



CITY OF PERU

FINANCIAL BUDGET

FISCAL YEAR 2026
MAY 1ST, 2025- APRIL 30TH, 2026





**CITY OF PERU
2025 Operating Budget Index**

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OPERATING BUDGET INTRODUCTION

The City of Peru annual budget consists of four sections:

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

Section II – Section two contains the individual line items and associated numeric projections for the 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 two major funds: General Fund and Utility Fund. Both major funds will be discussed in “*Section I*”. The Utility Fund has two major components that serve the electrical and water/sewer utilities to the community. This singular fund allows the city to allocate spending between the utilities to offer the best service to its citizens.

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

Section II uses financial information that is unaudited in the year-to-date column. The information will be audited as part of the Fiscal Year 2025 audit. The information in the year-to-date column is considered current data through 5/30/2025. Outstanding invoices will continue to be expensed to FY25 even though the cash disbursement will occur in FY26.

SECTION 1 – FINANCIAL SUMMARY

GENERAL FUND

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

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Revenues. General Fund revenues are primarily generated from sales and use tax and home rule sales tax. Combined, the two generate 75% of the Fiscal Year 2026 projected revenue. About half of the home rule sales tax is dedicated to the city's obligation in the construction bond for Parkside School which extends through FY2028. The remaining General Fund revenues are from the city's share of the State of Illinois Income Tax, a 5% share of electric and water/sewer sales which is a franchise fee paid by the utility department based on utility revenue for administrative services completed by the general fund departments, and various other income. FY2026 also includes revenues of \$300,000 for the remaining OSLAD grant balance allowing chillers to be purchased and installed at the ice rink along with other improvements at Washington Park. We also plan to use Illinois Surface Transportation Unit funding of \$517,000 for the continuation of the widening of Plank Road. Budgeted revenues for the General Fund net of interfund transfers in Fiscal Year 2026 are \$21,370,924. The city does levy property taxes annually; however, those revenues are restricted and transferred directly to the pension trust funds and are not allocated for General Fund expenditures.

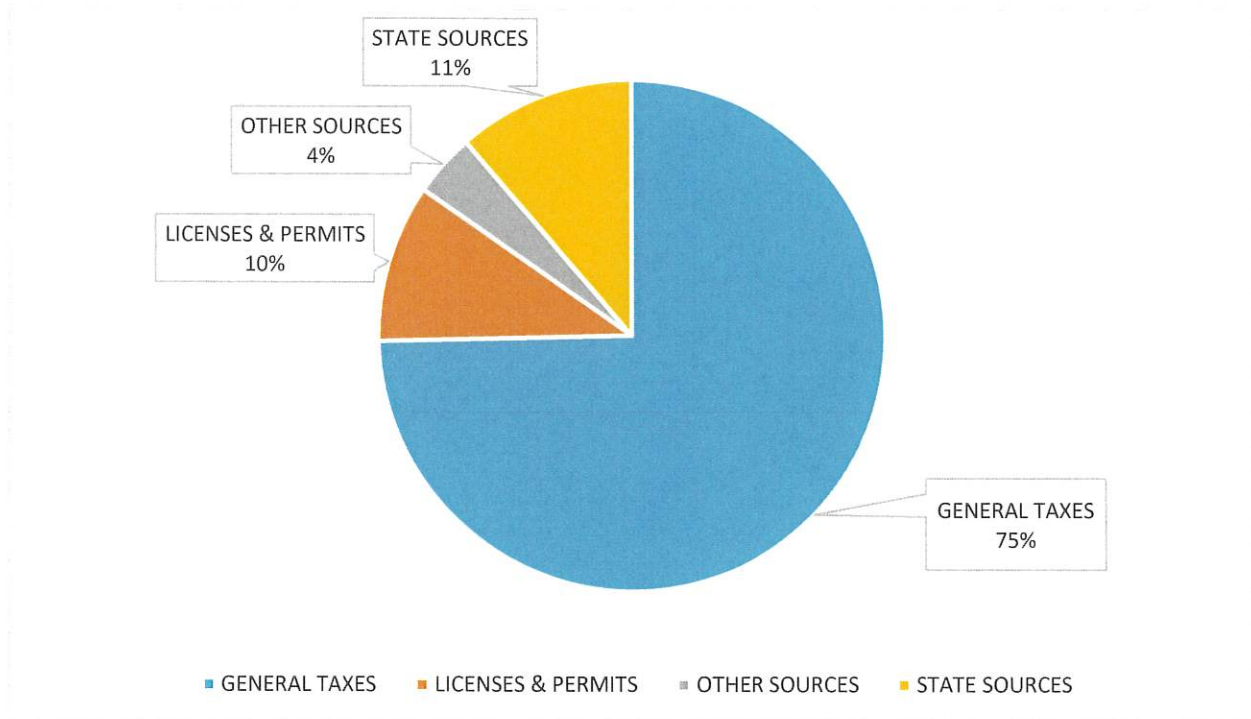


Figure 1 General Fund Revenues

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Expenses. General Fund expenditures are expected to increase in FY2026 due to a continued investment in above ground infrastructure and vehicles and a continued inflationary impact on normal operating costs. The governmental fund’s major capital improvements for FY2026 are budgeted at approximately \$4.2 million net of grants funding with the largest expenditure being the continuation of the Plank Road widening project and OSLAD grant project at Washington Park. Both projects will be offset using grant funding. Budgeted expenses for the General Fund in Fiscal Year 2025 are \$22,755,480.

