

CITY OF PERU

Financial Budget

Fiscal Year 2024

May 1, 2023 through April 30, 2024





CITY OF PERU 2024 Operating Budget Index

DESCRIPTION	Page
Budget Introduction	1
Section I - Financial Summary	1-6
Section II - Financial Information	
General Fund	7-15
Peru Police Drug Enforcement, Impound & Equipment Fund	15
Insurance Fund	15
Garbage Fund	16
Motor Fuel Tax Fund	16
TIF District #2 - Peru Industrial Park	16
TIF District #3 - North Peru Commercial	16
TIF District #4 – Downtown TIF	17
TIF District #5 – Mall TIF	17
TIF District #6 – MVP TIF	17
Utility Fund and Guaranteed Deposits	17-22
Landfill Fund	22-23
Illinois Valley Regional Airport Enterprise Fund	23
Police Pension Trust Fund	24
Peru Firefighters Pension Trust Fund	24
Section III - Operating Budget Cash Flow Projection	25
Section IV - Projected Operating Budget Appropriation	26

OPERATING BUDGET INTRODUCTION

The City of Peru annual budget consists of four sections:

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

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

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

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

Major and Minor Fund Classifications

The City of Peru has two major funds: General Fund and Utility Fund. Both major funds will be discussed in “*Section I*”. The Utility Fund has two major components that serve the electrical and water/sewer utilities 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 2023 audit. The information in the year-to-date column is considered current data for the period 05/01/2022 through 03/31/2023.

SECTION 1 – FINANCIAL SUMMARY

GENERAL FUND

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

Revenues. General Fund revenues are primarily generated from sales and use tax and home rule sales tax. Combined, the two generate 66% of the Fiscal Year 2024 projected 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

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Fund revenues are from the city's share of the State of Illinois Income Tax, a 5% share of electric and water/sewer sales which is a franchise fee paid by the utility department based on utility sales for administrative services completed by the general fund departments), and various other income. A cannabis dispensary is scheduled to open early in the fiscal year so a slight increase in revenues is anticipated. Budgeted revenues, net of interfund TIF transfers, for the General Fund in Fiscal Year 2024 are \$18,063,287.

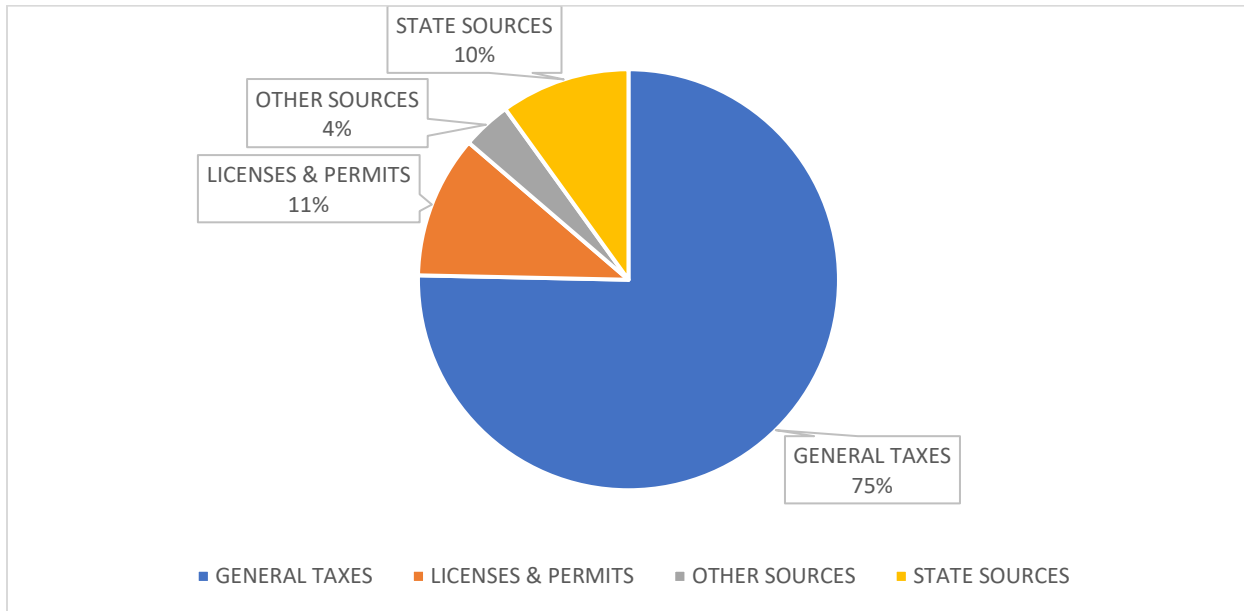


Figure 1 General Fund Revenues

The General Fund revenue supports operating expenditures. Larger capital projects can result in deficits. The city issued a Series 2022 general obligation bond in the amount of \$5 million during Fiscal Year 2023 to help finance the MVP property transaction and related TIF establishment. The city does levy property taxes annually, however; those revenues are allocated exclusively to the pension funds and are not used for General Fund expenditures.

Expenses. General Fund expenditures are expected to increase in FY2024 due to a continued investment in above ground infrastructure and an inflationary impact on normal operating costs. The governmental fund's major capital improvements for FY2024 are the city's Street Program and roadways for MVP TIF district. Budgeted expenses for the General Fund in Fiscal Year 2024 are \$19,101,051.

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

GENERAL FUND SUMMARY

	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET 2024
GENERAL TAXES	11,739,569	11,773,156	13,236,512	12,829,622	13,642,531
LICENSES & PERMITS	1,329,864	2,002,302	2,048,425	2,488,631	2,007,968
CHARGES FOR SERVICE	33,530	26,138	23,431	22,155	10,500
FINES	86,402	72,815	73,775	62,428	64,319
INVESTMENT INCOME	185,140	86,453	51,368	184,496	151,610
OTHER LOCAL SOURCES	1,350,710	882,887	1,878,575	815,564	436,359
FED/STATE SOURCES	1,576,235	2,511,687	2,868,018	2,908,700	1,750,000
INTERFUND TRANSFERS	10,000	-	49,937	81,983	1,800,000
TOTAL REVENUE	\$ 16,311,452	\$ 17,355,438	\$ 20,230,041	\$ 19,393,580	\$ 19,863,287
ELECTED OFFICIALS	159,157	157,785	153,389	148,304	156,093
CLERK'S OFFICE	106,077	95,966	115,772	107,946	141,043
ENGINEERING AND ZONING DEPT	444,280	468,305	543,795	436,428	544,908
ADMINISTRATIVE	3,118,746	3,131,563	2,666,370	2,146,475	2,231,579
POLICE	5,674,167	17,466,929	8,161,693	5,517,331	5,670,688
FIRE	1,175,520	1,236,431	2,201,537	1,768,561	1,629,813
STREETS	3,771,167	7,258,255	4,643,062	2,086,949	5,027,301
SIDEWALKS/CROSSINGS	69,866	203,724	16,161	42,778	120,000
BUILDINGS/GROUNDS	463,732	590,976	420,187	545,470	622,576
PARKS, RECREATION, AND SPECIAL EVENTS	673,019	848,738	1,331,946	3,992,017	1,260,363
CEMETERY	256,230	200,710	256,606	264,897	250,472
CITY GARAGE	213,430	216,223	240,169	170,451	201,739
FINANCE DEPT	311,868	313,227	350,199	310,236	294,970
INFORMATION TECHNOLOGY	-	32,885	93,849	134,624	248,539
CORPORATE COUNSEL	-	-	-	62,301	199,426
HUMAN RESOURCES/HEALTH&WELFARE	356,750	367,527	418,495	445,673	501,543
TRANSFERS	112,000	13,000	-	-	-
TOTAL EXPENSES	\$ 16,906,009	\$ 32,602,245	\$ 21,613,229	\$ 18,180,443	\$ 19,101,051
NET SURPLUS/(DEFICIT)	\$ (594,557)	\$ (15,246,806)	\$ (1,383,188)	\$ 1,213,137	\$ 762,236

Figure 2 General Fund Summary

UTILITY FUND

Revenues. Utility Fund revenues are derived from electricity, water, and sewer sales. Costs associated with providing those utilities are funded by its sales revenue. Other revenues are less than 2% of the remaining income. The cost for power is expected to remain consistent with the prior year, however; the water/sewer rates increase 3% annually to offset the federally mandated sewer separation expenses. Demand for utilities could be slightly lower due to the recent closing of a hospital within our city.

Total budgeted revenues, net of bond proceeds for the Utility Fund are \$32,601,827.

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

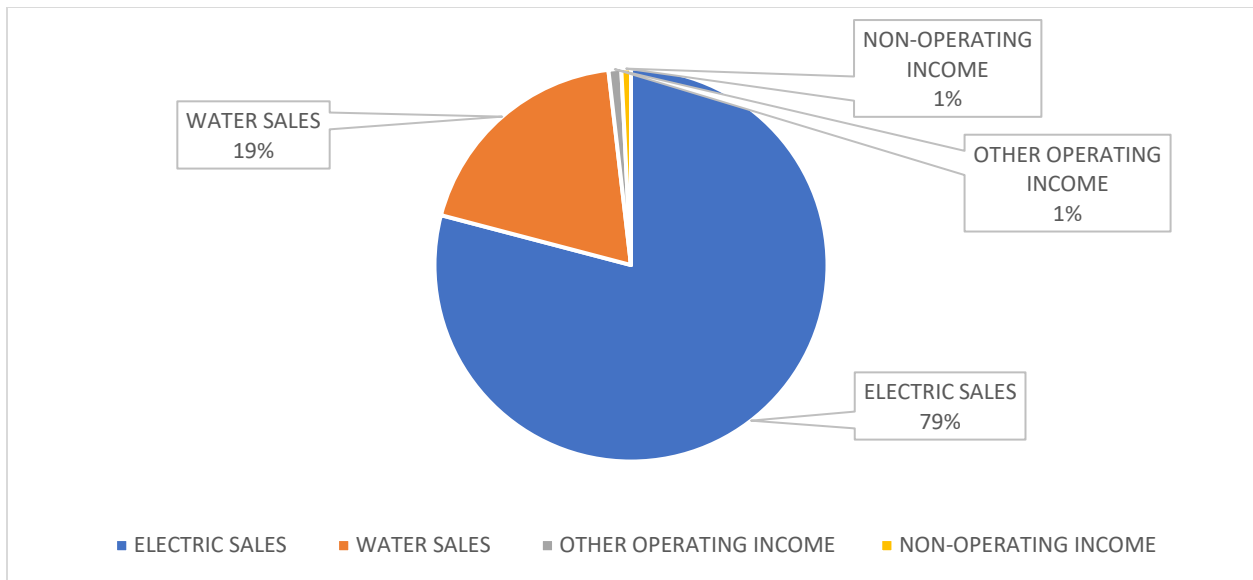


Figure 3 Utility Fund Revenues

Expenses. Utility Fund expenditures fluctuate with the cost of electricity and the need for capital improvements. The Fiscal Year 2024 budget for the Utility Fund includes several high-cost capital improvement projects:

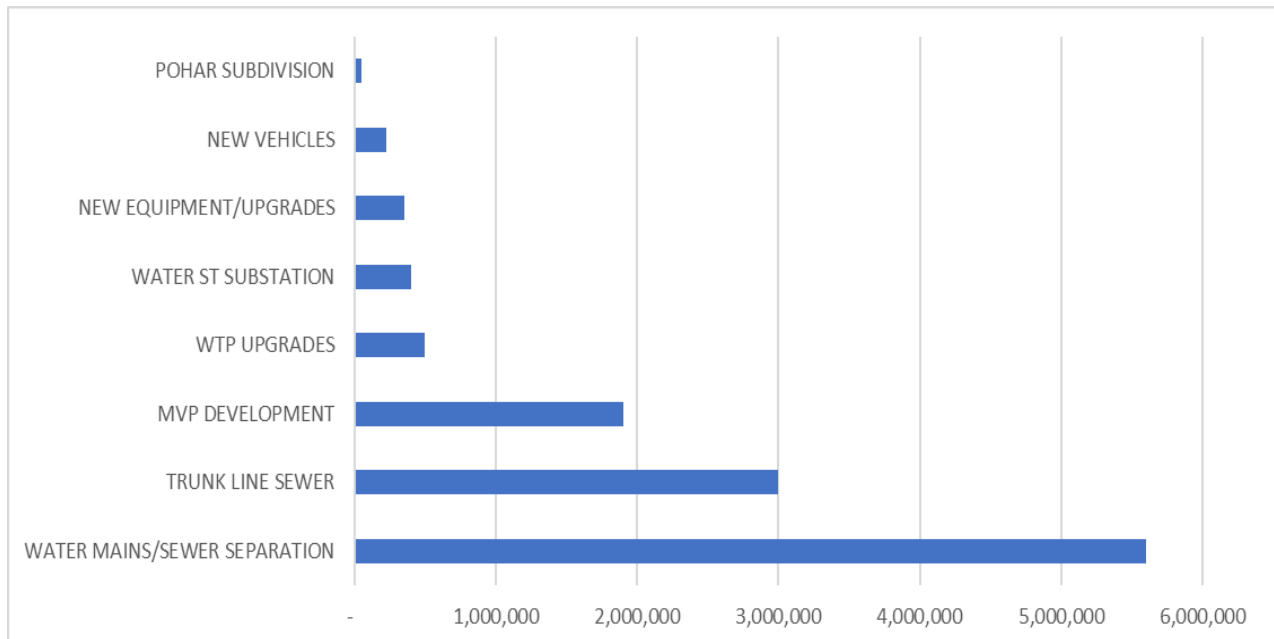


Figure 4 Utility Infrastructure Investments

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

The Utility Fund will be investing in several costly long-term projects for Fiscal Year 2024. They will be investing an additional \$1.1M to complete the northeast water main project. The Route 6 (4TH St.) combined water main and sewer separation will begin and is estimated at \$4.5M this fiscal year. Another large project planned is a deep sewer trunk line in the north part of the city budgeted at \$3M. In addition, the MVP TIF district related infrastructure will continue for the GAF development and is budgeted at \$1.9M to be completed during Fiscal Year 2024.

Overall, the Utility Fund is budgeting a \$2M surplus, net of bond proceeds with net cash flow just slightly lower due to the difference between depreciation, a non-cash expense, and payments toward debt reduction. The city will offset capital asset expenditures with a bond issuance combined with cash flow from excess reserves as materials become available and these long-term costly construction projects progress.

