPLOYMENT INSURANCE	11,259	8,429	7,680	2,436	3,500
10-5-15-45400	WORKER'S COMPENSATION	7,034	4,659	7,886	153	7,050
10-5-15-46100	FICA/MEDICARE CONTRIBUTION	986	1,307	1,454	1,305	1,500
10-5-15-46300	IMRF CONTRIBUTION	1,169	1,507	1,927	1,516	1,900
10-5-15-47000	CHRISTMAS BONUS	4,350	5,325	10,750	9,600	9,850
10-5-15-51210	R&M/COMPUTERS	3,306	11,142	18,726	21,811	10,500
10-5-15-51220	R&M/WEBSITE	3,754	15,231	3,751	431	3,500
10-5-15-53000	AUDITING SERVICE	41,085	40,875	42,581	47,376	47,500
10-5-15-53100	ENGINEERING EXPENSE	102,523	43,898	46,494	65,672	60,000
10-5-15-53200	LEGAL FEES	180,076	197,772	137,770	124,583	140,000
10-5-15-53420	MEDICAL SERVICES	9,496	13,428	12,355	13,520	15,000
10-5-15-53450	GOVT RELATIONS CONSULTANT	24,000	24,000	12,158	-	-
10-5-15-53500	BANK FEES/SERVICE CHA	1,009	664	614	172	500
10-5-15-53550	HEALTH INSURANCE REIMBURSEMENT	-	-	-	-	-
10-5-15-54950	ADM HEARING EXPENSE	2,000	1,833	1,833	1,667	2,000
10-5-15-55300	PROFESSIONAL DUES	14,700	14,450	16,985	14,555	17,500
10-5-15-55500	EDUCATION/MEETINGS	6,074	3,662	31	533	5,000
10-5-15-55520	IML MEETING EXPENSE	4,595	4,711	-	16,287	5,000
10-5-15-56200	PUBLISHING/ADVERTISING	50,045	55,402	38,885	46,351	45,000
10-5-15-56400	MAINTENANCE AGREEMENT	11,813	6,482	5,791	-	22,500
10-5-15-57100	UTILITIES	33,476	33,453	33,453	27,878	35,000
10-5-15-59200	LIABILITY INSURANCE	29,775	29,585	40,031	30,497	52,500
10-5-15-59400	RENT-PW BUILDING	50,000	-	-	-	-
10-5-15-59900	CONTRACTUAL SERVICE	33,137	55,605	47,767	34,703	47,500
10-5-15-65200	OPERATING SUPPLIES	29,702	41,216	22,582	9,622	26,500
10-5-15-65400	COVID EXPENSES	-	13,905	35,674	3,997	-
10-5-15-66000	ECONOMIC SUPPORT GRANT	-	-	275,000	45,152	-
10-5-15-88000	NEW EQUIPMENT	-	-	-	-	5,000
10-5-15-88100	SALES TAX REBATE	543,653	562,722	452,908	253,455	-
10-5-15-88300	NEW EQUIPMENT/COMPUTER	1,047	-	-	-	1,500
10-5-15-89110	PARKSIDE SCHOOL BOND	1,544,797	1,551,847	1,560,369	1,299,630	1,560,000
10-5-15-91000	ECONOMIC DEVELOPMENT	68,390	130,213	128,290	125,898	75,000
10-5-15-91012	MOTEL TAX-ECON DEVELP	-	66,687	-	-	-
10-5-15-91013	MOTEL TAX-AIRSHOW (MOVED TO DEPT 23)	50,000	3,984	-	25	-
10-5-15-91015	COMMERCIAL FAÇADE PROGRAM	-	-	-	-	-
10-5-15-92900	MISCELLANEOUS EXPENSE	10,225	6,865	47,709	9,467	10,000
10-5-15-94000	DONATIONS	30,400	6,556	103,150	126,171	5,000
10-5-15-94012	MOTEL TAX-DONATIONS	2,500	1,633	-	-	80,000
10-5-15-94120	MAUD POWELL FESTIVAL	-	-	-	-	-
10-5-15-94140	IVAR DONATIONS COLLECTIONS	621	515	678	53	3,500
10-5-15-95200	PROF AGREEMNT-NWS & IR	-	-	-	-	-
10-5-15-96160	BAD DEBT EXPENSE	3,780	4,684	6,082	778	5,000
TOTAL ADMINISTRATIVE EXPENSES		3,007,005	\$3,080,304	3,212,137	\$2,388,335	\$2,387,050
POLICE						
10-5-16-41108	ESDA DIRECTOR	4,555	2,304	2,389	2,014	2,415
10-5-16-41120	CLERICAL	66,107	69,050	68,443	89,931	112,500
10-5-16-41125	COMMUNITY SERVICE OFFICER	48,982	51,603	51,847	45,504	55,000
10-5-16-41130	CHIEF	112,758	117,564	121,220	101,429	116,150
10-5-16-41131	DEPUTY CHIEF	101,824	90,462	92,569	91,332	112,110
10-5-16-41132	LIEUTENANT AND DETECTIVE COMMANDER	81,152	88,182	89,009	166,195	214,500
10-5-16-41133	PATROL SERGEANTS	432,320	466,340	465,657	331,678	410,000
10-5-16-41134	PATROLMEN	1,147,330	1,227,540	1,234,995	1,116,271	1,350,000
10-5-16-41136	CROSSING GUARDS	50,494	46,836	34,366	41,316	52,500
10-5-16-41141	CUSTODIAL	12,575	12,847	14,322	18,088	26,130
10-5-16-45110	GROUP INSURANCE	342,241	541,172	476,899	289,003	572,500
10-5-16-45120	DENTAL INSURANCE	11,378	10,386	9,358	3,839	11,750
10-5-16-45400	WORKER'S COMPENSATION	36,953	40,219	43,568	42,791	48,500
10-5-16-46100	FICA/MEDC CONTRIBUTIONS	39,053	41,431	42,792	41,162	47,500
10-5-16-46300	IMRF CONTRIBUTIONS	13,440	12,294	14,450	14,128	17,500
10-5-16-46400	PENSION CONTRIBUTION	750,000	875,000	1,000,000	833,333	1,000,000
10-5-16-47100	CLOTHING ALLOWANCE	13,038	19,632	15,677	9,666	17,250
10-5-16-47110	OTHER UNIFORM	2,779	6,001	10,458	2,871	6,050
10-5-16-51100	R&M/BUILDINGS	2,957	3,441	1,852	2,845	40,000
10-5-16-51200	R&M/EQUIPMENT	3,205	8,368	21,256	17,213	15,000
10-5-16-51210	R&M/COMPUTERS	4,709	10,120	6,082	25,692	8,000
10-5-16-51300	R&M/VEHICLES	97,360	42,064	55,218	67,498	80,000

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
10-5-16-53200	LEGAL FEES	30,149	53,375	32,254	3,822	5,000
10-5-16-53410	EMPLOYMENT TESTING	-	2,724	300	-	5,000
10-5-16-53420	MEDICAL SERVICES	2,866	2,228	2,524	54	2,500
10-5-16-54950	ADM HEARING EXP	2,000	1,833	1,833	1,667	2,000
10-5-16-55300	PROFESSIONAL DUES	3,073	2,773	1,275	513	3,000
10-5-16-55500	MEETINGS/EDUC & SAFET	28,454	30,770	22,274	5,478	15,000
10-5-16-55700	LEADS LINE RENTAL	13,533	13,672	14,255	8,416	12,500
10-5-16-56000	POSTAGE	956	1,042	849	493	1,000
10-5-16-56100	TELEPHONE	9,103	9,121	8,628	16,246	10,000
10-5-16-56400	MAINTENANCE AGREEMENT	3,883	3,375	4,458	18,561	15,000
10-5-16-57100	UTILITIES	16,937	15,090	22,263	72,146	97,500
10-5-16-59200	LIABILITY INSURANCE	58,844	58,469	61,387	60,272	85,000
10-5-16-59900	CONTRACTUAL SERVICE	19,510	33,918	22,729	27,295	50,000
10-5-16-59910	CODE RED SERVICES	15,000	15,000	15,000	5,337	15,975
10-5-16-65200	OPERATING SUPPLIES	39,761	43,347	28,176	42,359	56,000
10-5-16-65220	SPECIAL PROGRAMS EXPENSE	11,980	10,248	4,808	7,484	7,500
10-5-16-65500	FUEL & OIL VEHICLES	58,611	49,464	49,275	54,951	55,000
10-5-16-67670	SHARED SERVICES	7,080	-	-	-	-
10-5-16-68400	COMPUTER SOFTWARE	1,295	3,168	2,043	11,950	2,500
10-5-16-72100	2020/2021 BOND INTEREST	-	-	151,744	308,713	421,000
10-5-16-88000	NEW EQUIPMENT	15,254	20,068	11,808	479	20,000
10-5-16-88300	NEW EQUIP/COMPUTERS	11,868	17,940	4,502	12,955	15,000
10-5-16-88310	NEW EQUIPMENT/RADIOS	-	-	2,170	2,970	-
10-5-16-88400	NEW EQUIPMENT/VEHICLE	69,573	65,146	39,447	160,288	125,000
10-5-16-89500	POLICE STATION BUILDING	-	1,433,407	12,804,218	2,337,107	-
10-5-16-89999	POLICE STATION FINANCING PAYMENT	-	-	-	525,000	520,000
10-5-16-91100	COMMUNITY RELATIONS	520	1,015	275	675	500
10-5-16-91900	ESDA EXPENSES	4,668	2,195	4,328	1,259	5,000
10-5-16-92900	MISCELLANEOUS EXPENSE	1,508	1,924	2,585	8,729	1,500
10-5-16-96500	BOND ISSUE EXPENSE	-	-	279,082	-	-
	TOTAL POLICE EXPENSES	\$3,801,636	\$5,674,167	\$17,466,919	\$7,049,019	\$5,863,830
	FIRE					
10-5-17-41108	CO ESDA DIRECTOR	-	2,304	2,389	2,014	2,415
10-5-17-41130	CHIEF	7,091	7,260	7,378	7,076	8,700
10-5-17-41131	ASSISTANT	2,084	2,114	2,188	1,857	2,200
10-5-17-41140	DRIVERS	321,550	338,505	344,079	289,816	357,500
10-5-17-41142	LABORERS	2,110	2,485	-	4,482	2,500
10-5-17-41145	FIREFIGHTERS	147,552	152,666	469,735	118,337	176,000
10-5-17-45110	GROUP INSURANCE	77,832	117,631	104,209	61,615	115,000
10-5-17-45120	DENTAL INSURANCE	2,038	1,453	1,441	887	1,500
10-5-17-45150	INSUR DEDUCT REIMBURSEMENTS	-	-	-	-	-
10-5-17-45400	WORKER'S COMPENSATION	44,820	37,093	43,148	34,650	42,500
10-5-17-46100	FICA/MEDC CONTRIBUTIONS	15,352	16,132	17,357	13,206	18,500
10-5-17-46300	IMRF CONTRIBUTIONS	698	810	1,009	803	800
10-5-17-46400	PENSION CONTRIBUTION	130,000	135,750	150,000	125,000	162,500
10-5-17-47100	CLOTHING ALLOWANCE	2,008	1,379	846	449	1,500
10-5-17-51100	R&M/BUILDINGS	125,229	21,966	15,219	6,976	275,000
10-5-17-51200	R&M/EQUIPMENT	5,889	11,217	17,907	21,325	17,000
10-5-17-51210	R&M/COMPUTERS	639	1,570	1,707	3,029	1,500
10-5-17-51300	R&M/VEHICLES	62,169	77,600	134,159	86,102	60,000
10-5-17-53200	LEGAL FEES	9,783	133	-	336	1,000
10-5-17-53420	MEDICAL SERVICES	7,466	17,678	5,240	8,294	16,500
10-5-17-55300	PROFESSIONAL DUES	603	1,545	693	1,659	1,500
10-5-17-55500	EDUCATION/MEETINGS	4,744	3,882	2,971	6,902	8,000
10-5-17-55510	SAFETY TRAINING	369	296	1,170	256	500
10-5-17-56100	TELEPHONE	8,567	6,141	6,480	4,324	5,500
10-5-17-57100	UTILITIES	17,712	15,075	17,147	15,769	13,500
10-5-17-59200	LIABILITY INSURANCE	37,957	37,715	39,597	38,877	40,500
10-5-17-59310	EQUIPMENT RENTAL	105	-	-	-	-
10-5-17-59900	CONTRACTUAL SERVICE	10,635	9,587	10,443	8,093	15,750
10-5-17-65200	OPERATING SUPPLIES	33,039	18,001	23,841	21,724	30,000
10-5-17-65500	FUEL & OIL VEHICLES	14,495	12,415	9,394	12,040	13,500
10-5-17-66520	TURNOUT GEAR	23,464	35,727	21,772	7,144	10,000
10-5-17-72370	FIRE TRUCK LOAN INTEREST	3,676	1,767	125	-	3,500
10-5-17-88000	NEW EQUIPMENT	18,343	-	10,134	62	125,000
10-5-17-88310	NEW EQUIPMENT/RADIOS	4,270	-	5,345	-	10,000

