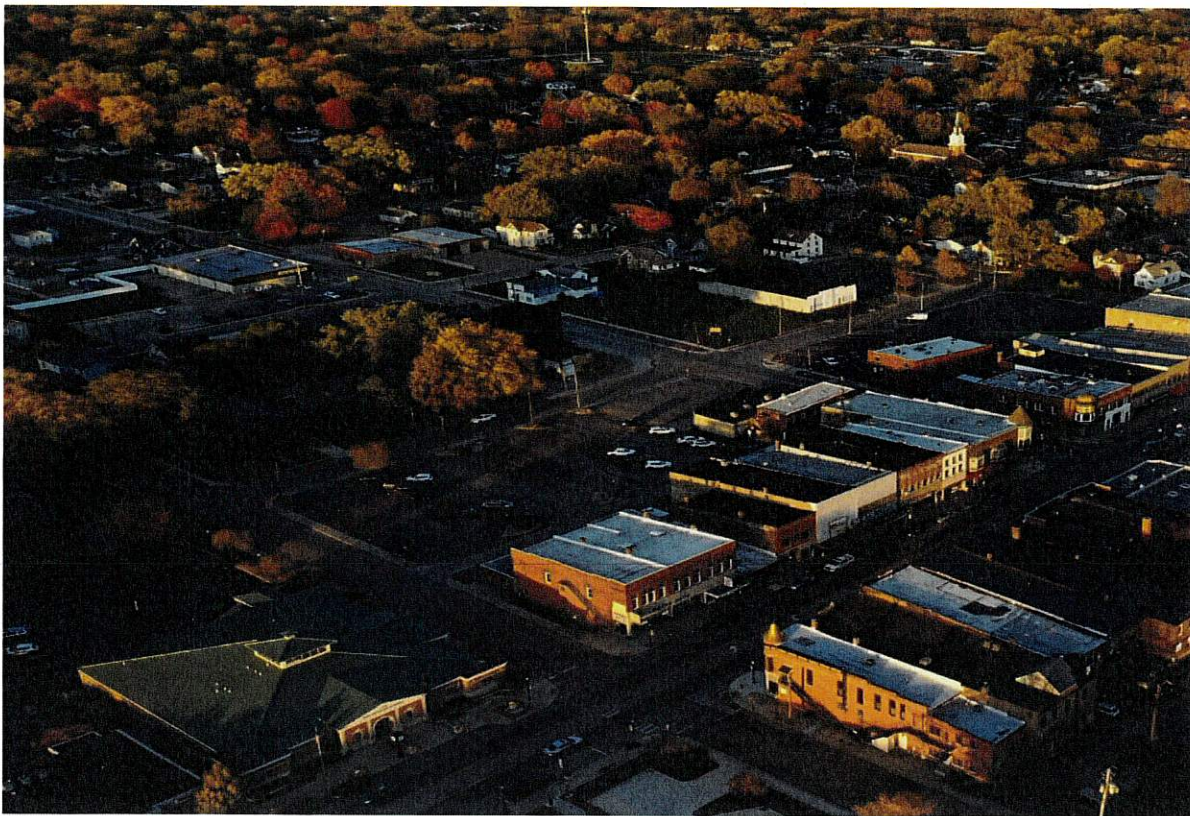


City of Peru



FINANCIAL BUDGET

FISCAL YEAR 2027
MAY 1ST 2026 - APRIL 30TH 2027



**CITY OF PERU
2027 Operating Budget Index**

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OPERATING BUDGET INTRODUCTION

The City of Peru annual budget consists of four sections:

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

Section II – Section two contains the individual line-item expenses and associated financial projections for the many 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 3 major funds: General Fund, Electric Fund, and Utility Fund. The major funds will be discussed in *Section I*. The previous Utility Fund has been disseminated into 2 separate funds. The Electric Fund and Water/Sewer Fund provide electricity and water/sewer utilities to the community.

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

Section II uses financial information that is unaudited in the year-to-date column. The information will be audited as part of the Fiscal Year (FY) 2026 audit. The information in the year-to-date column is considered current data through 4/22/2025. Outstanding invoices will continue to be expended, and 3 weeks of payroll expenses will be accrued to FY26 even though the cash disbursement will occur in FY27.

SECTION 1 – FINANCIAL SUMMARY

GENERAL FUND

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

Revenues. General Fund revenues are primarily generated from sales and use tax including the 1% home-rule sales tax. Consistent with FY26, sales taxes combined generate 75% of FY27 projected revenue. About half of the home-rule sales tax is dedicated to the city’s obligation related to the construction bond for Parkside School which extends through FY28. The other half is restricted to infrastructure related projects. The remaining General Fund revenues are from the components of; 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 departments based on revenues for administrative services completed by the general fund departments, and various other income. FY27 also includes revenues of \$100,000 for the remaining OSLAD grant balance allowing chillers to be installed at the ice rink along with other improvements at Washington Park. Although it is not direct revenue, funds will pass through from the Illinois Transportation Enhancement Program (ITEP) grant of \$3 million for the construction of the pedestrian bridge over Route 251 which will commence later in FY27. Budgeted revenues for the General Fund net of the ITEP matching grant and interfund transfers in FY27 are \$21,240,981. The city does levy property taxes annually; however, those revenues are restricted and transferred directly to the pension trust funds and are not allocated for General Fund expenditures or any other city operation.

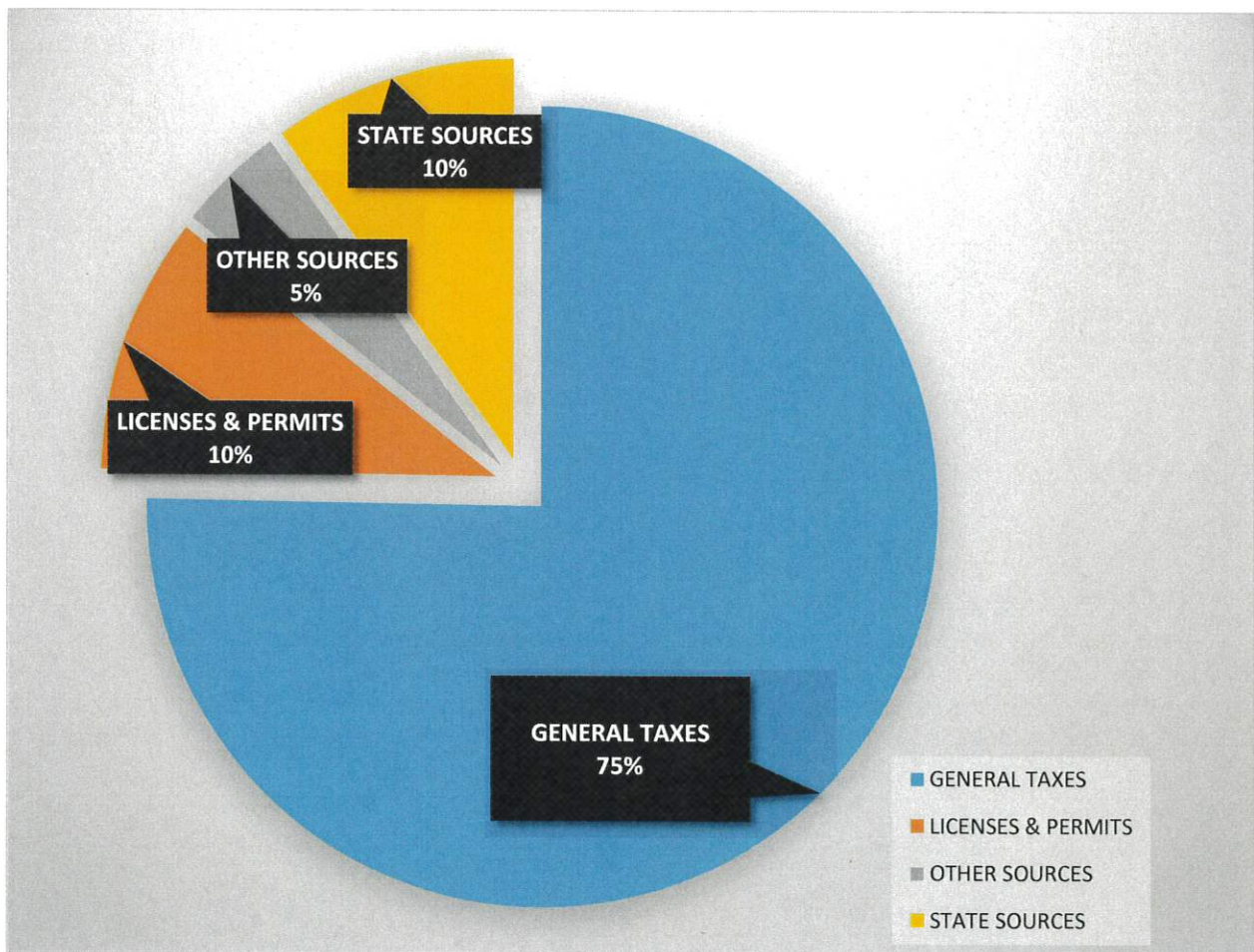


Figure 1 General Fund Revenues

Expenses. General Fund expenditures are expected to increase in FY27 due to a continued investment in above ground infrastructure coupled with a continued inflationary impact on normal operating costs. Total budgeted expenses for the General Fund in Fiscal Year 2027 are \$23,547,825. Expenses related to operations are \$16,313,076, which is relatively flat compared to audited FY25 of \$16,476,161. The government fund's major capital improvements for FY27 are budgeted at approximately \$7.2 million. Majority is related to \$5 million this year for construction of the pedestrian bridge over Rt. 251. This project, with a total cost of over \$6 million, will be funded with a matching grant of \$3 million. In addition, the Street Program and other street improvement projects are budgeted for \$705,000.

GENERAL FUND SUMMARY

	AUDITED 2023	AUDITED 2024	AUDITED 2025	BUDGET FY 2026	BUDGET FY 2027
GENERAL TAXES	14,597,042	15,456,487	16,223,260	15,950,500	15,984,500
LICENSES & PERMITS	2,467,819	2,096,879	2,145,235	2,140,087	2,202,552
CHARGES FOR SERVICE	22,160	10,013	10,015	10,000	20,000
FINES	61,910	66,790	62,172	54,818	51,325
INVESTMENT INCOME	241,285	410,224	433,858	220,000	225,000
OTHER LOCAL SOURCES	802,863	900,663	827,311	568,050	642,520
FED/STATE SOURCES	3,055,197	3,289,008	2,547,510	2,380,826	2,115,084
FUNDING AND TRANSFERS	81,983	24,092	186,313	1,448,642	3,000,000
TOTAL REVENUE	\$ 21,330,260	\$ 22,254,156	\$ 22,435,674	\$ 22,772,923	\$ 24,240,981
ELECTED OFFICIALS	152,458	153,330	152,200	153,405	153,405
CLERK'S OFFICE	88,559	105,807	118,593	118,104	120,564
ENGINEERING AND ZONING DEPT	435,001	471,955	557,483	527,592	616,821
ADMINISTRATIVE	3,386,559	3,368,195	3,402,374	3,509,848	3,451,600
POLICE	6,208,422	5,528,579	6,108,062	6,145,244	6,231,100
FIRE	1,919,713	1,767,348	1,648,613	1,542,552	1,603,877
STREETS	2,737,925	6,151,286	4,468,603	5,641,514	7,533,207
BUILDINGS/GROUNDS	564,950	1,059,688	785,934	781,816	794,200
PARKS, RECREATION, AND EVENTS	4,157,965	1,931,887	2,023,507	2,788,674	1,455,177
CEMETERY	263,210	282,291	229,490	249,411	351,000
CITY GARAGE	169,161	189,880	191,790	202,946	205,750
FINANCE DEPT	281,048	242,722	254,724	280,344	297,575
INFORMATION TECHNOLOGY	144,626	209,916	273,092	413,414	315,975
CORPORATE COUNSEL	70,155	176,396	182,333	192,652	202,350
HUMAN RESOURCES	153,464	181,584	191,102	207,963	215,225
TOTAL EXPENSES	\$ 20,733,217	\$ 21,820,865	\$ 20,587,900	\$ 22,755,480	\$ 23,547,825
NET SURPLUS/(DEFICIT)	\$ 597,043	\$ 433,290	\$ 1,847,774	\$ 17,444	\$ 693,155

Figure 2 General Fund Summary

ELECTRIC FUND

Revenues. Utility Fund revenues are sourced from electricity, water, and sewer services. Costs associated with providing those utilities are funded by its sales revenue. For FY27, electric and water/sewer usage-related sales revenues represent nearly 99% of the budgeted revenues for the combined Electric and Water/Sewer utilities Fund. Both Electric and Water/Sewer rates increase 3% annually. Total budgeted gross revenues from both industrial and residential customers are \$29,186,322 for the Electric Fund and \$7,268,525 for the Water/Sewer Fund.

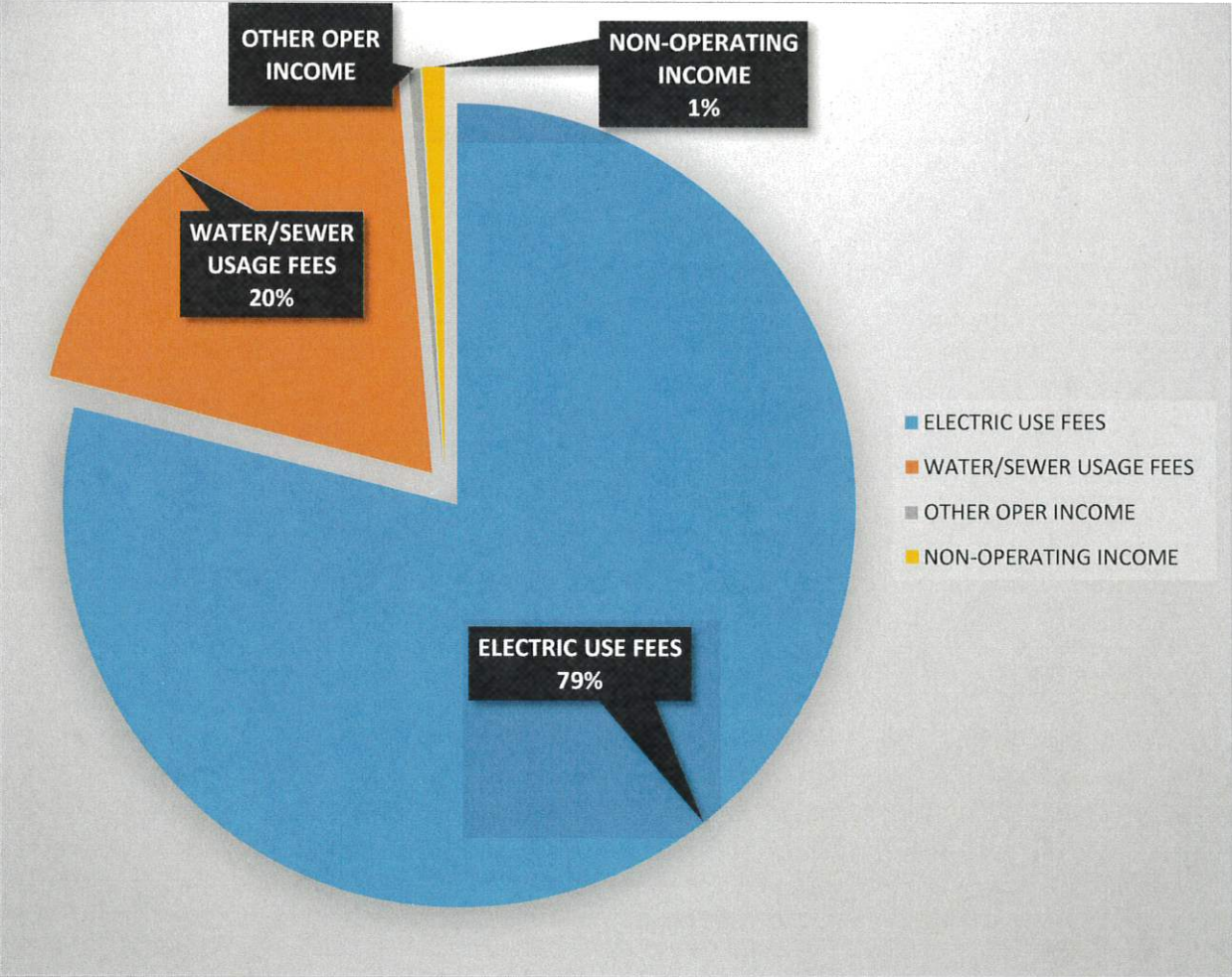


Figure 3 Electric and Water/Sewer Fund Revenues

Expenses. Electric Fund expenditures fluctuate with the cost of electricity. Cost of power is our largest expense budgeted for \$20 million in FY27. Total Operating Expenses within the Electric Utility Fund net of depreciation are budgeted at \$27,986,555. The Electric and Water/Sewer Funds were previously consolidated within a single Utility Fund. Due to EPA mandated water and sewer projects, it was determined that the Water/Sewer Fund should be separated to provide a more accurate depiction of program specific related costs. It will take a few years to accurately report the administrative and other related expenses that are currently combined.