UTILITY FUND SUMMARY					
	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET 2024
ELECTRIC SALES	25,119,753	26,588,960	26,916,903	26,127,025	25,784,048
WATER SALES	5,951,579	5,634,706	6,269,196	6,108,872	6,218,283
OTHER OPERATING INCOME	199,144	308,967	486,965	309,824	342,689
NON-OPERATING INCOME	794,591	798,070	224,499	254,596	10,256,807
OPERATING TRANSFERS IN	49,165	44,916	-	-	-
TOTAL REVENUE	\$ 32,114,232	\$ 33,375,619	\$ 33,897,563	\$ 32,800,317	\$ 42,601,827
CLERK'S OFFICE	307,654	248,517	166,206	253,203	278,683
ADMINISTRATIVE SERVICES	2,105,385	2,927,611	2,796,261	2,695,574	2,883,689
POWER & GENERATION	17,198,975	17,638,640	17,605,089	15,843,438	17,181,838
DISTRIBUTION SYSTEM	1,594,550	1,607,496	1,516,003	2,209,844	2,081,311
STREET LIGHTING	38,034	180,508	62,719	98,584	120,000
HYDROELECTRIC PLANT	185,901	200,019	225,992	525,246	458,958
PUMPING & PURIFICATION	1,749,343	1,585,181	1,680,297	1,628,624	1,812,029
WATER DISTRIBUTION	1,180,930	932,286	964,847	1,180,887	1,239,009
DISPOSAL PLANTS	509,978	528,147	545,939	471,798	638,997
TRUCKS & VEHICLES	113,860	140,768	163,403	198,777	176,500
BOND & INTEREST	435,216	290,907	196,020	189,280	264,008
DEPRECIATION	2,529,008	2,588,431	3,058,378	2,573,410	3,300,000
TOTAL EXPENSES	\$ 27,948,834	\$ 28,868,509	\$ 28,981,154	\$ 27,868,665	\$ 30,435,022
NET SURPLUS/(DEFICIT)	\$ 4,165,399	\$ 4,507,110	\$ 4,916,410	\$ 4,931,652	\$ 12,166,805
ADD DEPRECIATION	2,529,008	2,588,431	3,058,378	2,573,410	3,300,000
LESS CAPITAL ASSETS	(4,106,553)	(6,455,415)	(4,534,199)	(7,540,148)	(12,030,000)
LESS DEBT PAYMENT	(2,688,605)	(1,582,174)	(1,564,422)	(1,506,378)	(1,508,728)
NET CASH FLOW	\$ (100,752)	\$ (942,048)	\$ 1,876,166	\$ (1,541,465)	\$ 1,928,077

Figure 5 Utility Fund Summary

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Landfill Fund

The city owns and operated a landfill south of the Illinois River which has closed and is undergoing closure procedures. Due to the environmental impact of a landfill, the city is required to follow EPA standards to properly close the facility.

Most landfill revenues are generated from monthly assessment charges. The revenue is restricted to the cost of closing the landfill. The Landfill's total budgeted revenue for Fiscal Year 2024 is \$48,730.

Landfill expenditures include soil sample analysis contracts, engineering, and other minor operational expenses. Total budgeted expenditures for Fiscal Year 2024 are \$103,914.

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 in the future to assist with the funding of the utility improvements currently underway. The city has already invested \$120,000 and has budgeted another \$200,000 in Fiscal Year 2024.

The airport revenues are from various sources. The primary sources of revenue are hangar rentals, land leases and renting excess land to local farmers. Total budgeted revenue for Fiscal Year 2024 is \$164,467.

The largest expenditure for the airport is depreciation. The large infrastructure additions are depreciated over the life of the asset. Depreciation is not a cash outflow. Grants received are recognized in the year received while depreciation for the new assets is expended over the useful life. Repairs and maintenance to the airport make up most of the remaining expenses. Total expenditures for fiscal 2024 are \$578,831.

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 were transferred at the start of Fiscal Year 2023 and the police pension assets will be transferred in the near future.

The city is focused on contributing to both pensions and increasing the funding ratios. Most of the revenue for the pension funds are general fund transfers remitted monthly. The remaining revenues are from property tax, member contributions, and investment income. The entire property tax levy goes towards funding pensions. The combined annual contributions from general fund transfers and the tax levy are \$1.8M for the police and \$250,000 for the firefighter pensions. They were funded at 51% and 91%, respectively, as of April 30, 2022.

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
	GENERAL FUND REVENUE SOURCES					
	PROPERTY TAXES					
10-4-00-50-3101	ROAD/BRIDGE PROPERTY TAX	170,061	171,718	170,676	169,955	\$ 170,000
	TOTAL PROPERTY TAXES	\$170,061	\$171,718	\$170,676	\$169,955	\$ 170,000
	GENERAL TAXES					
10-4-00-51-3110	SALES TAX	6,411,055	6,401,579	7,081,286	6,634,934	\$ 7,188,661
10-4-00-51-3111	HOME RULE TAX-PARKSIDE	2,001,458	2,024,622	2,285,050	2,223,538	\$ 2,319,781
10-4-00-51-3112	HOTEL/MOTEL TAX	381,804	298,389	459,319	650,578	\$ 700,000
10-4-00-51-3113	HOME RULE TAX-INFRASTRUCTURE	2,001,458	2,024,622	2,285,050	2,223,538	\$ 2,319,781
10-4-00-51-3114	PULL TAB LICENSE FEES	930	893	-	0	\$ -
10-4-00-51-3115	LOCAL USE TAX	360,252	463,142	395,443	371,216	\$ 380,000
10-4-00-51-3117	TELECOMMUNICATIONS TAX	175,513	154,509	138,253	119,382	\$ 130,970
10-4-00-51-3118	VIDEO GAMING TAX	235,353	225,267	405,574	422,313	\$ 413,337
10-4-00-51-3121	CANNABIS USE TAX	1,685	8,415	15,860	14,167	\$ 20,000
	TOTAL OTHER TAXES	\$11,569,509	\$11,601,438	\$13,065,836	\$ 12,659,667	\$ 13,472,531
	LICENSES & PERMITS					
10-4-00-52-3200	GAMING/MISC LICENSES	7,218	22,358	17,320	35,632	\$ 65,000
10-4-00-52-3201	DOG LICENSE	660	485	-	-	\$ -
10-4-00-52-3202	LIQUOR LICENSES	37,100	12,605	11,520	55,670	\$ 35,000
10-4-00-52-3203	CONTRACTOR LICENSE	15,200	25,500	19,825	23,225	\$ 20,000
10-4-00-52-3500	AMERITECH FRANCHISE	9,067	8,311	9,822	7,556	\$ 9,067
10-4-00-52-3501	CABLE FRANCHISE	184,639	178,529	188,655	190,642	\$ 185,000
10-4-00-52-3502	UTILITY FUND FRANCHISE FEE	1,010,687	1,674,821	1,700,000	1,658,766	\$ 1,630,091
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	28,818	44,807	51,175	284,605	\$ 28,500
10-4-00-52-3511	INSPECTION FEES	6,165	2,875	4,561	202,225	\$ 5,000
10-4-00-52-3512	ENGINEER DESIGN/REVIEW	-	1,702	15,238	-	\$ -
	TOTAL LICENSES & PERMITS	\$1,329,864	\$2,002,302	\$2,048,425	\$2,488,631	\$ 2,007,968
	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	10,425	2,457	-	-	\$ -
10-4-00-53-3403	MISCELLANEOUS FIRE INCOME	1,105	1,682	1,431	1,155	\$ 500
10-4-00-53-3405	IVRD FINANCIAL ADMIN	12,000	12,000	12,000	11,000	\$ -
	TOTAL CHARGES FOR SERVICES	\$33,530	\$26,138	\$23,431	\$22,155	\$ 10,500
	FINES					
10-4-00-54-3380	ILLEGAL PARKING VIOLATIONS	3,715	710	865	2,250	\$ 2,415
10-4-00-54-3387	MISCELLANEOUS FINES	-	-	2,970	-	\$ -
10-4-00-54-3390	CIRCUIT COURT FINES	37,657	42,957	39,072	26,903	\$ 28,334
10-4-00-54-3391	ADJUDICATION FINES	39,115	24,548	22,818	27,725	\$ 28,695
10-4-00-54-3394	FALSE ALARM FINES	3,300	3,500	5,750	5,150	\$ 4,575
10-4-00-54-3396	ZONING FINES/VAC PROP	2,615	1,100	2,300	400	\$ 300
	TOTAL FINES	\$86,402	\$72,815	\$73,775	\$62,428	\$ 64,319
	INVESTMENT INCOME					
10-4-00-55-3700	INCOME FROM INVESTMENTS	179,283	81,431	50,300	182,798	\$ 150,000
10-4-00-55-3701	MOTEL TAX INTEREST	2,255	3,227	1,068	1,698	\$ 1,610
10-4-00-55-3775	AMEX REBATE	3,602	1,795	-	-	\$ -
	TOTAL INVESTMENT INCOME	\$185,140	\$86,453	\$51,368	\$184,496	\$ 151,610
	OTHER LOCAL SOURCES					
10-4-00-56-3381	POLICE INSURANCE COPIES	2,476	2,451	2,000	2,420	\$ 2,220
10-4-00-56-3384	CODE RED FEES	9,955	9,955	-	9,989	\$ -
10-4-00-56-3385	MISCELLANEOUS POLICE INCOME	1,648	1,629	90,445	5,215	\$ 2,000
10-4-00-56-3386	POLICE SALARY REIMBURSEMENT	11,676	4,243	14,794	-	\$ -
10-4-00-56-3389	HEALTH & WELLNESS MISC INCOME	6,705	-	-	-	\$ -
10-4-00-56-3455	ADM CHARGE-ENG/FIN/IT/LEG/HR	30,000	30,000	35,000	35,000	\$ 250,000
10-4-00-56-3456	ADM CHARGE FOR FINANCE OFFICER	30,000	30,000	35,000	35,000	\$ -
10-4-00-56-3457	ADMIN CHARGE FOR ENGINEER	60,000	60,000	65,000	65,000	\$ -
10-4-00-56-3520	FILING FEES	4,000	2,280	2,922	16,692	\$ 4,000

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
10-4-00-56-3530	INSUR/DAMAGE REIMBURSEMENT	4,699	27,417	7,893	16,550	\$ 5,000
10-4-00-56-3541	WORKERS COMP WAGE REIMBURSEMENT	-	1,783	6,169	467	\$ -
10-4-00-56-3552	CITY PROPERTY RENT	6,600	6,600	6,600	6,050	\$ 6,600
10-4-00-56-3556	FARM CASH RENT	5,815	6,977	6,998	-	\$ 6,000
10-4-00-56-3559	TELECOMM TOWER RENT	66,490	71,430	74,493	74,266	\$ 89,927
10-4-00-56-3560	BB DIAMOND USEAGE	800	2,200	2,600	2,956	\$ 2,500
10-4-00-56-3561	PARK SHELTER RENT	420	-	360	220	\$ 200
10-4-00-56-3565	RECREATION RECPTS	-	1,364	33,150	25,791	\$ 5,000
10-4-00-56-3600	SALE OF GRAVES	12,900	18,350	13,400	23,100	\$ 10,000
10-4-00-56-3601	BURIAL PERMIT	27,100	29,800	26,600	32,200	\$ 25,000
10-4-00-56-3608	50/50 RAFFLES	-	-	9,100	5,855	\$ 5,000
10-4-00-56-3610	DONATIONS	168,716	199,485	1,033,399	12,070	\$ 5,000
10-4-00-56-3614	IVAR DONATIONS	484	633	46	90	\$ -
10-4-00-56-3617	POOL DONATIONS	-	-	500		\$ -
10-4-00-56-3620	LABOR & SUPPLIES	-	53	-		\$ -
10-4-00-56-3650	SALE OF CITY PROPERTY	550,902	200	20,000	95,202	\$ -
10-4-00-56-3699	MISCELLANEOUS REVENUE	3,529	29,764	45,344	4,161	\$ -
10-4-00-56-3702	PROF AGREEMENT-SAND DEVELOPMENT	345,795	346,272	346,763	347,270	\$ 17,912
	TOTAL OTHER LOCAL SOURCES	\$1,350,710	\$882,887	\$1,878,575	\$815,564	\$ 436,359
	FED/STATE SOURCES					
10-4-00-60-3116	STATE INCOME TAX	1,012,602	1,337,336	1,538,589	1,460,165	\$ 1,200,000
10-4-00-60-3119	REPLACEMENT TAX	211,833	268,688	585,670	597,576	\$ 500,000
10-4-00-60-3640	STATE OF IL RT6 MAINTENANCE	18,017	18,419	18,732	19,375	\$ 20,000
10-4-00-60-3810	STATE GRANTS	333,783	448,544	62,975	168,445	\$ 30,000
10-4-00-70-3820	FEDERAL GRANTS	-	1,344,390	662,052	663,139	\$ -
10-4-00-70-3821	CURE/COVID REIMB	-	438,700	-	-	\$ -
	TOTAL STATE SOURCES	\$1,576,235	2,511,687	\$2,868,018	\$2,908,700	\$ 1,750,000
	NON-OPERATING REVENUE					
10-4-00-80-3100	BOND PROCEEDS	-	15,104,830	-		\$ -
10-4-00-80-3101	FINANCING PROCEEDS	-	-	1,106,968		\$ -
	TOTAL NON-OPERATING REVENUE	-	15,104,830	1,106,968		-
	INTERFUND TRANSFERS					
10-4-00-90-3950	TRANSFER FROM OTHER FUNDS	-	-	-	81,983	\$ 1,800,000
10-4-00-90-3962	TRANSFER FROM CEMETARY-PERPETUAL	-	-	-		\$ -
10-4-00-90-3963	TRANSFER FROM POLICE ENFR	10,000	-	49,937		\$ -
	TOTAL OPERATING INTERFUND TRANSFERS	\$10,000	\$0	\$49,937	\$81,983	\$ 1,800,000
	TOTAL GENERAL FUND REVENUE	\$16,311,452	\$17,355,438	\$20,230,041	\$19,393,580	\$ 19,863,287
	GENERAL FUND EXPENDITURES SOURCES					
	ELECTED OFFICIALS					
10-5-10-41100	MAYOR	31,843	31,721	31,600	30,385	\$ 31,600
10-5-10-41101	ALDERMEN	39,520	39,520	39,520	39,520	\$ 39,520
10-5-10-41102	CITY CLERK	58,588	58,364	58,140	55,904	\$ 58,140
10-5-10-41103	TREASURER	5,845	5,822	5,800	5,577	\$ 5,800
10-5-10-46100	FICA/MEDC CONTRIBUTIONS	10,017	9,947	9,869	9,540	\$ 10,332
10-5-10-46300	IMRF CONTRIBUTIONS	8,778	10,220	5,374	3,532	\$ 6,828
10-5-10-55500	EDUCATION/MEETINGS	1,240	20	-	-	\$ 500
10-5-10-56100	TELEPHONE	779	645	76	722	\$ 873
10-5-10-65200	OPERATING SUPPLIES	2,085	918	962	336	\$ 500
10-5-10-92900	MISCELLANEOUS EXPENSE	462	607	2,048	2,788	\$ 2,000
	TOTAL ELECTED OFFICIALS EXPENSE	159,157	\$157,785	153,389	\$148,304	\$ 156,093
	CLERK'S OFFICE					
10-5-12-41120	CLERICAL	47,872	49,094	50,355	50,311	\$ 58,240
10-5-12-45110	GROUP INSURANCE	19,554	15,568	22,522	23,457	\$ 27,427
10-5-12-45120	DENTAL INSURANCE	393	385	653	557	\$ 945
10-5-12-45400	WORKER'S COMPENSATION	45	156	104	62	\$ 100
10-5-12-46100	FICA/MEDC CONTRIBUTIONS	3,443	3,619	3,649	3,318	\$ 4,455
10-5-12-46300	IMRF CONTRIBUTIONS	4,193	5,086	4,297	2,928	\$ 3,494