GENERAL FUND SUMMARY

	AUDITED 2022	AUDITED 2023	AUDITED 2024	FY 2025 to date 5/30/25	BUDGET FY 2026
GENERAL TAXES	13,236,512	14,597,042	15,456,487	16,112,254	15,950,500
LICENSES & PERMITS	2,048,425	2,467,819	2,096,879	2,249,388	2,140,087
CHARGES FOR SERVICE	23,431	22,160	10,013	10,015	10,000
FINES	73,775	61,910	66,790	60,708	54,818
INVESTMENT INCOME	51,368	241,285	410,224	433,858	220,000
OTHER LOCAL SOURCES	1,878,575	802,863	867,713	770,638	568,050
FED/STATE SOURCES	2,868,018	3,055,197	3,289,008	2,520,299	2,427,468
INTERFUND TRANSFERS	49,937	81,983	24,092	78,969	1,402,000
TOTAL REVENUE	\$ 20,230,041	\$ 21,330,260	\$ 22,221,206	\$ 22,236,129	\$ 22,772,924
ELECTED OFFICIALS	153,389	152,458	153,330	152,200	153,405
CLERK'S OFFICE	92,597	88,559	105,807	118,583	118,104
ENGINEERING AND ZONING DEPT	496,824	435,001	471,955	556,694	527,592
ADMINISTRATIVE	3,709,859	3,386,559	3,335,245	3,402,092	3,509,848
POLICE	7,729,805	6,208,422	5,528,579	6,098,935	6,145,244
FIRE	2,108,746	1,919,713	1,767,348	1,650,732	1,542,552
STREETS	4,599,436	2,737,925	6,151,286	4,352,139	5,641,514
BUILDINGS/GROUNDS	420,187	564,950	1,059,688	783,591	781,816
PARKS, RECREATION, AND SPECIAL EVENT:	1,300,330	4,157,965	1,931,887	2,007,503	2,788,674
CEMETERY	228,494	263,210	282,291	229,430	249,411
CITY GARAGE	215,010	169,161	189,880	191,590	202,946
FINANCE DEPT	333,360	281,048	242,722	254,679	280,344
INFORMATION TECHNOLOGY	93,849	144,626	209,916	273,070	413,414
CORPORATE COUNSEL	-	70,155	176,396	182,300	192,652
HUMAN RESOURCES/HEALTH&WELFARE	131,344	153,464	181,584	191,073	207,963
TOTAL EXPENSES	\$ 21,613,229	\$ 20,733,217	\$ 21,787,915	\$ 20,444,611	\$ 22,755,480
NET SURPLUS/(DEFICIT)	\$ (1,383,189)	\$ 597,043	\$ 433,290	\$ 1,791,518	\$ 17,444

Figure 2 General Fund Summary

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

UTILITY FUND

Revenues. Utility Fund revenues are derived from electricity, water, and sewer services. Costs associated with providing those utilities are funded by its sales revenue. For fiscal year 2026, utility sales revenues represent 98% of the budgeted revenues for the Utility Fund. Both Electric and Water/Sewer rates do increase 3% annually to offset the federally mandated sewer separation expenses. Total budgeted revenues for the Utility Fund are \$34,532,427.