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
10-5-17-88400	NEW EQUIPMENT/VEHICLE	72,453	-	46,724	1,103,288	60,000
10-5-17-88410	FIRE TRUCK LOAN PRINCIPAL	84,291	86,200	21,731	-	85,000
10-5-17-92900	MISCELLANEOUS EXPENSE	1,108	1,425	855	8,100	2,500
	TOTAL FIRE EXPENSES	\$1,300,140	\$1,175,520	\$1,536,431	\$2,014,490	1,687,365
	STREETS					
10-5-19-41120	CLERICAL	38,608	40,300	41,249	41,620	43,000
10-5-19-41129	SUPERINTENDENT	113,115	114,703	117,569	88,381	109,000
10-5-19-41142	LABORERS	422,724	433,498	492,849	389,406	495,000
10-5-19-42111	POST EMPLOY BENEFIT-WAGES	1,296	-	39,432	-	-
10-5-19-45110	GROUP INSURANCE	60,383	88,411	64,636	37,608	75,000
10-5-19-45120	DENTAL INSURANCE	1,141	1,424	1,098	905	1,350
10-5-19-45400	WORKER'S COMPENSATIONS	31,832	32,673	33,925	35,659	37,200
10-5-19-46100	FICA/MEDC CONTRIBUTIONS	42,529	43,613	48,488	38,648	50,500
10-5-19-46300	IMRF CONTRIBUTIONS	53,778	48,716	59,684	41,822	49,500
10-5-19-47100	CLOTHING ALLOWANCE	1,116	1,721	1,647	999	2,050
10-5-19-51100	R&M/BUILDINGS	6,625	860	12,278	6,301	12,500
10-5-19-51200	R&M/EQUIPMENT	16,162	16,148	19,772	35,966	35,000
10-5-19-51300	R&M/VEHICLES	42,856	44,948	33,867	68,253	30,000
10-5-19-51400	R&M/STREETS	164,177	195,179	502,067	177,581	225,000
10-5-19-51434	STREET PROJECTS (GF STREET PROGRAM)	1,193,133	2,184,048	5,249,598	2,901,332	1,000,000
10-5-19-51443	WATER ST IMPROVEMENTS	-	-	23,285	-	-
10-5-19-51450	PLANK RD PROJECT	215,202	-	-	-	-
10-5-19-53100	ENGINEERING EXPENSE	21,099	2,827	27,183	49,099	95,000
10-5-19-53200	LEGAL FEES	529	583	432	4,825	2,500
10-5-19-55510	SAFETY TRAINING	8,067	3,986	2,809	2,575	2,900
10-5-19-56100	TELEPHONE	6,182	5,633	6,719	6,435	6,650
10-5-19-57100	UTILITIES	33,501	28,865	23,618	31,940	19,500
10-5-19-59200	LIABILITY INSURANCE	21,934	21,794	22,882	22,467	27,500
10-5-19-59310	EQUIPMENT RENTAL	6,344	-	3,900	-	5,000
10-5-19-59900	CONTRACTUAL SERVICE	15,973	31,242	57,885	22,773	22,500
10-5-19-61200	SIGNS	30,032	21,710	27,741	22,526	25,000
10-5-19-61300	SALT	315,891	135,050	197,098	81,363	150,000
10-5-19-65200	OPERATING SUPPLIES	53,258	93,522	(1,424)	37,663	40,000
10-5-19-65500	FUEL & OIL VEHICLES	55,898	60,785	62,364	65,181	67,500
10-5-19-72370	BACKHOE INTEREST	5,989	4,552	-	1,833	3,300
10-5-19-88000	NEW EQUIPMENT	87,695	26,572	-	-	30,000
10-5-19-88400	NEW EQUIPMENT/VEHICLE	75,250	86,831	81,302	73,998	175,000
10-5-19-92900	MISCELLANEOUS EXPENSE	581	976	1,235	1,746	5,000
	TOTAL STREET EXPENSES	\$3,142,901	\$3,771,167	\$7,255,190	\$4,288,906	2,842,450
	SIDEWALKS/CROSSINGS					
10-5-21-51450	R&M/SIDEWALKS-CONCRETE REIMBURSE.	916	6,011	1,029	290	2,500
10-5-21-59991	CURB & SIDEWALK PROJECT	46,498	63,855	202,695	-	100,000
	TOTAL SIDEWALKS/CROSSINGS	\$47,413	\$69,866	\$203,724	\$290	\$102,500
	BUILDINGS/GROUNDS					
10-5-22-41142	LABORERS	14,103	13,843	9,328	21,504	14,500
10-5-22-45400	WORKER'S COMPENSATION	732	745	307	508	320
10-5-22-46100	FICA/MEDC CONTRIBUTIONS	1,083	1,063	727	1,645	1,045
10-5-22-51100	R&M/BUILDINGS	24,308	34,611	25,125	3,818	10,000
10-5-22-51200	R&M/EQUIPMENT	557	-	6,693	864	5,000
10-5-22-51700	R&M/GROUNDS	24,058	13,434	48,324	91,985	75,000
10-5-22-56100	TELEPHONE	9,239	6,881	5,867	4,747	6,200
10-5-22-57100	UTILITIES	16,004	15,680	15,947	15,902	13,500
10-5-22-57500	LANDSCAPING	43,950	67,757	77,774	56,661	32,500
10-5-22-59200	LIABILITY INSURANCE	625	622	652	740	750
10-5-22-59900	CONTRACTUAL SERVICE	17,490	44,694	81,399	43,395	47,500
10-5-22-59910	ASH-BORER PROGRAM	-	2,670	-	-	-
10-5-22-59920	SECURITY SYSTEM	-	49,840	-	-	-
10-5-22-65200	OPERATING SUPPLIES	21,599	13,516	3,963	15,614	12,500
10-5-22-88000	NEW EQUIPMENT	30,090	11,130	168,861	-	5,000
10-5-22-89900	PURCHASE LAND/PROP	519,781	-	102,908	-	50,000
10-5-22-89950	PARKING LOT	-	146,792	7,192	-	-
10-5-22-89990	DEMOLITION	263,125	1,000	-	65,560	50,000
10-5-22-91790	PROPERTY TAX	5,329	38,345	12,103	42,799	15,000