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
10-5-12-51200	R&M/EQUIPMENT	637	-	115	1,965	\$ 5,200
10-5-12-56000	POSTAGE	10,753	9,366	9,708	11,233	\$ 12,011
10-5-12-56400	MAINTENANCE AGREEMENT	10,644	2,659	7,448	677	\$ 2,000
10-5-12-59900	CONTRACTUAL SERVICE	2,754	2,812	2,016	1,049	\$ 2,000
10-5-12-65200	OPERATING SUPPLIES	2,180	3,834	11,178	8,735	\$ 9,870
10-5-12-88300	NEW EQUIPMENT/COMPUTE	-	-	-	-	\$ 11,800
10-5-12-92900	MISCELLANEOUS EXPENSE	3,611	3,390	3,726	3,654	\$ 3,500
	TOTAL CLERK'S OFFICE EXPENSES	106,077	95,966	115,772	\$107,946	\$ 141,043
ENGINEERING AND ZONING DEPT						
10-5-14-41105	ZONING INSPECTOR	56,707	58,631	59,167	26,662	\$ -
10-5-14-41120	CLERICAL	59,522	68,770	77,878	69,006	\$ 98,800
10-5-14-41128	CITY ENGINEER	110,016	127,045	128,862	139,420	\$ 171,600
10-5-14-41131	PUBLIC SERVICES TECH	68,093	68,051	77,306	75,504	\$ 79,040
10-5-16-42111	OPEB-WAGES	-	-	-	2,318	\$ -
10-5-14-45110	GROUP INSURANCE	45,018	53,552	45,663	17,995	\$ 30,534
10-5-14-45120	DENTAL INSURANCE	1,074	1,481	1,308	884	\$ 1,981
10-5-14-45150	INSUR DEDUCT REIMBURSEMENT	-	889	-	-	\$ -
10-5-14-45400	WORKERS' COMPENSATION	9,091	3,257	3,489	5,183	\$ 4,000
10-5-14-46100	FICA/MEDC CONTRIBUTION	21,914	23,682	25,247	23,279	\$ 26,732
10-5-14-46300	IMRF CONTRIBUTION	25,823	33,524	29,423	18,540	\$ 20,966
10-5-14-51200	R&M/EQUIPMENT	-	-	-	16,905	\$ 7,000
10-5-14-51300	R&M/VEHICLES	2,366	535	6,488	3,066	\$ 1,000
10-5-14-53450	INSP CONSULTING/PLAN RVWS	-	-	-	1,715	\$ 60,000
10-5-14-54900	CODE ENF EXP (ZONING)	4,883	6,143	2,430	9,636	\$ 14,454
10-5-14-54950	ADM HEARING EXP	1,500	1,833	2,000	1,832	\$ 2,000
10-5-14-55500	EDUCATION/MEETINGS	6,781	2,554	1,976	643	\$ 4,000
10-5-14-56400	MAINTENANCE AGREEMENTS	-	5,224	5,148	3,697	\$ 1,800
10-5-14-59900	SFTWRE LIC/CONTRACTUAL	2,920	3,354	3,428	5,002	\$ 7,500
10-5-14-65200	OPERATING SUPPLIES	13,959	3,885	13,772	6,918	\$ 4,000
10-5-14-65500	FUEL & OIL VEHICLES	2,232	1,372	2,025	5,047	\$ 6,000
10-5-14-88000	NEW EQUIPMENT	8,842	-	-	-	\$ -
10-5-14-88300	NEW COMPUTERS/SOFTWARE	-	-	-	-	\$ -
10-5-14-88400	NEW EQUIP/VEHICLES	-	-	51,979	-	\$ -
10-5-14-92900	MISCELLANEOUS EXPENSE	3,539	4,522	6,205	3,175	\$ 3,500
	TOTAL ENGINEERING DEPT EXPENSES	\$444,280	\$468,305	543,795	\$436,428	\$ 544,908
ADMINISTRATIVE						
10-5-15-45110	GROUP INSURANCE	25,624	15,084	13,552	(42,661)	\$ -
10-5-15-45115	HLTH INS OP OUT INCENTIVE	18,341	21,123	26,461	27,345	\$ 28,817
10-5-15-45120	DENTAL INSURANCE	-	26	-	(566)	\$ -
10-5-15-45160	FLEXPAY MAKEUP	-	-	415	(2,569)	\$ -
10-5-15-45181	HRA FUND REQUESTS	72,094	54,540	60,823	212	\$ 54,247
10-5-15-45300	UNEMPLOYMENT INSURANCE	8,429	7,680	8,383	58,726	\$ 3,510
10-5-15-45400	WORKER'S COMPENSATION	4,659	7,886	2,418	10,220	\$ 247
10-5-15-46100	FICA/MEDICARE CONTRIBUTION	1,307	1,454	1,535	165	\$ 2,204
10-5-15-46300	IMRF CONTRIBUTION	1,507	1,927	1,715	1,610	\$ 30,546
10-5-15-47000	CHRISTMAS BONUS	5,325	10,750	9,650	1,073	\$ 12,000
10-5-15-48000	FFCRA-PR REFUNDS	-	(77,914)	74,381	10,000	
10-5-15-51210	R&M/COMPUTERS	11,142	18,726	26,662	11,135	\$ 5,345
10-5-15-51220	R&M/WEBSITE	15,231	3,751	772	922	\$ 649
10-5-15-53000	AUDITING SERVICE	40,875	42,581	47,376	37,883	\$ 51,050
10-5-15-53050	PRIOR FY EXPENSE	-	(63,906)	-	-	\$ -
10-5-15-53100	ENGINEERING EXPENSE	43,898	46,494	100,294	52,198	\$ 60,000
10-5-15-53200	LEGAL FEES	197,772	137,770	170,189	110,710	\$ 6,000
10-5-15-53420	MEDICAL SERVICES	13,428	12,355	13,520	1,047	\$ 5,000
10-5-15-53450	GOVT RELATIONS CONSULTANT	24,000	12,158	-	-	\$ -
10-5-15-53500	BANK FEES/SERVICE CHARGES	664	614	732	132	\$ 200
10-5-15-53550	HLTH INS REIMB ADM FEES	-	-	-	-	\$ -
10-5-15-54950	ADM HEARING EXPENSE	1,833	1,833	2,000	1,833	\$ 2,000
10-5-15-55300	PROFESSIONAL DUES	14,450	16,985	16,055	14,000	\$ 21,000
10-5-15-55500	EDUCATION/MEETINGS	3,662	31	915	7,397	\$ 7,435
10-5-15-55520	IML MEETING EXPENSE	4,711	-	16,287	5,532	\$ 5,500

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
10-5-15-56200	PUBLISHING/ADVERTISING	55,402	38,885	57,385	64,083	\$ 62,652
10-5-15-56400	MAINTENANCE AGREEMENT	6,482	5,791	2,899	3,257	\$ 3,000
10-5-15-57100	UTILITIES	33,453	33,453	33,453	22,302	\$ 33,453
10-5-15-59200	LIABILITY INSURANCE	29,585	40,031	49,034	28,992	\$ 30,000
10-5-15-59900	CONTRACTUAL SERVICE	55,605	47,767	39,943	47,336	\$ 53,688
10-5-15-65200	OPERATING SUPPLIES	41,216	22,582	11,738	13,243	\$ 11,949
10-5-15-65400	COVID EXPENSES	13,905	60,674	4,651	1,963	\$ -
10-5-15-66000	ECONOMIC SUPPORT GRANT	-	275,000	45,152	-	\$ -
10-5-15-88000	NEW EQUIPMENT	-	-	-	-	\$ -
10-5-15-88100	SALES TAX REBATE	562,722	452,908	(92,526)	-	\$ -
10-5-15-88300	NEW EQUIPMENT/COMPUTER	-	-	-	-	\$ -
10-5-15-89110	PARKSIDE SCHOOL BOND	1,551,847	1,560,369	1,559,264	1,426,743	\$ 1,557,789
10-5-15-91000	ECONOMIC DEVELOPMENT	130,213	128,290	135,967	64,284	\$ 65,000
10-5-15-91012	MOTEL TAX-ECON DEVELP	66,687	-	-	-	\$ -
10-5-15-91013	MOTEL TAX-AIRSHOW (MOVED TO DEPT 23)	3,984	-	25	-	\$ -
10-5-15-92900	MISCELLANEOUS EXPENSE	6,865	47,709	9,545	13,966	\$ 13,299
10-5-15-94000	DONATIONS	6,556	103,150	130,671	55,700	\$ 20,000
10-5-15-94012	MOTEL TAX-DONATIONS	1,633	-	-	-	\$ -
10-5-15-94140	IVAR DONATIONS COLLECTIONS	515	678	-	46	\$ -
10-5-15-96160	BAD DEBT EXPENSE	4,684	6,082	778	752	\$ 5,000
10-5-15-97020	PPRT-LIBRARY SHARE	38,442	36,246	84,257	97,465	\$ 80,000
	TOTAL ADMINISTRATIVE EXPENSES	3,118,746	3,131,563	2,666,370	\$2,146,475	\$ 2,231,579
			3,212,137			
	POLICE					
10-5-16-41108	ESDA DIRECTOR	2,304	2,389	2,417	2,282	\$ 2,589
10-5-16-41120	CLERICAL	69,050	68,443	109,920	117,184	\$ 127,254
10-5-16-41125	COMMUNITY SERVICE OFFICER	51,603	51,847	54,409	54,228	\$ 64,480
10-5-16-41130	CHIEF	117,564	121,220	120,891	113,918	\$ 128,000
10-5-16-41131	DEPUTY CHIEF	90,462	92,569	110,117	62,524	\$ -
10-5-16-41132	LIEUTENANT AND DETECTIVE COMMANDER	88,182	89,009	202,072	167,702	\$ 240,000
10-5-16-41133	PATROL SERGEANTS	466,340	465,657	396,433	397,581	\$ 406,778
10-5-16-41134	PATROLMEN	1,227,540	1,234,995	1,350,838	1,303,791	\$ 1,355,550
10-5-16-41136	CROSSING GUARDS	46,836	34,366	52,446	54,855	\$ 53,638
10-5-16-41141	CUSTODIAL	12,847	14,322	22,096	24,431	\$ 39,000
10-5-16-42110	POST EMPLY BENEFIT-HLTH IN	-	-	-	113,469	\$ -
10-5-16-42111	OPEB-WAGES	-	-	-	109,598	\$ -
10-5-16-45110	GROUP INSURANCE	541,172	476,899	422,520	216,364	\$ 381,299
10-5-16-45120	DENTAL INSURANCE	10,386	9,358	9,369	4,352	\$ 11,521
10-5-16-45400	WORKER'S COMPENSATION	40,219	43,568	37,886	77,824	\$ 50,000
10-5-16-46100	FICA/MEDC CONTRIBUTIONS	41,431	42,792	50,397	51,471	\$ 31,539
10-5-16-46300	IMRF CONTRIBUTIONS	12,294	14,450	16,448	11,851	\$ 17,218
10-5-16-46400	PENSION CONTRIBUTION	875,000	1,000,000	1,000,000	1,000,000	\$ 1,000,000
10-5-16-47100	CLOTHING ALLOWANCE	19,632	15,687	15,011	17,960	\$ 18,000
10-5-16-47110	OTHER UNIFORM	6,001	10,458	10,680	3,478	\$ 6,000
10-5-16-51100	R&M/BUILDINGS	3,441	1,852	3,502	30,926	\$ 30,000
10-5-16-51200	R&M/EQUIPMENT	8,368	21,256	24,802	8,492	\$ 5,000
10-5-16-51210	R&M/COMPUTERS	10,120	6,082	39,432	724	\$ 6,000
10-5-16-51300	R&M/VEHICLES	42,064	55,218	94,347	96,831	\$ 80,000
10-5-16-53200	LEGAL FEES	53,375	32,254	3,932	6,932	\$ 6,500
10-5-16-53410	EMPLOYMENT TESTING	2,724	300	2,396	3,200	\$ 3,000
10-5-16-53420	MEDICAL SERVICES	2,228	2,524	54	355	\$ 500
10-5-16-54950	ADM HEARING EXP	1,833	1,833	2,000	1,834	\$ 2,000
10-5-16-55300	PROFESSIONAL DUES	2,773	1,275	513	5,098	\$ 3,000
10-5-16-55500	MEETINGS/EDUC & SAFET	30,770	22,274	6,165	21,708	\$ 15,000
10-5-16-55700	LEADS LINE RENTAL	13,672	14,255	10,109	9,170	\$ 12,000
10-5-16-56000	POSTAGE	1,042	849	684	557	\$ 800
10-5-16-56100	TELEPHONE	9,121	8,628	19,966	19,820	\$ 20,000
10-5-16-56400	MAINTENANCE AGREEMENT	3,375	4,458	21,098	22,879	\$ 28,500
10-5-16-57100	UTILITIES	15,090	22,263	89,898	62,997	\$ 88,600
10-5-16-59200	LIABILITY INSURANCE	58,469	61,387	61,455	57,297	\$ 65,000
10-5-16-59900	CONTRACTUAL SERVICE	33,918	22,729	41,549	47,812	\$ 60,000
10-5-16-59910	CODE RED SERVICES	15,000	15,000	5,337	15,000	\$ 15,000
10-5-16-65200	OPERATING SUPPLIES	43,347	28,176	53,851	23,446	\$ 23,000