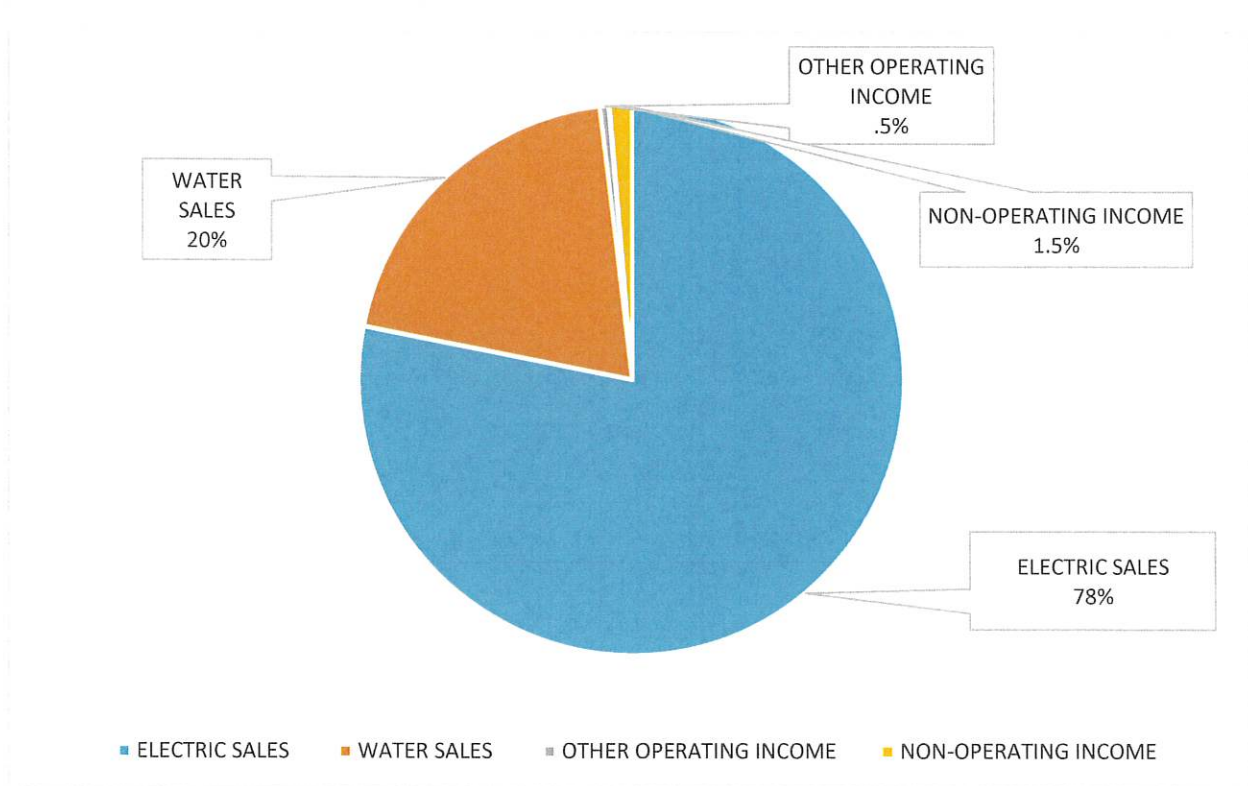


Figure 3 Utility Fund Revenues

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

Expenses. Utility Fund expenditures fluctuate with the cost of electricity. Cost of power is our largest expense budgeted for \$18.2 million in fiscal year 2026. Total Operating Expenses within the Utility Fund net of depreciation are budgeted at \$30,996,036. The Utility fund also includes high cost infrastructure and capital improvement projects. The substation relocation has been modified as a 138kVA interconnect project that will take several years to complete. The Deep Sewer-North Trunk Line planning continues to progress which will be funded over 50% with both Federal and State grant awards. We will also complete a costly mandated sewer separation project budgeted for \$2.2M. The N Peoria St. water tower painting will be completed which was postponed in FY25. The Water and Wastewater Treatment plants have planned necessary upgrades that will continue. A combination of our restricted capital project reserves and grant proceeds will cover the projected negative net cash flow from these necessary infrastructure and capital improvements projects.