ELECTRIC FUND SUMMARY

	AUDITED 2023	AUDITED 2024	AUDITED 2025	BUDGET FY 2026	BUDGET FY 2027
ELECTRIC SALES	26,111,059	25,893,623	26,694,686	26,972,263	28,750,000
OTHER OPERATING INCOME	259,084	217,726	235,964	137,302	105,422
NON-OPERATING INCOME	254,736	830,989	973,211	458,220	330,900
TOTAL REVENUE	\$ 26,624,879	\$ 26,942,338	\$ 27,903,860	\$ 27,567,785	\$ 29,186,322
		1%	4%		
CLERK'S OFFICE	275,545	226,309	393,705	253,426	138,275
ADMINISTRATIVE SERVICES	2,844,114	3,139,953	3,398,687	3,257,539	2,521,300
POWER & GENERATION	16,881,024	16,984,094	18,719,979	19,255,988	20,957,275
DISTRIBUTION SYSTEM	2,479,227	1,765,139	2,300,085	2,273,374	2,411,000
STREET LIGHTING	100,106	13,258	17,170	18,000	40,000
HYDROELECTRIC PLANT	655,360	900,406	746,796	1,614,297	1,074,700
FIBER	-	6,004	14,330	20,200	10,000
TRUCKS & VEHICLES	233,962	231,913	146,320	165,500	105,500
BOND & INTEREST	140,620	111,590	3,166	(5,410)	728,505
DEPRECIATION	1,562,887	1,588,098	1,599,292	1,615,000	1,225,000
TOTAL EXPENSES	\$ 25,172,845	\$ 24,966,764	\$ 27,339,531	\$ 28,467,914	\$ 29,211,555
NET SURPLUS/(DEFICIT)	\$ 1,428,335	\$ 1,955,391	\$ 545,896	\$ (917,030)	\$ (25,233)
ADD DEPRECIATION	1,562,887	1,588,098	1,599,292	1,615,000	1,225,000
ADD BOND ISSUANCE FUNDING	-	-	-	-	10,000,000
LESS CAPITAL ASSETS/LEASES	(2,664,468)	(2,897,256)	(2,329,265)	(6,333,576)	(15,559,350)
LESS DEBT PAYMENT	-	-	-	(1,505,078)	-
NET CASH FLOW	\$ 326,753	\$ 326,753	\$ 326,753	\$ 326,753	\$ (4,359,583)

Figure 4 Electric Fund Summary

The Electric Fund includes high-cost infrastructure and capital improvement projects:

The Water St. substation relocation will involve the installation of a new transformer in FY27 and incur additional costs of \$1 million. The scope of the 138kVA interconnect project has expanded to a larger substation along May Rd. to accommodate increased capacity and long-term needs. Mass grading and other preparatory work has already begun on the property. The substation is expected to take several years to complete, with total project costs estimated to exceed \$30 million. The project will be financed through phased bond issuances over the course of construction. FY27 related expenditures and financing are budgeted at \$10 million. Other Electric projects include \$4 million combined for upgrades to the hydro plant and generation equipment.

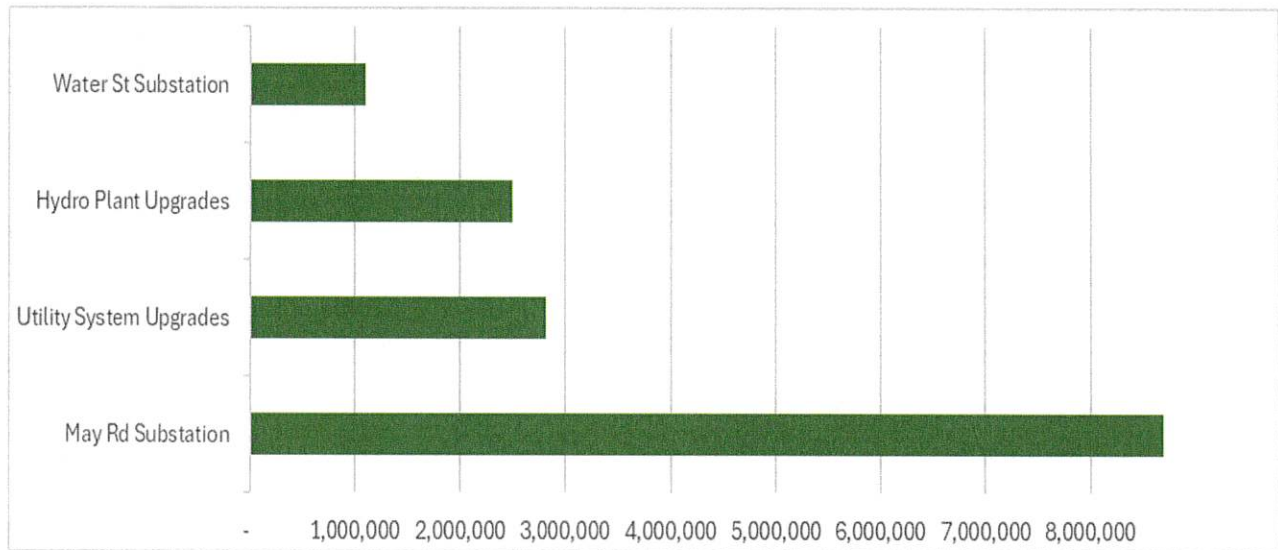


Figure 5 Electric Fund Infrastructure Investments

WATER/SEWER FUND

Total Operating Expenses within the Water/Sewer Fund net of depreciation are budgeted at \$5,518,807. With FY27 being the first year as a separate, stand-alone fund, the budget may need amending as administrative, shared, and other operating costs are identified and allocated more accurately.

WATER/SEWER FUND SUMMARY

	AUDITED 2023	AUDITED 2024	AUDITED 2025	BUDGET FY 2026	BUDGET FY 2027
WATER SALES	2,762,208	2,853,298	3,021,450	3,118,484	3,269,000
SEWER SALES	3,443,950	3,561,943	3,752,585	3,795,808	3,926,500
OTHER OPERATING INCOME	54,349	1,160,979	39,009	50,350	71,525
NON-OPERATING INCOME	152	944	1,611	750	1,500
TOTAL REVENUE	\$ 6,260,660	\$ 7,577,164	\$ 6,814,655	\$ 6,965,392	\$ 7,268,525
CLERK'S OFFICE	-	-	-	-	117,265
ADMINISTRATIVE SERVICES	-	-	-	-	955,750
WTP/WWTP	2,493,686	2,505,834	2,500,555	2,532,821	2,633,222
WATER DISTRIBUTION	1,669,217	1,270,367	1,964,760	1,593,399	1,737,050
TRUCKS & VEHICLES	-	-	-	-	60,000
BOND & INTEREST	23,700	20,183	97,399	16,900	15,521
DEPRECIATION	1,632,093	1,829,456	1,899,528	1,900,000	2,275,000
TOTAL EXPENSES	\$ 5,818,696	\$ 5,625,840	\$ 6,462,242	\$ 6,043,120	\$ 7,793,807
NET SURPLUS/(DEFICIT)	\$ 441,964	\$ 1,951,324	\$ 352,413	\$ 922,272	\$ (525,282)
ADD DEPRECIATION	1,632,093	1,829,456	1,899,528	1,900,000	2,275,000
LESS CAPITAL ASSETS/LEASES	(5,220,417)	(1,592,333)	(7,423,325)	(10,889,713)	(10,245,917)
LESS DEBT PAYMENT	(1,506,378)	(1,508,728)	(1,505,078)	(1,505,078)	(1,505,078)
GRANT FUNDING	-	-	-	-	4,541,000
INFRASTRUCTURE RSV TRSFR	-	-	-	-	2,399,250
NET CASH FLOW	\$ (4,652,738)	\$ 679,719	\$ (6,676,462)	\$ (9,572,519)	\$ (3,061,027)

Figure 6 Water/Sewer Fund Summary

The Water/Sewer Fund includes several capital projects in FY27 focused on system compliance, reliability, and replacement of aging infrastructure. Deep Sewer-North Trunk Line construction phase will begin in FY27 which will be funded over 50% with \$2 million each of Federal and State grant awards. The remaining project costs will be funded using restricted reserve balances set aside specifically for this purpose. The city will also complete another phase of mandated sewer separation projects budgeted for \$1.2M of which grants funds of \$541,000 will be applied. A watermain on Main St. will be replaced budgeted under \$1 million. Other necessary water and wastewater treatment plant upgrades including well rehabilitation are also budgeted just under \$1 million.

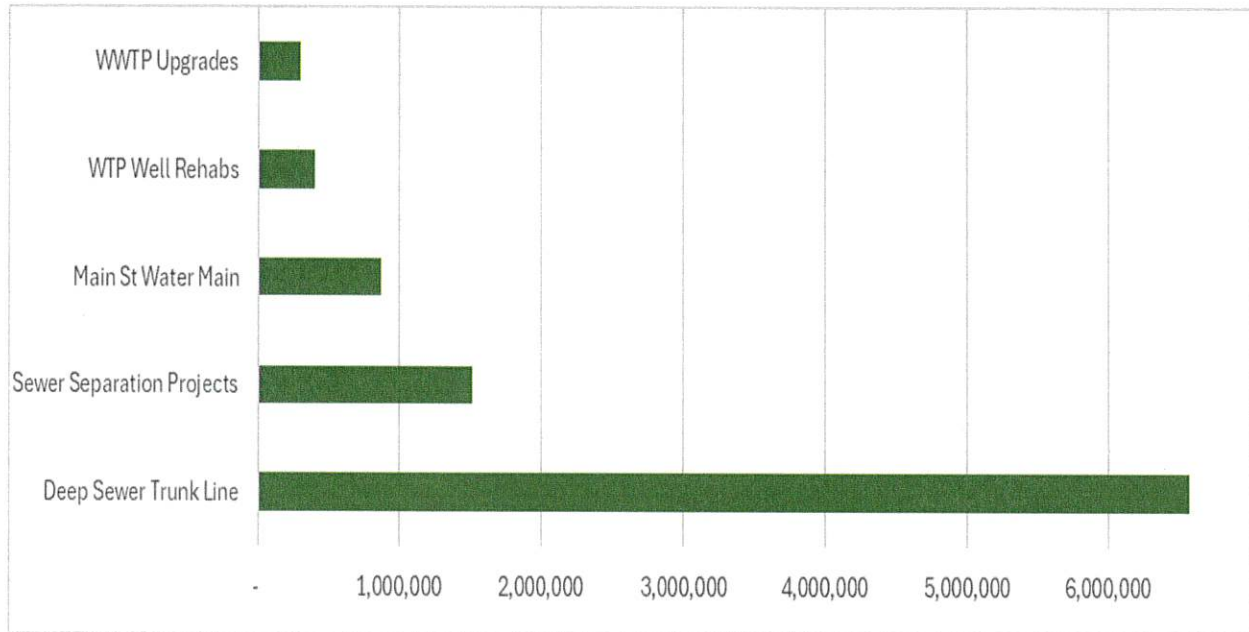


Figure 7 Water/Sewer Fund Infrastructure Investments

Police and Fire Pension Fund

Illinois Public Act 101-0610 set forth consolidation of the downstate and suburban public safety funds. This act created two investment funds to manage the portfolios with the intent to lower fees and increase investment returns. Pension fund revenues are sourced from property tax, member contributions, and investment income. The entire property tax levy goes towards funding pensions. The calendar year 2025 tax levy is a general fund direct transfer to the Police and Fire Pension funds in the amount of \$966,270 and \$72,730, respectively. The funding levels remained consistent from FY2024-2025 at 52% and 87%, respectively, as of April 30, 2025.

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
GENERAL FUND REVENUE SOURCES							
PROPERTY TAXES							
10-4-00-50-3101	ROAD/BRIDGE PROPERTY TAX	169,955	170,737	169,716	170,000	168,323	170,000
10-4-00-50-3110	POLICE PENSION PROPERTY TAX	769,732	812,252	874,957	921,165	905,005	966,270
10-4-00-50-3120	FIRE PENSION PROPERTY TAX	86,896	91,699	65,883	69,335	68,120	72,730
	TOTAL PROPERTY TAXES	1,026,583	1,074,688	1,110,556	1,160,500	1,141,449	1,209,000
GENERAL TAXES							
10-4-00-51-3110	SALES TAX	7,139,231	7,564,071	8,053,643	7,900,000	8,231,512	8,080,500
10-4-00-51-3111	HOME RULE TAX-PARKSIDE	2,394,357	2,492,211	2,579,816	2,450,000	2,565,113	2,500,000
10-4-00-51-3112	HOTEL/MOTEL TAX	659,190	753,700	742,914	750,000	644,715	740,000
10-4-00-51-3113	HOME RULE TAX-INFRASTRUCTURE	2,394,357	2,492,211	2,579,815	2,450,000	2,565,113	2,500,000
10-4-00-51-3114	PULL TABS/CHARITABLE GAMES	-	-	1,004	-	834	-
10-4-00-51-3115	LOCAL USE TAX	400,792	373,707	281,277	375,000	90,882	90,000
10-4-00-51-3117	TELECOMMUNICATIONS TAX	131,503	119,688	107,275	125,000	100,526	100,000
10-4-00-51-3118	VIDEO GAMING TAX	435,447	473,379	495,535	475,000	521,247	495,000
10-4-00-51-3121	OTHER MISC TAX	15,581	112,832	271,425	265,000	281,123	270,000
	TOTAL OTHER TAXES	13,570,459	14,381,799	15,112,704	14,790,000	15,001,065	14,775,500
LICENSES & PERMITS							
10-4-00-52-3200	MISC LICENSES	54,662	95,400	19,053	22,000	138,302	70,000
10-4-00-52-3202	LIQUOR LICENSES	7,970	68,475	37,510	40,000	61,510	35,000
10-4-00-52-3203	CONTRACTOR LICENSE	26,025	21,700	27,800	25,000	23,700	20,000
10-4-00-52-3204	SHORT-TERM RENTAL LICENSE	-	250	-	-	-	-
10-4-00-52-3205	VITAL RECORD 1ST CERTIFICATE	-	-	2,740	3,000	7,218	6,000
10-4-00-52-3206	VITAL RECORD ADDL CERTIFICATES	-	-	8,676	10,000	17,321	12,000
10-4-00-52-3207	RENTAL PROPERTY REGISTRATION	-	-	-	-	18,420	16,500
10-4-00-52-3500	AMERITECH FRANCHISE	9,067	9,067	9,067	9,067	8,311	12,467
10-4-00-52-3501	CABLE FRANCHISE	189,397	177,497	156,018	175,000	146,726	150,000
10-4-00-52-3502	UTILITY FUND FRANCHISE FEE	1,658,766	1,623,750	1,768,573	1,778,710	1,806,724	1,797,275
10-4-00-52-3506	AMEREN GAS FRANCHISE	30,310	30,310	30,310	30,310	30,310	30,310
10-4-00-52-3510	BUILDING PERMITS	288,872	60,468	75,102	40,000	210,702	45,000
10-4-00-52-3511	INSPECTION FEES	202,750	7,300	10,385	7,000	32,220	8,000
10-4-00-52-3512	ENGINEER DESIGN/REVIEW	-	2,662	-	-	-	-
	TOTAL LICENSES & PERMITS	2,467,819	2,096,879	2,145,235	2,140,087	2,501,464	2,202,552
CHARGES FOR SERVICE							
10-4-00-53-3400	DIMMICK/DALZELL FIRE PROTECTIO	10,000	10,000	10,000	10,000	20,000	20,000
10-4-00-53-3403	MISCELLANEOUS FIRE INCOME	1,160	13	15	-	2,669	-
10-4-00-53-3405	IVRD FINANCIAL ADMIN	11,000	-	-	-	-	-
	TOTAL CHARGES FOR SERVICES	22,160	10,013	10,015	10,000	22,669	20,000
FINES							
10-4-00-54-3380	ILLEGAL PARKING VIOLATIONS	2,250	1,880	490	735	90	125
10-4-00-54-3390	CIRCUIT COURT FINES	25,965	29,687	33,127	26,053	29,200	30,000
10-4-00-54-3391	ADJUDICATION FINES	28,146	21,193	21,427	24,030	22,560	20,000
10-4-00-54-3394	FALSE ALARM FINES	5,150	5,500	-	-	-	-
10-4-00-54-3396	VAC PROP/CODE ENF/LIEN FINES	400	8,530	7,128	4,000	800	1,200
	TOTAL FINES	61,910	66,790	62,172	54,818	52,650	51,325
INVESTMENT INCOME							
10-4-00-55-3700	INCOME FROM INVESTMENTS	241,285	410,224	433,858	220,000	424,665	225,000
	TOTAL INVESTMENT INCOME	241,285	410,224	433,858	220,000	424,665	225,000