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
10-5-16-65220	SPECIAL PROGRAMS EXPENSE	10,248	4,808	8,984	8,873	\$ 10,000
10-5-16-65500	FUEL & OIL VEHICLES	49,464	49,275	67,572	66,315	\$ 75,000
10-5-16-68400	COMPUTER SOFTWARE	3,168	2,043	14,655	10,845	\$ 12,000
10-5-16-72100	2020 BOND INTEREST	-	151,744	308,713	296,513	\$ 283,713
10-5-16-72200	2021 BOND INTEREST	-	-	104,033	124,300	\$ 120,300
10-5-16-88000	NEW EQUIPMENT	20,068	11,808	-	1,000	\$ 28,334
10-5-16-88300	NEW EQUIP/COMPUTERS	17,940	4,502	-	12,473	\$ 20,400
10-5-16-88310	NEW EQUIPMENT/RADIOS	-	2,170	-	-	\$ -
10-5-16-88400	NEW EQUIPMENT/VEHICLE	65,146	39,447	153,354	95,418	\$ 178,000
10-5-16-89500	POLICE STATION BUILDING	1,433,407	12,804,218	2,490,050	24,285	\$ -
10-5-16-89999	POLICE STATION BOND PAYMENT	-	-	525,000	520,000	\$ 535,000
10-5-16-91100	COMMUNITY RELATIONS	1,015	275	675	400	\$ 675
10-5-16-91900	ESDA EXPENSES	2,195	4,328	11,812	10,799	\$ 3,000
10-5-16-92900	MISCELLANEOUS EXPENSE	1,924	2,585	11,809	6,172	\$ 7,500
10-5-16-96500	BOND ISSUE EXPENSE	-	279,082	-	-	\$ -
	TOTAL POLICE EXPENSES	\$5,674,167	\$17,466,929	8,161,693	\$5,517,331	\$ 5,670,688
	FIRE					
10-5-17-41108	CO ESDA DIRECTOR	2,304	2,389	2,417	2,282	\$ 2,589
10-5-17-41130	CHIEF	7,260	7,378	8,517	8,435	\$ 9,123
10-5-17-41131	ASSISTANT	2,114	2,188	2,225	2,091	\$ 2,367
10-5-17-41140	DRIVERS	338,505	344,079	347,103	407,359	\$ 385,988
10-5-17-41142	LABORERS	2,485	-	4,482	6,227	\$ -
10-5-17-41145	FIREFIGHTERS	152,666	169,735	145,565	156,899	\$ 165,904
10-5-17-42110	POST EMPLY BENEFIT-HLTH IN	-	-	-	77,510	\$ -
10-5-17-42111	POST EMPLY BENEFIT-WAGES	-	-	-	23,802	\$ -
10-5-17-45110	GROUP INSURANCE	117,631	104,209	90,889	40,095	\$ 67,594
10-5-17-45120	DENTAL INSURANCE	1,453	1,441	1,902	817	\$ 1,831
10-5-17-45400	WORKER'S COMPENSATION	37,093	43,148	35,588	23,546	\$ 35,000
10-5-17-46100	FICA/MEDC CONTRIBUTIONS	16,132	17,357	16,033	19,862	\$ 16,979
10-5-17-46300	IMRF CONTRIBUTIONS	810	1,009	927	610	\$ 800
10-5-17-46400	PENSION CONTRIBUTION	135,750	150,000	150,000	150,000	\$ 150,000
10-5-17-47100	CLOTHING ALLOWANCE	1,379	846	948	1,438	\$ 1,500
10-5-17-51100	R&M/BUILDINGS	21,966	15,219	9,147	26,624	\$ 275,000
10-5-17-51200	R&M/EQUIPMENT	11,217	17,907	25,024	11,357	\$ 20,000
10-5-17-51210	R&M/COMPUTERS	1,570	1,707	4,102	700	\$ 1,500
10-5-17-51300	R&M/VEHICLES	77,600	134,159	100,105	121,917	\$ 80,000
10-5-17-53200	LEGAL FEES	133	-	3,946	1,379	\$ 700
10-5-17-53420	MEDICAL SERVICES	17,678	5,240	8,404	21,274	\$ 17,000
10-5-17-55300	PROFESSIONAL DUES	1,545	693	2,631	738	\$ 1,500
10-5-17-55500	EDUCATION/MEETINGS	3,882	2,971	10,546	2,253	\$ 8,000
10-5-17-55510	SAFETY TRAINING	296	1,170	256	5,227	\$ 5,000
10-5-17-56100	TELEPHONE	6,141	6,480	4,919	4,631	\$ 5,210
10-5-17-57100	UTILITIES	15,075	17,147	20,828	16,818	\$ 14,840
10-5-17-59200	LIABILITY INSURANCE	37,715	39,597	39,640	36,958	\$ 42,000
10-5-17-59900	CONTRACTUAL SERVICE	9,587	10,443	10,507	10,901	\$ 15,000
10-5-17-65200	OPERATING SUPPLIES	18,001	23,841	21,441	24,709	\$ 30,000
10-5-17-65500	FUEL & OIL VEHICLES	12,415	9,394	15,004	19,098	\$ 23,136
10-5-17-66520	TURNOUT GEAR	35,727	21,772	7,144	21,849	\$ 10,000
10-5-17-72370	FIRE TRUCK LOAN INTEREST	1,767	125	-	24,224	\$ 16,012
10-5-17-88000	NEW EQUIPMENT	-	10,134	-	279,172	\$ 50,000
10-5-17-88310	NEW EQUIP/RADIOS	-	5,345	-	-	\$ 10,000
10-5-17-88400	NEW EQUIP/VEHICLES	-	46,724	1,103,082	58,000	\$ -
10-5-17-88410	FIRE TRUCK LOAN PRINCIPAL	86,200	21,731	-	147,027	\$ 155,239
10-5-17-92900	MISCELLANEOUS EXPENSE	1,425	855	8,215	12,734	\$ 10,000
	TOTAL FIRE EXPENSES	\$1,175,520	1,236,431	2,201,537	1,768,561	\$ 1,629,813
	STREETS					
10-5-19-41120	CLERICAL	40,300	41,249	50,068	49,703	\$ 62,400
10-5-19-41129	SUPERINTENDENT	114,703	117,569	106,382	105,361	\$ 120,877
10-5-19-41142	LABORERS	433,498	492,849	473,960	536,385	\$ 498,270
10-5-19-42111	POST EMPLY BENEFIT-WAGES	-	39,432	43,152	-	\$ -
10-5-19-45110	GROUP INSURANCE	88,411	64,636	57,991	35,055	\$ 63,963

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
10-5-19-45120	DENTAL INSURANCE	1,424	1,098	1,796	380	\$ 1,710
10-5-19-45400	WORKER'S COMPENSATIONS	32,673	33,925	30,091	24,298	\$ 35,000
10-5-19-46100	FICA/MEDC CONTRIBUTIONS	43,613	48,488	46,782	50,948	\$ 52,138
10-5-19-46300	IMRF CONTRIBUTIONS	48,716	59,684	49,154	38,979	\$ 40,893
10-5-19-47100	CLOTHING ALLOWANCE	1,721	1,647	1,090	2,581	\$ 3,000
10-5-19-51100	R&M/BUILDINGS	860	12,278	195,228	14,811	\$ 5,000
10-5-19-51200	R&M/EQUIPMENT	16,148	19,772	46,921	62,597	\$ 40,000
10-5-19-51300	R&M/VEHICLES	44,948	33,867	73,586	92,064	\$ 80,000
10-5-19-51400	R&M/STREETS	195,179	502,067	224,150	139,168	\$ 200,000
10-5-19-51434	STREET PROJECTS (GF STREET PROGRAM)	2,184,048	5,249,598	2,695,189	126,670	\$ 1,000,000
10-5-19-51436	RT 6 RESURFACING	-	-	-		\$ -
10-5-19-51443	WATER ST IMPROV	-	23,285			\$ -
10-5-19-51450	PLANK RD PROJECT	-	-	-	161,926	\$ -
10-5-19-53100	ENGINEERING EXPENSE	2,827	27,183	49,099	43,138	\$ 40,000
10-5-19-53200	LEGAL FEES	583	432	4,825	880	\$ 1,073
10-5-19-55510	SAFETY TRAINING	3,986	2,809	2,825	2,450	\$ 2,670
10-5-19-56100	TELEPHONE	5,633	6,719	7,696	8,853	\$ 8,229
10-5-19-57100	UTILITIES	28,865	23,618	39,303	30,332	\$ 26,721
10-5-19-59200	LIABILITY INSURANCE	21,794	22,882	22,908	21,358	\$ 25,000
10-5-19-59310	EQUIPMENT RENTAL	-	3,900	-	2,232	\$ 5,000
10-5-19-59900	CONTRACTUAL SERVICE	31,242	57,885	29,718	14,956	\$ 12,000
10-5-19-61200	SIGNS	21,710	27,741	42,728	39,253	\$ 25,000
10-5-19-61300	SALT	135,050	197,098	81,366	53,954	\$ 150,000
10-5-19-65200	OPERATING SUPPLIES	93,522	(1,424)	51,223	53,129	\$ 45,000
10-5-19-65500	FUEL & OIL VEHICLES	60,785	62,364	81,334	101,943	\$ 118,000
10-5-19-72370	LEASE INTEREST-JD CREDIT	4,552	3,065	2,396	4,810	\$ 6,357
10-5-19-88000	NEW EQUIPMENT	26,572	-		37,034	\$ 305,000
10-5-19-88400	NEW EQUIPMENT/VEHICLE	86,831	81,302	130,099	97,893	\$ 250,000
10-5-19-88432	MVP DEV-MASTER BUILDER WAY	-	-	-	6,073	\$ 1,800,000
10-5-19-88433	POHAR SUBD-ROADWAY	-	-	-	124,787	
10-5-19-92900	MISCELLANEOUS EXPENSE	976	1,235	2,003	2,949	\$ 4,000
	TOTAL STREET EXPENSES	\$3,771,167	\$7,258,255	4,643,062	2,086,949	\$ 5,027,301
	SIDEWALKS/CROSSINGS					
10-5-21-51450	R&M/SIDEWALKS-CONCRETE REIMBURSE	6,011	1,029	16161	26,804	\$ 20,000
10-5-21-59991	CURB & SIDEWALK PROJECT	63,855	202,695	-	15,974	\$ 100,000
	TOTAL SIDEWALKS/CROSSINGS	\$69,866	\$203,724	\$16,161	\$42,778	\$ 120,000
	BUILDINGS/GROUNDS					
10-5-22-41142	LABORERS	13,843	9,398	21,777	30,638	\$ 33,280
10-5-22-41143	SUMMER/TEMP LABORERS	-	-	-	700	\$ 150,000
10-5-22-45400	WORKER'S COMPENSATION	745	307	353	605	\$ 1,000
10-5-22-46100	FICA/MEDC CONTRIBUTIONS	1,063	727	1,666	2,397	\$ 2,546
10-5-22-51100	R&M/BUILDINGS	34,611	25,125	5,218	109,679	\$ 10,000
10-5-22-51200	R&M/EQUIPMENT	-	6,693	1,072	9,048	\$ 7,000
10-5-22-51700	R&M/GROUNDS	13,434	48,324	101,857	55,251	\$ 75,000
10-5-22-56100	TELEPHONE	6,881	5,867	5,844	5,413	\$ 6,000
10-5-22-57100	UTILITIES	15,680	15,947	19,296	14,207	\$ 16,000
10-5-22-57500	LANDSCAPING	67,757	77,774	65,701	119,962	\$ 70,000
10-5-22-59200	LIABILITY INSURANCE	622	652	753	609	\$ 750
10-5-22-59900	CONTRACTUAL SERVICE	44,694	81,399	49,296	77,541	\$ 100,000
10-5-22-59910	ASH-BORER PROGRAM	2,670	-			\$ -
10-5-22-59920	SECURITY SYSTEM	49,840	-			\$ 5,000
10-5-22-65000	BENCH PROGRAM	-	-	-	42,010	\$ 20,000
10-5-22-65200	OPERATING SUPPLIES	13,516	3,963	16,663	6,697	\$ 3,000
10-5-22-88000	NEW EQUIPMENT	11,130	168,861		-	\$ 20,000
10-5-22-89900	PURCHASE LAND/PROP	-	102,908	65,560	47,703	\$ 25,000
10-5-22-89950	PARKING LOT	146,792	7,192		-	\$ -
10-5-22-89990	DEMOLITION	1,000	-	-	-	\$ 50,000
10-5-22-91790	PROPERTY TAX	38,345	12,103	54,380	12,180	\$ 13,000
10-5-22-92900	MISCELLANEOUS EXP	1,109	23,735	10,752	10,830	\$ 15,000
	TOTAL BUILDINGS/GROUNDS EXPENSES	\$463,732	\$590,976	420,187	545,470	\$ 622,576

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
PARKS, RECREATION, AND SPECIAL EVENTS						
10-5-23-41130	PARKS/REC DIR	14,804	53,254	54,114	54,237	\$ 57,953
10-5-23-41141	RECR MANAGER	6,084	10,869	11,045	10,939	\$ 11,076
10-5-23-41142	LABORERS	223,006	213,747	136,068	146,718	\$ 122,841
10-5-23-41143	SPLASH PAD LABORERS	23,001	20,124	25,188	27,675	\$ 32,000
10-5-23-42100	CAMP STIPENDS	-	11,490	13,615	15,749	\$ 16,379
10-5-23-45110	GROUP INSURANCE	48,319	45,752	31,110	15,936	\$ 27,944
10-5-23-45120	DENTAL INSURANCE	1,045	1,244	506	345	\$ 878
10-5-23-45400	WORKER'S COMPENSATION	7,508	7,789	6,388	5,103	\$ 8,000
10-5-23-46100	FICA/MEDC CONTRIBUTIONS	19,614	21,962	16,775	17,791	\$ 17,126
10-5-23-46300	IMRF CONTRIBUTIONS	17,556	16,497	11,087	8,354	\$ 13,432
10-5-23-47100	CLOTHING ALLOWANCE	379	867	135	342	\$ 750
10-5-23-51100	R&M/BUILDINGS	15,857	1,576	3,170	1,819	\$ 10,000
10-5-23-51200	R&M/EQUIPMENT	6,420	9,233	20,882	22,999	\$ 15,000
10-5-23-51212	R&M/PARK EQUIPMENT	19,547	36,170	24,433	31,218	\$ 35,000
10-5-23-51300	R&M/VEHICLES	382	3,568	4,446	1,673	\$ 500
10-5-23-51700	R&M/GROUNDS	36,723	83,661	250,489	160,162	\$ 100,000
10-5-23-53100	ENGINEERING EXPENSE	1,742	962	46,200	28,476	\$ 2,000
10-5-23-55500	EDUCATION/MEETINGS	-	51	335	209	\$ 500
10-5-23-57100	UTILITIES	24,453	24,559	28,128	25,812	\$ 37,715
10-5-23-57500	LANDSCAPING	14,266	4,800	10,572	15,802	\$ 25,000
10-5-23-59200	LIABILITY INSURANCE	8,298	8,712	8,721	8,131	\$ 8,500
10-5-23-59900	CONTRACTUAL SERVICE	21,067	13,760	19,175	6,316	\$ 3,500
10-5-23-59920	GRASS CUTTING CONTRACT	59,380	67,650	57,180	72,314	\$ 76,653
10-5-23-65200	OPERATING SUPPLIES	57,556	31,408	96,172	64,720	\$ 50,000
10-5-23-65210	PROGRAMS/EVENTS (AIRSHOW, FIREWORKS,ET	-	29,792	167,161	405,247	\$ 214,800
10-5-23-65211	AIRSHOW	-	-	-	-	\$ 125,000
10-5-23-65500	FUEL & OIL VEHICLES	1,570	5,055	7,171	8,180	\$ 11,157
10-5-23-65651	MUNCIPAL BAND EXPENSE	11,630	-	-	15,285	\$ 8,500
10-5-23-72370	LEASE-FINANCE FEES/INTERES	-	-	-	1,644	\$ 3,251
10-5-23-88000	NEW EQUIPMENT	7,138	123,378	30,910	72,082	\$ 39,283
10-5-23-88001	NEW PLAYGROUND EQUIP	-	-	-	21,530	\$ 120,000
10-5-23-88400	NEW EQUIPMENT/VEHICLES	25,069	-	-	-	\$ 30,000
10-5-23-89500	CONSTRUCTION	-	810	243,298	2,720,170	\$ 30,000
10-5-23-92900	MISCELLANEOUS EXPENSE	605	-	7,469	5,042	\$ 5,625
	TOTAL PARKS EXPENSES	\$673,019	\$848,738	1,331,946	\$3,992,017	\$ 1,260,363
CEMETERY						
10-5-24-41142	LABORERS	74,337	101,254	142,791	111,851	\$ 122,841
10-5-24-45110	GROUP INSURANCE	-	27,844	27,634	19,564	\$ 31,791
10-5-24-45120	DENTAL INSURANCE	161	616	478	847	\$ 1,410
10-5-24-45400	WORKER'S COMPENSATION	4,446	4,225	3,924	3,184	\$ 4,000
10-5-24-46100	FICA/MEDC CONTRIBUTIONS	5,654	7,333	10,378	8,410	\$ 9,397
10-5-24-46300	IMRF CONTRIBUTIONS	3,171	8,378	10,073	5,314	\$ 7,370
10-5-24-47100	CLOTHING ALLOWANCE	-	100	369	137	\$ 350
10-5-24-51100	R&M/BUILDINGS	5,264	415	5,782	-	\$ 500
10-5-24-51200	R&M/EQUIPMENT	7,069	8,051	6,765	12,639	\$ 7,500
10-5-24-51300	R&M/VEHICLES	148	-	204	2,268	\$ 1,500
10-5-24-56100	TELEPHONE	641	770	884	953	\$ 919
10-5-24-57100	UTILITIES	2,539	1,945	7,470	4,140	\$ 4,048
10-5-24-57500	LANDSCAPING	8,020	12,963	9,352	3,662	\$ 15,000
10-5-24-59200	LIABILITY INSURANCE	2,998	3,148	3,152	2,938	\$ 3,200
10-5-24-59310	EQUIPMENT RENTAL	-	-	-	-	\$ 500
10-5-24-59900	CONTRACTUAL SERVICE	2,575	-	1,355	2,473	\$ 3,000
10-5-24-65200	OPERATING SUPPLIES	7,994	9,388	20,154	12,217	\$ 8,000
10-5-24-65500	FUEL & OIL VEHICLES	-	2,811	5,841	6,523	\$ 9,146
10-5-24-88000	NEW EQUIPMENT	8,869	11,468	-	18,459	\$ 20,000
10-5-24-88500	CEMETRY & MAUSOLEUM UPGRADES	122,344	-	-	49,321	\$ -
	TOTAL CEMETERY EXPENSES	\$256,230	\$200,710	256,606	\$264,897	\$ 250,472