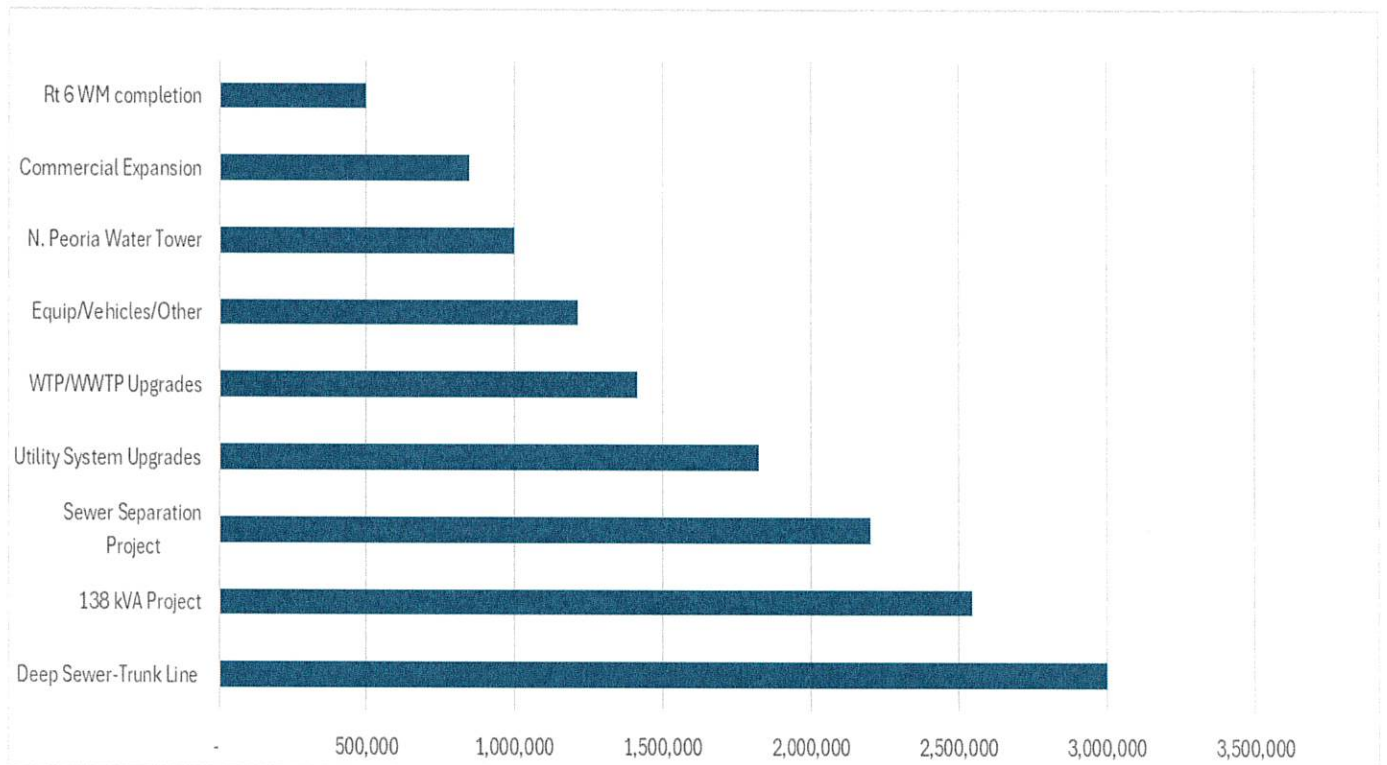


Figure 4 Utility Infrastructure Investments

SECTION 1 – FINANCIAL SUMMARY (CONTINUED)

UTILITY FUND SUMMARY

	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
ELECTRIC SALES	26,916,903	26,111,059	25,893,623	26,643,600	26,972,263
WATER SALES	6,269,196	6,206,159	6,415,241	6,757,483	6,914,292
OTHER OPERATING INCOME	486,965	313,433	1,378,705	274,972	187,652
NON-OPERATING INCOME	224,499	254,736	830,989	973,877	458,220
OPERATING TRANSFERS IN	-	-	-	-	-
TOTAL REVENUE	\$ 33,897,563	\$ 32,885,387	\$ 34,518,558	\$ 34,649,933	\$ 34,532,427
		-3%	5%		
CLERK'S OFFICE	166,206	288,353	245,010	239,373	266,971
ADMINISTRATIVE SERVICES	2,796,261	2,831,306	3,121,252	3,211,246	3,243,994
POWER & GENERATION	17,605,089	16,881,024	16,984,094	18,578,254	19,255,989
DISTRIBUTION SYSTEM	1,516,003	2,479,227	1,765,139	2,041,872	2,273,374
STREET LIGHTING	62,719	100,106	13,258	17,170	18,000
HYDROELECTRIC PLANT	225,992	655,360	900,406	658,283	1,614,297
WTP/WWTP	2,226,237	2,493,686	2,505,834	2,549,756	2,532,821
WATER DISTRIBUTION	964,847	1,669,217	1,270,367	1,761,783	1,593,399
FIBER	-	-	6,004	14,330	20,200
TRUCKS & VEHICLES	163,403	233,962	231,913	145,279	165,500
BOND & INTEREST	196,020	164,320	131,774	100,565	11,491
DEPRECIATION	3,058,378	3,194,979	3,417,554	3,250,000	3,515,000
TOTAL EXPENSES	\$ 28,981,155	\$ 30,991,540	\$ 30,592,605	\$ 32,567,911	\$ 34,511,036
NET SURPLUS/(DEFICIT)	\$ 4,916,409	\$ 1,893,847	\$ 3,925,953	\$ 2,082,022	\$ 21,391
ADD DEPRECIATION	3,058,378	3,194,979	3,417,554	3,250,000	3,515,000
LESS CAPITAL ASSETS	(4,534,199)	(7,884,884)	(4,489,589)	(8,699,109)	(14,548,576)
LESS DEBT PAYMENT	(1,564,422)	(1,506,378)	(1,508,728)	(1,505,078)	(1,510,528)
INFRASTRUCTURE RSV TRSFR	-	-	-	-	1,850,000
NET CASH FLOW	\$ 1,876,165	\$ (4,302,437)	\$ 1,345,190	\$ (4,872,164)	\$ (10,672,713)

Figure 5 Utility Fund Summary

Police and Fire Pension Fund

Illinois Public Act 101-0610 set forth consolidation of the downstate and suburban public safety funds. The act created two investment funds to manage the portfolios with the intent to lower fees and increase investment returns. Pension fund revenues are from property tax, member contributions, and investment income. The entire property tax levy goes towards funding pensions. The calendar year 2024 tax levy is a general fund direct transfer to the Police and Fire Pension funds in the amount of \$921,165 and \$69,335, respectively. The funding levels were unchanged from FY2023-2024 at 53% and 87%, respectively, as of April 30, 2024.