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
OTHER LOCAL SOURCES							
10-4-00-56-3381	POLICE INSURANCE COPIES	2,420	2,437	2,424	2,000	2,520	2,000
10-4-00-56-3385	MISCELLANEOUS POLICE INCOME	5,215	16,656	8,824	12,000	32,903	12,000
10-4-00-56-3388	POLICE SALARY REIMBURSEMENT	-	12,814	86,650	65,000	66,461	65,000
10-4-00-56-3455	ADM CHARGE-ENG/FIN/IT/LEG/HR	135,000	250,000	279,515	280,000	377,545	375,000
10-4-00-56-3520	FILING FEES	17,092	3,663	2,325	2,000	1,525	1,500
10-4-00-56-3530	INSUR/DAMAGE REIMBURSEMENT	16,550	54,300	21,058	5,000	167,431	5,000
10-4-00-56-3541	WORKERS COMP WAGE REIMBURSE	467	2,997	10,176	-	3,777	-
10-4-00-56-3552	CITY PROPERTY RENT	6,050	7,150	14,938	9,300	7,919	1,500
10-4-00-56-3556	FARM CASH RENT	6,998	25,448	23,938	18,450	23,938	18,450
10-4-00-56-3559	TELECOMM TOWER RENT	74,266	64,632	62,694	65,000	64,173	62,000
10-4-00-56-3560	BB DIAMOND USEAGE	2,200	8,991	7,696	5,000	8,783	1,000
10-4-00-56-3561	PARK SHELTER RENT	220	360	220	300	620	500
10-4-00-56-3565	RECREATION RECEIPTS	25,791	41,519	39,447	35,000	46,398	35,000
10-4-00-56-3600	SALE OF GRAVES	23,100	25,750	14,400	10,000	10,400	10,000
10-4-00-56-3601	BURIAL PERMIT	33,200	28,800	25,200	25,000	23,640	22,000
10-4-00-56-3608	50/50 RAFFLES	5,855	8,717	8,000	8,000	5,143	6,000
10-4-00-56-3610	DONATIONS	1,806	14,245	21,411	-	198,032	1,000
10-4-00-56-3650	SALE OF CITY PROPERTY	95,202	274,984	10,032	2,000	93,439	5,000
10-4-00-56-3660	PRIOR FY REV ADJ	-	32,950	56,043	-	-	-
10-4-00-56-3699	MISC REV/IMEA GRANT	4,161	6,338	113,869	5,000	21,132	-
10-4-00-56-3702	PROF AGREEMENT-SAND DEVELOP	347,270	17,912	18,450	19,000	19,002	19,570
TOTAL OTHER LOCAL SOURCES		802,863	900,663	827,311	568,050	1,174,782	642,520
FED/STATE SOURCES							
10-4-00-60-3116	STATE INCOME TAX	1,542,258	1,648,773	1,758,710	1,650,000	1,814,506	1,700,000
10-4-00-60-3119	REPLACEMENT TAX (PPRT)	661,979	436,029	289,126	293,786	288,003	295,084
10-4-00-60-3640	STATE OF IL RTG MAINTENANCE	19,375	20,629	21,405	20,000	20,153	20,000
10-4-00-60-3810	STATE GRANTS	168,445	1,182,820	477,279	417,040	349,536	100,000
10-4-00-70-3820	FEDERAL GRANTS	663,139	757	989	-	-	-
TOTAL STATE SOURCES		3,055,197	3,289,008	2,547,510	2,380,826	2,472,198	2,115,084
NON-OPERATING REVENUE							
10-4-00-80-3100	BOND PROCEEDS	-	-	-	-	-	-
10-4-00-80-3101	GRANT FUNDING	-	-	-	517,000	-	3,000,000
TOTAL NON-OPERATING REVENUE		-	-	-	517,000	-	3,000,000
OPERATING TRANSFERS							
10-4-00-90-3950	TRANSFER FROM/(TO) RESERVES/O	81,983	-	-	3,252,000	-	-
10-4-00-90-3953	TRANSFER FROM/(TO) TIF	-	-	-	-	880,320	-
10-4-00-90-3959	TRANSFER FROM/(TO) UTIL FUND	-	-	107,344	(1,850,000)	-	-
10-4-00-90-3963	TRANSFER FROM POLICE ENFR	-	24,092	78,969	46,642	46,642	-
TOTAL OPERATING INTERFUND TRANSFERS		81,983	24,092	186,313	1,448,642	926,963	-
TOTAL GENERAL FUND REVENUE		21,330,260	22,254,156	22,435,674	22,772,923	23,717,906	24,240,981

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
GENERAL FUND EXPENDITURES SOURCES							
ELECTED OFFICIALS							
10-5-10-41100	MAYOR	31,600	31,843	31,721	31,600	30,020	31,600
10-5-10-41101	ALDERMEN	39,520	40,128	39,824	39,520	38,608	39,520
10-5-10-41102	CITY CLERK	58,140	58,588	58,364	58,140	55,233	58,140
10-5-10-41103	TREASURER	5,800	5,845	5,822	5,800	5,510	5,800
10-5-10-46100	FICA/MEDC CONTRIBUTIONS	9,800	9,901	10,036	10,332	9,736	10,332
10-5-10-46300	IMRF CONTRIBUTIONS	3,626	2,505	2,781	3,488	3,556	3,488
10-5-10-55500	EDUCATION/MEETINGS	-	-	-	-	-	-
10-5-10-56100	TELEPHONE	764	506	507	525	448	525
10-5-10-65200	OPERATING SUPPLIES	336	3,477	2,684	3,500	5,984	3,500
10-5-10-92900	MISCELLANEOUS EXPENSE	2,871	538	460	500	1,000	500
TOTAL ELECTED OFFICIALS EXPENSE		152,458	153,330	152,200	153,405	150,095	153,405
CLERK'S OFFICE							
10-5-12-41120	CLERICAL	52,330	59,651	63,952	65,000	61,921	68,000
10-5-12-45400	WORKER'S COMPENSATION	58	62	56	50	48	50
10-5-12-46100	FICA/MEDC CONTRIBUTIONS	3,449	3,972	4,267	4,973	4,083	5,122
10-5-12-46300	IMRF CONTRIBUTIONS	3,012	2,545	2,924	4,290	3,832	6,026
10-5-12-51200	R&M/EQUIP/COMP/OFFICE	3,121	6,234	1,248	4,000	-	4,200
10-5-12-56000	POSTAGE	11,733	14,925	14,265	15,500	8,220	15,000
10-5-12-56100	TELEPHONE/INTERNET/CABLE	-	134	2,473	1,500	1,422	1,885
10-5-12-56400	MAINTENANCE AGREEMENT	719	1,946	3,616	4,491	2,033	1,982
10-5-12-56500	VITAL RECORDS	-	-	13,114	6,000	15,682	8,000
10-5-12-59900	CONTRACTUAL SERVICE	1,049	-	-	-	150	-
10-5-12-65200	OPERATING SUPPLIES	9,226	13,227	12,375	12,000	10,110	10,000
10-5-12-92900	MISCELLANEOUS EXPENSE	3,863	3,111	304	300	417	300
TOTAL CLERK'S OFFICE EXPENSES		88,559	105,807	118,593	118,104	107,918	120,564
ENGINEERING AND ZONING DEPT							
10-5-14-41105	ZONING INSPECTOR	24,343	-	-	-	-	-
10-5-14-41120	CLERICAL	70,449	97,592	105,641	108,350	105,782	181,601
10-5-14-41128	CITY ENGINEER	145,766	179,586	179,225	183,818	174,640	189,333
10-5-14-41131	PUBLIC SERVICES TECH	79,093	84,103	104,900	108,000	89,303	98,781
10-5-14-42111	OPEB-WAGES	2,318	-	-	-	-	-
10-5-14-45400	WORKERS' COMPENSATION	5,086	4,967	4,140	3,400	3,463	3,500
10-5-14-46100	FICA/MEDC CONTRIBUTION	24,140	26,450	27,887	30,613	27,165	35,933
10-5-14-46300	IMRF CONTRIBUTION	19,032	15,537	18,632	26,411	23,831	42,274
10-5-14-51200	R&M/EQUIPMENT	17,000	5,223	899	1,500	991	1,000
10-5-14-51300	R&M/VEHICLES	5,099	1,706	3,351	1,500	4,520	1,500
10-5-14-53450	INSP CONSULTING/PLAN RVWS	5,158	20,048	32,661	30,000	21,291	40,000
10-5-14-54900	CODE ENF EXP (ZONING)	9,636	9,104	6,477	8,000	2,902	3,000
10-5-14-54950	ADM HEARING EXP	1,832	2,000	2,000	2,000	1,833	2,000
10-5-14-55500	EDUCATION/MEETINGS	643	2,249	4,011	2,000	7,379	2,000
10-5-14-56100	TELEPHONE/INTERNET/CABLE	-	586	3,991	3,200	3,009	3,200
10-5-14-56400	MAINTENANCE AGREEMENTS	3,990	2,370	2,718	2,500	2,957	2,000
10-5-14-59900	SFTWRE LIC/CONTRACTUAL	5,002	3,527	2,564	3,500	399	600
10-5-14-65200	OPERATING SUPPLIES	7,244	9,568	5,726	7,000	4,089	5,000
10-5-14-65500	FUEL & OIL VEHICLES	5,648	4,218	4,458	5,000	3,414	5,000
10-5-14-88000	NEW EQUIPMENT	-	-	-	-	-	-
10-5-14-88300	NEW COMPUTERS/SOFTWARE	-	-	-	-	-	-
10-5-14-88400	NEW EQUIP/VEHICLES	-	-	47,545	-	-	-
10-5-14-92900	MISCELLANEOUS EXPENSE	3,521	3,123	658	800	70	100
TOTAL ENGINEERING DEPT EXPENSES		435,001	471,955	557,483	527,592	477,036	616,821

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
ADMINISTRATIVE							
10-5-15-45110	GROUP INSURANCE	669,121	754,955	842,784	851,816	847,079	883,275
10-5-15-45115	HLTH INS OP OUT INCENTIVE	34,403	27,584	21,781	24,000	27,141	27,500
10-5-15-45120	DENTAL INSURANCE	21,604	21,629	23,695	24,390	24,600	24,132
10-5-15-45130	VISION PASS-THROUGH	(1)	-	-	-	447	-
10-5-15-45160	FLEXPAY MAKEUP	212	3,066	785	-	369	-
10-5-15-45181	HRA FUND REQUESTS	66,521	77,536	79,307	65,000	60,976	55,000
10-5-15-45300	UNEMPLOYMENT INSURANCE	10,220	12,173	16,152	7,000	21,227	20,000
10-5-15-45400	WORKER'S COMPENSATION	157	159	132	120	172	180
10-5-15-46100	FICA/MEDICARE CONTRIBUTION	1,684	1,720	1,511	1,836	1,638	2,104
10-5-15-46300	IMRF CONTRIBUTION	1,107	801	841	1,584	1,235	2,475
10-5-15-47000	CHRISTMAS BONUS	10,000	9,800	10,684	12,000	10,700	12,000
10-5-15-51210	R&M/COMPUTERS	11,135	13,018	21,537	10,200	6,528	3,500
10-5-15-51220	R&M/WEBSITE	1,042	1,793	1,406	1,000	2,629	2,000
10-5-15-52802	AMBULANCE CONTRACT	78,287	80,635	83,054	85,546	85,546	88,112
10-5-15-52803	IVRD PER CAPITA CONTRIBUTION	220,755	228,697	250,806	286,326	289,145	300,000
10-5-15-53000	AUDITING SERVICE	42,883	47,804	34,438	50,000	67,748	61,000
10-5-15-53050	PRIOR FY ADJUSTMENT	-	-	-	-	-	-
10-5-15-53100	ENGINEERING EXPENSE	58,672	96,636	57,642	100,000	51,071	65,000
10-5-15-53200	LEGAL FEES	112,507	16,916	12,246	50,000	4,626	12,000
10-5-15-53420	MEDICAL SERVICES	1,047	1,982	1,852	1,000	2,532	2,500
10-5-15-53500	BANK FEES/SERVICE CHARGES	2,565	2,664	2,005	750	527	100
10-5-15-54950	ADM HEARING EXPENSE	2,333	2,000	2,000	2,000	1,833	2,000
10-5-15-55300	PROFESSIONAL DUES	14,000	14,380	4,000	5,000	4,000	4,000
10-5-15-55500	EDUCATION/MEETINGS	9,365	12,533	5,246	7,500	2,869	5,000
10-5-15-55520	IML MEETING EXPENSE	5,532	9,158	6,894	8,000	7,241	8,000
10-5-15-56100	TELEPHONE/INTERNET/CABLE	-	376	3,091	5,000	4,068	4,000
10-5-15-56200	PUBLISHING/ADVERTISING	68,104	63,677	46,191	60,000	47,481	50,000
10-5-15-56400	MAINTENANCE AGREEMENT	2,955	5,359	8,950	6,500	4,706	5,600
10-5-15-57100	UTILITIES	33,453	33,453	33,453	33,453	22,302	33,453
10-5-15-59200	LIABILITY INSURANCE	29,995	29,953	32,893	35,000	32,235	35,000
10-5-15-59900	CONTRACTUAL SERVICE	46,914	44,709	47,193	60,000	52,759	70,000
10-5-15-65200	OPERATING SUPPLIES	16,096	12,767	11,040	10,000	9,615	10,000
10-5-15-89110	PARKSIDE SCHOOL BOND	1,556,145	1,555,685	1,546,933	1,553,828	1,553,827	1,418,668
10-5-15-91000	ECONOMIC DEVELOPMENT	65,284	59,748	90,738	35,000	92,826	100,000
10-5-15-91011	ECON DEV-BDD	-	-	-	-	20,000	60,000
10-5-15-92900	MISCELLANEOUS EXPENSE	23,011	12,133	10,656	5,000	16,031	5,000
10-5-15-94000	DONATIONS	58,246	32,830	41,400	30,000	30,704	30,000
10-5-15-96160	BAD DEBT EXPENSE	752	-	-	1,000	-	-
10-5-15-97020	PPRT-LIBRARY SHARE	110,453	79,867	49,037	80,000	46,973	50,000
	TOTAL ADMINISTRATIVE EXPENSES	3,386,559	3,368,195	3,402,374	3,509,848	3,455,408	3,451,600
POLICE							
10-5-16-41108	ESDA DIRECTOR	2,489	2,489	2,589	2,667	2,444	2,750
10-5-16-41120	CLERICAL	121,813	128,338	138,548	142,366	135,066	146,650
10-5-16-41125	COMMUNITY SERVICE OFFICER	56,280	67,404	70,174	72,238	66,750	74,500
10-5-16-41130	CHIEF	118,385	128,986	136,130	139,568	132,591	143,750
10-5-16-41131	DEPUTY CHIEF	62,524	-	-	-	-	-
10-5-16-41132	LIEUTENANT AND DETECTIVE COMM	176,171	241,849	256,861	263,335	250,171	271,235
10-5-16-41133	PATROL SERGEANTS	413,012	495,683	545,046	526,350	590,313	542,000
10-5-16-41134	PATROLMEN	1,350,904	1,497,632	1,882,122	2,000,000	1,709,162	2,060,000
10-5-16-41136	CROSSING GUARDS	58,115	51,799	54,330	56,350	53,852	58,000
10-5-16-41137	EVIDENCE CUSTODIAN	-	18,386	60,837	62,500	59,273	64,375
10-5-16-41141	CUSTODIAL	25,423	39,325	41,507	42,650	40,236	44,000
10-5-16-42110	POST EMPLY BENEFIT-HLTH IN	113,469	-	-	54,850	28,187	-
10-5-16-42111	OPEB-WAGES	109,598	28,903	-	15,358	36,418	-
10-5-16-45400	WORKER'S COMPENSATION	54,468	74,197	62,492	60,000	62,209	65,000
10-5-16-46100	FICA/MEDC CONTRIBUTIONS	53,527	62,325	77,839	87,515	74,543	73,600
10-5-16-46300	IMRF CONTRIBUTIONS	12,194	10,870	14,831	21,280	19,408	29,657