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
10-5-22-92900	MISCELLANEOUS EXP	240	1,109	23,735	8,561	5,000
	TOTAL BUILDINGS/GROUNDS EXPENSES	\$992,314	\$463,732	\$590,906	\$374,304	343,815
	PARKS, RECREATION, AND SPECIAL EVENTS					
10-5-23-41130	PARKS/REC DIR	-	14,804	53,254	44,958	55,500
10-5-23-41141	RECR MANAGER	-	6,084	10,869	9,176	10,650
10-5-23-41142	LABORERS	209,156	223,006	213,747	119,910	217,500
10-5-23-41143	SPLASH PAD LABORERS	17,670	23,001	20,124	25,188	29,000
10-5-23-42100	CAMP STIPENDS	-	-	11,490	13,615	12,500
10-5-23-45110	GROUP INSURANCE	30,052	48,319	45,752	21,227	46,000
10-5-23-45120	DENTAL INSURANCE	951	1,045	1,244	92	1,100
10-5-23-45400	WORKER'S COMPENSATION	6,223	7,508	7,789	7,203	8,000
10-5-23-46100	FICA/MEDC CONTRIBUTIONS	16,590	19,614	21,962	14,779	22,050
10-5-23-46300	IMRF CONTRIBUTIONS	18,082	17,556	16,497	9,538	15,500
10-5-23-47100	CLOTHING ALLOWANCE	649	379	867	-	750
10-5-23-51100	R&M/BUILDINGS	7,294	15,857	1,576	2,593	30,000
10-5-23-51200	R&M/EQUIPMENT	19,715	6,420	9,233	13,338	15,000
10-5-23-51212	R&M/PARK EQUIPMENT	11,265	19,547	36,170	22,090	45,000
10-5-23-51300	R&M/VEHICLES	85	382	3,568	4,446	500
10-5-23-51700	R&M/GROUNDS	44,594	36,723	83,661	238,375	100,000
10-5-23-53100	ENGINEERING EXPENSE	6,251	1,742	962	40,438	2,000
10-5-23-55500	EDUCATION/MEETINGS	-	-	51	-	750
10-5-23-57100	UTILITIES	25,574	24,453	24,559	29,511	32,500
10-5-23-57500	LANDSCAPING	45,027	14,266	4,800	10,572	40,000
10-5-23-59200	LIABILITY INSURANCE	8,351	8,298	8,712	8,554	8,500
10-5-23-59900	CONTRACTUAL SERVICE	18,925	21,067	13,760	15,370	3,500
10-5-23-59920	GRASS CUTTING CONTRACT	51,160	59,380	67,650	57,180	60,000
10-5-23-65200	OPERATING SUPPLIES	81,328	57,556	31,408	83,454	50,000
10-5-23-65210	PROGRAMS/EVENTS (AIRSHOW, FIREWORKS,ETC)	-	-	29,792	136,215	277,500
10-5-23-65500	FUEL & OIL VEHICLES	1,946	1,570	5,055	6,382	4,500
10-5-23-65651	MUNICIPAL BAND EXPENSE	8,820	11,630	-	-	8,500
10-5-23-88000	NEW EQUIPMENT	-	7,138	123,378	18,025	42,500
10-5-23-88400	NEW EQUIPMENT/VEHICLES	-	25,069	-	-	-
10-5-23-89500	CONSTRUCTION	4,805	-	810	122,489	175,000
10-5-23-89510	CONSTRUCTION-PARK RESTROOMS	6,900	-	-	-	-
10-5-23-92900	MISCELLANEOUS EXPENSE	-	605	-	4,640	1,000
	TOTAL PARKS EXPENSES	\$641,414	\$673,019	\$848,738	\$1,079,358	\$1,315,300
	CEMETERY					
10-5-24-41142	LABORERS	67,408	74,337	101,254	124,983	110,000
10-5-24-45110	GROUP INSURANCE	-	-	27,844	18,154	30,500
10-5-24-45120	DENTAL INSURANCE	-	161	616	119	600
10-5-24-45400	WORKER'S COMPENSATION	3,136	4,446	4,225	5,068	5,000
10-5-24-46100	FICA/MEDC CONTRIBUTIONS	5,164	5,654	7,333	9,045	8,000
10-5-24-46300	IMRF CONTRIBUTIONS	2,550	3,171	8,378	8,952	9,200
10-5-24-47100	CLOTHING ALLOWANCE	-	-	100	369	350
10-5-24-51100	R&M/BUILDINGS	705	5,264	415	5,245	500
10-5-24-51200	R&M/EQUIPMENT	5,246	7,069	8,051	5,890	7,500
10-5-24-51300	R&M/VEHICLES	410	148	-	41	500
10-5-24-56100	TELEPHONE	598	641	770	732	750
10-5-24-57100	UTILITIES	2,597	2,539	1,945	2,712	1,800
10-5-24-57500	LANDSCAPING	10,525	8,020	12,963	8,170	16,000
10-5-24-59200	LIABILITY INSURANCE	3,017	2,998	3,148	3,091	3,200
10-5-24-59310	EQUIPMENT RENTAL	-	-	-	-	500
10-5-24-59900	CONTRACTUAL SERVICE	850	2,575	-	951	500
10-5-24-65200	OPERATING SUPPLIES	4,490	7,994	9,388	12,616	7,850
10-5-24-65500	FUEL & OIL VEHICLES	3,170	-	2,811	5,686	2,050
10-5-24-88000	NEW EQUIPMENT	8,889	8,869	11,468	-	20,000
10-5-24-88500	CEMETRY & MAUSOLEUM UPGRADES	9,999	122,344	-	-	30,000
	TOTAL CEMETERY EXPENSES	\$128,755	\$256,230	\$200,710	\$211,823	\$254,800
	CITY GARAGE					
10-5-25-41142	LABORERS	144,575	142,790	147,166	115,340	153,000
10-5-25-45110	GROUP INSURANCE	24,975	37,860	32,816	19,553	36,050
10-5-25-45120	DENTAL INSURANCE	731	744	717	342	800
10-5-25-45400	WORKER'S COMPENSATION	4,239	4,825	4,784	4,153	5,000
10-5-25-46100	FICA/MEDC CONTRIBUTION	10,583	10,428	10,729	8,477	11,705

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
10-5-25-46300	IMRF CONTRIBUTIONS	14,102	12,541	15,230	9,875	11,050
10-5-25-47100	CLOTHING ALLOWANCE	266	227	565	313	250
10-5-25-59200	LIABILITY INSURANCE	4,040	4,014	4,215	4,138	4,320
10-5-25-65200	OPERATING SUPPLIES	374	-	-	100	-
	TOTAL CITY GARAGE EXPENSES	\$203,883	\$213,430	\$216,223	\$162,291	\$222,175
	FINANCE, HUMAN RESOURCES, INFORMATION TECHNOLOGY					
10-5-26-41115	HUMAN RESOURCES (DIRECTOR AND ADMIN)	73,280	76,383	83,465	93,997	127,500
10-5-26-41118	INFO TECHNOLOGY (DIRECTOR AND ASSISTANT)	-	-	32,885	78,043	153,700
10-5-26-41123	STAFF ACCOUNTANTS	107,370	111,239	114,065	127,997	103,500
10-5-26-41130	DIRECTOR OF FINANCE	81,276	83,268	95,277	84,135	103,275
10-5-26-41131	PART-TIME	11,042	5,462	5,012	5,410	6,500
10-5-26-45110	GROUP INSURANCE	32,733	51,356	35,284	10,982	25,750
10-5-26-45120	DENTAL INSURANCE	803	813	851	269	850
10-5-26-45400	WORKER'S COMPENSATION	260	333	249	498	500
10-5-26-46100	FICA/MEDC CONTRIBUTION	20,033	20,214	24,405	29,149	27,050
10-5-26-46300	IMRF CONTRIBUTIONS	25,780	23,694	33,446	32,578	26,750
10-5-26-55500	EDUCATION/MEETINGS	12,655	14,396	2,432	2,068	12,500
10-5-26-65200	OPERATING SUPPLIES	3,763	1,093	2,206	4,287	7,500
10-5-26-92000	HEALTH AND WELLNESS COMMITTEE	1,865	8,729	819	-	7,500
	TOTAL FINANCE DEPARTMENT EXPENSES	\$370,859	\$396,980	\$430,395	\$469,412	\$602,875
	HEALTH & WELFARE					
10-5-29-52801	HYGIENIC INSTITUTE	11,508	11,508	11,508	9,590	11,508
10-5-29-52802	AMBULANCE CONTRACT	69,557	71,643	73,793	63,339	75,000
10-5-29-52803	IVRD PER CAPITA CONTRIBUTION	179,529	188,487	197,943	175,354	222,500
	TOTAL HEALTH & WELFARE EXPENSES	\$260,594	\$271,638	\$283,244	\$248,283	\$309,008
10-5-30-97010	CONTRIB TO RECREATION	100,000	100,000	-	-	-
10-5-30-97020	LIBRARY REPLACEMENT TAX PORTION	32,559	38,442	36,246	51,777	35,000
10-5-30-97080	CONTRIB TO GARBAGE FUND	50,000	12,000	13,000	-	-
	TOTAL EXPENSES	\$182,559	\$150,442	\$49,246	\$51,777	\$35,000
	TOTAL GENERAL FUND EXPENDITURES	\$14,799,903	\$16,906,009	\$33,015,919	\$18,960,213	\$16,800,505

TOTAL GENERAL FUND REVENUE	\$15,460,129	\$16,311,452	\$17,596,589	\$16,853,635	\$16,952,604
TOTAL GENERAL FUND EXPENDITURES	\$14,799,903	\$16,906,009	\$33,015,919	\$18,960,213	\$16,800,505
REVENUE OVER/(UNDER) EXPENDITURES	\$660,226	-\$594,557	-\$15,419,330	-\$2,106,578	\$152,099

POLICE DRUG ENFORCEMENT, IMPOUND, AND EQUIPMENT FUND

	REVENUE				
13-4-00-54-3383	DRUG ENFORCEMENT REVENUE	121,515	4,110	12,983	39,267
13-4-00-54-3387	IMPOUND REVENUE	29,453	23,836	17,415	13,797
13-4-00-54-3388	OTHER REVENUE	21,475	27,647	17,785	22,779
13-4-00-55-3700	INCOME FROM INVESTMENTS	591	630	431	173
	TOTAL REVENUE	\$173,034	\$56,224	\$48,614	\$76,015
	EXPENSES				
13-5-90-65230	DRUG ENFORCEMENT EXPENSE	66,421	11,861	17,032	115,837
13-5-90-65280	IMPOUND EXPENSE	250	10,000	-	750
13-5-90-92900	OTHER EXPENSES	10,370	12,818	5,907	14,732
13-5-90-92910	TRANSFER TO GENERAL FUND	27,586	-	-	-
	TOTAL EXPENSES	\$104,627	\$34,679	\$22,939	\$130,570
	REVENUE OVER/(UNDER) EXPENDITURES	\$68,407	\$21,545	\$25,675	(\$54,554)