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
CITY GARAGE						
10-5-25-41142	LABORERS	142,790	147,166	137,752	136,928	\$ 148,253
10-5-25-42110	OPEB-HLTH INS	-	-	47,172		\$ -
10-5-25-45110	GROUP INSURANCE	37,860	32,816	24,768	8,414	\$ 25,000
10-5-25-45120	DENTAL INSURANCE	744	717	391	133	\$ 600
10-5-25-45400	WORKER'S COMPENSATION	4,825	4,784	3,924	2,543	\$ 3,000
10-5-25-46100	FICA/MEDC CONTRIBUTION	10,428	10,729	10,150	10,138	\$ 11,341
10-5-25-46300	IMRF CONTRIBUTIONS	12,541	15,230	11,379	7,945	\$ 8,895
10-5-25-47100	CLOTHING ALLOWANCE	227	565	313	216	\$ 250
10-5-25-59200	LIABILITY INSURANCE	4,014	4,215	4,220	3,934	\$ 4,000
10-5-25-65200	OPERATING SUPPLIES	-	-	100	199	\$ 400
	TOTAL CITY GARAGE EXPENSES	\$213,430	\$216,223	240,169	\$170,451	\$ 201,739
FINANCE						
10-5-26-41123	ACCOUNTANTS	111,239	114,065	143,331	106,269	\$ 116,480
10-5-26-41130	FINANCE OFFICER	83,268	95,277	101,271	100,253	\$ 100,000
10-5-26-41131	PT TEMP	5,462	5,012	5,410		\$ -
10-5-26-42110	OPEB-HLTH INS				(7)	
10-5-26-42111	OPEB-WAGES	-	-	1,051	21,314	\$ -
10-5-26-45110	GROUP INSURANCE	51,356	35,284	16,293	20,084	\$ 27,093
10-5-26-45120	DENTAL INSURANCE	813	851	547	539	\$ 796
10-5-26-45400	WORKER'S COMPENSATION	333	249	303	561	\$ 300
10-5-26-46100	FICA/MEDC CONTRIBUTION	20,214	24,405	34,450	26,686	\$ 16,561
10-5-26-46300	IMRF CONTRIBUTIONS	23,694	33,446	37,338	22,149	\$ 21,648
10-5-26-55500	EDUCATION/MEETINGS	14,396	2,432	2,653	200	\$ 2,500
10-5-26-65200	OPERATING SUPPLIES	1,093	2,206	5,308	8,978	\$ 5,000
10-5-26-92900	MISCELLANEOUS EXPENSE			2,246	3,211	\$ 4,592
	TOTAL FINANCE DEPARTMENT EXPENSES	\$311,868	\$313,227	\$350,199	310,236	\$ 294,970
INFORMATION TECHNOLOGY						
10-5-27-41118	INFO TECHNOLOGY STAFF	-	32,885	93,579	20,480	\$ 58,240
10-5-27-41130	INFO TECHNOLOGY DIRECTOR				106,944	\$ 115,000
10-5-27-45110	GROUP INSURANCE				(1,639)	\$ 27,804
10-5-27-45120	DENTAL INSURANCE				(207)	\$ 878
10-5-27-45400	WORKER'S COMPENSATION					\$ 200
10-5-27-46100	FICA/MEDC CONTRIBUTION				4,077	\$ 13,253
10-5-27-46300	IMRF CONTRIBUTIONS				2,548	\$ 10,394
10-5-27-51300	R&M/VEHICLES	-	-	-		\$ 2,500
10-5-27-55500	INTRNL TRNG/EDUC/MEETINGS					\$ 15,000
10-5-27-65200	OPERATING SUPPLIES				541	\$ 4,000
10-5-27-65500	FUEL & OIL VEHICLES			270	1,432	\$ 1,000
10-5-27-88300	NEW EQUIP/COMPTRS/SERVER					
10-5-27-92900	MISCELLANEOUS EXPENSE				450	\$ 269
	TOTAL IT DEPARTMENT EXPENSES	\$0	\$32,885	93,849	\$134,624	\$ 248,539
LEGAL						
10-5-28-41130	CORPORATE COUNSEL				55,962	\$ 156,000
10-5-28-45110	GROUP INSURANCE				(1,209)	\$ 20,500
10-5-28-45120	DENTAL INSURANCE				(87)	\$ 457
10-5-28-45400	WORKER'S COMPENSATION					\$ 100
10-5-28-46100	FICA/MEDC CONTRIBUTION				4,144	\$ 11,934
10-5-28-46300	IMRF CONTRIBUTIONS				2,500	\$ 9,360
10-5-28-65200	OPERATING SUPPLIES				634	\$ 1,000
10-5-28-92900	MISCELLANEOUS EXPENSE			-	357	\$ 75
	TOTAL LEGAL DEPARTMENT EXPENSES	\$0	\$0	\$0	\$62,301	\$ 199,426
HR, HEALTH & WELFARE						
10-5-29-41115	HUMAN RESOURCES STAFF	76,383	83,465	114,940	97,621	\$ 52,000
10-5-29-41130	HUMAN RESOURCES DIRECTOR				31,255	\$ 100,000
10-5-29-45400	WORKER'S COMPENSATION	-	-	-		\$ 200
10-5-29-46100	FICA/MEDC CONTRIBUTIONS				3,859	\$ 11,628
10-5-29-46300	IMRF CONTRIBUTIONS				2,260	\$ 9,120
10-5-29-52801	HYGIENIC INSTITUTE	11,508	11,508	11,508	9,590	\$ 11,508

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
10-5-29-52802	AMBULANCE CONTRACT	71,643	73,793	76,006	78,287	\$ 78,287
10-5-29-52803	IVRD PER CAPITA CONTRIBUTION	188,487	197,943	211,145	220,755	\$ 225,000
10-5-29-55500	EDUCATION/MEETINGS				544	\$ 2,500
10-5-29-65200	OPERATING SUPPLIES				572	\$ 3,000
10-5-29-92000	HEALTH & WELLNESS	8,729	819	4,896	930	\$ 7,500
10-5-29-92900	MISCELLANEOUS	-	-	-		\$ 800
	TOTAL HEALTH & WELFARE EXPENSES	356,750	367,527	418,495	445,673	\$ 501,543
	TRANSFERS					
10-5-30-97010	CONTRIB TO RECREATION	100,000	-	-	-	\$ -
10-5-30-97080	CONTRIB TO GARBAGE FUND	12,000	13,000	-	-	\$ -
	TOTAL EXPENSES	\$112,000	\$13,000	\$0	\$0	\$0
	TOTAL GENERAL FUND EXPENDITURES	\$16,906,009	\$32,602,245	\$21,613,229	\$18,180,443	\$ 19,101,051

TOTAL GENERAL FUND REVENUE	\$16,311,452	\$17,355,438	\$20,230,041	\$19,393,580	\$ 19,863,287
TOTAL GENERAL FUND EXPENDITURES	\$16,906,009	\$32,602,245	\$21,613,229	\$18,180,443	\$ 19,101,051
REVENUE OVER/(UNDER) EXPENDITURES	\$ (594,557)	\$ (15,246,806)	\$ (1,383,188)	\$ 1,213,137	\$ 762,236

POLICE DRUG ENFORCEMENT, IMPOUND, AND EQUIPMENT FUND

REVENUE

13-4-00-54-3383	DRUG ENFORCEMENT REVENUE	4,110	12,983	39,267	9,890	\$ 10,896
13-4-00-54-3387	IMPOUND REVENUE	23,836	17,415	16,047	14,444	\$ 12,666
13-4-00-54-3388	OTHER REVENUE	27,647	17,785	23,259	44,461	\$ 24,402
13-4-00-55-3700	INCOME FROM INVESTMENTS	630	431	191	175	\$ 153
	TOTAL REVENUE	\$56,224	\$48,614	\$78,764	\$68,971	\$ 48,116

EXPENSES

13-5-90-65230	DRUG ENFORCEMENT EXPENSE	11,861	17,032	115,837	7,486	\$ 11,229
13-5-90-65280	IMPOUND EXPENSE	10,000	-	-	-	\$ -
13-5-90-92900	OTHER EXPENSES	12,818	5,907	14,853	24,048	\$ 15,952
13-5-90-92910	TRANSFER TO GENERAL FUND	-	-	-		\$ -
	TOTAL EXPENSES	\$34,679	\$22,939	\$130,690	\$31,534	\$ 27,181

REVENUE OVER/(UNDER) EXPENDITURES	\$21,545	\$25,675	(\$51,926)	\$37,437	\$ 20,935
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INSURANCE FUND

REVENUE

15-4-00-55-3700	INCOME FROM INVESTMENTS	111	262	480	2,037	\$ 245
15-4-00-56-3415	INSURANCE FUNDING	1,616,475	1,413,548	1,359,954	894,865	\$ 1,422,835
15-4-00-56-3515	HRA FUNDING	96,643	71,979	87,098	83,434	\$ 80,722
15-4-00-56-3615	FSA FUNDING	43,435	44,226	41,015	41,644	\$ 46,003
	TOTAL ESTIMATED REVENUE	\$1,756,664	\$1,530,014	\$1,488,547	\$1,021,980	\$ 1,549,805

INSURANCE FUND

15-5-15-45000	INS PREMIUMS	-	-	433,105	1,132,681	\$ 1,422,835
15-5-15-45100	HEALTH CLAIMS	724,858	490,475	532,142	51	\$ -
15-5-15-45150	HRA CLAIMS	96,643	70,239	83,130	90,178	\$ 80,722
15-5-15-46150	FSA CLAIMS	39,542	40,292	42,763	38,916	\$ 46,003
15-5-15-53550	ADMIN FEES	467,306	446,585	317,549	4,386	\$ 4,294
	TOTAL EXPENSES	\$1,328,349	\$1,047,591	\$1,408,689	\$1,266,211	\$ 1,553,854

REVENUE OVER/(UNDER) EXPENDITURES	\$428,315	\$482,422	\$79,858	(\$244,231)	\$ (4,049)
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ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
GARBAGE FUND						
REVENUE						
21-4-00-53-3034	YARD WASTE SERVICE	18,782	-	-	\$	-
21-4-00-53-3060	MONTHLY GARBAGE CHARGES	766,075	813,681	867,867	896,176	\$ 914,904
21-4-00-55-3700	INCOME FROM INVESTMENTS	96	83	62	11	\$ -
21-4-00-90-3956	TRANSFER FROM GENERAL FUND	-	13,000	-	\$	-
21-4-00-90-3951	TRANSFER FROM LANDFILL	12,000	-	-	\$	-
	TOTAL REVENUE	\$796,953	\$826,763	\$867,929	\$896,187	\$ 914,904
EXPENSES						
21-5-90-57060	SCAVENGER CONTRACT	793,643	821,808	850,580	881,107	\$ 909,175
21-5-90-96160	FORGIVENESS OF DEBT	-	539	582	2,026	\$ -
	TOTAL EXPENSES	\$793,643	\$822,348	\$851,162	\$883,132	\$ 909,175
REVENUE OVER/(UNDER) EXPENDITURES		\$3,309	\$4,415	\$16,767	\$13,054	\$ 5,729
MOTOR FUEL TAX FUND						
REVENUE						
24-4-00-55-3700	INCOME FROM INVESTMENTS	6,592	5,445	3,171	3,338	\$ 2,955
24-4-00-60-3120	MOTOR FUEL TAX	381,731	386,534	422,713	408,732	\$ 414,988
24-4-00-60-3645	REBUILD ILLINOIS FUNDS	-	339,241	226,160	113,080	\$ -
	TOTAL REVENUE	\$388,323	\$731,220	\$652,045	\$525,150	\$ 417,943
EXPENSES						
24-5-90-59934	CONSTRUCTION- STREET MNTNC	-	-	1,600,000	928,481	\$ 300,000
	TOTAL EXPENSES	\$0	\$0	\$1,600,000	\$928,481	\$ 300,000
REVENUE OVER/(UNDER) EXPENDITURES		\$388,323	\$731,220	(\$947,955)	(\$403,331)	\$ 117,943
8/7/2006 TIF DISTRICT II (Industrial)						
REVENUE						
29-4-00-50-3100	PROPERTY TAXES	367,518	360,502	363,778	367,952	\$ 386,220
29-4-00-55-3700	INCOME FROM INVESTMENTS	256	166	251	1,928	\$ 670
	TOTAL REVENUE	\$367,774	\$360,668	\$364,030	\$369,880	\$ 386,890
EXPENSES						
29-5-76-93500	2010 BOND EXPENSE	49,165	44,916	-	-	\$ -
29-5-90-53400	ADMIN/PROF/FEES	21,895	21,721	22,019	23,138	\$ 24,238
29-5-90-92550	DEVELOPER REIMBURSEMENT	44,754	48,261	48,514	33,444	\$ 35,117
29-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	147,596	144,875	145,601	208,410	\$ 215,072
	TOTAL EXPENSES	\$263,411	\$259,772	\$216,134	\$264,993	\$ 274,427
REVENUE OVER/(UNDER) EXPENDITURES		\$104,362	\$100,896	\$147,896	\$104,888	\$ 112,463
3/24/2010 TIF DISTRICT III (North Commercial)						
REVENUE						
30-4-00-50-3100	PROPERTY TAXES	99,342	93,517	93,516	96,046	\$ 100,814
30-4-00-55-3700	INCOME FROM INVESTMENTS	27	21	29	147	\$ 78
	TOTAL REVENUE	\$99,369	\$93,538	\$93,545	\$96,193	\$ 100,892
EXPENSES						
30-5-90-53400	ADMIN FEES	12,012	11,842	11,926	12,535	\$ 13,116
30-5-90-92550	DEVELOPER REIMBURSEMENT	28,062	27,823	27,828	27,884	\$ 29,278
30-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	48,869	46,399	46,483	46,727	\$ 48,509
	TOTAL EXPENSES	\$88,942	\$86,064	\$86,237	\$87,145	\$ 90,903
REVENUE OVER/(UNDER) EXPENDITURES		\$10,427	\$7,474	\$7,308	\$9,048	\$9,989