ACCOUNT	DESCRIPTION	AUDITED	AUDITED	AUDITED	ORIG BUDGET	FY 2026	BUDGET
		2023	2024	2025	FY 2026	to date 4.22.26	FY 2027
10-5-16-46400	PENSION CONTRIBUTION	1,769,732	812,252	874,957	921,165	905,005	966,270
10-5-16-47100	CLOTHING ALLOWANCE	24,292	19,042	18,466	26,000	17,002	26,000
10-5-16-47110	OTHER UNIFORM	4,491	12,120	10,086	12,000	19,512	10,000
10-5-16-51100	R&M/BUILDINGS	31,500	14,208	17,583	26,000	20,466	22,000
10-5-16-51200	R&M/EQUIPMENT	25,434	14,637	19,458	12,000	33,417	15,000
10-5-16-51210	R&M/COMPUTERS	18,433	21,766	13,204	15,000	3,297	10,000
10-5-16-51300	R&M/VEHICLES	101,720	80,723	68,342	65,000	71,999	65,000
10-5-16-53200	LEGAL FEES	7,455	12,821	20,996	8,000	12,054	12,000
10-5-16-53410	EMPLOYMENT TESTING	3,200	-	-	1,200	990	1,000
10-5-16-53420	MEDICAL SERVICES	355	590	557	500	2,398	1,000
10-5-16-54950	ADM HEARING EXP	1,834	2,000	2,000	2,000	1,833	2,000
10-5-16-55300	PROFESSIONAL DUES	5,098	3,085	3,680	1,500	1,430	1,500
10-5-16-55500	MEETINGS/EDUC & SAFET	26,705	13,869	9,228	6,000	25,408	8,000
10-5-16-55700	LEADS LINE RENTAL	11,039	11,570	8,028	12,000	-	-
10-5-16-56000	POSTAGE	557	615	628	800	288	500
10-5-16-56100	TELEPHONE/INTERNET/CABLE	20,978	23,030	32,658	32,340	31,408	33,000
10-5-16-56400	MAINTENANCE AGREEMENT	23,964	22,614	25,788	30,000	28,242	32,000
10-5-16-57100	UTILITIES	90,989	83,298	101,373	92,300	76,412	120,000
10-5-16-59200	LIABILITY INSURANCE	59,280	59,196	65,008	70,000	56,753	60,000
10-5-16-59900	CONTRACTUAL SERVICE	47,812	55,532	72,879	55,000	81,330	60,000
10-5-16-59910	CODE RED SERVICES	5,011	5,015	4,952	5,000	4,965	5,000
10-5-16-65200	OPERATING SUPPLIES	29,696	24,223	38,886	35,000	34,483	30,000
10-5-16-65220	SPECIAL PROGRAMS EXPENSE	9,490	3,428	6,483	7,000	3,009	5,000
10-5-16-65500	FUEL & OIL VEHICLES	71,710	57,977	57,284	70,000	45,990	65,000
10-5-16-68400	COMPUTER SOFTWARE	10,920	11,271	38,007	15,000	25,675	15,000
10-5-16-72100	2020 BOND INTEREST	296,513	283,713	270,513	256,713	256,713	227,513
10-5-16-72200	2021 BOND INTEREST	124,300	120,300	116,200	112,000	112,000	107,800
10-5-16-88000	NEW EQUIPMENT	-	100,191	62,544	57,000	73,952	70,000
10-5-16-88300	NEW EQUIP/COMPUTERS	-	14,707	-	-	-	-
10-5-16-88400	NEW EQUIPMENT/VEHICLE	95,418	251,984	244,234	75,000	150,541	80,000
10-5-16-89500	POLICE STATION BUILDING	24,285	-	-	-	-	-
10-5-16-89999	POLICE STATION BOND PAYMENT	520,000	535,000	555,000	570,000	570,000	600,000
10-5-16-91100	COMMUNITY RELATIONS	400	575	575	700	300	1,000
10-5-16-91900	ESDA EXPENSES	10,799	-	2,321	1,000	-	500
10-5-16-92900	MISCELLANEOUS EXPENSE	6,641	9,042	2,843	5,000	2,835	3,500
	TOTAL POLICE EXPENSES	6,208,422	5,528,579	6,108,062	6,145,244	5,930,328	6,231,100
	FIRE						
10-5-17-41108	CO ESDA DIRECTOR	2,489	2,489	2,589	2,667	2,444	2,750
10-5-17-41130	CHIEF	8,773	18,093	18,746	19,258	18,266	19,850
10-5-17-41131	ASSISTANT	2,280	2,371	2,679	2,675	2,329	2,750
10-5-17-41140	DRIVERS	421,392	397,314	409,925	400,000	438,392	460,000
10-5-17-41142	LABORERS	6,227	-	-	-	-	-
10-5-17-41145	POC FIREFIGHTERS	164,046	231,210	315,218	275,000	272,572	285,000
10-5-17-42110	POST EMPLY BENEFIT-HLTH IN	77,510	-	-	-	-	-
10-5-17-42111	POST EMPLY BENEFIT-WAGES	23,802	2,898	-	-	-	-
10-5-17-45400	WORKER'S COMPENSATION	30,948	23,259	22,297	24,000	23,330	24,000
10-5-17-46100	FICA/MEDC CONTRIBUTIONS	20,671	25,077	31,691	28,719	28,749	30,500
10-5-17-46300	IMRF CONTRIBUTIONS	633	848	920	1,447	1,233	1,750

ACCOUNT	DESCRIPTION	AUDITED	AUDITED	AUDITED	ORIG BUDGET	FY 2026	BUDGET
		2023	2024	2025	FY 2026	to date 4.22.26	FY 2027
10-5-17-46400	PENSION CONTRIBUTION	236,896	91,699	65,883	69,335	68,120	72,730
10-5-17-47100	UNIFORM/CLOTHING ALLOWANCE	1,438	747	5,446	3,200	1,662	2,000
10-5-17-51100	R&M/BUILDINGS	41,322	20,227	30,702	34,000	14,625	25,000
10-5-17-51200	R&M/EQUIPMENT	29,198	50,309	35,919	43,000	44,856	32,000
10-5-17-51210	R&M/COMPUTERS	700	3,128	6,394	8,000	-	5,000
10-5-17-51300	R&M/VEHICLES	142,975	189,393	119,562	150,000	128,744	150,000
10-5-17-53200	LEGAL FEES	1,379	328	6,442	2,000	-	2,000
10-5-17-53420	MEDICAL SERVICES	28,905	10,282	9,856	30,000	16,143	30,000
10-5-17-55300	PROFESSIONAL DUES	563	2,424	1,218	1,500	2,218	1,500
10-5-17-55500	EDUCATION/MEETINGS	6,919	6,870	28,145	40,000	13,929	20,000
10-5-17-55510	SAFETY TRAINING	5,227	4,075	4,186	5,000	4,299	5,000
10-5-17-56100	TELEPHONE/INTERNET/CABLE	5,007	5,875	8,925	10,000	7,921	8,000
10-5-17-56400	MAINTENANCE AGREEMENT	-	-	1,375	1,500	1,563	1,500
10-5-17-57100	UTILITIES	18,888	22,404	23,962	20,000	20,788	20,000
10-5-17-59200	LIABILITY INSURANCE	38,238	38,183	41,932	48,000	35,898	38,000
10-5-17-59900	CONTRACTUAL SERVICE	11,043	18,793	12,189	20,000	17,830	26,296
10-5-17-65200	OPERATING SUPPLIES	28,030	35,090	29,328	30,000	17,695	22,000
10-5-17-65500	FUEL & OIL VEHICLES	20,691	18,659	18,880	20,000	15,411	20,500
10-5-17-66520	TURNOUT GEAR	22,289	47,935	21,752	25,000	15,735	12,000
10-5-17-72370	FIRE TRUCK LOAN INTEREST	24,224	18,979	16,012	12,899	12,899	9,768
10-5-17-88000	NEW EQUIPMENT	279,172	9,771	-	20,000	-	5,000
10-5-17-88310	NEW EQUIP/RADIOS	-	-	-	35,000	-	5,000
10-5-17-88400	NEW EQUIP/VEHICLES	57,620	-	-	-	100,000	100,000
10-5-17-88410	FIRE TRUCK LOAN PRINCIPAL	147,027	152,272	155,239	158,352	158,352	161,482
10-5-17-88500	IVRD/FIRE STN RENOVATION	-	311,050	197,846	-	874	-
10-5-17-92900	MISCELLANEOUS EXPENSE	13,192	5,296	3,356	2,000	2,200	2,500
	TOTAL FIRE EXPENSES	1,919,713	1,767,348	1,648,613	1,542,552	1,489,078	1,603,877
	STREETS						
10-5-19-41120	CLERICAL	51,681	107,459	119,986	123,150	119,301	57,000
10-5-19-41129	SUPERINTENDENT	109,575	110,446	114,429	117,550	111,502	121,077
10-5-19-41142	LABORERS	556,466	558,105	538,951	560,782	407,106	578,000
10-5-19-42110	POST EMPLOY BENEFIT-HEALTH INS	-	23,968	38,478	-	-	-
10-5-19-42111	POST EMPLOY BENEFIT-WAGES	-	1,692	-	-	-	-
10-5-19-45400	WORKER'S COMPENSATIONS	31,872	23,630	20,425	18,000	13,109	14,000
10-5-19-46100	FICA/MEDC CONTRIBUTIONS	52,891	57,289	57,172	61,313	46,930	57,840
10-5-19-46300	IMRF CONTRIBUTIONS	40,059	31,983	34,046	52,898	39,449	68,047
10-5-19-47100	CLOTHING ALLOWANCE	2,601	2,982	2,646	2,000	861	2,000
10-5-19-51100	R&M/BUILDINGS	17,251	29,399	16,572	20,000	4,005	10,000
10-5-19-51200	R&M/EQUIPMENT	70,441	51,646	43,627	55,000	34,140	30,000
10-5-19-51300	R&M/VEHICLES	101,560	100,071	68,799	75,000	81,980	75,000
10-5-19-51400	R&M/STREETS	142,353	191,011	215,043	200,000	108,687	110,000
10-5-19-51401	R&M/SIDEWALKS-CONCRETE REIME	26,804	27,162	26,490	25,000	16,833	60,000
10-5-19-51434	STREET PROJECTS (GF ST PRGRM)	654,614	810,734	1,005,580	400,000	435,531	500,000
10-5-19-51436	RT 6 RESURFACING	-	-	-	-	-	-
10-5-19-51443	STREET IMPRVMT PROJECTS	-	-	-	-	-	205,000
10-5-19-51450	PLANK RD PROJECT	185,157	101,888	670,660	2,072,000	1,137,441	-
10-5-19-51550	CURB & SIDEWALK PROJECT	15,974	20,669	11,248	25,000	28,729	-
10-5-19-53100	ENGINEERING EXPENSE	52,588	111,703	15,207	20,000	-	20,000
10-5-19-53200	LEGAL FEES	1,108	9,408	15,109	12,000	325	2,000
10-5-19-55510	SAFETY TRAINING	2,450	3,205	3,549	3,800	4,139	4,000
10-5-19-56100	TELEPHONE/INTERNET/CABLE	9,386	10,786	13,020	13,073	13,020	14,000
10-5-19-56400	MAINTENANCE AGREEMENT	-	-	676	1,000	135,640	600
10-5-19-57100	UTILITIES	38,411	37,218	38,513	25,617	32,545	28,400
10-5-19-59200	LIABILITY INSURANCE	22,097	22,066	24,232	27,000	13,499	15,000
10-5-19-59310	EQUIPMENT RENTAL	2,232	572	2,733	2,000	2,635	2,000
10-5-19-59900	CONTRACTUAL SERVICE	15,347	10,664	6,813	6,000	6,613	6,000
10-5-19-61200	SIGNS	41,161	51,085	39,481	25,000	10,824	10,000
10-5-19-61300	SALT	53,954	281,398	99,156	176,000	133,116	175,000

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
10-5-19-65200	OPERATING SUPPLIES	58,745	46,291	35,851	40,541	35,985	36,000
10-5-19-65500	FUEL & OIL VEHICLES	111,442	88,934	83,146	91,382	91,181	100,000
10-5-19-72370	LEASE INTEREST-JD CREDIT	4,979	6,358	4,724	3,222	3,043	1,335
10-5-19-88000	NEW EQUIPMENT	37,034	-	-	509,774	-	-
10-5-19-88310	NEW EQUIPMENT/RADIOS	-	-	-	25,000	-	-
10-5-19-88400	NEW VEHICLES/VEHICLE LEASES	99,821	518,120	208,925	99,912	513,225	53,409
10-5-19-88432	MVP DEV-MASTER BUILDER WAY	-	2,427,841	276,312	-	-	-
10-5-19-88433	POHAR SUBD-ROADWAY	-	-	-	250,000	126,720	-
10-5-19-88500	STREET LIGHTING	-	-	-	-	-	150,000
10-5-19-88550	251 PED BRIDGE-ITEP GRANT	-	270,036	614,061	500,000	57,191	5,025,000
10-5-19-89500	ROADWAY CONSTRUCTION	124,787	-	-	-	-	-
10-5-19-92900	MISCELLANEOUS EXPENSE	3,083	5,467	2,942	2,500	2,738	2,500
	TOTAL STREET EXPENSES	2,737,925	6,151,286	4,468,603	5,641,514	3,768,040	7,533,207
	BUILDINGS/GROUNDS						
10-5-22-41142	LABORERS	30,930	11,881	13,213	13,000	12,213	15,000
10-5-22-41143	SUMMER/TEMP LABORERS	875	173,498	192,716	194,500	249,304	220,000
10-5-22-45400	WORKER'S COMPENSATION	541	1,647	3,415	3,000	3,562	3,600
10-5-22-46100	FICA/MEDC CONTRIBUTIONS	2,433	14,189	15,761	15,874	20,021	18,000
10-5-22-51100	R&M/BUILDINGS	124,749	28,582	26,481	10,488	13,517	10,000
10-5-22-51200	R&M/EQUIPMENT	9,649	3,772	5,968	2,502	8,855	5,000
10-5-22-51700	R&M/GROUNDS	60,067	133,611	258,821	187,500	125,141	150,000
10-5-22-52100	BAKER LAKE MNTNC	-	-	-	-	-	55,000
10-5-22-53100	ENGINEERING	-	34,019	18,289	45,000	2,074	10,000
10-5-22-56100	TELEPHONE/INTERNET/CABLE	5,800	4,723	5,049	5,040	4,811	5,100
10-5-22-57100	UTILITIES	18,731	17,936	18,504	16,259	15,193	18,000
10-5-22-57500	LANDSCAPING	119,962	82,059	48,129	91,653	59,297	88,000
10-5-22-59200	LIABILITY INSURANCE	630	629	791	1,000	4,378	4,500
10-5-22-59900	CONTRACTUAL SERVICE	79,991	115,704	103,082	125,000	112,885	125,000
10-5-22-65000	BENCH PROGRAM	31,611	31,421	11,603	1,000	11,469	10,000
10-5-22-65200	OPERATING SUPPLIES	6,953	9,254	4,441	5,000	943	2,000
10-5-22-88000	NEW EQUIPMENT	-	14,123	-	-	-	-
10-5-22-89900	PURCHASE LAND/PROP	49,000	141,000	-	-	-	-
10-5-22-89950	PARKING LOT	-	217,524	26,600	-	-	-
10-5-22-89951	BAKER LAKE TRAIL	-	-	-	-	428,894	40,000
10-5-22-89990	DEMOLITION	-	-	-	40,000	-	-
10-5-22-91790	PROPERTY TAX	12,180	4,539	7,217	5,000	4,494	5,000
10-5-22-92900	MISCELLANEOUS EXP	10,848	19,576	25,855	20,000	16,730	10,000
	TOTAL BUILDINGS/GROUNDS EXPENSES	564,950	1,059,688	785,934	781,816	1,093,782	794,200
	PARKS, RECREATION, AND SPECIAL EVENTS						
10-5-23-41130	PARKS/REC DIR	56,380	58,429	60,660	72,800	69,173	75,000
10-5-23-41141	RECR MANAGER	11,376	11,926	12,351	12,700	11,689	13,100
10-5-23-41142	LABORERS	150,294	123,428	139,754	141,100	137,396	150,000
10-5-23-41143	SPLASH PAD LABORERS	27,675	31,303	34,487	37,300	32,385	34,000
10-5-23-42100	CAMP STIPENDS	15,749	18,696	21,142	23,000	23,708	24,000
10-5-23-45400	WORKER'S COMPENSATION	6,503	4,793	3,854	5,000	3,572	3,600
10-5-23-46100	FICA/MEDC CONTRIBUTIONS	18,237	16,620	18,303	13,648	18,572	20,825
10-5-23-46300	IMRF CONTRIBUTIONS	8,545	5,656	7,458	11,774	11,869	20,250
10-5-23-47100	CLOTHING ALLOWANCE	342	239	1,604	650	1,373	650
10-5-23-51100	R&M/BUILDINGS/STRUCTURES	1,819	50,131	92,883	63,000	64,302	78,000
10-5-23-51200	R&M/EQUIPMENT	24,456	12,584	21,571	20,000	19,372	25,000
10-5-23-51212	R&M/PARK EQUIPMENT	31,385	31,437	27,500	105,000	74,839	68,000
10-5-23-51300	R&M/VEHICLES	1,673	2,283	7,062	3,000	4,449	4,000
10-5-23-51700	R&M/GROUNDS	215,473	119,997	190,737	150,000	87,866	95,000
10-5-23-53100	ENGINEERING EXPENSE	57,157	6,114	(578)	5,000	27,500	5,000
10-5-23-55500	EDUCATION/MEETINGS	380	504	385	300	539	400
10-5-23-56100	TELEPHONE/INTERNET/CABLE	-	135	2,156	2,200	2,096	2,300
10-5-23-56200	EVENT ADVERTISING	-	7,701	14,661	12,000	13,371	10,000