	INSURANCE FUND				
15-4-00-55-3700	INCOME FROM INVESTMENTS	28	111	262	425
15-4-00-56-3415	INSURANCE FUNDING	926,196	1,616,475	1,413,548	926,849
15-4-00-56-3515	HRA FUNDING	88,258	96,643	71,979	46,675
15-4-00-56-3615	FSA FUNDING	44,959	43,435	44,226	32,551
	TOTAL ESTIMATED REVENUE	\$1,059,442	\$1,756,664	\$1,530,014	\$1,006,500

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
	INSURANCE FUND					
15-5-15-45100	HEALTH CLAIMS	526,599	724,858	490,475	530,703	950,000
15-5-15-45150	HRA CLAIMS	88,258	96,643	70,239	65,487	75,000
15-5-15-46150	FSA CLAIMS	42,775	39,542	40,292	33,256	32,000
15-5-15-53550	ADMIN FEES	376,784	467,306	446,585	316,834	480,000
	TOTAL EXPENSES	\$1,034,416	\$1,328,349	\$1,047,591	\$946,280	\$1,537,000
	REVENUE OVER/(UNDER) EXPENDITURES	\$25,025	\$428,315	\$482,422	\$60,220	\$36,000
	GARBAGE FUND					
	REVENUE					
21-4-00-53-3034	YARD WASTE SERVICE	-	18,782	-	-	-
21-4-00-53-3060	MONTHLY GARBAGE CHARGES	719,286	766,075	813,681	719,664	856,800
21-4-00-55-3700	INCOME FROM INVESTMENTS	-	96	83	62	100
21-4-00-90-3956	TRANSFER FROM GENERAL FUND	50,000	-	13,000	-	-
21-4-00-90-3951	TRANSFER FROM LANDFILL	-	12,000	-	-	-
	TOTAL REVENUE	\$769,286	\$796,953	\$826,763	\$719,726	\$856,900
	EXPENSES					
	Forgiveness of Debt	-	-	539.17	-	-
21-5-90-57060	SCAVENGER CONTRACT	763,638	793,643	821,808	706,691	831,600
	TOTAL EXPENSES	\$763,638	\$793,643	\$822,348	\$706,691	\$831,600
	REVENUE OVER/(UNDER) EXPENDITURES	\$5,648	\$3,309	\$4,415	\$13,034	\$25,300
	MOTOR FUEL TAX FUND					
	REVENUE					
24-4-00-55-3700	INCOME FROM INVESTMENTS	4,461	6,592	5,445	2,890	5,500
24-4-00-60-3645	REBUILD ILLINOIS FUNDS	-	-	339,241	113,080	226,160
24-4-00-60-3120	MOTOR FUEL TAX	268,668	381,731	386,534	363,615	395,000
	TOTAL REVENUE	\$273,129	\$388,323	\$731,220	\$479,585	\$626,660
	EXPENSES					
24-5-90-53500	BANK FEES/SERVICE CHARGES	16	-	-	-	-
24-5-90-59934	CONSTRUCTION- STREET MAINTENANCE	220,596	-	-	1,565,262	925,000
	TOTAL EXPENSES	\$220,612	\$0	\$0	\$1,565,262	\$925,000
	REVENUE OVER/(UNDER) EXPENDITURES	\$52,516	\$388,323	\$731,220	(\$1,085,677)	(\$298,340)
	RECREATION FUND					
26-4-00-53-3220	NON-RESIDENT FEES	50	340	-	-	-
26-4-00-53-3250	PROGRAM FEES	1,515	535	-	-	-
26-4-00-53-3616	HANDICRAFT RECEIPTS	164	164	-	-	-
26-4-00-55-3700	INCOME FROM INVESTMENTS	22	24	-	-	-
26-4-00-56-3610	MISC DONATIONS	2,360	-	-	-	-
26-4-00-90-3951	TRANSFER FROM GENERAL FUND	100,000	100,000	-	-	-
	TOTAL REVENUE	\$104,111	\$101,063	\$0	\$0	\$0
	EXPENSES					
26-5-90-41108	PAYROLL-DIRECTOR	10,192	4,887	-	-	-
26-5-90-41156	PAYROLL-HANDICRAFTS	841	1,079	-	-	-
26-5-90-41158	PAYROLL-LESSONS/CAMPS	1,847	1,977	-	-	-
26-5-90-45300	UNEMPLOYMENT INSURANCE	65	43	-	-	-
26-5-90-45400	WORKER'S COMPENSATION	495	520	-	-	-
26-5-90-46100	FICA/MEDC CONTRIBUTION	985	608	-	-	-
26-5-90-48000	CAMP DIRECTOR STIPEND	9,985	8,397	-	-	-
26-5-90-56200	ADVERTISING	1,010	-	-	-	-
26-5-90-65200	OPERATING SUPPLIES	147	700	-	-	-
26-5-90-65250	PARADE EXPENSE	1,031	1,901	-	-	-
26-5-90-65260	HANDICRAFT SUPPLIES	64	67	-	-	-
26-5-90-65280	T-SHIRTS	1,411	1,792	-	-	-
26-5-90-65290	FIREWORKS	22,000	22,000	-	-	-
26-5-90-65291	FIREWORKS FAMILY AREA AND SOUND	2,160	2,810	-	-	-
26-5-90-65295	PROGRAM/CAMP EXPENSE	2,044	3,328	-	-	-
26-5-90-65300	MOVIE/MUSIC IN THE PARK	3,345	2,955	-	-	-
26-5-90-65302	TOUCH A TRUCK	-	270	-	-	-
26-5-90-88000	NEW EQUIPMENT	31,445	45,020	-	-	-

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
26-5-90-88120	MCKINLEY PARK UPGRDES	-	-	-	-	-
	TOTAL EXPENSES	\$89,067	\$98,354	\$0	\$0	\$0
	REVENUE OVER/(UNDER) EXPENDITURES	\$15,043	\$2,709	\$0	\$0	\$0
	TIF DISTRICT I (Midtown & Plaza Drive **COMPLETED TIF**)					
	REVENUE					
28-4-00-50-3100	PROPERTY TAXES	433,416	429,194	-	-	-
28-4-00-55-3700	INCOME FROM INVESTMENTS	91	102	-	-	-
	TOTAL REVENUE	\$433,506	\$429,296	\$0	\$0	\$0
	EXPENSES					
28-5-90-53400	ADMIN/PROF/FEES	5,031	5,471	-	-	-
28-5-90-92550	DEVELOPER REIMBURSEMENT	50,000	50,000	-	-	-
28-5-90-92551	IVCC #153 TAX REIMBURSEMENT	22,921	22,733	-	-	-
28-5-90-92552	LP HIGH #120 TAX REIMBURSEMENT	93,680	93,100	-	-	-
28-5-90-92553	DIMMICK #175 TAX REIMBURSEMENT	166,332	61,152	-	-	-
28-5-90-92554	PERU #124 TAX REIMBURSEMENT	19,900	20,698	-	-	-
28-5-90-92555	LASALLE CO TAX REIMBURSEMENT	74,913	175,720	-	-	-
	TOTAL EXPENSES	\$432,778	\$428,875	\$0	\$0	\$0
	REVENUE OVER/(UNDER) EXPENDITURES	\$729	\$421	\$0	\$0	\$0
	TIF DISTRICT II (Industrial)					
	REVENUE					
29-4-00-50-3100	PROPERTY TAXES	257,491	367,518	360,502	363,778	367,500
29-4-00-55-3700	INCOME FROM INVESTMENTS	167	256	166	221	250
	TOTAL REVENUE	\$257,658	\$367,774	\$360,668	\$364,000	\$367,750
	EXPENSES					
29-5-76-93500	2010 BOND EXPENSE	52,911	49,165	44,916	-	-
29-5-90-53400	ADMIN/PROF/FEES	12,654	21,895	21,721	10,454	15,000
29-5-90-92550	DEVELOPER REIMBURSEMENT	45,952	44,754	48,261	48,514	48,500
29-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	103,588	147,596	144,875	145,601	150,000
	TOTAL EXPENSES	\$215,106	\$263,411	\$259,772	\$204,568	\$213,500
	REVENUE OVER/(UNDER) EXPENDITURES	\$42,553	\$104,362	\$100,896	\$159,432	\$154,250
	TIF DISTRICT III (North Commercial)					
	REVENUE					
30-4-00-50-3100	PROPERTY TAXES	88,088	99,342	93,517	93,516	95,000
30-4-00-55-3700	INCOME FROM INVESTMENTS	20	27	21	27	20
	TOTAL REVENUE	\$88,108	\$99,369	\$93,538	\$93,543	\$95,020
	EXPENSES					
30-5-90-53400	ADMIN FEES	11,740	12,012	11,842	5,517	12,500
30-5-90-92550	DEVELOPER REIMBURSEMENT	28,275	28,062	27,823	27,828	28,500
30-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	45,025	48,869	46,399	46,483	47,500
	TOTAL EXPENSES	\$85,040	\$88,942	\$86,064	\$79,827	\$88,500
	REVENUE OVER/(UNDER) EXPENDITURES	\$3,068	\$10,427	\$14,832	\$13,716	\$6,520
	TIF DISTRICT IV (Downtown)					
	REVENUE					
31-4-00-50-3100	PROPERTY TAXES	-	-	107,199	56,049	75,000
31-4-00-55-3700	INCOME FROM INVESTMENTS	-	-	17	41	15
	TOTAL REVENUE	\$0	\$0	\$107,216	\$56,090	\$75,015
	EXPENSES					
31-5-90-53400	ADMIN FEES	-	-	14,157	5,317	5,500
31-5-90-92550	DEVELOPER REIMBURSEMENT	-	-	2,249	2,031	2,200
31-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	-	-	14,945	94,412	47,500
	TOTAL EXPENSES	\$0	\$0	\$31,351	\$101,760	\$55,200
	REVENUE OVER/(UNDER) EXPENDITURES	\$0	\$0	\$75,865	(\$45,670)	\$19,815