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
2/20/2017 TIF DISTRICT IV (Downtown)						
REVENUE						
31-4-00-50-3100	PROPERTY TAXES	-	107,199	129,756	178,312	\$ 187,670
31-4-00-55-3700	INCOME FROM INVESTMENTS	-	17	43	265	\$ 117
	TOTAL REVENUE	\$0	\$107,216	\$129,799	\$178,577	\$ 187,787
EXPENSES						
31-5-90-53400	ADMIN FEES	-	14,157	12,062	17,564	\$ 21,315
31-5-90-92550	DEVELOPER REIMBURSEMENT	-	2,249	2,031	1,960	\$ 2,058
31-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	-	14,945	168,119	141,750	\$ 146,904
	TOTAL EXPENSES	\$0	\$31,351	\$182,212	\$161,274	\$ 170,277
REVENUE OVER/(UNDER) EXPENDITURES		\$0	\$75,865	(\$52,413)	\$17,303	\$ 17,510
6/24/2019 TIF DISTRICT V (Mall)						
REVENUE						
32-4-00-55-3700	INCOME FROM INVESTMENTS	-	-	-	-	\$ -
	TOTAL REVENUE	\$0	\$0	\$0	\$0	\$ -
EXPENSES						
32-5-90-53400	ADMIN FEES	-	-	5,713	4,738	\$ 6,322
	TOTAL EXPENSES	\$0	\$0	\$5,713	\$4,738	\$ 6,322
REVENUE OVER/(UNDER) EXPENDITURES		\$0	\$0	(\$5,713)	(\$4,738)	\$ (6,322)
4/25/2022 TIF DISTRICT VI (MVP)						
REVENUE						
33-4-00-50-3100	PROPERTY TAXES	-	-	-		\$ 1,471
33-4-00-55-3700	INCOME FROM INVESTMENTS	-	-	-		\$ -
	TOTAL REVENUE	\$0	\$0	\$0	\$0	\$ 1,471
EXPENSES						
33-5-76-93500	2022 BOND EXPENSE				101,650	\$ 192,600
33-5-90-53400	ADMIN FEES	0	0	0	58,103	\$ 8,679
33-5-90-92552	REIMBURSABLE TO CITY-GF	-	-	-	-	\$ 1,800,000
	TOTAL EXPENSES	\$0	\$0	\$0	\$159,753	\$ 2,001,279
REVENUE OVER/(UNDER) EXPENDITURES		\$0	\$0	\$0	(\$159,753)	\$ (1,999,808)
UTILITY ENTERPRISE FUND REVENUE						
ELECTRIC SALES						
60-4-00-30-3010	ELECTRIC SALES, COMMERCIAL	20,948,676	21,799,798	22,273,841	21,779,758	\$ 21,148,023
60-4-00-30-3011	ELECTRIC SALES, RESIDENTIAL	4,171,077	4,789,162	4,643,062	4,347,267	\$ 4,636,024
	TOTAL ELECTRIC SALES INCOME	\$25,119,753	\$26,588,960	\$26,916,903	\$26,127,025	\$ 25,784,048
WATER SALES						
60-4-00-30-3020	WATER SALES, COMMERCIAL	1,889,041	1,668,311	1,933,989	1,852,127	\$ 1,882,462
60-4-00-30-3021	WATER SALES, RESIDENTIAL	820,606	894,276	881,673	859,814	\$ 900,973
60-4-00-30-3022	SEWER SALES, COMMERCIAL	2,305,656	2,034,069	2,414,448	2,414,345	\$ 2,400,669
60-4-00-30-3023	SEWER SALES, RESIDENTIAL	936,275	1,038,050	1,039,085	982,586	\$ 1,034,180
	TOTAL SALES REVENUE	\$5,951,579	\$5,634,706	\$6,269,196	\$6,108,872	\$ 6,218,283
OPERATING INCOME						
60-4-00-40-3410	PENALTIES	66,000	102,591	138,360	109,702	\$ 127,736
60-4-00-40-3411	TEMPORARY HOOK-UPS	842	-	-	-	\$ -
60-4-00-40-3412	RECONNECTIONS	10,275	1,300	300	600	\$ 600
60-4-00-40-3413	LGT METER READ FEE	-	-	900	875	\$ 900
60-4-00-40-3414	WTR METER READ FEE	-	-	300	300	\$ 300
60-4-00-40-3416	LOADS OF WATER	19,158	24,620	28,351	23,115	\$ 34,476
60-4-00-40-3420	NSF CHECK CHARGES	925	250	575	525	\$ 675
60-4-00-40-3430	EPA MONITORING FEES	600	250	1,200	500	\$ 750
60-4-00-40-3431	REIMB FOR ANALYSIS FEES	24,420	27,748	26,450	30,425	\$ 31,541

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
60-4-00-40-3530	INSUR/DAMAGE REIMBURSEMENT	44,658	24,143	211,238	83,191	\$ 110,515
60-4-00-40-3541	WORKERS COMP WAGE REIMBURSEMENT	6,493	-	-		\$ -
60-4-00-40-3620	LABOR & SUPPLIES	6,641	11,693	-	860	\$ 840
60-4-00-40-3625	METERS/SUPPLIES	13,255	22,897	15,181	17,385	\$ 21,030
60-4-00-40-3655	GREEN POWER CREDITS	-	20,653	-	-	\$ -
60-4-00-40-3675	REIMB STATE OF IL	3,890	72,749	34,461	42,336	\$ 13,326
60-4-00-40-3699	MISCELLANEOUS	1,989	74	29,650	10	\$ -
	TOTAL OPERATING INCOME	\$199,144	\$308,967	\$486,965	\$309,824	\$ 342,689
	NON-OPERATING INCOME					
60-4-00-56-3556	FARM CASH RENT	14,120	-	14,120	16,097	\$ 7,000
60-4-00-60-3810	STATE GRANTS	422,237	498,834	-	-	\$ -
60-4-00-60-3820	FEDERAL GRANTS	-	-	-	-	\$ -
60-4-00-80-3555	CABLE/AT&T POLE RENTAL	22,551	20,800	20,800	-	\$ 20,000
60-4-00-80-3558	FIBER OPTIC RENT	44,430	48,180	50,226	55,041	\$ 54,807
60-4-00-80-3651	SALE OF CITY PROPERTY	520	3,522	17,000	14,150	\$ -
60-4-00-80-3700	INCOME FROM INVESTMENTS	286,890	184,176	122,353	169,309	\$ 175,000
60-4-00-80-3706	INVEST INCOME- BOND ACC	3,844	37	-	-	\$ -
60-4-00-80-3727	2010 BOND INT RBTE	-	33,049	-		\$ -
60-4-00-80-3816	IMEA ENERGY GRANT					
60-4-00-80-3900	BOND PROCEEDS	-	9,472	-		\$ 10,000,000
	TOTAL NON-OPERATING INCOME	\$794,591	\$798,070	\$224,499	\$254,596	\$ 10,256,807
	OPERATING TRANSFERS IN					
60-4-00-90-3950	TRANSFER FROM OTHER FUNDS	-	-	-		\$ -
60-4-00-90-3960	FROM TIF2-2010 INT	49,165	44,916	-		\$ -
	TOTAL TRANSFERS IN	\$49,165	\$44,916	\$0	\$0	\$ -
	TOTAL REVENUE	\$32,114,232	\$33,375,619	\$33,897,563	\$32,800,317	\$ 42,601,827

UTILITY LIGHT ENTERPRISE FUND EXPENDITURES

	CLERK'S OFFICE					
60-5-12-41120	CLERICAL	141,512	129,249	107,861	99,803	\$ 107,120
60-5-12-41121	METER READERS	59,430	34,437	35,452	30,381	\$ 37,960
60-5-12-42110	POST EMPL BENEFIT-INSURANCE	-	-	-	40,584	\$ -
60-5-12-42111	POST EMPL BENEFIT-WAGES	-	-	-	14,390	\$ -
60-5-12-45110	GROUP INSURANCE	34,503	18,246	9,652	6,828	\$ 25,625
60-5-12-45120	DENTAL INSURANCE	534	79	51	33	\$ 1,417
60-5-12-45400	WORKER'S COMPENSATION	1,528	1,241	834	804	\$ 1,500
60-5-12-46100	FICA/MEDC CONTRIBUTION	14,918	12,383	10,676	10,827	\$ 11,099
60-5-12-46300	IMRF CONTRIBUTIONS	17,754	14,445	(35,889)	8,630	\$ 3,815
60-5-12-51200	R&M/EQUIPMENT	-	-	-	-	\$ 12,000
60-5-12-56000	POSTAGE	30,290	25,232	25,951	23,558	\$ 26,647
60-5-12-59900	CONTRACTUAL SERVICE	-	8,712	6,685	5,001	\$ 36,500
60-5-12-65200	OPERATING SUPPLIES	7,185	4,494	4,931	12,363	\$ 15,000
	TOTAL CLERK'S OFFICE EXPENSES	\$307,654	\$248,517	\$166,206	\$253,203	\$ 278,683
	ADMINISTRATIVE SERVICES					
60-5-15-41120	CLERICAL	31,936	34,005	40,207	43,362	\$ 52,000
60-5-15-42110	POST EMPL BENEFIT-INSURANCE	-	71,364	(56,976)	-	\$ -
60-5-15-42111	POST EMPL BENEFIT-WAGES	9,488	-	-	10,126	\$ -
60-5-15-45110	GROUP INSURANCE	327,147	291,723	269,013	140,257	\$ 275,000
60-5-15-45115	HLTH INS OP OUT INCENTIVE	5,160	7,571	8,269	8,077	\$ 7,500
60-5-15-45120	DENTAL INSURANCE	5,781	5,601	4,971	2,867	\$ 8,000
60-5-15-45181	HRA FUND REQUESTS	24,550	16,850	26,243	(563)	\$ 20,000
60-5-15-45300	UNEMPLOYMENT INSURANCE	2,163	1,976	2,225	24,716	\$ 2,500
60-5-15-45400	WORKER'S COMPENSATION	29,347	29,996	24,986	3,014	\$ 30,000
60-5-15-46100	FICA/MEDC CONTRIBUTION	2,613	2,732	3,263	29,170	\$ 3,978
60-5-15-46300	IMRF CONTRIBUTIONS	3,219	4,084	(12,097)	3,604	\$ 3,120
60-5-15-47100	CLOTHING ALLOWANCE	4,574	6,496	5,276	2,922	\$ 5,000
60-5-15-47200	UNIFORM SERVICE	47,309	45,249	49,847	6,315	\$ 30,000
60-5-15-53100	ENGINEERING EXPENSE	56,032	120,104	62,250	45,924	\$ 85,000
60-5-15-53200	LEGAL FEES	28,422	11,640	57,226	67,187	\$ 10,000

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
60-5-15-53400	MED SVCS/OTHER PROFESSIONAL	72	374	159	51,215	\$ 1,000
60-5-15-53500	BANK FEES/SERVICE CHARGES	11,002	38,070	34,146	1,102	\$ 30,000
60-5-15-54500	ADM CHARGE-ENF/FIN/IT/LEG/HR	30,000	30,000	35,000	51,023	\$ 250,000
60-5-15-54510	ADM CHARGE-FINANCE OFFICER	30,000	30,000	35,000	35,000	\$ -
60-5-15-54520	ADM CHARGE-ENGINEERING	60,000	60,000	65,000	35,000	\$ -
60-5-15-55500	EDUCATION/MEETINGS	23,273	1,901	9,952	65,000	\$ 10,000
60-5-15-55510	SAFETY TRAINING	2,088	2,482	2,949	14,072	\$ 1,000
60-5-15-55900	TRAVEL/MILEAGE	-	415	2,415	1,048	\$ 500
60-5-15-56000	POSTAGE	175	486	5,288	506	\$ 500
60-5-15-56100	TELEPHONE	6,657	8,165	9,141	8,988	\$ 8,000
60-5-15-56150	INTERNET ACCESS FEE	1,650	2,070	1,650	1,650	\$ 2,000
60-5-15-56200	PUBLISHING/ADVERTISING	-	-	245	1,917	\$ -
60-5-15-56400	MAINTENANCE AGREEMENT	-	-	37,536	33,400	\$ 35,000
60-5-15-56801	JULIE SERVICE	2,207	2,476	2,456	2,329	\$ 3,500
60-5-15-59100	BOILER/MACH INSURANCE	66,419	69,163	111,062	114,415	\$ 100,000
60-5-15-59200	LIABILITY INSURANCE	97,114	101,086	103,189	96,782	\$ 95,000
60-5-15-59900	CONTRACTUAL SERVICES	109,431	127,295	89,105	84,916	\$ 100,000
60-5-15-65200	OPERATING SUPPLIES	4,418	10,766	9,007	10,335	\$ 6,500
60-5-15-65400	COVID19 EXP	-	1,512	502	-	\$ -
60-5-15-88300	NEW EQUIPMENT/COMPUTER	-	1,314	-	-	\$ -
60-5-15-92900	MISCELLANEOUS	1,392	2,247	3,249	7,136	\$ 2,500
60-5-15-93000	LICENSE/PERMITS	42,299	42,759	45,286	42,044	\$ 66,000
60-5-15-96160	FORGIVENESS OF DEBT	28,759	70,818	9,223	(8,048)	\$ 10,000
60-5-15-99200	FRANCHISE FEE	1,010,687	1,674,821	1,700,000	1,658,766	1,630,091
TOTAL ADMINISTRATIVE SERVICES EXPENSES		\$2,105,385	\$2,927,611	\$2,796,261	\$2,695,574	\$ 2,883,689
POWER & GENERATION						
60-5-61-41143	OPERATORS	172,686	188,910	190,185	198,290	\$ 250,628
60-5-61-42111	POST EMPLOYMNT BENEFITS-WAGES	-	-	-	9,677	\$ -
60-5-61-46100	FICA/MEDC CONTRIBUTIONS	12,834	14,001	13,986	15,427	\$ 19,173
60-5-61-46300	IMRF CONTRIBUTIONS	14,712	18,866	(48,113)	11,042	\$ 15,038
60-5-61-51100	R&M/BUILDINGS	13,330	30,481	46,118	53,821	\$ 30,000
60-5-61-51200	R&M/EQUIPMENT	32,438	17,125	25,043	13,079	\$ 65,000
60-5-61-51208	R&M/GENERATION EQUIPMENT	36,153	131,836	131,139	162,166	\$ 170,000
60-5-61-53100	ENGINEERING EXPENSE	-	6,798	28,440	23,501	\$ 2,000
60-5-61-59910	GENSETS MAINT CONTRACTS	5,338	475	216,580	-	\$ 10,000
60-5-61-64310	LARGE POWER PURCHASE	16,827,014	16,894,809	16,857,152	15,103,480	\$ 16,500,000
60-5-61-65200	OPERATING SUPPLIES	12,737	17,051	23,803	23,411	\$ 9,000
60-5-61-65300	SMALL TOOLS	44	1,284	491	3,044	\$ 1,000
60-5-61-65600	FUEL OIL	17,552	233,300	41,831	176,091	\$ 50,000
60-5-61-66720	UTILITIES was 66720(E) 66740(W)	49,304	79,192	68,448	43,064	\$ 55,000
60-5-61-66730	PURCHASED POWER-GAS	4,834	4,512	9,986	7,344	\$ 5,000
TOTAL POWER & GENERATION EXPENSES		\$17,198,975	\$17,638,640	\$17,605,089	\$15,843,438	\$ 17,181,838
DISTRIBUTION SYSTEM						
60-5-62-41140	OPERATIONS MANAGER	-	-	-	73,859	\$ 156,000
60-5-62-41143	OPERATORS	721,885	739,760	691,028	815,877	\$ 857,032
60-5-12-42110	POST EMPL BENEFIT-INSURANCE	-	-	-	62,220	\$ -
60-5-62-42111	POST EMPLOYMNT BENEFITS-WAGES	-	-	-	5,548	\$ -
60-5-62-46100	FICA/MEDC CONTRIBUTIONS	51,557	57,658	52,842	65,388	\$ 77,497
60-5-62-46300	IMRF CONTRIBUTIONS	61,431	81,164	(186,724)	50,600	\$ 60,782
60-5-62-51200	R&M/EQUIPMENT	49,569	55,305	43,471	39,430	\$ 40,000
60-5-62-51208	R&M SUBSTATIONS	-	1,301	2,272	39,340	\$ -
60-5-62-51290	R&M/DISTRIBUTION EQUIPMENT	454,701	556,252	808,460	889,386	\$ 750,000
60-5-62-52960	R&M METERS/NEW METERS	16,935	-	22,019	7,464	\$ -
60-5-62-65200	OPERATING SUPPLIES	224,425	76,884	47,025	112,822	\$ 90,000
60-5-62-65210	SAFETY SUPPLIES	-	-	-	2,100	\$ 10,000
60-5-62-65300	SMALL TOOLS	14,047	39,172	35,611	45,809	\$ 40,000
TOTAL DISTRIBUTION SYSTEM EXPENSES		\$1,594,550	\$1,607,496	\$1,516,003	\$2,209,844	\$2,081,311