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
10-5-23-57100	UTILITIES	31,901	31,727	33,944	40,000	32,924	55,000
10-5-23-57500	LANDSCAPING	37,567	6,053	9,030	4,000	3,550	5,000
10-5-23-59200	LIABILITY INSURANCE	8,413	8,401	9,226	10,000	15,968	16,000
10-5-23-59900	CONTRACTUAL SERVICE	9,464	38,162	29,564	55,000	37,540	52,250
10-5-23-59920	GRASS CUTTING CONTRACT	72,314	57,411	47,461	75,000	55,432	75,000
10-5-23-65200	OPERATING SUPPLIES	79,159	57,567	52,908	58,000	45,684	45,000
10-5-23-65210	PROGRAMS/EVENTS (FIREWORKS,E	387,189	358,965	247,081	282,050	288,854	282,000
10-5-23-65211	AIRSHOW	-	-	200,178	145,000	138,334	145,000
10-5-23-65500	FUEL & OIL VEHICLES	8,583	3,003	12,820	10,000	12,631	18,000
10-5-23-65651	MUNCIPAL BAND EXPENSE	15,285	8,435	6,995	5,000	-	5,000
10-5-23-72370	LEASE-FINANCE FEES/INTERES	2,030	3,364	2,011	888	9,211	244
10-5-23-88000	NEW EQUIPMENT/LEASES	72,496	131,131	72,831	95,276	102,579	6,358
10-5-23-88001	NEW PLAYGROUND EQUIP	21,530	116,110	170,921	-	-	120,000
10-5-23-88400	NEW EQUIPMENT/VEHICLES	-	36,922	-	-	-	-
10-5-23-89500	CONSTRUCTION	2,779,437	568,163	461,351	1,327,487	1,309,244	-
10-5-23-92900	MISCELLANEOUS EXPENSE	5,155	4,496	11,194	2,500	2,007	1,200
	TOTAL PARKS EXPENSES	4,157,965	1,931,887	2,023,507	2,788,674	2,658,027	1,455,177
	CEMETERY						
10-5-24-41142	LABORERS	116,992	127,443	149,826	154,500	137,615	162,000
10-5-24-45400	WORKER'S COMPENSATION	4,440	2,906	2,216	2,000	1,931	2,000
10-5-24-46100	FICA/MEDC CONTRIBUTIONS	8,795	9,571	11,322	11,819	10,386	12,400
10-5-24-46300	IMRF CONTRIBUTIONS	5,530	3,978	4,596	10,197	6,631	14,500
10-5-24-47100	CLOTHING ALLOWANCE	137	620	804	2,000	833	2,000
10-5-24-51100	R&M/BUILDINGS&GROUNDS	-	42,159	11,544	15,000	3,332	8,000
10-5-24-51200	R&M/EQUIPMENT	13,495	12,608	5,488	6,000	4,252	5,000
10-5-24-51300	R&M/VEHICLES	2,268	1,029	126	1,000	1,154	1,500
10-5-24-56100	TELEPHONE/INTERNET/CABLE	1,068	1,425	1,546	1,547	1,452	1,600
10-5-24-57100	UTILITIES	6,440	6,464	8,337	5,844	5,622	6,000
10-5-24-57500	LANDSCAPING	8,750	42,307	54	-	4,720	-
10-5-24-59200	LIABILITY INSURANCE	3,040	3,036	3,334	3,750	3,389	3,500
10-5-24-59310	EQUIPMENT RENTAL	-	-	-	-	-	-
10-5-24-59900	CONTRACTUAL SERVICE	2,582	3,707	3,184	4,000	2,485	3,000
10-5-24-65200	OPERATING SUPPLIES	13,185	5,814	5,235	7,000	8,635	6,000
10-5-24-65500	FUEL & OIL VEHICLES	8,710	6,725	9,129	9,754	6,734	10,000
10-5-24-88000	NEW EQUIPMENT	18,459	12,500	12,750	15,000	11,000	13,500
10-5-24-88500	CEMETRY & MAUSOLEUM UPGRADE	49,321	-	-	-	-	100,000
	TOTAL CEMETERY EXPENSES	263,210	282,291	229,490	249,411	210,171	351,000
	CITY GARAGE						
10-5-25-41142	LABORERS	142,357	164,107	165,427	170,500	163,482	172,000
10-5-25-42110	OPEB-HLTH INS	-	-	(1,248)	-	-	-
10-5-25-45400	WORKER'S COMPENSATION	3,617	2,584	2,426	2,000	2,038	2,100
10-5-25-46100	FICA/MEDC CONTRIBUTION	10,529	11,946	12,222	13,043	11,975	13,200
10-5-25-46300	IMRF CONTRIBUTIONS	8,174	7,033	7,935	11,253	10,597	15,500
10-5-25-47100	CLOTHING ALLOWANCE	216	-	195	650	-	650
10-5-25-59200	LIABILITY INSURANCE	4,070	4,064	4,463	5,000	2,041	2,100
10-5-25-65200	OPERATING SUPPLIES	199	147	370	500	69	200
	TOTAL CITY GARAGE EXPENSES	169,161	189,880	191,790	202,946	190,203	205,750
	FINANCE						
10-5-26-41123	ACCOUNTANTS	110,126	111,936	119,355	125,000	118,698	132,000
10-5-26-41130	FINANCE OFFICER	103,715	100,813	104,569	117,500	111,649	121,025
10-5-26-42110	OPEB-HLTH INS	(7)	-	-	-	-	-
10-5-26-42111	OPEB-WAGES	4,814	1,003	-	-	-	-
10-5-26-45400	WORKER'S COMPENSATION	519	450	204	200	176	200
10-5-26-46100	FICA/MEDC CONTRIBUTION	27,233	15,756	16,594	18,551	17,210	19,000
10-5-26-46300	IMRF CONTRIBUTIONS	22,465	8,989	10,690	16,005	14,869	22,225

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
10-5-26-55500	PROF DUES/EDUC/MTGS	370	790	1,044	1,000	245	500
10-5-26-56100	TELEPHONE/INTERNET/CABLE	-	86	583	588	568	625
10-5-26-65200	OPERATING SUPPLIES	10,395	2,252	1,686	1,500	3,095	2,000
10-5-26-92900	MISCELLANEOUS EXPENSE	1,421	648	-	-	-	-
TOTAL FINANCE DEPARTMENT EXPENSES		281,048	242,722	254,724	280,344	266,510	297,575
INFORMATION TECHNOLOGY							
10-5-27-41118	INFO TECHNOLOGY STAFF	22,640	60,225	114,892	118,750	115,761	133,000
10-5-27-41130	INFO TECHNOLOGY DIRECTOR	110,580	115,933	120,115	123,188	117,042	127,000
10-5-27-45400	WORKER'S COMPENSATION	-	60	169	200	183	200
10-5-27-46100	FICA/MEDC CONTRIBUTION	4,490	12,730	17,065	18,508	16,928	19,075
10-5-27-46300	IMRF CONTRIBUTIONS	2,793	7,575	11,262	15,968	15,050	22,400
10-5-27-51300	R&M/VEHICLES	623	-	1,505	5,000	1,184	1,300
10-5-27-55500	INTRNL TRNG/EDUC/MEETINGS	-	686	2,004	5,000	267	4,000
10-5-27-56100	TELEPHONE/INTERNET/CABLE	-	125	2,252	2,200	2,188	2,500
10-5-27-65200	OPERATING SUPPLIES	657	3,657	1,268	4,000	2,736	2,500
10-5-27-65500	FUEL & OIL VEHICLES	1,592	7,584	2,540	2,200	1,489	2,000
10-5-27-92900	MISCELLANEOUS EXPENSE	1,251	1,340	20	118,400	9,174	2,000
TOTAL IT DEPARTMENT EXPENSES		144,626	209,916	273,092	413,414	282,000	315,975
LEGAL							
10-5-28-41130	CORPORATE COUNSEL	61,731	157,256	162,928	167,107	158,760	172,125
10-5-28-45400	WORKER'S COMPENSATION	-	56	150	125	124	125
10-5-28-46100	FICA/MEDC CONTRIBUTION	4,568	11,593	12,004	12,784	11,691	13,200
10-5-28-46300	IMRF CONTRIBUTIONS	2,743	5,526	5,998	11,029	8,138	15,500
10-5-28-55500	PROF DUES/EDUC/MTGS	-	194	484	500	-	500
10-5-28-56100	TELEPHONE/INTERNET/CABLE	-	42	507	507	448	500
10-5-28-65200	OPERATING SUPPLIES	634	1,046	262	400	369	400
10-5-28-92900	MISCELLANEOUS EXPENSE	479	682	-	200	-	-
TOTAL LEGAL DEPARTMENT EXPENSES		70,155	176,396	182,333	192,652	179,530	202,350
HR, HEALTH & WELFARE							
10-5-29-41115	HUMAN RESOURCES STAFF	99,255	53,295	58,931	60,736	59,451	65,000
10-5-29-41130	HUMAN RESOURCES DIRECTOR	34,690	101,313	103,949	107,120	101,783	110,350
10-5-29-45400	WORKER'S COMPENSATION	-	53	144	180	126	175
10-5-29-46100	FICA/MEDC CONTRIBUTIONS	4,245	11,798	12,431	12,841	12,308	13,400
10-5-29-46300	IMRF CONTRIBUTIONS	2,473	6,620	7,779	11,078	10,389	15,800
10-5-29-52801	HYGIENIC INSTITUTE	9,590	-	-	-	-	-
10-5-29-55500	PROF DUES/EDUC/MTGS	-	2,923	4,737	4,000	3,697	3,000
10-5-29-56100	TELEPHONE/INTERNET/CABLE	-	42	507	507	448	500
10-5-29-65200	OPERATING SUPPLIES	943	3,603	1,830	3,000	1,838	2,000
10-5-29-92000	HEALTH & WELLNESS	572	527	724	7,500	312	5,000
10-5-29-92900	MISCELLANEOUS	1,696	1,409	70	1,000	-	-
TOTAL HEALTH & WELFARE EXPENSES		153,464	181,584	191,102	207,963	190,351	215,225
OPERATING TRANSFERS							
10-5-30-97075	TRANSFER TO WATER/INFRASTRUCT	-	-	-	1,000,000	1,000,000	-
TOTAL GENERAL FUND EXPENDITURES		20,733,217	21,820,865	20,587,900	22,755,480	20,448,477	23,547,825

TOTAL GENERAL FUND REVENUE	21,330,260	22,254,156	22,435,674	22,772,923	23,717,906	24,240,981
TOTAL GENERAL FUND EXPENDITURES	20,733,217	21,820,865	20,587,900	22,755,480	20,448,477	23,547,825
REVENUE OVER/(UNDER) EXPENDITURES	597,043	433,290	1,847,774	17,444	3,269,429	693,155

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
POLICE DRUG ENFORCEMENT, IMPOUND, AND EQUIPMENT FUND							
REVENUE							
13-4-00-54-3383	DRUG ENFORCEMENT REVENUE	9,890	5,703	1,763	5,000	2,742	5,000
13-4-00-54-3387	IMPOUND REVENUE	16,219	18,255	10,698	20,000	12,795	10,000
13-4-00-54-3388	OTHER REVENUE	45,483	19,169	13,723	20,000	21,272	20,000
13-4-00-55-3700	INCOME FROM INVESTMENTS	193	174	133	100	97	100
	TOTAL REVENUE	71,785	43,301	26,318	45,100	36,906	35,100
EXPENSES							
13-5-90-65230	DRUG ENFORCEMENT EXPENSE	7,486	-	14,500	10,000	3,734	700
13-5-90-92900	OTHER EXPENSES	24,048	29,166	15,542	15,000	7,251	3,575
13-5-90-92910	TRANSFER TO GENERAL FUND	-	24,092	78,969	46,642	46,642	-
	TOTAL EXPENSES	31,534	53,259	109,011	71,642	57,627	4,275
REVENUE OVER/(UNDER) EXPENDIT		40,252	(9,958)	(82,693)	(26,542)	(20,721)	30,825
INSURANCE FUND							
REVENUE							
15-4-00-55-3700	INCOME FROM INVESTMENTS	2,709	9,270	13,271	6,000	15,349	8,000
15-4-00-56-3415	INSURANCE FUNDING	1,373,834	1,521,969	1,625,446	1,624,210	1,108,987	1,625,000
15-4-00-56-3515	HRA FUNDING	92,357	104,260	106,394	65,000	91,477	70,000
15-4-00-56-3615	FSA FUNDING	45,275	47,086	47,068	45,000	53,520	55,000
	TOTAL ESTIMATED REVENUE	1,514,174	1,682,584	1,792,180	1,740,210	1,269,333	1,758,000
INSURANCE FUND							
15-5-15-45000	INS PREMIUMS	1,373,834	1,521,941	1,625,446	1,624,210	1,534,199	1,625,000
15-5-15-45150	HRA CLAIMS	92,944	104,260	106,394	65,000	91,477	70,000
15-5-15-46150	FSA CLAIMS	49,971	46,500	50,545	45,000	48,496	55,000
15-5-15-53550	ADMIN FEES	4,749	4,755	5,177	4,791	4,732	70,000
	TOTAL EXPENSES	1,521,498	1,677,456	1,787,562	1,739,001	1,678,903	1,820,000
REVENUE OVER/(UNDER) EXPENDIT		(7,323)	5,129	4,617	1,209	(409,570)	(62,000)
GARBAGE FUND							
REVENUE							
21-4-00-53-3060	MONTHLY GARBAGE CHARGES	920,065	964,374	972,975	969,627	1,006,070	1,007,750
21-4-00-55-3700	INCOME FROM INVESTMENTS	16	789	2,036	1,000	2,497	1,000
	TOTAL REVENUE	920,081	965,162	975,011	970,627	1,008,567	1,008,750
EXPENSES							
21-5-90-57060	SCAVENGER CONTRACT	881,107	912,144	945,402	942,302	974,397	1,022,550
21-5-90-96160	FORGIVENESS OF DEBT	2,163	1,653	3,792	1,877	(40)	1,000
	TOTAL EXPENSES	883,270	913,797	949,194	944,179	974,357	1,023,550
REVENUE OVER/(UNDER) EXPENDIT		36,811	51,365	25,816	26,448	34,210	(14,800)

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
MOTOR FUEL TAX FUND							
REVENUE							
24-4-00-55-3700	INCOME FROM INVESTMENTS	3,707	9,149	12,181	4,000	13,353	8,000
24-4-00-60-3120	MOTOR FUEL TAX	409,344	434,631	447,286	450,000	453,159	456,000
24-4-00-60-3645	REBUILD ILLINOIS FUNDS	113,080	-	-	-	-	-
	TOTAL REVENUE	526,132	443,780	459,467	454,000	466,512	464,000
EXPENSES							
24-5-90-53500	BANK FEES/SERVICE CHARGES			80	-	-	-
24-5-90-59934	CONSTRUCTION- STREET MNTNC	928,481	242,528	459,363	43,000	-	-
	TOTAL EXPENSES	928,481	242,528	459,443	43,000	-	-
REVENUE OVER/(UNDER) EXPENDIT		(402,349)	201,252	24	411,000	466,512	464,000

8/7/2006 (exp.202: TIF DISTRICT II (Industrial))

REVENUE							
29-4-00-50-3100	PROPERTY TAXES	367,952	364,210	383,586	396,563	382,193	401,303
29-4-00-55-3700	INCOME FROM INVESTMENTS	2,552	11,287	9,110	4,000	8,288	2,000
	TOTAL REVENUE	370,504	375,498	392,696	400,563	390,481	403,303
EXPENSES							
29-5-90-53400	ADMIN/PROF/FEES	23,138	24,508	25,570	26,752	26,685	27,324
29-5-90-92500	GF REIMBURSEMENT					880,320	-
29-5-90-92550	DEVELOPER REIMBURSEMENT	33,444	32,693	36,615	37,881	34,577	36,306
29-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	208,410	205,077	207,080	211,881	211,054	218,233
	TOTAL EXPENSES	264,993	262,278	269,265	276,514	1,152,637	281,863
REVENUE OVER/(UNDER) EXPENDIT		105,511	113,220	123,431	124,049	(762,156)	121,440

3/24/2010 (exp.20: TIF DISTRICT III (North Commercial))

REVENUE							
30-4-00-50-3100	PROPERTY TAXES	96,046	126,221	198,400	205,113	196,073	205,877
30-4-00-55-3700	INCOME FROM INVESTMENTS	147	356	739	200	1,591	200
	TOTAL REVENUE	96,193	126,577	199,139	205,313	197,664	206,077
EXPENSES							
30-5-90-53400	ADMIN FEES	12,535	13,237	13,906	14,520	14,653	14,927
30-5-90-92550	DEVELOPER REIMBURSEMENT	27,884	27,379	34,535	35,730	34,039	35,741
30-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	46,727	52,446	71,271	73,354	69,896	72,837
	TOTAL EXPENSES	87,145	93,061	119,712	123,604	118,588	123,505
REVENUE OVER/(UNDER) EXPENDIT		9,048	33,515	79,427	81,709	79,076	82,572

2/20/2017 TIF DISTRICT IV (Downtown)

REVENUE							
31-4-00-50-3100	PROPERTY TAXES	178,312	279,758	437,362	452,157	610,492	641,015
31-4-00-55-3700	INCOME FROM INVESTMENTS	302	2,012	2,451	1,000	4,384	500
	TOTAL REVENUE	178,614	281,771	439,813	453,157	614,877	641,515
EXPENSES							
31-5-90-53400	ADMIN FEES	22,658	32,627	32,306	33,390	33,107	34,041
31-5-90-92550	DEVELOPER REIMBURSEMENT	1,960	1,958	2,182	2,258	-	2,860
31-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	141,750	200,419	313,572	324,631	452,147	475,500
31-5-90-92552	COMMERCIAL RENOVATION PRGM	-	34,920	-	-	-	50,000
	TOTAL EXPENSES	166,368	269,924	348,060	360,279	485,255	562,401
REVENUE OVER/(UNDER) EXPENDIT		12,246	11,847	91,752	92,878	129,622	79,114