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
UTILITY ENTERPRISE FUND REVENUE						
ELECTRIC SALES						
60-4-00-30-3010	ELECTRIC SALES, COMMERCIAL	21,806,084	20,948,676	21,799,798	18,782,465	22,435,000
60-4-00-30-3011	ELECTRIC SALES, RESIDENTIAL	4,492,453	4,171,077	4,789,162	4,041,841	4,860,000
	TOTAL ELECTRIC SALES INCOME	\$26,298,536	\$25,119,753	\$26,588,960	\$22,824,305	\$27,295,000
WATER SALES						
60-4-00-30-3020	WATER SALES, COMMERCIAL	1,382,754	1,889,041	1,668,311	1,607,900	1,925,000
60-4-00-30-3021	WATER SALES, RESIDENTIAL	804,207	820,606	894,276	740,827	905,000
60-4-00-30-3022	SEWER SALES, COMMERCIAL	1,891,729	2,305,656	2,034,069	2,013,680	2,475,000
60-4-00-30-3023	SEWER SALES, RESIDENTIAL	921,012	936,275	1,038,050	873,073	1,075,000
	TOTAL SALES REVENUE	\$4,999,702	\$5,951,579	\$5,634,706	\$5,235,480	\$6,380,000
OPERATING INCOME						
60-4-00-40-3410	PENALTIES	87,728	66,000	102,591	120,183	87,500
60-4-00-40-3411	TEMPORARY HOOK-UPS	999	842	-	-	500
60-4-00-40-3412	RECONNECTIONS	10,576	10,275	1,300	100	10,500
60-4-00-40-3416	LOADS OF WATER	18,106	19,158	24,620	28,175	20,000
60-4-00-40-3420	NSF CHECK CHARGES	1,500	925	250	475	1,500
60-4-00-40-3430	EPA MONITORING FEES	600	600	250	1,200	750
60-4-00-40-3431	REIMB FOR ANALYSIS FEES	13,339	24,420	27,748	21,688	22,500
60-4-00-40-3530	INSUR/DAMAGE REIMBURSEMENT	176,377	44,658	24,143	209,703	22,000
60-4-00-40-3541	WORKERS COMP WAGE REIMBURSEMENT	-	6,493	-	-	-
60-4-00-40-3620	LABOR & SUPPLIES	11,382	6,641	11,693	-	7,500
60-4-00-40-3625	METERS/SUPPLIES	31,504	13,255	22,897	13,324	23,500
60-4-00-40-3655	GREEN POWER CREDITS	-	-	20,653	-	10,000
60-4-00-40-3675	REIMB STATE OF IL	7,862	3,890	72,749	29,011	50,000
60-4-00-40-3699	MISCELLANEOUS	-	1,989	74	-	1,000
	TOTAL OPERATING INCOME	\$359,972	\$199,144	\$308,967	\$423,860	\$257,250
NON-OPERATING INCOME						
60-4-00-60-3810	STATE GRANTS	13,622	422,237	498,834	-	145,000
60-4-00-60-3820	FEDERAL GRANTS	-	-	-	-	662,000
60-4-00-80-3555	CABLE/AT&T POLE RENTAL	20,732	22,551	20,800	-	22,000
60-4-00-80-3558	FIBER OPTIC RENT	48,258	44,430	48,180	41,672	45,000
60-4-00-80-3610	DONATIONS	-	-	-	-	-
60-4-00-80-3652	Gain on Sale City Equipment	-	-	3,100	100	100
60-4-00-80-3651	SALE EQUIPMENT/SCRAP	7,729	520	422	750	5,000
60-4-00-80-3700	INCOME FROM INVESTMENTS	216,757	286,890	184,176	99,609	165,000
60-4-00-80-3706	INVEST INCOME- BOND ACC	4,670	3,844	37	-	1,000
60-4-00-80-3727	2010 BOND INT RBTE	38,504	-	33,049	-	-
60-4-00-56-3556	FARM CASH RENT	7,060	14,120	-	7,060	7,060
60-4-00-80-3816	IMEA ENERGY GRANT	100,682	-	9,472	-	10,000
	TOTAL NON-OPERATING INCOME	\$458,013	\$794,591	\$798,070	\$149,191	\$1,062,160
OPERATING TRANSFERS IN						
60-4-00-90-3950	TRANSFER FROM OTHER FUNDS	50,000	-	-	-	-
60-4-00-90-3960	FROM TIF2-2010 INT	52,911	49,165	44,916	-	-
	TOTAL TRANSFERS IN	\$102,911	\$49,165	\$44,916	\$0	\$0
	TOTAL REVENUE	\$32,219,135	\$32,114,232	\$33,375,619	\$28,632,836	\$34,994,410

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
UTILITY LIGHT ENTERPRISE FUND EXPENDITURES						
CLERK'S OFFICE						
60-5-12-41120	CLERICAL	129,112	141,512	129,249	89,480	112,000
60-5-12-41121	METER READERS	61,083	59,430	34,437	29,634	36,500
60-5-12-45110	GROUP INSURANCE	19,583	34,503	18,246	10,198	23,500
60-5-12-45120	DENTAL INSURANCE	477	534	79	109	500
60-5-12-45150	INSUR DEDUCT REIMBURSEMENT	-	-	-	-	-
60-5-12-45400	WORKER'S COMPENSATION	864	1,528	1,241	711	1,500
60-5-12-46100	FICA/MEDC CONTRIBUTION	14,144	14,918	12,383	8,864	12,500
60-5-12-46300	IMRF CONTRIBUTIONS	12,268	17,754	14,445	10,228	9,500
60-5-12-56000	POSTAGE	27,623	30,290	25,232	21,105	28,500
60-5-12-59900	CONTRACTUAL SERVICE	-	-	8,712	5,020	5,000
60-5-12-56400	MAINTENANCE AGREEMENT	-	-	-	-	-
60-5-12-65200	OPERATING SUPPLIES	5,921	7,185	4,494	3,290	6,500
TOTAL CLERK'S OFFICE EXPENSES		\$271,076	\$307,654	\$248,517	\$178,638	\$236,000
ADMINISTRATIVE SERVICES						
60-5-15-41120	CLERICAL	55,372	31,936	34,005	32,896	40,500
60-5-15-42111	POST EMPL BENEFIT-WAGES	18,413	-	-	-	-
60-5-15-45110	GROUP INSURANCE	201,248	327,147	291,723	169,560	315,000
60-5-15-45115	HLTH INS OP OUT INCENTIVE	5,019	5,160	7,571	5,692	7,500
60-5-15-45120	DENTAL INSURANCE	5,625	5,781	5,601	1,185	5,500
60-5-15-45150	INSURANCE DEDUCTIBLE REIMB/TPA	-	-	-	-	-
60-5-15-45181	KBA-HRA FUND REQUESTS	18,096	24,550	16,850	13,015	12,000
60-5-15-45300	UNEMPLOYMENT INSURANCE	2,909	2,163	1,976	324	2,000
60-5-15-45400	WORKER'S COMPENSATION	24,232	29,347	29,996	27,543	33,500
60-5-15-46100	FICA/MEDC CONTRIBUTION	5,842	2,613	2,732	2,690	2,700
60-5-15-46300	IMRF CONTRIBUTIONS	4,136	3,219	4,084	3,432	3,000
60-5-15-47100	CLOTHING ALLOWANCE	12,566	4,574	6,496	4,403	4,300
60-5-15-47200	UNIFORM SERVICE	36,496	47,309	45,249	38,704	44,500
60-5-15-53000	AUDITING SERVICE	-	-	-	-	-
60-5-15-53100	ENGINEERING EXPENSE	23,134	56,032	120,104	33,350	125,000
60-5-15-53200	LEGAL FEES	16,585	28,422	11,640	52,004	10,500
60-5-15-53500	BANK FEES/SERVICE CHARGES	9,121	11,002	38,070	28,800	25,000
60-5-15-54500	ADM CHARGE-HR DIRECTOR	25,000	30,000	30,000	-	35,000
60-5-15-54510	ADM CHARGE-FINANCE OFFICER	25,000	30,000	30,000	-	35,000
60-5-15-54520	ADM CHARGE-ENGINEERING	55,000	60,000	60,000	-	65,000
60-5-15-55500	EDUCATION/MEETINGS	17,508	23,273	1,901	7,509	18,500
60-5-15-55510	SAFETY TRAINING	1,986	2,088	2,482	2,949	1,500
60-5-15-55900	TRAVEL/MILEAGE	154	-	415	2,053	400
60-5-15-56000	POSTAGE	251	175	486	155	200
60-5-15-56100	TELEPHONE	5,850	6,657	8,165	7,658	6,050
60-5-15-56150	INTERNET ACCESS FEE	1,530	1,650	2,070	1,350	2,150
60-5-15-56400	MAINTENANCE AGREEMENT	2,196	-	-	672	-
60-5-15-56801	JULIE SERVICE	3,231	2,207	2,476	2,456	3,300
60-5-15-59100	BOILER/MACH INSURANCE	64,770	66,419	69,163	119,343	67,500
60-5-15-59200	LIABILITY INSURANCE	98,601	97,114	101,086	101,392	98,500
60-5-15-59900	CONTRACTUAL SERVICES	85,673	109,431	127,295	116,046	100,000
60-5-15-65200	OPERATING SUPPLIES	4,417	4,418	10,766	4,092	6,500
60-5-15-65400	COVID19 Expense	-	-	1,512	-	-
60-5-15-88300	NEW EQUIPMENT/COMPUTER	-	-	1,314	-	1,000
60-5-15-92900	MISCELLANEOUS	2,292	1,392	2,247	2,641	2,500
60-5-15-92950	REFUND CUSTOMER OVERPAYMENT	-	-	-	-	-
60-5-15-93000	LICENSE/PERMITS	44,012	42,299	42,759	45,221	45,000
60-5-15-96160	FORGIVENESS OF DEBT	65,853	28,759	70,818	15,591	30,000
60-5-15-99200	FRANCHISE FEE	1,048,417	1,010,687	1,674,821	1,416,667	1,675,000
TOTAL ADMINISTRATIVE SERVICES EXPENSES		\$1,990,536	\$2,095,825	\$2,855,873	\$2,259,395	\$2,824,100
POWER & GENERATION						
60-5-61-41143	OPERATORS	172,916	172,686	188,910	161,267	202,500
60-5-61-46100	FICA/MEDC CONTRIBUTIONS	12,877	12,834	14,001	11,861	13,500
60-5-61-46300	IMRF CONTRIBUTIONS	10,901	14,712	18,866	13,889	13,000
60-5-61-51100	R&M/BUILDINGS	13,750	13,330	30,481	43,140	30,000
60-5-61-51200	R&M/EQUIPMENT	10,802	32,438	17,125	24,973	20,000
60-5-61-51208	R&M/GENERATION EQUIPMENT	18,274	36,153	131,836	74,763	155,000
60-5-61-51220	GAS TURBINE	-	-	-	-	-