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
STREET LIGHTING						
60-5-63-51200	R&M/EQUIPMENT	15,534	51,138	39,796	40,041	\$ 45,000
60-5-63-51420	R&M/TRAFFIC SIGNALS	22,500	129,370	22,923	58,544	\$ 75,000
	TOTAL STREET LIGHTING EXPENSES	\$38,034	\$180,508	\$62,719	\$98,584	\$ 120,000
HYDROELECTRIC PLANT						
60-5-64-41143	OPERATORS	107,746	111,320	113,741	118,525	\$ 122,489
60-5-64-46100	FICA/MEDC CONTRIBUTION	8,247	8,524	8,709	9,075	\$ 9,370
60-5-64-46300	IMRF CONTRIBUTIONS	9,416	11,522	(29,339)	6,846	\$ 7,349
60-5-64-51100	R&M/BUILDINGS	-	6,522	34	3,653	\$ 500
60-5-64-51200	R&M/EQUIPMENT	47,780	40,072	113,509	352,619	\$ 250,000
60-5-64-52100	R&M/TRASH RACK	662	2,002	354	247	\$ 50,000
60-5-64-56100	TELEPHONE	2,119	1,762	2,040	1,987	\$ 1,750
60-5-64-65200	OPERATING SUPPLIES	2,630	5,145	4,258	18,820	\$ 4,000
60-5-64-93000	LICENSE/PERMITS	7,302	13,150	12,686	13,474	\$ 13,500
	TOTAL HYDROELECTRIC PLANT EXPENSES	\$185,901	\$200,019	\$225,992	\$525,246	\$ 458,958
PUMPING & PURIFICATION						
60-5-72-41142	LABORERS	5,354	5,492	3,696	7,625	\$ 8,320
60-5-72-46100	FICA/MEDC CONTRIBUTION	413	432	283	583	\$ 636
60-5-72-51100	R&M BUILDINGS	3,163	12,324	7,374	13,547	\$ 17,400
60-5-72-51200	R&M EQUIPMENT	287,406	72,604	98,756	127,491	
60-5-72-51290	R&M WELLS	-	2,800	34,910	17,000	\$ 35,000
60-5-72-52804	WS/WWTP SERVICE CONTRACT	630,104	606,622	606,772	583,291	\$ 606,622
60-5-72-53850	ANALYSIS PRETREATMENT	23,914	27,748	26,450	30,287	\$ 35,667
60-5-72-56100	TELEPHONE	1,080	1,273	1,467	1,416	\$ 1,535
60-5-72-61300	SALT	249,919	278,987	286,466	368,568	\$ 401,397
60-5-72-62000	CHLORINE/CHEMICALS	61,158	47,918	67,624	94,219	\$ 127,952
60-5-72-62100	HYDRAFLUOSILICIC	3,035	3,820	-	-	\$ -
60-5-72-65200	OPERATING SUPPLIES	29,250	10,105	8,446	16,556	\$ 20,000
60-5-72-66720	PURCHASED POWER-ELECTRIC	448,156	507,415	524,383	361,420	\$ 550,000
60-5-72-66730	PURCHASED POWER-GAS	6,390	7,639	13,672	6,622	\$ 7,500
	TOTAL PUMPING & PURIFICATION EXPENSES	\$1,749,343	\$1,585,181	\$1,680,297	\$1,628,624	\$ 1,812,029
WATER DISTRIBUTION						
60-5-73-41142	LABORERS	388,384	410,682	486,082	440,733	\$ 538,503
60-5-62-42111	POST EMPLOYMNT BENEFITS-WAGES				26,842	
60-5-73-46100	FICA/MEDC CONTRIBUTIONS	27,843	29,420	35,120	33,460	\$ 41,195
60-5-73-46300	IMRF CONTRIBUTIONS	34,055	42,401	(125,183)	25,605	\$ 32,310
60-5-73-51100	R&M BUILDINGS	1,269	605	-	-	\$ -
60-5-73-51200	R&M EQUIPMENT	10,135	4,218	4,436	37,889	\$ 10,500
60-5-73-51520	R&M/WATER MAINS	69,158	87,008	104,946	148,272	\$ 180,000
60-5-73-51525	R&M HYDRANTS	6,306	12,332	40,754	39,153	\$ 40,000
60-5-73-52000	R&M SEWERS	123,405	120,872	185,495	106,892	\$ 135,000
60-5-73-52940	R&M LIFT STATIONS	316,047	37,267	108,536	85,846	\$ 100,000
60-5-73-52960	R&M METERS	14,970	26,775	28,990	120,288	\$ 80,000
60-5-73-52970	R&M BACKFLOW PREVENTERS	-	360	3,384	1,094	\$ 2,000
60-5-73-53100	ENGINEERING	32,512	57,514	-	36,410	\$ 15,000
60-5-73-56100	TELEPHONE	4,170	4,781	5,104	4,848	\$ 5,000
60-5-73-57100	UTILITIES-GAS PURCHASES	3,336	2,974	6,308	3,610	\$ 3,000
60-5-73-59900	CONTRACTUAL SERVICE	2,933	23,716	2,327		\$ -
60-5-73-65200	OPERATING SUPPLIES	83,803	37,750	46,448	45,164	\$ 28,000
60-5-73-65210	SAFETY SUPPLIES	-	-	-		\$ 2,000
60-5-73-65300	SMALL TOOLS	864	4,070	9,618	10,370	\$ 4,000
60-5-73-66720	PURCHASED POWER-ELECTRIC	21,004	20,749	20,730	12,322	\$ 20,000
60-5-77-88000	NEW EQUIPMENT	39,927	8,408	-		\$ -
60-5-77-88300	NEW COMPUTER EQUIPMENT	-	-	-		\$ -
60-5-73-92900	MISCELLANEOUS EXPENSE	807	384	1,753	2,088	\$ 2,500
	TOTAL WATER DISTRIBUTION EXPENSES	\$1,180,930	\$932,286	\$964,847	\$1,180,887	\$ 1,239,009

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
	DISPOSAL PLANTS					
60-5-74-51100	R&M BUILDINGS	10,115	23,534	20,474	1,142	\$ 20,000
60-5-74-51200	R&M EQUIPMENT	32,245	28,039	33,835	43,427	\$ 40,000
60-5-74-52951	R&M WELLS	-	-	4,405	-	\$ 5,000
60-5-74-53100	ENGINEERING	70,125	892	3,345	11,422	\$ 12,762
60-5-74-59310	EQUIPMENT RENTAL	569	1,320	-	2,360	\$ 1,132
60-5-74-61600	REPAIR PARTS	-	162	-	140	\$ -
60-5-74-61800	CHLORINE	1,480	-	194	141	\$ 211
60-5-74-62200	SLUDGE FLOCCULENT	10,139	10,144	14,144	13,699	\$ 13,360
60-5-74-65010	SLUDGE REMOVAL	93,315	163,923	159,453	200,642	\$ 250,000
60-5-74-65200	OPERATING SUPPLIES	4,063	4,469	8,039	3,685	\$ 3,822
60-5-74-65820	DECHLORINATION CHEMICALS	831	679	-	-	\$ -
60-5-74-66720	PURCHASED POWER-ELECTRIC	284,096	292,825	302,051	195,139	\$ 292,709
60-5-74-92900	MISCELLANEOUS EXPENSE	3,000	2,160	-	-	\$ -
	TOTAL DISPOSAL PLANT EXPENSES	\$509,978	\$528,147	\$545,939	\$471,798	\$ 638,997
	TRUCKS & VEHICLES					
60-5-75-51300	R&M/VEHICLES	83,420	112,563	123,091	156,286	\$ 125,000
60-5-75-51800	R&M/RADIOS	1,023	1,199	4,663	2,550	\$ 5,000
60-5-75-65500	FUEL & OIL VEHICLES	28,943	26,998	35,501	39,778	\$ 46,000
60-5-75-93100	LICENSE/TITLE FEES	474	8	148	163	\$ 500
	TOTAL TRUCKS & VEHICLES	\$113,860	\$140,768	\$163,403	\$198,777	\$ 176,500
	BOND & INTEREST					
60-5-76-53500	BANK FEES/SERVICE CHARGES	2,350	750	750	760	\$ 750
60-5-76-72150	2009A BOND INTEREST	9,733	51,977	-	-	\$ -
60-5-76-72160	2010 BOND INTEREST	84,771	2,765	-	-	\$ -
60-5-76-72170	2011B BOND INTEREST	11,200	-	-	-	\$ -
60-5-76-72180	2021B REF BOND INT	-	-	26,880	21,725	\$ 21,500
60-5-76-72313	2008 REVENUE BONDS-INTEREST	26,562	-	-	-	\$ -
60-5-76-72315	2017 GO BOND INTEREST	160,600	152,350	127,350	88,825	\$ 96,900
60-5-76-72360	IEPA LOAN INTEREST	3,413	-	-	-	\$ -
60-5-76-72370	LEASE INTEREST	-	-	-	1,920	\$ 3,817
60-5-76-96100	AMORTIZATION OF DEFERRED	136,587	72,739	76,050	76,050	\$ 76,050
60-5-76-96200	AMORT OF BOND DISC	-	(25,644)	(35,010)	-	\$ (35,010)
60-5-76-96500	COST OF BOND ISSUE	-	35,971	-	-	\$ 100,000
	TOTAL BOND & INTEREST EXPENSES	\$435,216	\$290,907	\$196,020	\$189,280	\$ 264,008
	PLANT, EQUIPMENT & INFRASTRUCTURE					
60-5-77-88000	NEW EQUIPMENT	-	165,158	312,817	367,373	\$ 31,000
60-5-77-88100	NEW RADIOS	-	-	-	-	\$ -
60-5-77-88300	NEW COMPUTER EQUIP	-	166,472	-	-	\$ 75,000
60-5-77-88350	NEW COMPUTER SOFTWARE	-	-	-	-	\$ -
60-5-77-88400	NEW VEHICLES	124,520	23,000	977,393	186,621	\$ 224,000
60-5-77-88405	NEW WM (Water St.)	705,034	1,330,748	-	1,438,236	\$ -
60-5-77-88406	NEW WM (NE Ph I)	-	-	-	282,596	\$ 1,100,000
60-5-77-88407	NEW WM (NE Ph II) FY2025	-	-	-	-	\$ -
60-5-77-88408	Rt 6 (4th St) WM/SS	-	-	-	143,331	\$ 4,500,000
60-5-77-88414	WENZEL RD UTILITIES	-	-	-	194,907	\$ -
60-5-77-88432	MVP DEVELOPMENT	-	-	63,230	154,168	\$ 1,900,000
60-5-77-88433	POHAR SUBDV UTIL	-	-	-	1,313,546	\$ 50,000
60-5-77-88450	WTP UPGRADES	20,044	834,251	171,755	4,348	\$ 500,000
60-5-77-88500	SEWER SEPARATION PROJECT	1,794,556	2,332,661	2,630,116	1,831,563	\$ -
60-5-77-88510	EAST WWTP FLOOD PROOF	434,253	-	-	-	\$ -
60-5-77-88512	WTR TWR/STRG TANK PAINTNG	-	-	-	740,397	\$ -
60-5-77-88513	TRUNK LINE-SEWER	87,000	13,173	-	1,447	\$ 3,000,000
60-5-77-88850	SYSTEM UPGRADES	871,147	121,614	6,027	-	\$ -
60-5-77-88865	N PEORIA LIGHTING	-	1,368,895	371,602	1,372	\$ -
60-5-77-88880	ST. JOHNS PHASE II	-	-	-	695,350	\$ -
60-5-77-88900	TRANSFORMERS	-	82,843	-	36,717	\$ -