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
6/24/2019 TIF DISTRICT V (Mail)							
REVENUE							
32-4-00-50-3100	PROPERTY TAXES	-	72,635	27,288	54,244	51,621	53,170
32-4-00-55-3700	INCOME FROM INVESTMENTS	-	388	539	100	771	100
	TOTAL REVENUE	-	73,023	27,827	54,344	52,392	53,270
EXPENSES							
32-5-90-53400	ADMIN FEES	6,122	6,598	6,960	7,258	7,105	7,445
	TOTAL EXPENSES	6,122	6,598	6,960	7,258	7,105	7,445
REVENUE OVER/(UNDER) EXPENDITURE		(6,122)	66,425	20,867	47,086	45,287	45,825

6/20/2022 TIF DISTRICT VI (MVP)							
REVENUE							
33-4-00-50-3100	PROPERTY TAXES	-	1,819	3,746	1,329,906	1,334,243	1,436,605
33-4-00-55-3700	INCOME FROM INVESTMENT	-	-	-	-	422	-
33-4-00-56-3699	MISCELLANEOUS REVENUE	-	4,650	-	-	-	-
33-4-00-80-3100	BOND PROCEEDS	4,815,000	-	-	-	-	-
33-4-00-80-3200	BOND PREMIUM	293,130	-	-	-	-	-
	TOTAL REVENUE	5,108,130	6,469	3,746	1,329,906	1,334,666	1,436,605
EXPENSES							
33-5-76-71260	2022 GO BONDS-PRINCIPAL	-	-	610,000	635,000	635,000	660,000
33-5-76-72270	2022 GO BONDS-INTEREST	101,650	192,600	192,600	168,200	168,200	142,800
33-5-90-53100	ENGINEERING EXPENSE	25,844	-	-	-	-	-
33-5-90-53400	LEGAL/PROF/ADMIN FEES	207,025	8,864	9,300	22,881	25,904	23,140
33-5-90-89900	PURCHASE LAND	4,675,325	-	-	-	-	-
33-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	-	181	3,983	132,919	132,991	143,660
33-5-90-96500	BOND ISSUE EXPENSE	107,458	-	-	-	-	-
	TOTAL EXPENSES	5,117,302	201,646	815,883	959,000	962,095	969,600
REVENUE OVER/(UNDER) EXPENDITURE		(9,172)	(195,177)	(812,137)	370,906	372,571	467,005

7/28/2025 TIF DISTRICT VII (Midwest Nexus)							
REVENUE							
34-4-00-50-3100	PROPERTY TAXES	-	-	-	-	-	7,460
34-4-00-55-3700	INCOME FROM INVESTMENTS	-	-	-	-	-	-
	TOTAL REVENUE	-	-	-	-	-	7,460
EXPENSES							
34-5-90-53100	ENGINEERING EXPENSE	-	-	-	25,000	167	-
34-5-90-53400	ADMIN FEES	-	-	17,500	30,000	48,120	8,500
34-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	-	-	-	-	-	1,119
	TOTAL EXPENSES	-	-	17,500	55,000	48,286	9,619
REVENUE OVER/(UNDER) EXPENDITURE		-	-	(17,500)	(55,000)	(48,286)	(2,159)

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
ELECTRIC ENTERPRISE FUND REVENUE							
ELECTRIC SALES							
60-4-00-30-3010	ELECTRIC SALES, COMMERCIAL	21,706,908	21,503,874	22,099,530	22,200,000	23,589,907	23,600,000
60-4-00-30-3011	ELECTRIC SALES, RESIDENTIAL	4,404,151	4,389,749	4,595,156	4,772,263	4,882,455	5,150,000
	TOTAL ELECTRIC SALES INCOME	26,111,059	25,893,623	26,694,686	26,972,263	23,589,907	28,750,000
OPERATING INCOME							
60-4-00-40-3410	PENALTIES	112,804	114,508	110,672	114,127	101,412	95,000
60-4-00-40-3412	RECONNECTIONS	600	800	650	750	675	650
60-4-00-40-3413	LGT METER READ FEE	900	900	900	900	900	900
60-4-00-40-3420	NSF CHECK CHARGES	525	650	450	525	864	945
60-4-00-40-3530	INSUR/DAMAGE REIMBURSEMENT	83,191	64,952	37,018	-	40,863	-
60-4-00-40-3541	WORKERS COMP WAGE REIMBURSE	-	981	2,191	-	-	-
60-4-00-40-3620	LABOR & SUPPLIES	860	-	1,463	-	1,301	976
60-4-00-40-3625	METERS/SUPPLIES	17,858	28,032	27,291	15,000	4,451	1,951
60-4-00-40-3655	GREEN POWER CREDITS	-	-	50,578	-	-	-
60-4-00-40-3675	REIMB STATE OF IL (IDOT)	42,336	6,702	3,736	5,000	6,108	5,000
60-4-00-40-3699	MISCELLANEOUS	10	200	1,016	1,000	2,567	-
	TOTAL OPERATING INCOME	259,084	217,726	235,964	137,302	159,142	105,422
NON-OPERATING INCOME							
60-4-00-56-3556	FARM CASH RENT	16,097	18,397	9,360	18,720	18,720	10,400
60-4-00-60-3810	STATE GRANTS	-	50,000	145,000	-	-	-
60-4-00-70-3820	FEDERAL GRANTS	-	-	-	-	-	-
60-4-00-80-3555	CABLE/AT&T POLE RENTAL	-	41,021	20,511	20,500	20,511	20,500
60-4-00-80-3558	FIBER OPTIC RENT	55,041	47,405	87,222	69,000	62,765	40,000
60-4-00-80-3651	SALE/LEASE OF CITY PROPERTY	14,200	196,790	11,360	-	29,031	-
60-4-00-80-3700	INCOME FROM INVESTMENTS	169,398	477,375	699,759	350,000	392,538	200,000
60-4-00-80-3706	INVEST INCOME- BOND ACCT	-	-	-	-	-	50,000
	TOTAL NON-OPERATING INCOME	254,736	830,989	973,211	458,220	523,565	320,900
OPERATING TRANSFERS							
60-4-00-80-3900	LOAN/BOND PROCEEDS	-	-	-	-	-	10,000,000
60-4-00-90-3950	TRANSFER FROM/(TO) RESERVES/O	-	-	-	-	1,000,000	-
	TOTAL TRANSFERS IN	-	-	-	-	1,000,000	10,000,000
TOTAL REVENUE (excl Bonds & Transfers)		26,624,879	26,942,338	27,903,860	27,567,785	24,272,613	29,176,322

ELECTRIC ENTERPRISE FUND EXPENDITURES

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
CLERK'S OFFICE							
60-5-12-41120	CLERICAL	103,019	110,463	116,723	128,000	119,875	68,000
60-5-12-41121	METER READERS	31,593	33,048	34,239	35,174	32,254	-
60-5-12-42110	POST EMPL BENEFIT-INSURANCE	40,584	(11,293)	109,944	-	-	-
60-5-12-42111	POST EMPL BENEFIT-WAGES	14,390	-	2,180	-	-	-
60-5-12-45400	WORKER'S COMPENSATION	742	768	630	500	517	225
60-5-12-46100	FICA/MEDC CONTRIBUTION	11,147	10,534	11,192	12,483	11,346	7,500
60-5-12-46300	IMRF CONTRIBUTIONS	16,418	(3,954)	49,239	10,769	9,730	8,800
60-5-12-51200	R&M/EQUIPMENT	-	977	2,981	-	559	-
60-5-12-56000	POSTAGE	28,593	33,221	36,643	36,500	40,422	45,000
60-5-12-59900	CONTRACTUAL SERVICE	16,695	42,304	19,144	20,000	6,720	3,750
60-5-12-65200	OPERATING SUPPLIES	12,363	10,240	10,790	10,000	9,249	5,000
	TOTAL CLERK'S OFFICE EXPENSES	275,545	226,309	393,705	253,426	230,673	138,275

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
ADMINISTRATIVE SERVICES							
60-5-15-41120	CLERICAL	45,167	47,023	54,886	56,280	55,487	58,000
60-5-15-42110	POST EMPL BENEFIT-INSURANCE	(32,837)	(9,789)	-	-	-	-
60-5-15-42111	POST EMPL BENEFIT-WAGES	10,126	3,225	410	-	7,846	-
60-5-15-45110	GROUP INSURANCE	263,896	272,052	306,198	296,487	366,452	250,000
60-5-15-45115	HLTH INS OP OUT INCENTIVE	8,500	9,384	11,058	11,659	8,923	2,500
60-5-15-45120	DENTAL INSURANCE	7,574	22,566	8,898	9,038	10,700	6,800
60-5-15-45130	VISION PASS-THROUGH	-	-	-	-	172	-
60-5-15-45181	HRA FUND REQUESTS	25,842	26,724	27,087	19,451	30,501	16,750
60-5-15-45300	UNEMPLOYMENT INSURANCE	3,014	3,487	4,300	3,000	6,008	4,500
60-5-15-45400	WORKER'S COMPENSATION	28,085	29,947	28,482	25,000	27,658	20,000
60-5-15-46100	FICA/MEDC CONTRIBUTION	3,758	4,374	4,888	4,305	5,358	4,650
60-5-15-46300	IMRF CONTRIBUTIONS	5,616	(1,643)	21,650	3,714	4,628	3,450
60-5-15-47100	CLOTHING ALLOWANCE	8,512	5,835	10,411	6,000	10,911	4,000
60-5-15-47200	UNIFORM SERVICE	52,265	15,762	27,121	25,000	25,129	15,000
60-5-15-53050	PRIOR FY ADJUSTMENT	-	-	54,089	-	-	-
60-5-15-53100	ENGINEERING EXPENSE	77,166	94,005	36,218	30,000	77,326	40,000
60-5-15-53200	LEGAL FEES	42,412	9,682	2,552	5,000	2,500	2,000
60-5-15-53400	MED SVCS/OTHER PROFESSIONAL	1,587	2,035	2,609	2,000	2,003	1,000
60-5-15-53450	CONSULTING SERVICES	-	31,600	28,670	50,000	69,116	20,000
60-5-15-53500	BANK FEES/SERVICE CHARGES	60,576	39,811	21,582	8,000	2,584	8,000
60-5-15-54500	ADM CHARGE-ENG/FIN/IT/LEG/HR	135,000	250,000	279,515	300,000	377,545	225,000
60-5-15-55500	SAFETY TRNG/EDUCATION/MEETINC	21,198	23,532	32,668	20,000	25,585	15,000
60-5-15-55900	TRAVEL/MILEAGE	1,048	278	158	500	739	500
60-5-15-56000	POSTAGE	520	347	2,389	500	364	400
60-5-15-56100	TELEPHONE	9,800	11,723	14,044	12,500	11,759	9,000
60-5-15-56150	INTERNET ACCESS FEE	1,800	-	-	2,000	-	-
60-5-15-56200	PUBLISHING/ADVERTISING	1,917	-	-	-	-	-
60-5-15-56400	MAINTENANCE AGREEMENT	33,400	55,637	96,778	115,000	101,302	60,000
60-5-15-56801	JULIE SERVICE	2,329	2,403	2,995	2,500	3,439	2,000
60-5-15-59100	BOILER/MACH INSURANCE	115,236	119,772	100,021	110,000	95,857	80,000
60-5-15-59200	LIABILITY INSURANCE	99,855	99,995	124,826	135,000	152,396	100,000
60-5-15-59900	CONTRACTUAL SERVICES	92,603	193,619	141,202	150,000	126,942	75,000
60-5-15-65200	OPERATING SUPPLIES	10,537	13,133	22,262	27,894	13,989	8,000
60-5-15-68400	COMPUTER SOFTWARE	-	-	-	-	-	5,500
60-5-15-92900	MISCELLANEOUS	6,624	2,172	3,686	4,000	3,555	4,000
60-5-15-93000	LICENSE/PERMITS	42,044	42,050	42,709	42,000	41,969	42,000
60-5-15-96160	FORGIVENESS OF DEBT	178	95,463	8,408	2,000	1,508	-
60-5-15-97070	TRANSFER/LOAN TO GENERAL FUNI	-	-	107,344	-	-	-
60-5-15-99200	FRANCHISE FEE	1,658,766	1,623,750	1,768,573	1,778,710	1,806,724	1,437,500
TOTAL ADMINISTRATIVE SERVICES EXPENSES		2,844,114	3,139,953	3,398,687	3,257,539	3,476,973	2,520,550
POWER & GENERATION							
60-5-61-41143	OPERATORS	204,225	290,105	366,852	480,000	351,157	410,000
60-5-61-42110	POST EMPLY BENEFIT-HLTH IN	-	-	-	66,408	-	-
60-5-61-42111	POST EMPLY BENEFIT-WAGES	9,677	1,341	43,606	15,495	54,136	-
60-5-61-46100	FICA/MEDC CONTRIBUTIONS	15,998	21,875	27,956	37,905	30,321	31,375
60-5-61-46300	IMRF CONTRIBUTIONS	21,151	(8,058)	120,609	31,680	22,249	36,900
60-5-61-51100	R&M/BUILDINGS	62,868	63,225	20,396	45,000	18,853	15,000
60-5-61-51200	R&M/EQUIPMENT	13,247	63,768	58,689	65,000	21,309	20,000
60-5-61-51208	R&M/GENERATION EQUIPMENT	179,397	75,007	111,816	100,000	61,081	100,000
60-5-61-53100	ENGINEERING EXPENSE	24,119	-	14,353	55,000	44,071	50,000
60-5-61-57100	UTILITIES	76,959	70,673	69,501	60,000	46,548	60,000
60-5-61-59900	CONTRACTUAL SERVICES	-	12,799	20,762	20,000	1,230	5,000
60-5-61-64310	LARGE POWER PURCHASE	16,193,497	16,341,857	17,805,355	18,200,000	17,412,576	20,000,000
60-5-61-65200	OPERATING SUPPLIES	23,851	8,084	3,615	3,500	7,535	3,000
60-5-61-65300	SMALL TOOLS	3,044	1,057	-	1,000	-	1,000
60-5-61-65600	FUEL OIL	52,991	42,361	56,469	75,000	178,514	225,000
TOTAL POWER & GENERATION EXPENSES		16,881,024	16,984,094	18,719,979	19,255,988	18,249,580	20,957,275

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
DISTRIBUTION SYSTEM							
60-5-62-41140	OPERATIONS MANAGER	79,629	106,751	154,804	170,800	156,573	176,000
60-5-62-41143	OPERATORS	509,063	742,930	918,915	942,000	1,097,488	1,125,000
60-5-62-42110	POST EMPL BENEFIT-INSURANCE	62,220	-	-	-	-	-
60-5-62-42111	POST EMPLOYMNT BENEFITS-WAGES	5,548	23,332	33,472	-	-	-
60-5-62-46100	FICA/MEDC CONTRIBUTIONS	68,790	69,285	78,973	85,129	92,631	99,500
60-5-62-46300	IMRF CONTRIBUTIONS	97,846	(25,502)	353,325	73,445	81,664	118,000
60-5-62-51200	R&M/EQUIPMENT	40,703	38,152	73,740	75,000	27,781	35,000
60-5-62-51208	R&M SUBSTATIONS	74,945	4,873	12,102	200,000	124,150	200,000
60-5-62-51290	R&M/DISTRIBUTION EQUIPMENT	1,357,024	709,670	592,525	650,000	428,433	600,000
60-5-62-52960	R&M METERS/NEW METERS	10,920	10,244	11,611	10,000	66,817	20,000
60-5-62-65200	OPERATING SUPPLIES	121,441	40,787	31,847	32,000	23,413	20,000
60-5-62-65210	SAFETY SUPPLIES	5,289	26,717	19,563	25,000	9,497	10,000
60-5-62-65300	SMALL TOOLS	45,809	17,900	19,208	10,000	7,091	7,500
TOTAL DISTRIBUTION SYSTEM EXPENSES		2,479,227	1,765,139	2,300,085	2,273,374	2,115,538	2,411,000
STREET LIGHTING							
60-5-63-51200	R&M/EQUIPMENT	41,563	5,630	10,138	7,500	25,017	20,000
60-5-63-51420	R&M/TRAFFIC SIGNALS	58,544	7,628	7,032	10,500	56,169	20,000
TOTAL STREET LIGHTING EXPENSES		100,106	13,258	17,170	18,000	81,185	40,000
HYDROELECTRIC PLANT							
60-5-64-41143	OPERATORS	129,844	95,713	-	-	-	-
60-5-64-42111	POST EMPLOYMNT BENEFITS-WAGES	-	33,527	-	-	-	-
60-5-64-46100	FICA/MEDC CONTRIBUTION	9,390	9,895	-	-	-	-
60-5-64-46300	IMRF CONTRIBUTIONS	13,072	(2,610)	-	-	-	-
60-5-64-51100	R&M/BUILDINGS	3,964	96,276	34,617	31,697	31,386	30,000
60-5-64-51200	R&M/EQUIPMENT	460,857	613,779	679,761	1,550,000	428,182	1,000,000
60-5-64-52100	R&M/TRASH RACK	430	6,684	706	400	59,782	5,000
60-5-64-56100	TELEPHONE	2,151	2,062	2,454	2,200	1,854	2,200
60-5-64-65200	OPERATING SUPPLIES	22,180	12,099	9,780	10,000	6,433	7,500
60-5-64-93000	LICENSE/PERMITS	13,474	32,979	19,479	20,000	21,579	30,000
TOTAL HYDROELECTRIC PLANT EXPENSES		655,360	900,406	746,796	1,614,297	549,217	1,074,700
FIBER							
60-5-74-51200	R&M FIBER	-	5,863	14,314	20,000	2,460	10,000
60-5-74-53100	ENGINEERING	-	-	-	-	-	-
60-5-74-65200	OPERATING SUPPLIES	-	141	16	200	233	-
TOTAL FIBER EXPENSES		-	6,004	14,330	20,200	2,693	10,000
TRUCKS & VEHICLES							
60-5-75-51300	R&M/VEHICLES	188,145	200,969	106,568	120,000	127,467	80,000
60-5-75-51800	R&M/RADIOS	2,550	2,587	-	5,000	2,302	-
60-5-75-65500	FUEL & OIL VEHICLES	43,104	28,194	39,406	40,000	33,022	25,000
60-5-75-93100	LICENSE/TITLE FEES	163	163	346	500	-	500
TOTAL TRUCKS & VEHICLES		233,962	231,913	146,320	165,500	162,791	105,500
BOND & INTEREST							
60-5-76-53500	BANK FEES/SERVICE CHARGES	760	825	825	-	-	-
60-5-76-72315	2017 GO BOND INTEREST	96,900	65,550	33,300	-	-	-
60-5-76-72370	LEASE INTEREST	1,920	4,175	-	1,983	28,619	28,505
60-5-76-96100	AMORTIZATION OF DEFERRED	76,050	76,050	-	3,311	3,311	-
60-5-76-96200	AMORT OF BOND DISC	(35,010)	(35,010)	(30,959)	(10,704)	(10,704)	-
60-5-76-96500	COST OF BOND ISSUE	-	-	-	-	-	200,000
60-5-76-97000	138KVA DEBT SERVICE RSRV	-	-	-	-	-	500,000
TOTAL BOND & INTEREST EXPENSES		140,620	111,590	3,166	(5,410)	21,227	728,505