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
60-5-61-51240	ELECTRIC EQUIPMENT	-	-	1,301	-	1,500
60-5-61-51245	PLANK ROAD SUBSTATION	472	-	-	-	-
60-5-61-53100	ENGINEERING EXPENSE	-	-	6,798	2,554	1,200
60-5-61-59910	GENSETS MAINT CONTRACTS	18,956	5,338	475	216,580	13,500
60-5-61-64310	LARGE POWER PURCHASE	16,714,245	16,827,014	16,894,809	14,268,846	17,090,000
60-5-61-65200	OPERATING SUPPLIES	25,711	12,737	17,051	22,089	8,750
60-5-61-65300	SMALL TOOLS	-	44	1,284	245	500
60-5-61-65600	FUEL OIL	21,462	17,552	233,300	34,943	40,000
60-5-61-66720	PURCHASED POWER-ELECTRIC	49,184	49,260	72,658	56,037	55,500
60-5-61-66730	PURCHASED POWER-GAS	5,338	4,834	4,512	7,682	5,500
60-5-61-66740	PURCHASED WATER	66	44	73	92	100
	TOTAL POWER & GENERATION EXPENSES	\$17,074,955	\$17,198,975	\$17,633,481	\$14,938,962	\$17,650,550
	DISTRIBUTION SYSTEM					
60-5-62-41143	OPERATORS	851,662	721,885	739,760	592,797	879,145
60-5-62-46100	FICA/MEDC CONTRIBUTIONS	54,584	51,557	57,658	43,540	63,298
60-5-62-46300	IMRF CONTRIBUTIONS	48,097	61,431	81,164	52,972	61,540
60-5-62-51200	R&M/EQUIPMENT	34,181	49,569	55,305	37,380	33,250
60-5-62-51290	R&M/DISTRIBUTION EQUIPMENT	291,549	454,701	556,252	540,941	557,500
60-5-62-52960	NEW METERS	-	16,935	-	22,019	-
60-5-62-65200	OPERATING SUPPLIES	204,923	224,425	76,884	43,164	125,000
60-5-62-65300	SMALL TOOLS	10,437	14,047	39,172	28,822	50,050
	TOTAL DISTRIBUTION SYSTEM EXPENSES	\$1,495,432	\$1,594,550	\$1,606,195	\$1,361,635	\$1,769,784
	STREET LIGHTING					
60-5-63-51200	R&M/EQUIPMENT	6,068	15,534	51,138	30,754	42,500
60-5-63-66720	Purchased Power-Electrical	-	-	6,460	-	-
60-5-63-51420	R&M/TRAFFIC SIGNALS	6,567	22,500	129,370	12,551	95,000
	TOTAL STREET LIGHTING EXPENSES	\$12,634	\$38,034	\$186,967	\$43,305	\$137,500
	HYDROELECTRIC PLANT					
60-5-64-41143	OPERATORS	107,035	107,746	111,320	93,946	115,000
60-5-64-46100	FICA/MEDC CONTRIBUTION	8,192	8,247	8,524	7,195	8,798
60-5-64-46300	IMRF CONTRIBUTIONS	6,946	9,416	11,522	8,325	8,050
60-5-64-51100	R&M/BUILDINGS	73,529	-	6,522	34	500
60-5-64-51200	R&M/EQUIPMENT	100,567	47,780	38,556	90,017	50,000
60-5-64-51210	R&M/COMPUTERS	11,406	-	1,516	-	5,000
60-5-64-51300	R&M/VEHICLES	-	-	-	-	-
60-5-64-52100	R&M/TRASH RACK	131	662	2,002	354	2,750
60-5-64-53850	ANALYSIS OF SAMPLES	-	-	-	-	-
60-5-64-56100	TELEPHONE	1,530	2,119	1,762	1,687	1,750
60-5-64-65200	OPERATING SUPPLIES	19,041	2,630	4,834	2,487	2,450
60-5-64-65300	SMALL TOOLS	-	-	311	-	-
60-5-64-65730	LUBRICATING OIL	-	-	-	-	-
60-5-64-93000	LICENSE/PERMITS	11,113	7,302	13,150	12,686	12,500
	TOTAL HYDROELECTRIC PLANT EXPENSES	\$339,489	\$185,901	\$200,019	\$216,730	\$206,798
	PUMPING & PURIFICATION					
60-5-72-41142	LABORERS	8,852	5,354	5,492	3,696	5,750
60-5-72-46100	FICA/MEDC CONTRIBUTION	677	413	432	283	500
60-5-72-51100	R&M BUILDINGS	13,601	3,163	12,324	3,195	12,500
60-5-72-51200	R&M EQUIPMENT	117,591	287,406	72,604	73,356	125,000
60-5-72-51290	R&M Wells	-	-	2,800	15,410	30,000
60-5-72-52804	WS/WWTP SERVICE CONTRACT	606,622	630,104	606,622	490,114	635,000
60-5-72-53850	ANALYSIS PRETREATMENT	13,172	23,914	27,748	21,688	29,500
60-5-72-56100	TELEPHONE	1,086	1,080	1,273	1,213	1,250
60-5-72-61300	SALT	251,683	249,919	278,987	242,224	285,000
60-5-72-61800	CHLORINE	16,866	13,991	15,624	15,434	18,050
60-5-72-62000	CHEM FOR PH/IRON CONTRACT	37,956	47,168	32,294	43,220	40,500
60-5-72-62100	HYDRAFLUOSILICIC	1,409	3,035	3,820	-	3,500
60-5-72-65200	OPERATING SUPPLIES	21,634	29,250	10,105	4,799	25,000
60-5-72-66720	PURCHASED POWER-ELECTRIC	441,593	448,156	507,415	435,946	475,000
60-5-72-66730	PURCHASED POWER-GAS	12,022	6,390	7,639	11,040	10,500
60-5-72-92900	MISC EXPENSE	-	-	-	-	-
	TOTAL PUMPING & PURIFICATION EXPENSES	\$1,544,765	\$1,749,343	\$1,585,181	\$1,361,617	\$1,697,050