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
GENERAL FUND REVENUE SOURCES						
PROPERTY TAXES						
10-4-00-50-3101	ROAD/BRIDGE PROPERTY TAX	170,676	169,955	170,737	169,716	170,000
10-4-00-50-3110	POLICE PENSION PROPERTY TAX		769,732	812,252	874,938	921,165
10-4-00-50-3120	FIRE PENSION PROPERTY TAX		86,896	91,699	65,882	69,335
	TOTAL PROPERTY TAXES	170,676	1,026,583	1,074,688	1,110,535	1,160,500
GENERAL TAXES						
10-4-00-51-3110	SALES TAX	7,081,286	7,139,231	7,564,071	7,955,705	7,900,000
10-4-00-51-3111	HOME RULE TAX-PARKSIDE	2,285,050	2,394,357	2,492,211	2,562,687	2,450,000
10-4-00-51-3112	HOTEL/MOTEL TAX	459,319	659,190	753,700	703,229	750,000
10-4-00-51-3113	HOME RULE TAX-INFRASTRUCTURE	2,285,050	2,394,357	2,492,211	2,562,687	2,450,000
10-4-00-51-3114	PULL TABS/CHARITABLE GAMES	-	-	-	1,004	-
10-4-00-51-3115	LOCAL USE TAX	395,443	400,792	373,707	331,121	375,000
10-4-00-51-3117	TELECOMMUNICATIONS TAX	138,253	131,503	119,688	109,512	125,000
10-4-00-51-3118	VIDEO GAMING TAX	405,574	435,447	473,379	493,652	475,000
10-4-00-51-3121	OTHER MISC TAX	15,860	15,581	112,832	282,122	265,000
	TOTAL OTHER TAXES	13,065,836	13,570,459	14,381,799	15,001,718	14,790,000
LICENSES & PERMITS						
10-4-00-52-3200	MISC LICENSES	17,320	54,662	95,400	96,958	22,000
10-4-00-52-3202	LIQUOR LICENSES	11,520	7,970	68,475	46,010	40,000
10-4-00-52-3203	CONTRACTOR LICENSE	19,825	26,025	21,700	27,800	25,000
10-4-00-52-3204	SHORT-TERM RENTAL LICENSE	-	-	250	-	-
10-4-00-52-3205	VITAL RECORD 1ST CERTIFICATE	-	-	-	2,740	3,000
10-4-00-52-3206	VITAL RECORD ADDL CERTIFICATES	-	-	-	8,676	10,000
10-4-00-52-3500	AMERITECH FRANCHISE	9,822	9,067	9,067	9,067	9,067
10-4-00-52-3501	CABLE FRANCHISE	188,655	189,397	177,497	173,766	175,000
10-4-00-52-3502	UTILITY FUND FRANCHISE FEE	1,700,000	1,658,766	1,623,750	1,768,573	1,778,710
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	51,175	288,872	60,468	75,102	40,000
10-4-00-52-3511	INSPECTION FEES	4,561	202,750	7,300	10,385	7,000
10-4-00-52-3512	ENGINEER DESIGN/REVIEW	15,238	-	2,662	-	-
	TOTAL LICENSES & PERMITS	2,048,425	2,467,819	2,096,879	2,249,388	2,140,087
CHARGES FOR SERVICE						
10-4-00-53-3400	DIMMICK FIRE PROTECTION	10,000	10,000	10,000	10,000	10,000
10-4-00-53-3403	MISCELLANEOUS FIRE INCOME	1,431	1,160	13	15	-
10-4-00-53-3405	IVRD FINANCIAL ADMIN	12,000	11,000	-	-	-
	TOTAL CHARGES FOR SERVICES	23,431	22,160	10,013	10,015	10,000
FINES						
10-4-00-54-3380	ILLEGAL PARKING VIOLATIONS	865	2,250	1,880	490	735
10-4-00-54-3387	MISCELLANEOUS FINES	2,970	-	-	-	-
10-4-00-54-3390	CIRCUIT COURT FINES	39,072	25,965	29,687	31,663	26,053
10-4-00-54-3391	ADJUDICATION FINES	22,818	28,146	21,193	21,427	24,030
10-4-00-54-3394	FALSE ALARM FINES	5,750	5,150	5,500	-	-
10-4-00-54-3396	VAC PROP/CODE ENF/LIEN FINES	2,300	400	8,530	7,128	4,000
	TOTAL FINES	73,775	61,910	66,790	60,708	54,818
INVESTMENT INCOME						
10-4-00-55-3700	INCOME FROM INVESTMENTS	51,368	241,285	410,224	433,858	220,000
	TOTAL INVESTMENT INCOME	51,368	241,285	410,224	433,858	220,000