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
PLANT, EQUIPMENT & INFRASTRUCTURE							
60-5-77-88000	NEW EQUIPMENT	367,373	94,518	504,075	728,363	787,468	-
60-5-77-88100	NEW RADIOS	-	-	-	25,000	-	-
60-5-77-88300	NEW COMPUTER EQUIP	-	12,611	15,800	-	-	-
60-5-77-88350	NEW COMPUTER SOFTWARE	-	-	-	-	-	-
60-5-77-88400	NEW VEHICLES	186,621	580,128	302,389	260,000	258,327	-
60-5-77-88414	WENZEL RD UTILITIES	194,907	-	-	-	-	-
60-5-77-88432	MVP DEVELOPMENT	367,639	1,644,182	108,994	-	-	-
60-5-77-88433	POHAR SUBDV UTIL	1,316,186	61,248	-	-	-	-
60-5-77-88434	JR SUBDV UTIL	-	19,786	211,260	-	-	-
60-5-77-88435	EAKAS EXPANSION -ELEC	-	-	-	850,000	763,744	150,000
60-5-77-88465	STREET LIGHTING	1,372	-	-	200,000	-	100,000
60-5-77-88850	UTILITY SYSTEM UPGRADES	-	-	1,004,029	1,824,713	69,381	1,430,000
60-5-77-88860	RECONDUCTORING (2026-32)	-	-	-	-	-	535,000
60-5-77-88870	UNIT 6 GENERATOR	-	-	-	-	-	350,000
60-5-77-88900	TRANSFORMERS	36,717	-	-	-	72,641	-
60-5-77-89812	SCADA SYSTEM UPGRADE	-	12,100	10,889	-	-	500,000
60-5-77-89815	HYDRO PLANT UPGRADES	-	-	-	-	-	2,500,000
60-5-77-89830	WATER ST SUBSTATION	193,652	492,684	171,829	2,445,500	1,565,444	1,100,000
60-5-77-89831	MAY RD SUBSTATION	-	-	-	-	897,598	8,700,000
	TOTAL PROJECT EXPENSES	2,664,468	2,897,256	2,329,265	6,333,576	4,414,604	15,365,000
DEPRECIATION							
60-5-90-95100	DEPR-M&E/VEH/FF/COMPTRS	937,903	939,528	930,605	955,000	-	600,000
60-5-90-95400	DEPR-BLDGS/IMPROV	344,704	344,914	332,685	355,000	-	300,000
60-5-90-95600	DEPR-ELEC INFRASTR	280,279	303,656	336,002	305,000	-	325,000
	TOTAL DEPRECIATION EXPENSES	1,562,887	1,588,098	1,599,292	1,615,000	-	1,225,000
	TOTAL EXPENSES	25,172,845	24,966,764	27,339,531	28,467,914	24,889,876	29,210,805
	REVENUE OVER/(UNDER) EXPENDIT	1,452,035	1,975,574	564,330	(900,130)	(617,263)	(34,483)
GUARANTEED LIGHTS							
REVENUE							
61-4-00-55-3700	INVEST INCOME/GUARANTEED DEPR	4,292	15,333	21,569	5,000	24,368	10,000
	TOTAL REVENUE	4,292	15,333	21,569	5,000	24,368	10,000
EXPENSES							
61-5-15-96160	FORGIVENESS OF DEBT	-	-	-	-	-	-
61-5-15-72360	INTEREST EXPENSE	530	517	531	600	563	750
	TOTAL EXPENSES	530	517	531	600	563	750
	REVENUE OVER/(UNDER) EXPENDIT	3,761	14,816	21,038	4,400	23,805	9,250

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
WATER/SEWER ENTERPRISE FUND REVENUE							
WATER SALES							
70-4-00-30-3020	WATER SALES, COMMERCIAL	1,880,043	1,927,613	2,067,599	2,133,159	2,126,748	2,235,000
70-4-00-30-3021	WATER SALES, RESIDENTIAL	882,165	925,685	953,851	985,325	974,997	1,034,000
70-4-00-30-3022	SEWER SALES, COMMERCIAL	2,435,753	2,512,227	2,672,612	2,681,209	2,638,053	2,760,000
70-4-00-30-3023	SEWER SALES, RESIDENTIAL	1,008,197	1,049,716	1,079,974	1,114,599	1,103,561	1,166,500
	TOTAL SALES REVENUE	6,206,159	6,415,241	6,774,035	6,914,292	6,843,360	7,195,500
OPERATING INCOME							
70-4-00-40-3410	PENALTIES	-	-	-	-	-	20,000
70-4-00-40-3412	RECONNECTIONS	-	-	-	-	-	150
70-4-00-40-3414	WTR METER READ FEE	300	225	75	-	-	325
70-4-00-40-3416	LOADS OF WATER	23,124	35,750	9,934	20,000	-	15,000
70-4-00-40-3430	EPA MONITORING FEES	500	350	600	350	-	375
70-4-00-40-3431	REIMB FOR ANALYSIS FEES	30,425	28,581	28,400	30,000	-	32,750
70-4-00-40-3435	IMPACT FEES	-	1,096,073	-	-	-	-
70-4-00-40-3530	INSUR/DAMAGE REIMBURSEMENT	-	-	-	-	-	-
70-4-00-40-3541	WORKERS COMP WAGE REIMBURSE	-	-	-	-	-	-
70-4-00-40-3620	LABOR & SUPPLIES	-	-	-	-	-	975
70-4-00-40-3625	METERS/SUPPLIES	-	-	-	-	-	1,950
70-4-00-40-3699	MISCELLANEOUS	-	-	-	-	-	-
	TOTAL OPERATING INCOME	54,349	1,160,979	39,009	50,350	-	71,525
NON-OPERATING INCOME							
70-4-00-60-3810	STATE GRANTS	-	-	-	-	-	2,000,000
70-4-00-70-3820	FEDERAL GRANTS	-	-	-	-	-	2,000,000
70-4-00-80-3651	SALE/LEASE OF CITY PROPERTY	-	-	-	-	-	-
70-4-00-80-3700	INCOME FROM INVESTMENTS	-	-	-	-	-	-
70-4-00-80-3706	INVEST INCOME- BOND ACC	-	-	-	-	-	-
70-4-00-80-3900	LOAN/BOND PROCEEDS	-	-	-	-	-	-
	TOTAL NON-OPERATING INCOME	-	-	-	-	-	4,000,000
OPERATING TRANSFERS IN							
	OTHER GRANT PROCEEDS	-	-	-	-	-	541,000
70-4-00-90-3950	TRANSFER FROM RESERVES	-	-	-	-	-	2,399,250
	TOTAL TRANSFERS IN	-	-	-	-	-	2,940,250
	TOTAL REVENUE	6,260,508	7,576,220	6,813,044	6,964,642	6,843,360	7,267,025
WATER/SEWER ENTERPRISE FUND EXPENSES							
70-5-12-41120	CLERICAL	-	-	-	-	-	63,000
70-5-12-41121	METER READERS	-	-	-	-	-	30,000
70-5-12-45400	WORKER'S COMPENSATION	-	-	-	-	-	325
70-5-12-46100	FICA/MEDC CONTRIBUTION	-	-	-	-	-	6,850
70-5-12-46300	IMRF CONTRIBUTIONS	-	-	-	-	-	8,050
70-5-12-51200	R&M/EQUIPMENT	-	-	-	-	-	-
70-5-12-56000	POSTAGE	-	-	-	-	-	-
70-5-12-59900	CONTRACTUAL SERVICE	-	-	-	-	-	3,750
70-5-12-65200	OPERATING SUPPLIES	-	-	-	-	-	5,290
	TOTAL CLERK'S OFFICE EXPENSES	-	-	-	-	-	117,265

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
	ADMINISTRATIVE SERVICES						
70-5-15-41120	CLERICAL						60,050
70-5-15-42110	POST EMPL BENEFIT-INSURANCE						-
70-5-15-42111	POST EMPL BENEFIT-WAGES						-
70-5-15-45110	GROUP INSURANCE						82,900
70-5-15-45115	HLTH INS OP OUT INCENTIVE						5,000
70-5-15-45120	DENTAL INSURANCE						2,275
70-5-15-45130	VISION PASS-THROUGH						-
70-5-15-45181	HRA FUND REQUESTS						5,600
70-5-15-45300	UNEMPLOYMENT INSURANCE						1,000
70-5-15-45400	WORKER'S COMPENSATION						9,000
70-5-15-46100	FICA/MEDC CONTRIBUTION						5,000
70-5-15-46300	IMRF CONTRIBUTIONS						5,850
70-5-15-47100	CLOTHING ALLOWANCE						2,000
70-5-15-47200	UNIFORM SERVICE						10,000
70-5-15-53100	ENGINEERING EXPENSE						25,000
70-5-15-53200	LEGAL FEES						1,000
70-5-15-53400	MED SVCS/OTHER PROFESSIONAL						1,000
70-5-15-53450	CONSULTING SERVICES						86,000
70-5-15-53500	BANK FEES/SERVICE CHARGES						-
70-5-15-54500	ADM CHARGE-ENF/FIN/IT/LEG/HR						150,000
70-5-15-55500	SAFETY TRNG/EDUCATION/MEETINGS						10,000
70-5-15-55900	TRAVEL/MILEAGE						300
70-5-15-56000	POSTAGE						-
70-5-15-56100	TELEPHONE						4,000
70-5-15-56150	INTERNET ACCESS FEE						-
70-5-15-56200	PUBLISHING/ADVERTISING						-
70-5-15-56400	MAINTENANCE AGREEMENT						30,000
70-5-15-56801	JULIE SERVICE						500
70-5-15-59100	BOILER/MACH INSURANCE						20,000
70-5-15-59200	LIABILITY INSURANCE						50,000
70-5-15-59900	CONTRACTUAL SERVICES						25,000
70-5-15-65200	OPERATING SUPPLIES						4,500
70-5-15-92900	MISCELLANEOUS						-
70-5-15-93000	LICENSE/PERMITS						-
70-5-15-96160	FORGIVENESS OF DEBT						-
70-5-15-97070	TRANSFER/LOAN TO GENERAL FUND						-
70-5-15-99200	FRANCHISE FEE						359,775
	TOTAL ADMINISTRATIVE SERVICES EXPENSES						955,750
70-5-72-41142	LABORERS	7,625	-	-	-	-	-
70-5-72-46100	FICA/MEDC CONTRIBUTION	583	-	-	-	-	-
70-5-72-51100	R&M BUILDINGS	14,967	47,723	39,333	15,000	35,867	13,250
70-5-72-51200	R&M EQUIPMENT	199,937	206,983	230,623	200,000	183,072	165,000
70-5-72-51210	R&M COMPUTERS	-	6,392	18,237	5,000	11,715	1,000
70-5-72-51290	R&M WELLS	17,000	15,000	892	20,000	61,150	15,000
70-5-72-52804	WS/WWTP SERVICE CONTRACT	606,622	609,772	592,040	615,721	615,722	615,722
70-5-72-53100	ENGINEERING	21,475	58,483	19,008	90,000	50,032	25,000
70-5-72-53850	ANALYSIS PRETREATMENT	30,287	29,382	27,737	30,000	28,489	30,000
70-5-72-56100	TELEPHONE	1,530	1,443	1,704	1,600	1,640	1,750
70-5-72-57100	UTILITIES	839,486	786,615	817,005	800,000	578,910	850,000
70-5-72-59310	EQUIPMENT RENTAL	2,912	5,270	12,141	5,000	8,643	5,000
70-5-72-59900	CONTRACTUAL SERVICES	140	-	605	500	924	1,500
70-5-72-61300	SALT	397,756	357,435	349,962	350,000	364,221	375,000
70-5-72-62000	CHEMICALS FOR TREATMENT	130,233	140,882	210,014	210,000	216,726	275,000
70-5-72-65010	SLUDGE REMOVAL	200,642	169,953	160,080	170,000	248,097	250,000
70-5-72-65200	OPERATING SUPPLIES	22,491	69,852	21,173	20,000	10,229	10,000
70-5-72-65300	SMALL TOOLS	-	648	-	-	-	-
	TOTAL WTP/WWTP	2,493,686	2,505,834	2,500,555	2,532,821	2,415,437	2,633,222

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
WATER DISTRIBUTION/WATER DISPOSAL							
70-5-73-41142	LABORERS	743,953	500,882	665,336	681,312	723,635	700,000
70-5-73-42111	POST EMPLOYMNT BENEFITS-WAGES	26,842	-	14,145	-	-	-
70-5-73-46100	FICA/MEDC CONTRIBUTIONS	34,957	40,225	47,350	52,120	51,120	53,550
70-5-73-46300	IMRF CONTRIBUTIONS	49,329	(15,558)	220,036	44,967	46,479	63,000
70-5-73-51100	R&M LAND IMPRV/BLDGS	-	-	-	-	24,450	-
70-5-73-51200	R&M EQUIPMENT	38,936	12,793	29,366	20,000	22,448	20,000
70-5-73-51520	R&M/WATER MAINS	233,778	220,562	413,661	250,000	214,194	225,000
70-5-73-51525	R&M HYDRANTS	39,288	16,290	26,483	20,000	37,950	50,000
70-5-73-52000	R&M SEWERS	128,360	118,942	223,854	180,000	213,341	200,000
70-5-73-52940	R&M LIFT STATIONS	92,964	114,149	34,772	100,000	18,742	100,000
70-5-73-52960	R&M METERS	123,645	153,884	130,770	100,000	138,370	200,000
70-5-73-53100	ENGINEERING	66,213	19,120	77,100	70,000	37,065	50,000
70-5-73-56100	TELEPHONE	5,228	5,146	10,877	10,000	7,603	8,500
70-5-73-57100	UTILITIES	23,007	25,398	27,083	23,000	17,770	22,000
70-5-73-59900	CONTRACTUAL SERVICE	-	960	-	-	7,340	5,000
70-5-73-65200	OPERATING SUPPLIES	49,822	42,767	38,061	35,000	21,175	35,000
70-5-73-65210	SAFETY SUPPLIES	347	1,191	1,124	2,000	2,232	2,000
70-5-73-66300	SMALL TOOLS	10,370	7,424	4,728	5,000	7,793	3,000
70-5-73-92900	MISCELLANEOUS EXPENSE	2,177	6,192	15	-	57	-
TOTAL WATER DISTRIBUTION EXPENSES		1,669,217	1,270,367	1,964,760	1,593,399	1,591,763	1,737,050
TRUCKS & VEHICLES							
70-5-75-51300	R&M/VEHICLES						40,000
70-5-75-51800	R&M/RADIOS						-
70-5-75-65500	FUEL & OIL VEHICLES						20,000
70-5-75-93100	LICENSE/TITLE FEES						-
TOTAL TRUCKS & VEHICLES		-	-	-	-	-	60,000
BOND & INTEREST							
70-5-76-53500	BANK FEES/SERVICE CHARGES						-
70-5-76-72180	2021 (2010 refl) BOND INTEREST	23,700	20,183	18,433	16,900	16,100	14,500
70-5-76-72370	LEASE INTEREST			2,915			1,021
70-5-76-96100	AMORTIZATION OF DEFERRED			76,060			-
70-5-76-96200	AMORT OF BOND DISC						-
70-5-76-96500	COST OF BOND ISSUE						-
TOTAL BOND & INTEREST EXPENSES		23,700	20,183	97,399	16,900	16,100	15,521
PLANT, EQUIPMENT & INFRASTRUCTURE							
70-5-77-88000	NEW EQUIPMENT						56,500
70-5-77-88100	NEW RADIOS						-
70-5-77-88300	NEW COMPUTER EQUIP						-
70-5-77-88350	NEW COMPUTER SOFTWARE						-
70-5-77-88400	NEW VEHICLES						-
70-5-77-88405	NEW WM	1,428,289	73,003	890,528	-	5,000	870,000
70-5-77-88406	NEW WM (NE Ph I)	291,334	969,969	-	-	-	-
70-5-77-88407	NEW WM (NE Ph II)	-	-	6,800	-	32,845	15,000
70-5-77-88408	Rt 6 (4th St) WM/SS	193,969	50,875	4,645,045	500,000	313,938	-
70-5-77-88410	LEAD SERVICE LINES	-	59,059	42,144	100,000	22,382	150,000
70-5-77-88436	EAKAS EXPANSION WM				850,000	738,114	12,000
70-5-77-88450	WTP UPGRADES/WELL REHABS	-	42,895	590,179	1,080,000	416,366	405,000
70-5-77-88451	WWTP PROJECTS/UPGRADES				335,000		300,000
	EAST WWTP FLOW STUDY						25,000
	WEST WWTP CAPACITY						175,000
70-5-77-88500	SWR SEP PROJECT A2P1	1,864,063	77,036	125,352	2,200,000	2,209,954	-
	SWR SEP PROJECT A2P2						1,220,000
	SWR SEP PROJECT A2P3						150,000
	SWR SEP PROJECT A2P4						150,000