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
	WATER DISTRIBUTION					
60-5-73-41142	LABORERS	374,011	388,384	410,682	414,771	427,109
60-5-73-46100	FICA/MEDC CONTRIBUTIONS	27,012	27,843	29,420	29,864	32,674
60-5-73-46300	IMRF CONTRIBUTIONS	24,034	34,055	42,401	36,298	29,898
60-5-73-51100	R&M BUILDINGS	18,146	1,269	605	-	15,000
60-5-73-51200	R&M EQUIPMENT	89,783	10,135	4,218	4,178	10,500
60-5-73-51520	R&M/WATER MAINS	89,199	69,158	87,008	73,599	100,000
60-5-73-51525	R&M HYDRANTS	30,179	6,306	12,332	35,597	27,500
60-5-73-52000	R&M SEWERS	209,705	113,928	79,436	113,316	200,000
60-5-73-52100	R&M STORM SEWERS	3,262	9,477	41,436	12,104	7,500
60-5-73-52940	R&M LIFT STATIONS	82,175	316,047	37,267	103,502	77,500
60-5-73-52960	R&M METERS	57,715	14,970	26,775	21,722	40,000
60-5-73-53100	ENGINEERING	9,924	32,512	57,514	-	15,000
60-5-73-52970	R&M Backflow Preventers	-	-	360	-	-
60-5-73-56100	TELEPHONE	4,119	4,170	4,781	4,231	4,400
60-5-73-57100	UTILITIES	3,600	3,336	2,974	4,439	4,000
60-5-73-59310	EQUIPMENT RENTAL	-	-	-	-	-
60-5-73-59900	CONTRACTUAL SERVICE	11,510	2,933	23,716	2,327	10,500
60-5-73-65200	OPERATING SUPPLIES	87,691	83,803	37,750	28,145	79,500
60-5-73-65300	SMALL TOOLS	70	864	4,070	8,143	750
60-5-73-66720	PURCHASED POWER-ELECTRIC	21,805	21,004	20,749	17,158	20,500
60-5-73-88000	NEW EQUIPMENT	-	39,927	8,408	-	96,000
60-5-73-92900	MISCELLANEOUS EXPENSE	-	807	384	1,167	250
	TOTAL WATER DISTRIBUTION EXPENSES	\$1,143,940	\$1,180,930	\$932,286	\$910,561	\$1,198,580
	DISPOSAL PLANTS					
60-5-74-51100	R&M BUILDINGS	3,562	10,115	23,534	18,819	25,000
60-5-74-51200	R&M EQUIPMENT	28,150	32,245	28,039	16,698	30,000
60-5-74-52951	R&M WELLS	-	-	-	4,405	5,000
60-5-74-53100	ENGINEERING	5,731	70,125	892	3,345	5,000
60-5-74-59310	EQUIPMENT RENTAL	-	569	1,320	-	1,000
60-5-74-61600	REPAIR PARTS	-	-	162	-	-
60-5-74-61800	CHLORINE	1,253	1,480	-	-	1,500
60-5-74-62200	SLUDGE FLOCCULENT	14,672	10,139	10,144	9,149	11,500
60-5-74-65010	SLUDGE REMOVAL	154,129	93,315	163,923	135,052	175,000
60-5-74-65200	OPERATING SUPPLIES	15,270	4,063	4,469	5,795	8,000
60-5-74-65820	DECHLORINATION CHEMICALS	4,512	831	679	-	3,000
60-5-74-66720	PURCHASED POWER-ELECTRIC	294,267	284,096	292,825	248,214	295,000
60-5-74-92900	MISCELLANEOUS EXPENSE	188	3,000	2,160	-	1,000
	TOTAL DISPOSAL PLANT EXPENSES	\$521,732	\$509,978	\$528,147	\$441,477	\$561,000
	TRUCKS & VEHICLES					
60-5-75-51300	R&M/VEHICLES	75,084	83,420	112,563	89,152	100,000
60-5-75-51800	R&M/RADIOS	-	1,023	1,199	4,663	5,000
60-5-75-65500	FUEL & OIL VEHICLES	41,118	28,943	26,998	28,430	35,000
60-5-75-93100	LICENSE/TITLE FEES	401	474	8	148	500
	TOTAL TRUCKS & VEHICLES	\$116,604	\$113,860	\$140,768	\$122,392	\$140,500
	BOND & INTEREST					
60-5-76-53500	BANK FEES/SERVICE CHARGES	3,000	2,350	750	750	3,000
60-5-76-72150	2009A BOND INTEREST	24,655	9,733	51,977	-	-
60-5-76-72160	2010 BOND INTEREST	87,315	84,771	2,765	-	23,700
60-5-76-72170	2011B BOND INTEREST	27,431	11,200	-	-	-
60-5-76-72313	2008 REVENUE BONDS-INTEREST	49,835	26,562	-	-	-
60-5-76-72315	2017 GO BOND INTEREST	163,585	160,600	152,350	106,125	127,350
60-5-76-72360	IEPA LOAN INTEREST	7,833	3,413	-	-	-
60-5-76-72370	INT-MERCH CAP RESOURCES	-	-	-	-	-
60-5-76-96100	AMORTIZATION OF DEFERRED	137,692	136,587	72,739	-	140,000
60-5-76-96500	Cost of Bond Issue	-	-	35,971	-	-
60-5-76-96200	AMORTIZ OF BOND DISCOUNT	(52,293)	-	(25,644)	-	-
	TOTAL BOND & INTEREST EXPENSES	\$449,054	\$435,216	\$290,907	\$106,875	\$294,050
	PLANT, EQUIPMENT & INFRASTRUCTURE					
60-5-77-88000	NEW EQUIPMENT	420	-	165,158	-	25,000
60-5-77-88400	NEW VEHICLES	238,374	124,520	23,000	312,817	200,000
60-5-77-88405	NEW WATER MAIN (WATER STREET RECONSTRUCT	1,743,841	705,034	1,330,748	549,557	3,275,000
60-5-77-88450	WTP UPGRADES	235,923	20,044	834,251	171,755	750,000

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
60-5-77-88500	SEWER SEPARATION PROJECT	1,081,623	1,794,556	2,332,661	2,117,267	1,750,000
60-5-77-88510	EAST WWTP FLOOD PROOF	196,815	434,253	-	-	-
60-5-77-88512	GROUND STORAGE TANK PAINTING	-	-	-	-	-
60-5-77-88513	TRUNK LINE-SEWER	-	87,000	13,173	-	-
60-5-77-88514	SPLAH PAD SITE UPGRADES	471,228	-	-	-	-
60-5-77-88850	SYSTEM UPGRADES	-	871,147	121,614	6,027	-
60-5-77-88865	N PEORIA LIGHTING	-	-	1,368,895	374,476	-
60-5-77-88860	ENERGY GRANT LED	7,500	-	-	-	-
60-5-77-88900	TRANSFORMERS	-	-	82,843	-	-
60-5-77-88890	ST. JOHNS PHASE II	-	-	-	-	500,000
60-5-77-88990	LAND	-	70,000	-	-	-
60-5-77-89830	SUBSTATION	-	-	16,599	1,259	400,000
60-5-77-88995	LIGHTING PROJECTS	-	-	-	-	325,000
	TOTAL FY23 YEAR PROJECT EXPENSES	\$3,975,724	\$4,106,553	\$6,288,942	\$3,533,159	\$7,225,000
	DEPRECIATION					
60-5-80-95110	DEPR-BUILDINGS	305,036	303,852	307,526	227,889	305,000
60-5-80-95120	DEPR-INFRASTRUCTURE	220,696	210,230	208,040	157,673	245,000
60-5-80-95121	DEPR-INFRSTR/SAN SEWER	218,264	218,264	218,264	163,698	235,000
60-5-80-95122	DEPR-INFRSTR/STORM SEWER	817,239	196,936	196,936	147,702	23,500
60-5-80-95123	DEPR-INFRSTR/WATER DIST	662,620	741,709	848,448	556,281	900,000
60-5-80-95130	DEPR-LAND IMPROVEMENTS	41,910	41,910	37,635	31,432	49,910
60-5-80-95140	DEPR-MACH & EQUIP	1,201,892	816,108	771,582	612,081	815,000
	TOTAL DEPRECIATION EXPENSES	\$3,467,656	\$2,529,008	\$2,588,431	\$1,896,756	\$2,573,410
		\$28,427,873	\$27,939,273	\$28,796,770	\$23,838,344	\$29,289,322
	REVENUE OVER/(UNDER) EXPENDITURES	\$3,791,262	\$4,174,959	\$4,578,848	\$4,794,492	\$5,705,088
	GUARANTEED LIGHTS					
	REVENUE					
61-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSITS	5,653	6,942	3,095	6,835	3,500
	TOTAL REVENUE	\$5,653	\$6,942	\$3,095	\$6,835	\$3,500
	EXPENSES					
61-5-15-96160	Forgiveness of Debt	-	-	-12	-	-
61-5-15-72360	INTEREST EXPENSE	543	559	576	521	500
	TOTAL EXPENSES	\$543	\$559	\$564	\$521	\$500
	REVENUE OVER/(UNDER) EXPENDITURES	\$5,110	\$6,383	\$2,531	\$6,314	\$3,000
	GUARANTEED WATER					
	REVENUE					
71-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSITS	145	145	158	142	150
	TOTAL REVENUE	\$145	\$145	\$158	\$142	\$150
	EXPENSES					
	TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0
	REVENUE OVER/(UNDER) EXPENDITURES	\$145	\$145	\$158	\$142	\$150
	LANDFILL					
80-4-00-53-3030	LANDFILL CHARGES	-	-	(20)	-	-
80-4-00-53-3031	LF MONTHLY ASSESSMENTS	33,264	33,744	33,660	27,727	33,900
80-4-00-53-3032	CHIPPER SERVICE	5,580	5,380	5,560	5,160	6,000
80-4-00-53-3033	YARD BAGS/STICKERS	24,232	-	-	-	-
80-4-00-53-3034	GARBAGE STICKERS	9,876	-	-	-	-
80-4-00-53-3036	RECYCLE CONTAINERS	-	-	-	-	-
80-4-00-80-3700	INCOME FROM INVESTMENTS	10,407	15,304	6,722	4,990	8,500
	TOTAL REVENUE	\$83,359	\$54,428	\$45,922	\$37,877	\$48,400
	EXPENSES					
80-5-30-97080	TRANSF TO GARBAGE FUN	-	-	-	-	-
80-5-90-51200	R&M/EQUIPMENT	1,048	793	2,045	307	1,000
80-5-90-51300	R&M/VEHICLES	-	-	-	61	-
80-5-90-53100	ENGINEERING EXPENSE	16,459	32,921	23,743	10,793	2,000