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
OTHER LOCAL SOURCES						
10-4-00-56-3381	POLICE INSURANCE COPIES	2,000	2,420	2,437	2,424	2,000
10-4-00-56-3385	MISCELLANEOUS POLICE INCOME	90,445	5,215	16,656	8,824	12,000
10-4-00-56-3388	POLICE SALARY REIMBURSEMENT	14,794	-	12,814	86,650	65,000
10-4-00-56-3455	ADM CHARGE-ENG/FIN/IT/LEG/HR	135,000	135,000	250,000	279,515	280,000
10-4-00-56-3520	FILING FEES	2,922	17,092	3,663	2,325	2,000
10-4-00-56-3530	INSUR/DAMAGE REIMBURSEMENT	7,893	16,550	54,300	21,058	5,000
10-4-00-56-3541	WORKERS COMP WAGE REIMBURSEMENT	6,169	467	2,997	10,176	-
10-4-00-56-3552	CITY PROPERTY RENT	6,600	6,050	7,150	14,938	9,300
10-4-00-56-3556	FARM CASH RENT	6,998	6,998	25,448	23,938	18,450
10-4-00-56-3559	TELECOMM TOWER RENT	74,493	74,266	64,632	62,694	65,000
10-4-00-56-3560	BB DIAMOND USEAGE	2,600	2,200	8,991	7,696	5,000
10-4-00-56-3561	PARK SHELTER RENT	360	220	360	220	300
10-4-00-56-3565	RECREATION RECEIPTS	33,150	25,791	41,519	38,817	35,000
10-4-00-56-3600	SALE OF GRAVES	13,400	23,100	25,750	14,400	10,000
10-4-00-56-3601	BURIAL PERMIT	26,600	33,200	28,800	25,200	25,000
10-4-00-56-3608	50/50 RAFFLES	9,100	5,855	8,717	8,000	8,000
10-4-00-56-3610	DONATIONS	1,033,399	1,806	14,245	21,411	-
10-4-00-56-3614	IVAR DONATIONS	46	-	-	-	-
10-4-00-56-3617	POOL DONATIONS	500	-	-	-	-
10-4-00-56-3650	SALE OF CITY PROPERTY	20,000	95,202	274,984	10,032	2,000
10-4-00-56-3699	MISC REV/IMEA GRANT	45,344	4,161	6,338	113,869	5,000
10-4-00-56-3702	PROF AGREEMENT-SAND DEVELOPMENT	346,763	347,270	17,912	18,450	19,000
TOTAL OTHER LOCAL SOURCES		1,878,575	802,863	867,713	770,638	568,050
FED/STATE SOURCES						
10-4-00-60-3116	STATE INCOME TAX	1,538,589	1,542,258	1,648,773	1,719,968	1,650,000
10-4-00-60-3119	REPLACEMENT TAX	585,670	661,979	436,029	300,657	293,786
10-4-00-60-3640	STATE OF IL RT6 MAINTENANCE	18,732	19,375	20,629	21,405	20,000
10-4-00-60-3810	STATE GRANTS	62,975	168,445	1,182,820	477,279	417,040
10-4-00-70-3820	FEDERAL GRANTS	662,052	663,139	757	989	-
TOTAL STATE SOURCES		2,868,018	3,065,197	3,289,008	2,520,299	2,380,826
(excluded from Rev) NON-OPERATING REVENUE						
10-4-00-80-3100	BOND PROCEEDS	-	-	-	-	-
10-4-00-80-3101	FINANCING PROCEEDS	1,106,968	-	-	-	517,000
TOTAL NON-OPERATING REVENUE		1,106,968	-	-	-	517,000
INTER/INTRA FUND TRANSFERS						
10-4-00-90-3950	TRANSFER FROM RESERVES/OTHER FUNDS	-	81,983	-	-	3,252,000
	TRANSFER to UTILITY FUND					(1,850,000)
10-4-00-90-3963	TRANSFER FROM POLICE ENFR	49,937	-	24,092	78,969	46,642
TOTAL OPERATING INTERFUND TRANSFERS		49,937	81,983	24,092	78,969	1,448,642
TOTAL GENERAL FUND REVENUE		\$20,230,041	\$21,330,260	22,221,206	22,236,129	22,772,924
GENERAL FUND EXPENDITURES SOURCES						
ELECTED OFFICIALS						
10-5-10-41100	MAYOR	31,600	31,600	31,843	31,721	31,600
10-5-10-41101	ALDERMEN	39,520	39,520	40,128	39,824	39,520
10-5-10-41102	CITY CLERK	58,140	58,140	58,588	58,364	58,140
10-5-10-41103	TREASURER	5,800	5,800	5,845	5,822	5,800
10-5-10-46100	FICA/MEDC CONTRIBUTIONS	9,869	9,800	9,901	10,036	10,332
10-5-10-46300	IMRF CONTRIBUTIONS	5,374	3,826	2,505	2,781	3,488
10-5-10-55500	EDUCATION/MEETINGS	-	-	-	-	-
10-5-10-56100	TELEPHONE	76	764	506	507	525
10-5-10-65200	OPERATING SUPPLIES	962	336	3,477	2,684	3,500
10-5-10-92900	MISCELLANEOUS EXPENSE	2,048	2,871	538	460	500
TOTAL ELECTED OFFICIALS EXPENSE		153,389	152,458	153,330	152,200	153,405