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
60-5-77-88990	LAND	70,000	-			\$ -
60-5-77-89810	PLANK RD GENERATOR					\$ -
60-5-77-89812	SCADA SYSTEM UPGRADE					\$ 250,000
60-5-77-89830	SUBSTATION	-	16,599	1,259	148,175	\$ 400,000
	TOTAL PROJECT EXPENSES	\$4,106,553	\$6,455,415	\$4,534,199	\$7,540,148	\$ 12,030,000
	DEPRECIATION					
60-5-80-95110	DEPR-BUILDINGS	303,852	307,526	311,345	305,000	\$ 310,000
60-5-80-95120	DEPR-INFRASTRUCTURE	210,230	208,040	280,169	245,000	\$ 320,000
60-5-80-95121	DEPR-INFRSTR/SAN SEWER	218,264	218,264	218,264	235,000	\$ 230,000
60-5-80-95122	DEPR-INFRSTR/STORM SEWER	196,936	196,936	196,936	23,500	\$ 210,000
60-5-80-95123	DEPR-INFRSTR/WATER DIST	741,709	848,448	1,046,522	900,000	\$ 1,100,000
60-5-80-95130	DEPR-LAND IMPROVEMENTS	41,910	37,635	33,360	49,910	\$ 30,000
60-5-80-95140	DEPR-MACH & EQUIP	816,108	771,582	971,783	815,000	\$ 1,100,000
	TOTAL DEPRECIATION EXPENSES	\$2,529,008	\$2,588,431	\$3,058,378	\$2,573,410	\$ 3,300,000
	TOTAL EXPENSES	\$27,948,834	\$28,868,509	\$28,981,154	27,868,665	30,435,022
	REVENUE OVER/(UNDER) EXPENDITURES	\$4,165,399	\$4,507,110	\$4,916,410	\$4,931,652	\$12,166,805
	GUARANTEED LIGHTS					
	REVENUE					
61-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSITS	6,942	3,095	7,320	3,942	\$ 3,149
	TOTAL REVENUE	\$6,942	\$3,095	\$7,320	\$3,942	\$ 3,149
	EXPENSES					
61-5-15-96160	FORGIVENESS OF DEBT		(12)			
61-5-15-72360	INTEREST EXPENSE	559	576	530	529	\$ 774
	TOTAL EXPENSES	\$559	\$564	\$530	\$529	\$ 774
	REVENUE OVER/(UNDER) EXPENDITURES	\$6,383	\$2,531	\$6,790	\$3,413	\$ 2,375
	GUARANTEED WATER					
	REVENUE					
71-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSITS	145	158	170	140	\$ 154
	TOTAL REVENUE	\$145	\$158	\$170	\$140	\$ 154
	EXPENSES					
	TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$ -
	REVENUE OVER/(UNDER) EXPENDITURES	\$145	\$158	\$170	\$140	\$ 154
	LANDFILL					
	REVENUE					
80-4-00-53-3030	LANDFILL CHARGES	-	(20)	-		\$ -
80-4-00-53-3031	LF MONTHLY ASSESSMENTS	33,744	33,660	33,325	33,096	\$ 33,606
80-4-00-53-3032	CHIPPER SERVICE	5,380	5,560	5,680	5,280	\$ 5,280
80-4-00-53-3033	YARD BAGS/STICKERS	-	-	-		\$ -
80-4-00-53-3034	GARBAGE STICKERS	-	-	-		\$ -
80-4-00-53-3036	RECYCLE CONTAINERS	-	-	-		\$ -
80-4-00-80-3700	INCOME FROM INVESTMENTS	15,304	6,722	22,066	9,608	\$ 9,844
	TOTAL REVENUE	\$54,428	\$45,922	\$61,071	\$47,984	\$ 48,730
	EXPENSES					
80-5-90-51200	R&M/EQUIPMENT	793	2,045	307	52	\$ 39
80-5-90-51300	R&M/VEHICLES	-	-	61		\$ -
80-5-90-51700	R&M/GROUNDS	-	-	61	73,385	\$ 50,000
80-5-90-53100	ENGINEERING EXPENSE	32,921	23,743	10,793	40,847	\$ 25,000
80-5-90-53850	ANALYSIS OF SAMPLES	31,668	28,509	22,272	14,568	\$ 25,000
80-5-90-59200	LIABILITY INSURANCE	130	417	137	127	\$ 190
80-5-90-59310	EQUIPMENT RENTAL	-	-	-	-	\$ -
80-5-90-59900	CONTRACTUAL SERVICE	3,545	1,685	1,650	2,162	\$ 3,242

ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
80-5-90-65200	OPERATING SUPPLIES	102	2,719	360	295	\$ 442
80-5-90-65205	YARD BAGS/STICKERS	497	-	-	-	\$ -
80-5-90-65500	FUEL & OIL VEHICLES	-	-	-	-	\$ -
80-5-90-89550	LANDFILL CLOSURE EXP	-	1,433	583	-	\$ -
80-5-90-92900	MISCELLANEOUS EXPENSE	-	-	-	-	\$ -
80-5-90-95100	DEPRECIATION	7,664	7,192	7,192	-	\$ -
80-5-90-96160	FORGIVENESS OF DEBT	691	1,575	(40)	(423)	\$ -
TOTAL OPERATING EXPENSES		\$78,011	\$69,318	\$43,377	\$131,012	\$ 103,914

REVENUE OVER/(UNDER) EXPENDITURES	(\$23,583)	(\$23,396)	\$17,694	(\$83,028)	\$ (55,184)
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AIRPORT

OPERATING INCOME

85-4-00-40-3055	FUEL FLOWAGE FEES	6,336	6,131	9,283	8,906	\$ 9,310
85-4-00-40-3561	LAND LEASE	10,672	10,787	12,811	42,598	\$ 35,000
85-4-00-40-3562	T-HANGAR RENT	66,975	68,020	82,152	70,869	\$ 70,047
85-4-00-40-3699	MISCELLANEOUS	180	170	850	25	\$ 100
85-4-00-60-3810	STATE GRANTS	-	143,142	21,800	140,302	\$ -
85-4-00-70-3820	FEDERAL GRANTS	-	-	-	-	\$ -
85-4-00-80-3556	FARM CASH RENT	49,673	49,028	42,769	-	\$ 50,000
85-4-00-80-3660	PY EXP ADJ	-	-	(12,857)	-	\$ -
85-4-00-80-3700	INCOME FROM INVESTMENTS	8	1	1	9	\$ 10
TOTAL REVENUE		\$133,843	\$277,279	\$156,809	\$262,708	\$ 164,467

OPERATING EXPENSES

85-5-90-51100	R&M/BUILDINGS	5,905	51,476	14,146	17,170	\$ 20,000
85-5-90-51200	R&M/EQUIPMENT	3,262	2,313	4,309	86,622	\$ 93,812
85-5-90-51213	R&M/FUEL EQUIPMENT	-	21	6,712	273	\$ 296
85-5-90-51300	R&M/VEHICLES	-	-	-	23	\$ 25
85-5-90-52650	R&M RUNWYS/APRNS/HNGR	-	68,797	3,488	11,395	\$ 12,340
85-5-90-52660	R&M/RUNWAY LIGHTS	10,692	12,894	12,823	15,968	\$ 14,675
85-5-90-53100	ENGINEERING EXPENSE	14,017	3,007	47,838	35,699	\$ 38,662
85-5-90-53200	LEGAL FEES	360	1,474	3,690	2,114	\$ 2,289
85-5-90-53500	BANK FEES/SERVICE CHARGES	3,974	3,923	3,677	-	\$ -
85-5-90-55300	PROFESSIONAL DUES	-	-	400	-	\$ -
85-5-90-56100	TELEPHONE	2,833	3,293	3,840	3,736	\$ 3,714
85-5-90-57100	UTILITIES	34,489	34,862	47,538	30,678	\$ 31,051
85-5-90-57500	LANDSCAPING	4,643	-	10,400	6,159	\$ 4,416
85-5-90-59100	GENERAL INSURANCE	9,886	11,475	13,084	13,725	\$ 14,864
85-5-90-59200	LIABILITY INSURANCE	3,708	3,893	3,898	3,634	\$ 3,935
85-5-90-59900	CONTRACTUAL SERVICE	4,720	7,963	3,983	4,497	\$ 4,353
85-5-90-59968	TAXIWAY N EXT VYS-4331 (PH1)	-	-	34,119	-	\$ -
85-5-90-59969	TAXIWAY N EXT VYS-4516 (PH2)	-	-	-	94,415	\$ -
85-5-90-65200	OPERATING SUPPLIES	1,400	471	4,287	3,455	\$ 3,742
85-5-90-88970	UTIL IMPRV-(CORP HANGARS)	-	-	-	121,625	\$ 200,000
85-5-90-88971	TERMINAL BLDG IMPROVEMENTS	-	-	-	-	\$ 60,000
85-5-90-91790	PROPERTY TAX	-	-	-	35,959	\$ 38,000
85-5-90-92900	MISCELLANEOUS EXPENSE	600	600	600	4,849	\$ 1,906
85-5-90-93000	LICENSE/PERMITS	-	-	-	750	\$ 750
85-5-90-95100	DEPRECIATION	592,397	229,694	228,455	595,000	\$ 230,000
85-5-98-99777	TRANF TO CAPITAL ASSETS	-	-	(34,119)	(121,625)	\$ (200,000)
TOTAL OPERATING EXPENSES		\$692,884	\$436,156	\$413,165	\$966,120	\$ 578,831

REVENUE OVER/(UNDER) EXPENDITURES	(\$559,041)	(\$158,877)	(\$256,356)	(\$703,412)	\$ (414,364)
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ACCOUNT	DESCRIPTION	AUDITED 2020	AUDITED 2021	AUDITED 2022	YTD 3/31/2023	BUDGET FY 2024
POLICE PENSION TRUST FUND						
REVENUE						
90-4-00-50-3100	PROPERTY TAXES	670,673	700,895	732,462	769,732	\$ 808,961
90-4-00-55-3700	INCOME FROM INVESTMENTS	591,139	121,149	697,190	226,889	\$ 151,614
90-4-00-55-3750	GAIN/LOSS ON SALE OF INVESTMENTS	432,510	793,508	62,581	273,757	\$ -
90-4-00-55-3752	UNREALIZED GAIN (LOSS)	-	1,531,539	(1,844,220)	(448,963)	\$ -
90-4-00-56-3117	TRANSF FROM GENERAL	875,000	1,000,000	1,000,000	916,667	\$ 1,000,000
90-4-00-56-3290	MEMBERSHIP CONTRIBUTION	177,092	174,593	190,104	173,808	\$ 200,000
	TOTAL REVENUE	\$2,746,414	\$4,321,684	\$838,117	\$1,911,890	\$ 2,160,575
EXPENSES						
90-5-90-41010	PENSIONS PAID	1,020,925	1,222,157	998,043	1,132,451	\$ 1,350,000
90-5-90-53500	BANK FEES/SERVICE CHARGES	26,459	31,158	36,341	31,885	\$ 29,868
90-5-90-65200	OPERATING SUPPLIES	6,212	5,634	7,666	6,591	\$ 7,500
	TOTAL EXPENSES	\$1,053,596	\$1,258,949	\$1,042,050	\$1,170,927	\$ 1,387,368
REVENUE OVER/(UNDER) EXPENDITURES		\$1,692,818	\$3,062,735	(\$203,933)	\$740,963	\$ 773,207
PERU FIREFIGHTER'S PENSION TRUST FUND						
REVENUE						
91-4-00-50-3100	PROPERTY TAXES	75,696	79,336	82,698	86,896	\$ 91,329
91-4-00-55-3700	INCOME FROM INVESTMENTS	79,460	73,810	31,712	8,357	\$ 4,573
91-4-00-55-3750	GAIN(LOSS) ON SALE OF INVESTMENTS	-	36,517	(45,794)	-	\$ -
91-4-00-55-3752	UNREALIZED GAIN (LOSS)	-	234,315	(213,185)	-	\$ -
91-4-00-56-3117	TRANSF FROM GENERAL FUND	135,750	150,000	150,000	137,500	\$ 150,000
91-4-00-56-3290	MEMBERSHIP CONTRIBUTION	24,636	174,319	24,912	22,314	\$ 26,068
	TOTAL REVENUE	\$315,543	\$748,298	\$30,344	\$255,067	\$ 271,970
EXPENSES						
91-5-90-41010	PENSIONS PAID	129,689	128,815	129,589	183,444	\$ 210,000
91-5-90-53500	BANK FEES/SERVICE CHARGES	10,766	11,558	9,127	4,600	\$ 4,500
91-5-90-65200	OPERATING SUPPLIES	468	608	542	(105)	\$ 550
	TOTAL EXPENSES	\$140,923	\$140,980	\$139,257	\$187,939	\$ 215,050
REVENUE OVER/(UNDER) EXPENDITURES		\$174,619	\$607,317	(\$108,914)	\$67,128	\$ 56,920

2024 OPERATING BUDGET CASH FLOW PROJECTION REPORT (Excluding Pensions)

Fund Description	May 1, 2023	Projected Oper.	Estimated Oper.	Depr. & Other	Net Interfund	Loan or Bond	Projected Investment	Scheduled	April 30, 2024	Projected
	Projected Fund Cash Balances	Revenue	Expenses	Non-Cash Adj.	Oper. Transfers	Proceeds	Plant, Equip., Vehicles Infrastructure	Principal Debt retirement	Projected Fund Cash Balance	Net Cash Flow
General Fund	9,450,000	18,063,287	(14,528,234)	-	1,800,000		(4,037,817)	(535,000)	10,212,236	762,236
Special Revenue Funds	1,900,000	3,607,808	(3,233,419)	-	(1,800,000)	-	(300,000)	-	174,390	(1,725,610)
Utility Fund	18,280,000	32,605,129	(30,435,796)	3,300,000	-	10,000,000	(12,030,000)	(1,508,728)	20,210,605	1,930,605
IVR Airport Enterprise Fund	(435,000)	164,467	(608,831)	230,000	-	-	(200,000)	-	(849,364)	(414,364)
Landfill Enterprise Fund	1,150,000	48,730	(103,914)	-	-	-	-	-	1,094,816	(55,184)
FY 2024 Totals	30,345,000	54,489,422	(48,910,193)	3,530,000	-	10,000,000	(16,567,817)	(2,043,728)	30,842,683	497,683

Projected Operating Budget Appropriation Report

Fund Description	2024 Operating Budget		
	Revenue	Expenditures **	Surplus/(Deficit)
Garbage Fund	\$914,904	\$909,175	\$5,729
General Fund	\$19,863,287	\$19,101,051	\$762,236
Illinois Valley Regional Airport Enterprise Fund	164,467	\$378,831	(\$214,364)
Insurance Fund	1,549,805	\$1,553,854	(\$4,049)
Landfill Enterprise Fund	48,730	\$103,914	(\$55,184)
Motor Fuel Tax Fund	\$417,943	\$300,000	\$117,943
Peru Firefighters Pension Trust Fund	\$271,970	\$215,050	\$56,920
Peru Police Drug Enforcement, Impound & Equipment Fund	\$48,116	\$27,181	\$20,935
Police Pension Trust Fund	\$2,160,575	\$1,387,368	\$773,207
TIF II	\$386,890	\$274,427	\$112,463
TIF III	\$100,892	\$90,903	\$9,989
TIF IV	\$187,787	\$170,277	\$17,510
TIF V	\$0	\$6,322	(\$6,322)
TIF VI	\$1,471	\$2,001,279	(\$1,999,808)
Utility Enterprise Fund	\$42,605,129	\$27,135,796	\$15,469,333
Total Projected Operating Budget Results	\$68,721,966	\$53,655,429	\$15,066,538

** 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	\$12,030,000	\$1,508,728
Illinois Valley Regional Airport Enterprise Fund	\$0	\$200,000	\$0
Total Enterprise Funds Plant, Equipment, Inventory and Infrastructure Inv.	\$0	\$12,230,000	\$1,508,728

Total Projected Revenue Appropriation Including Grants & Other Funding	\$68,721,966
Total Estimated Expenditure Appropriation Including Debt Repayment and Infrastructure Investment	\$67,394,157

Cash Surplus(Deficit)	\$1,327,810
Less Pension Surplus	(\$830,127)
Total Surplus(Deficit)	\$497,683