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
80-5-90-53850	ANALYSIS OF SAMPLES	13,809	31,668	28,509	25,853	32,500
80-5-90-57070	RECYCLING CONTRACT	-	-	-	-	-
80-5-90-57080	YARD WASTE CONTRACT	-	-	-	-	-
80-5-90-59200	LIABILITY INSURANCE	130	130	417	134	150
80-5-90-59310	EQUIPMENT RENTAL	-	-	-	-	750
80-5-90-59900	CONTRACTUAL SERVICE	184	3,545	1,685	1,040	2,250
80-5-90-65200	OPERATING SUPPLIES	3,706	102	2,719	360	500
80-5-90-65205	YARD BAGS/STICKERS	542	497	-	-	-
80-5-90-65500	FUEL & OIL VEHICLES	-	-	-	-	-
80-5-90-89550	LANDFILL CLOSURE EXP	16,235	-	1,433	583	5,000
80-5-90-92900	MISCELLANEOUS EXPENSE	-	-	-	-	1,000
80-5-90-95100	DEPRECIATION	7,664	7,664	7,192	-	7,664
80-5-90-96160	FORGIVENESS OF DEBT	-	691	1,575	79	-
	TOTAL OPERATING EXPENSES	\$59,776	\$78,011	\$69,318	\$39,210	\$52,814
	REVENUE OVER/(UNDER) EXPENDITURES	\$23,582	(\$23,583)	(\$23,396)	(\$1,334)	(\$4,414)
	AIRPORT					
	OPERATING INCOME					
85-4-00-40-3055	FUEL FLOWAGE FEES	7,013	6,336	6,131	8,007	6,900
85-4-00-40-3561	LAND LEASE	12,140	10,672	10,787	11,956	10,300
85-4-00-40-3562	T-HANGAR RENT	70,325	66,975	68,020	68,592	75,750
85-4-00-40-3699	MISCELLANEOUS	75	180	170	850	500
85-4-00-60-3810	STATE GRANTS	646	-	143,142	21,800	25,000
85-4-00-70-3810	FEDERAL GRANTS	1,205,696	-	-	66,916	750,000
85-4-00-80-3556	FARM CASH RENT	79,435	49,673	49,028	-	50,000
85-4-00-80-3700	INCOME FROM INVESTMENTS	9	8	1	1	10
	TOTAL REVENUE	\$1,375,338	\$133,843	\$277,279	\$178,121	\$918,460
	OPERATING EXPENSES					
85-5-15-96160	BAD DEBT EXPENSE	-	-	-	-	-
85-5-90-51100	R&M/BUILDINGS	25,757	5,905	51,476	14,146	45,000
85-5-90-51200	R&M/EQUIPMENT	6,148	3,262	2,313	3,517	5,000
85-5-90-51213	R&M/FUEL EQUIPMENT	606	-	21	6,712	500
85-5-90-51300	R&M/VEHICLES	-	-	-	-	-
85-5-90-52650	R&M RUNWAYS/APRNS/HNGR	875	-	68,797	3,488	-
85-5-90-52660	R&M/RUNWAY LIGHTS	10,439	10,692	12,894	12,823	-
85-5-90-53100	ENGINEERING EXPENSE	32,752	14,017	3,007	43,307	25,000
85-5-90-53200	LEGAL FEES	36	360	1,474	3,690	-
85-5-90-53500	BANK FEES/SERVICE CHARGES	6,355	3,974	3,923	255	-
85-5-90-56100	TELEPHONE	2,841	2,833	3,293	3,174	2,750
85-5-90-57100	UTILITIES	34,653	34,489	34,862	38,291	35,500
85-5-90-57500	LANDSCAPING	360	4,643	-	10,400	1,000
85-5-90-59100	GENERAL INSURANCE	9,348	9,886	11,475	-	10,500
85-5-90-59200	LIABILITY INSURANCE	3,732	3,708	3,893	3,823	4,000
85-5-90-59900	CONTRACTUAL SERVICE	5,247	4,720	7,963	2,106	4,500
85-5-90-59968	AIRPORT IMPROVEMENT PROJECTS	161,870	-	-	-	200,000
85-5-90-65200	OPERATING SUPPLIES	1,047	1,400	471	3,729	2,000
85-5-90-65500	FUEL & OIL VEHICLES	-	-	-	-	-
85-5-90-88969	PVMNT/CRCK SEALING	-	-	-	-	-
85-5-90-92900	MISCELLANEOUS EXPENSE	950	600	600	500	1,000
85-5-90-95100	DEPRECIATION	534,795	592,397	229,694	446,250	595,000
	TOTAL OPERATING EXPENSES	\$837,810	\$692,883	\$436,156	\$596,210	\$931,750
	REVENUE OVER/(UNDER) EXPENDITURES	\$537,528	(\$559,040)	(\$158,877)	(\$418,089)	(\$13,290)

ACCOUNT	DESCRIPTION	AUDITED 2019	AUDITED 2020	AUDITED 2021	YTD 2/28/2022	BUDGET FY 2023
POLICE PENSION TRUST FUND						
90-4-00-50-3100	PROPERTY TAXES	638,128	670,673	700,895	732,462	772,000
90-4-00-55-3700	INCOME FROM INVESTMENTS	161,493	591,139	121,149	119,433	225,000
90-4-00-55-3750	GAIN/LOSS ON SALE OF INVESTMENTS	496,666	432,510	793,508	806,252	400,000
90-4-00-55-3752	UNREALIZED GAIN (LOSS)	(249,751)	-	1,531,539	-	-
90-4-00-56-3117	TRANSF FROM GENERAL	750,000	875,000	1,000,000	833,333	1,000,000
90-4-00-56-3290	MEMBERSHIP CONTRIBUTION	170,234	177,092	174,593	152,907	185,000
	TOTAL REVENUE	\$1,966,770	\$2,746,414	\$4,321,684	\$2,644,387	\$2,582,000
EXPENSES						
90-5-90-41010	PENSIONS PAID	996,385	1,020,925	1,222,157	837,002	1,300,000
90-5-90-53500	BANK FEES/SERVICE CHARGES	26,876	26,459	31,158	30,378	30,500
90-5-90-53550	INVESTMENT EXPENSE	-	-	-	-	-
90-5-90-65200	OPERATING SUPPLIES	4,601	6,212	5,634	6,065	7,500
	TOTAL EXPENSES	\$1,027,862	\$1,053,596	\$1,258,949	\$873,445	\$1,338,000
REVENUE OVER/(UNDER) EXPENDITURES		\$938,908	\$1,692,818	\$3,062,735	\$1,770,942	\$1,244,000
PERU FIREFIGHTER'S PENSION TRUST FUND						
REVENUE						
91-4-00-50-3100	PROPERTY TAXES	72,102	75,696	79,336	82,697	87,100
91-4-00-55-3700	INCOME FROM INVESTMENTS	100,137	79,460	73,810	19,427	35,000
91-4-00-55-3750	GAIN(LOSS) ON SALE OF INVESTMENTS	2,783	-	36,517	-	5,000
91-4-00-55-3752	UNREALIZED GAIN (LOSS)	5,980	-	234,315	51,852	100,000
91-4-00-56-3117	TRANSF FROM GENERAL FUND	130,000	135,750	150,000	125,000	165,000
91-4-00-56-3290	MEMBERSHIP CONTRIBUTION	23,155	24,636	174,319	20,115	25,000
	TOTAL REVENUE	\$334,157	\$315,543	\$748,298	\$299,091	\$417,100
FIREFIGHTER PENSION TRUST FUND						
EXPENSES						
91-5-90-41010	PENSIONS PAID	127,028	129,689	128,815	107,888	130,000
91-5-90-53500	BANK FEES/SERVICE CHARGES	10,482	10,766	11,558	8,334	12,000
91-5-90-65200	OPERATING SUPPLIES	-	468	608	540	500
	TOTAL EXPENSES	\$137,509	\$140,923	\$140,980	\$116,762	\$142,500
REVENUE OVER/(UNDER) EXPENDITURES		\$196,647	\$174,619	\$607,317	\$182,329	\$274,600

Section III

2023 OPERATING BUDGET CASH FLOW PROJECTION REPORT										
Fund Description	May 1, 2022	Projected Oper. Revenue	Estimated Oper. Expenses	Depr. & Other Non-Cash Adj.	Net Interfund Oper. Transfers	Grant Loan or Bond Proceeds	Projected Investment Plant, Equip., Vehicles Infrastructure	Scheduled Principal Debt retirement	April 30, 2023	Projected Net Cash Flow
	Projected Fund Cash Balances								Projected Fund Cash Balance	
General Fund	7,750,000	16,952,604	(14,475,505)	-	(25,000)	-	(1,780,000)	(520,000)	7,902,099	152,099
Special Revenue Funds	2,500,000	3,652,495	(2,762,550)	-	-	-	(925,000)	-	2,464,945	(35,055)
Utility Fund	21,900,000	34,994,410	(29,289,322)	2,573,410	-	-	(7,225,000)	(1,360,328)	21,593,170	(306,830)
IVR Airport Enterprise Fund	(90,000)	918,460	(931,750)	595,000	-	-	-	-	491,710	581,710
Landfill Enterprise Fund	1,350,000	48,400	(52,814)	7,664	-	-	-	-	1,353,250	3,250
Peru Firefighters Pension Trust Fund	3,350,000	417,100	(142,500)	-	-	-	-	-	3,624,600	274,600
Police Pension Trust Fund	14,240,000	2,582,000	(1,338,000)	-	-	-	-	-	15,484,000	1,244,000
FY 2023 Totals	51,000,000	59,565,469	(48,992,440)	3,176,074	(25,000)	-	(9,930,000)	(1,880,328)	52,913,775	1,913,775

Section IV

Projected Operating Budget Appropriation Report

Fund Description	2023 Operating Budget		
	Revenue	Expenditures **	Surplus/(Deficit)
Garbage Fund	\$856,900	\$831,600	\$25,300
General Fund	\$16,952,604	\$16,800,505	\$152,099
Illinois Valley Regional Airport Enterprise Fund	* 918,460	\$336,750	\$581,710
Insurance Fund	1,573,000	\$1,537,000	\$36,000
Landfill Enterprise Fund	48,400	\$45,150	\$3,250
Motor Fuel Tax Fund	\$626,660	\$925,000	(\$298,340)
Peru Firefighters Pension Trust Fund	\$417,100	\$142,500	\$274,600
Peru Police Drug Enforcement, Impound & Equipment Fund	\$58,150	\$36,750	\$21,400
Police Pension Trust Fund	\$2,582,000	\$1,338,000	\$1,244,000
TIF II	\$367,750	\$213,500	\$154,250
TIF III	\$95,020	\$88,500	\$6,520
TIF IV	\$75,015	\$55,200	\$19,815
Utility Enterprise Fund	* \$34,994,410	\$26,715,912	\$8,278,498
Total Projected Operating Budget Results	\$59,565,469	\$49,066,366	\$10,499,103

* 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	\$7,225,000	\$1,360,328
Illinois Valley Regional Airport Enterprise Fund	\$0	\$0	\$0
Total Enterprise Funds Plant, Equipment, Inventory and Infrastructure Inv.	\$0	\$7,225,000	\$1,360,328

Total Projected Revenue Appropriation Including Grants & Other Funding **\$59,565,469**

Total Estimated Expenditure Appropriation Including Debt Repayment and Infrastructure Investment **\$57,651,694**

Cash Surplus	\$1,913,775
Less Pension Surplus	(\$1,518,600)
Plus Other Non Cash	\$0
Total	\$395,175
Cash Flow Total	\$395,175
Reconcile	\$0