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
CLERK'S OFFICE						
10-5-12-41120	CLERICAL	50,355	52,330	59,651	63,952	65,000
10-5-12-45400	WORKER'S COMPENSATION	104	58	62	46	50
10-5-12-46100	FICA/MEDC CONTRIBUTIONS	3,649	3,449	3,972	4,267	4,973
10-5-12-46300	IMRF CONTRIBUTIONS	4,297	3,012	2,545	2,924	4,290
10-5-12-51200	R&M/EQUIPMENT/COMPUTERS	115	3,121	6,234	1,248	4,000
10-5-12-56000	POSTAGE	9,708	11,733	14,925	14,265	15,500
10-5-12-56100	TELEPHONE/INTERNET/CABLE	-	-	134	2,473	1,500
10-5-12-56400	MAINTENANCE AGREEMENT	7,448	719	1,946	3,616	4,491
10-5-12-56500	VITAL RECORDS	-	-	-	13,114	6,000
10-5-12-59900	CONTRACTUAL SERVICE	2,016	1,049	-	-	-
10-5-12-65200	OPERATING SUPPLIES	11,178	9,226	13,227	12,375	12,000
10-5-12-92900	MISCELLANEOUS EXPENSE	3,726	3,863	3,111	304	300
	TOTAL CLERK'S OFFICE EXPENSES	92,597	88,559	105,807	118,583	118,104
ENGINEERING AND ZONING DEPT						
10-5-14-41105	ZONING INSPECTOR	59,167	24,343	-	-	-
10-5-14-41120	CLERICAL	77,878	70,449	97,592	105,641	108,350
10-5-14-41128	CITY ENGINEER	128,862	145,766	179,586	179,225	183,818
10-5-14-41131	PUBLIC SERVICES TECH	77,306	79,093	84,103	104,900	108,000
10-5-14-42111	OPEB-WAGES	-	2,318	-	-	-
10-5-14-45400	WORKERS' COMPENSATION	3,489	5,086	4,967	3,351	3,400
10-5-14-46100	FICA/MEDC CONTRIBUTION	25,247	24,140	26,450	27,887	30,613
10-5-14-46300	IMRF CONTRIBUTION	29,423	19,032	15,537	18,632	26,411
10-5-14-51200	R&M/EQUIPMENT	-	17,000	5,223	899	1,500
10-5-14-51300	R&M/VEHICLES	6,488	5,099	1,706	3,351	1,500
10-5-14-53450	INSP CONSULTING/PLAN RVWS	-	5,158	20,048	32,661	30,000
10-5-14-54900	CODE ENF EXP (ZONING)	2,430	9,636	9,104	6,477	8,000
10-5-14-54950	ADM HEARING EXP	2,000	1,832	2,000	2,000	2,000
10-5-14-55500	EDUCATION/MEETINGS	1,976	643	2,249	6,575	2,000
10-5-14-56100	TELEPHONE/INTERNET/CABLE	-	-	586	3,991	3,200
10-5-14-56400	MAINTENANCE AGREEMENTS	5,148	3,990	2,370	2,718	2,500
10-5-14-59900	SFTWRE LIC/CONTRACTUAL	3,428	5,002	3,527	-	3,500
10-5-14-65200	OPERATING SUPPLIES	13,772	7,244	9,568	5,726	7,000
10-5-14-65500	FUEL & OIL VEHICLES	2,025	5,648	4,218	4,458	5,000
10-5-14-88000	NEW EQUIPMENT	-	-	-	-	-
10-5-14-88300	NEW COMPUTERS/SOFTWARE	-	-	-	-	-
10-5-14-88400	NEW EQUIP/VEHICLES	51,979	-	-	47,545	-
10-5-14-92900	MISCELLANEOUS EXPENSE	6,205	3,521	3,123	658	800
	TOTAL ENGINEERING DEPT EXPENSES	496,824	435,001	471,955	556,694	527,592