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
70-5-77-88506	NEW SANITARY SEWERS	-	134,194	36,163	-	-	-
70-5-77-88510	EAST WWTP FLOOD PROOF	-	-	-	-	-	-
70-5-77-88512	WTR TWR/STRG TANK PAINTNG	740,397	53,507	6,145	1,000,000	1,002,291	-
70-5-77-88513	TRUNK LINE-SEWER	7,016	115,133	76,941	3,000,000	56,676	6,575,000
70-5-77-88551	BOOSTER/HIGH SVC PUMP	-	-	-	-	-	100,000
70-5-77-88850	SYSTEM UPGRADES	-	-	1,004,029	1,824,713	69,381	-
70-5-77-88880	ST. JOHNS PHASE II	695,350	16,662	-	-	-	-
70-5-77-89812	SCADA SYSTEM UPGRADE	-	-	-	-	-	30,000
	TOTAL PROJECT EXPENSES	5,220,417	1,592,333	7,423,325	10,889,713	4,866,946	10,233,500
DEPRECIATION							
70-5-90-95100	DEPR-M&E/VEH/FF/COMPTRS	-	-	-	-	-	300,000
70-5-90-95400	DEPR-BLDGS/IMPROV	-	-	-	-	-	75,000
70-5-90-95605	DEPR-INFSTR WATER/SEWER	1,632,093	1,829,456	1,899,528	1,900,000	-	1,900,000
	TOTAL DEPRECIATION EXPENSES	1,632,093	1,829,456	1,899,528	1,900,000	-	2,275,000
	TOTAL EXPENSES	5,818,696	5,625,840	6,462,242	6,043,120	4,023,299	7,793,807

REVENUE OVER/(UNDER) EXPENDIT	441,812	1,950,380	350,802	921,522	2,820,060	(526,782)
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GUARANTEED WATER

REVENUE

71-4-00-55-3700	INVEST INCOME/GUARANTEED DEPR	152	944	1,611	750	1,596	1,500
	TOTAL REVENUE	152	944	1,611	750	1,596	1,500

TOTAL EXPENSES

REVENUE OVER/(UNDER) EXPENDIT	152	944	1,611	750	1,596	1,500
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LANDFILL

REVENUE

80-4-00-53-3031	LF MONTHLY ASSESSMENTS	33,480	33,412	35,578	35,963	35,964	37,000
80-4-00-53-3032	CHIPPER SERVICE	5,280	6,400	5,900	5,000	6,680	6,000
80-4-00-80-3700	INCOME FROM INVESTMENTS	9,686	21,800	50,422	15,000	27,460	15,000
	TOTAL REVENUE	48,446	61,612	91,900	55,963	70,104	58,000

EXPENSES

80-5-90-51200	R&M/EQUIPMENT	52	-	-	-	-	-
80-5-90-51700	R&M/GROUNDS/WELLS	73,385	4,810	100	100,000	-	75,000
80-5-90-53100	ENGINEERING EXPENSE	40,847	38,101	45,185	70,000	48,879	60,000
80-5-90-53200	LEGAL EXPENSE	-	5,241	-	5,000	-	-
80-5-90-53850	ANALYSIS OF SAMPLES	36,199	40,022	43,379	40,000	44,820	40,000
80-5-90-59200	LIABILITY INSURANCE	132	131	144	175	90	100
80-5-90-59900	CONTRACTUAL SERVICE	2,678	2,572	4,330	3,000	1,234	2,000
80-5-90-65200	OPERATING SUPPLIES	295	-	189	200	-	-
80-5-90-89550	LANDFILL CLOSURE EXP	-	-	-	-	-	-
80-5-90-95100	DEPRECIATION	7,428	7,192	6,312	7,500	-	7,000
80-5-90-96160	FORGIVENESS OF DEBT	3,132	(824)	(2,555)	-	(18)	-
	TOTAL OPERATING EXPENSES	164,147	97,245	97,084	225,875	95,004	184,100

REVENUE OVER/(UNDER) EXPENDIT	(115,701)	(35,632)	(5,184)	(169,912)	(24,900)	(126,100)
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ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
AIRPORT							
OPERATING INCOME							
85-4-00-40-3055	FUEL FLOWAGE FEES	8,906	7,693	7,983	8,000	8,024	9,000
85-4-00-40-3561	LAND LEASE	41,736	30,481	33,652	35,000	34,456	36,000
85-4-00-40-3562	T-HANGAR RENT	72,633	72,200	78,740	78,000	81,698	78,000
85-4-00-40-3699	MISCELLANEOUS	25	-	-	-	-	-
85-4-00-60-3810	STATE GRANTS	140,302	139,258	-	82,000	101,257	-
85-4-00-70-3820	FEDERAL GRANTS	-	-	-	-	-	-
85-4-00-80-3556	FARM CASH RENT	42,769	43,998	45,507	45,000	45,507	45,000
85-4-00-80-3610	DONATIONS	-	1,000	-	-	-	-
85-4-00-80-3660	PY EXP ADJ	-	-	-	-	-	-
85-4-00-80-3700	INCOME FROM INVESTMENTS	24	133	115	50	106	100
	TOTAL REVENUE	306,394	294,763	165,997	248,050	271,048	168,100
OPERATING EXPENSES							
85-5-90-51100	R&M/BUILDINGS	17,170	40,440	6,492	12,000	13,331	15,000
85-5-90-51200	R&M/EQUIPMENT	88,416	4,506	25,423	20,000	4,450	8,000
85-5-90-51700	R&M/GROUNDS	-	-	-	-	-	18,000
85-5-90-51213	R&M/FUEL EQUIPMENT	273	-	1,072	1,000	2,985	4,500
85-5-90-51300	R&M/VEHICLES	23	-	679	-	612	1,000
85-5-90-52650	R&M RUNWYS/APRNS/HNGR	11,719	100,474	33,467	30,000	8,255	20,000
85-5-90-52660	R&M/RUNWAY LIGHTS	27,778	18,498	30,323	12,000	10,009	12,000
85-5-90-53100	ENGINEERING EXPENSE	35,699	13,363	8,939	112,000	18,720	25,000
85-5-90-53200	LEGAL FEES	2,114	680	-	-	-	-
85-5-90-53500	BANK FEES/SERVICE CHARGES	3,059	3,520	3,641	3,650	3,641	5,461
85-5-90-55300	PROFESSIONAL DUES	-	200	200	-	-	-
85-5-90-56100	TELEPHONE	4,042	3,868	5,163	5,147	4,339	5,000
85-5-90-57100	UTILITIES	40,904	33,521	37,938	24,451	29,036	30,000
85-5-90-57500	LANDSCAPING	6,159	1,010	11,900	-	-	1,500
85-5-90-59100	GENERAL INSURANCE	23,511	11,038	27,766	7,000	15,725	23,588
85-5-90-59200	LIABILITY INSURANCE	3,760	3,754	4,123	4,500	6,600	9,900
85-5-90-59900	CONTRACTUAL SERVICE	4,679	2,943	7,888	5,000	5,975	7,500
85-5-90-65200	OPERATING SUPPLIES	3,617	1,800	4,993	4,000	3,482	3,000
85-5-90-88400	NEW EQUIPMENT	-	-	-	85,000	-	-
85-5-90-88960	PARKING LOT EXPANSION	-	-	-	-	-	100,000
85-5-90-88968	TAXIWAY N EXT VYS-4331 (PH1)	212,036	-	-	-	-	-
85-5-90-88969	TAXIWAY N EXT VYS-4516 (PH2)	-	-	-	-	-	-
85-5-90-88970	UTIL IMPRV-(CORP HANGARS)	120,280	5,354	12,736	-	-	-
85-5-90-88971	TERMINAL BLDG IMPROVEMENTS	-	-	-	60,000	-	26,000
85-5-90-88972	ODALS REPLACEMENT (LIGHTING)	-	39,761	4,378	-	-	-
85-5-90-88973	THANGAR RESURFACING	-	-	-	96,000	15,703	45,000
85-5-90-88974	RUNWAY RESFCNG/PVMNT MRKNNGS	-	-	-	-	-	148,000
85-5-90-91790	PROPERTY TAX	35,959	41,007	31,368	35,000	32,552	35,000
85-5-90-92900	MISCELLANEOUS EXPENSE	4,899	3,665	-	-	-	-
85-5-90-93000	LICENSE/PERMITS	750	-	-	-	-	-
85-5-90-95100	DEPRECIATION	215,806	224,411	231,916	250,000	-	240,000
85-5-98-99777	TRANSF TO CAPITAL ASSETS	(332,316)	(45,115)	(17,114)	(241,000)	(15,703)	(319,000)
	TOTAL OPERATING EXPENSES	530,336	508,697	473,290	525,748	159,711	464,449
REVENUE OVER/(UNDER) EXPENDIT		(223,942)	(213,934)	(307,293)	(277,698)	111,337	(296,349)

ACCOUNT	DESCRIPTION	AUDITED 2023	AUDITED 2024	AUDITED 2025	ORIG BUDGET FY 2026	FY 2026 to date 4.22.26	BUDGET FY 2027
POLICE PENSION TRUST FUND							
REVENUE							
90-4-00-50-3100	PROPERTY TAXES	769,732	812,252	874,938	921,165	916,472	966,270
90-4-00-55-3700	INCOME FROM INVESTMENTS	591,478	345,917	295,321	100,000	119,381	150,000
90-4-00-55-3750	GAIN/LOSS ON SALE OF INVESTMENTS		(14,547)	176,048	-	-	100,000
90-4-00-55-3752	UNREALIZED GAIN (LOSS)	(520,756)	640,447	645,527	-	(8)	500,000
90-4-00-56-3117	TRANSF FROM GENERAL	1,000,000	-	-	-	-	-
90-4-00-56-3290	MEMBERSHIP CONTRIBUTION	187,582	194,336	225,249	250,361	213,354	230,000
	TOTAL REVENUE	2,028,035	1,978,405	2,217,082	1,271,526	1,249,200	1,946,270
EXPENSES							
90-5-90-41010	PENSIONS PAID	1,228,182	1,173,430	1,240,732	1,236,210	1,164,706	1,260,000
90-5-90-53500	BANK FEES/SERVICE CHARGES	34,902	14,158	19,782	15,000	8,525	15,000
90-5-90-65200	OPERATING SUPPLIES	6,591	6,889	-	5,000	-	500
	TOTAL EXPENSES	1,269,674	1,194,477	1,260,515	1,256,210	1,173,231	1,275,500
	REVENUE OVER/(UNDER) EXPENDIT	758,361	783,928	956,568	15,317	75,969	670,770

PERU FIREFIGHTER'S PENSION TRUST FUND							
REVENUE							
91-4-00-50-3100	PROPERTY TAXES	86,896	91,699	65,882	69,335	68,984	72,730
91-4-00-55-3700	INCOME FROM INVESTMENTS	36,959	77,290	75,857	30,000	4,278	35,000
91-4-00-55-3750	GAIN(LOSS) ON SALE OF INVESTMENT	-	10,147	37,396	-	-	-
91-4-00-55-3752	UNREALIZED GAIN (LOSS)	(6,390)	224,232	218,559	-	-	-
91-4-00-56-3117	TRANSF FROM GENERAL FUND	150,000	-	-	-	-	-
91-4-00-56-3290	MEMBERSHIP CONTRIBUTION	24,127	24,806	25,709	28,000	26,453	28,000
	TOTAL REVENUE	291,592	428,174	423,403	127,335	99,715	135,730
EXPENSES							
91-5-90-41010	PENSIONS PAID	203,416	244,373	249,822	248,390	232,529	250,000
91-5-90-53500	BANK FEES/SERVICE CHARGES	7,269	6,869	10,164	4,800	4,025	5,000
91-5-90-65200	OPERATING SUPPLIES	-	865	-	500	-	300
	TOTAL EXPENSES	210,685	252,107	259,986	253,690	236,554	255,300
	REVENUE OVER/(UNDER) EXPENDIT	80,907	176,066	163,417	(126,355)	(136,839)	(119,570)

2027 OPERATING BUDGET CASH FLOW PROJECTION REPORT (excluding Pensions)

Fund Description General Fund	April 1, 2026	2027 Operating Budget Cash Flow Projections					April 30, 2027		
	Unaudited Cash Balances	Projected Revenue	Grants Proceeds	Estimated Oper. Expenses	Depr. & Other Non-Cash Adj.	Projectd Investmt/Lesases Plant, Equip., Vehicles and Infrastructure	Scheduled Principal Debt retirement	Projected Fund Cash Balance	Projected Net Cash Flow
	12,343,193	21,140,981	3,100,000	(16,313,076)	-	(6,473,267)	(761,482)	13,036,348	693,155
Special Revenue Funds	1,949,868	6,014,080	-	(4,142,258)	-	-	(660,000)	3,161,690	1,211,822
Electric Fund	8,042,739	29,186,322	10,000,000	(29,211,555)	1,225,000	(15,559,350)	-	3,683,156	(4,359,583)
Water Fund	2,490,368	7,268,525	6,940,250	(7,799,807)	2,275,000	(10,245,917)	(1,505,078)	(570,659)	(3,061,027)
Landfill Enterprise Fund	1,077,329	58,000	-	(184,100)	7,000	-	-	958,229	(119,100)
IVR Airport Enterprise Fund	(495,362)	168,100	-	(464,449)	240,000	(171,000)	-	(722,710)	(227,349)
FY 2027 Totals	25,408,136	63,836,008	20,040,250	(58,109,245)	3,747,000	(32,449,534)	(2,926,560)	19,546,054	(5,862,082)

Projected Budget Appropriation Report (excluding Pensions)

Fund Description	2027 Operating Budget		
	Revenue	Expenditures **	Surplus/(Deficit)
General Fund	21,240,981	23,547,825	(2,306,845)
Police Drug Enforcement, Impound & Equipment Fund	35,100	4,275	30,825
Insurance Fund	1,758,000	1,820,000	(62,000)
Garbage Fund	1,008,750	1,023,550	(14,800)
Motor Fuel Tax Fund	464,000	-	464,000
TIF II - Industrial	403,303	281,863	121,440
TIF III - North Commercial	206,077	123,505	82,572
TIF IV - Downtown	641,515	562,401	79,114
TIF V - Mall	53,270	7,445	45,825
TIF VI - MVP	1,436,605	969,600	467,005
TIF VII - Midwest Nexus	7,460	9,619	(2,159)
Electric Enterprise Fund	29,186,322	27,986,555	1,199,767
Water/Sewer Enterprise Fund	7,268,525	5,518,807	1,749,718
Landfill Enterprise Fund	58,000	177,100	(119,100)
Illinois Valley Regional Airport Enterprise Fund	168,100	224,449	(56,349)
Total Projected Budget Results	\$ 63,936,008	\$ 62,256,995	\$ 1,679,013

** Excludes Non-Cash Expenses (Depreciation)

Enterprise Funds Plant, Equipment, Inventory and Infrastructure Investment	Grants		Infrastructure	Debt Repayment
	Grants	Investments	Investments	
Electric Enterprise Fund-Capital Expenditures	\$0	\$15,365,000		\$0
Water/Sewer Fund-Capital Expenditures	\$4,541,000	\$10,233,500		\$1,505,078
Electric Enterprise Fund-Lease Obligations		\$194,350		\$0
Water/Sewer Enterprise Fund-Lease Obligations		\$12,417		\$0
Illinois Valley Regional Airport Enterprise Fund		\$171,000		\$0
Total Enterprise Funds Plant, Equipment, Inventory and Infrastructure Investment	\$4,541,000	\$25,976,267		\$1,505,078

Total Projected Revenue Appropriations Including Grants, Bond Issuances & Other Funding	\$ 83,876,258
Total Estimated Expenditure Appropriation Including Debt Repayment and Infrastructure Investment	\$ 89,738,340
Cash Surplus(Deficit)	(\$5,862,082)