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
	ADMINISTRATIVE					
10-5-15-45110	GROUP INSURANCE	752,942	669,121	754,955	842,768	861,816
10-5-15-45115	HLTH INS OP OUT INCENTIVE	26,461	34,403	27,584	21,781	24,000
10-5-15-45120	DENTAL INSURANCE	16,948	21,604	21,629	23,695	24,390
10-5-15-45130	VISION PASS-THROUGH		(1)	-	16	-
10-5-15-45160	FLEXPAY MAKEUP	415	212	3,066	785	-
10-5-15-45181	HRA FUND REQUESTS	60,823	66,521	77,536	79,307	65,000
10-5-15-45300	UNEMPLOYMENT INSURANCE	8,383	10,220	12,173	16,152	7,000
10-5-15-45400	WORKER'S COMPENSATION	2,418	157	159	99	120
10-5-15-46100	FICA/MEDICARE CONTRIBUTION	1,535	1,684	1,720	1,511	1,836
10-5-15-46300	IMRF CONTRIBUTION	1,715	1,107	801	841	1,584
10-5-15-47000	CHRISTMAS BONUS	9,650	10,000	9,800	10,684	12,000
10-5-15-51210	R&M/COMPUTERS	26,662	11,135	13,018	21,537	10,200
10-5-15-51220	R&M/WEBSITE	772	1,042	1,793	1,406	1,000
10-5-15-52802	AMBULANCE CONTRACT	76,006	78,287	80,635	83,054	85,546
10-5-15-52803	IVRD PER CAPITA CONTRIBUTION	211,145	220,755	228,697	250,806	286,326
10-5-15-53000	AUDITING SERVICE	47,376	42,883	47,804	34,438	50,000
10-5-15-53050	PRIOR FY ADJUSTMENT	124,184	-	(32,950)	-	-
10-5-15-53100	ENGINEERING EXPENSE	100,294	58,672	96,636	57,642	100,000
10-5-15-53200	LEGAL FEES	170,189	112,507	16,916	12,246	50,000
10-5-15-53420	MEDICAL SERVICES	13,520	1,047	1,982	1,852	1,000
10-5-15-53500	BANK FEES/SERVICE CHARGES	732	2,565	2,664	2,005	750
10-5-15-54950	ADM HEARING EXPENSE	2,000	2,333	2,000	2,000	2,000
10-5-15-55300	PROFESSIONAL DUES	16,055	14,000	14,380	4,000	5,000
10-5-15-55500	EDUCATION/MEETINGS	915	9,365	12,533	5,246	7,500
10-5-15-55520	IML MEETING EXPENSE	16,287	5,532	9,158	6,894	8,000
10-5-15-56100	TELEPHONE/INTERNET/CABLE	-	-	376	3,091	5,000
10-5-15-56200	PUBLISHING/ADVERTISING	57,385	68,104	63,677	43,904	60,000
10-5-15-56400	MAINTENANCE AGREEMENT	2,899	2,955	5,359	8,950	6,500
10-5-15-57100	UTILITIES	33,453	33,453	33,453	33,453	33,453
10-5-15-59200	LIABILITY INSURANCE	49,034	29,995	29,953	34,931	35,000
10-5-15-59900	CONTRACTUAL SERVICE	39,943	46,914	44,709	47,193	60,000
10-5-15-65200	OPERATING SUPPLIES	11,763	16,096	12,767	11,040	10,000
10-5-15-88100	SALES TAX REBATE	(92,526)	-	-	-	-
10-5-15-89110	PARKSIDE SCHOOL BOND	1,559,264	1,556,145	1,555,685	1,546,933	1,553,828
10-5-15-91000	ECONOMIC DEVELOPMENT	135,967	65,284	59,748	90,738	35,000
10-5-15-92900	MISCELLANEOUS EXPENSE	9,545	23,011	12,133	10,656	5,000
10-5-15-94000	DONATIONS	130,671	58,246	32,830	41,400	30,000
10-5-15-96160	BAD DEBT EXPENSE	778	752	-	-	1,000
10-5-15-97020	PPRT-LIBRARY SHARE	84,257	110,453	79,867	49,037	80,000
	TOTAL ADMINISTRATIVE EXPENSES	3,709,859	3,386,559	3,335,245	3,402,092	3,509,848

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
POLICE						
10-5-16-41108	ESDA DIRECTOR	2,417	2,489	2,489	2,589	2,667
10-5-16-41120	CLERICAL	109,920	121,813	128,338	138,548	142,366
10-5-16-41125	COMMUNITY SERVICE OFFICER	54,409	56,280	67,404	70,174	72,238
10-5-16-41130	CHIEF	120,891	118,385	128,986	136,130	139,568
10-5-16-41131	DEPUTY CHIEF	110,117	62,524	-	-	-
10-5-16-41132	LIEUTENANT AND DETECTIVE COMMANDER	202,072	176,171	241,849	256,861	263,335
10-5-16-41133	PATROL SERGEANTS	396,433	413,012	495,683	545,046	526,350
10-5-16-41134	PATROLMEN	1,350,838	1,350,904	1,497,632	1,882,122	2,000,000
10-5-16-41136	CROSSING GUARDS	52,446	58,115	51,799	54,330	56,350
10-5-16-41137	EVIDENCE CUSTODIAN	-	-	18,386	60,837	62,500
10-5-16-41141	CUSTODIAL	22,096	25,423	39,325	41,507	42,650
10-5-16-42110	POST EMPLY BENEFIT-HLTH IN	-	113,469	-	-	54,850
10-5-16-42111	OPEB-WAGES	-	109,598	28,903	-	15,358
10-5-16-45400	WORKER'S COMPENSATION	37,886	54,468	74,197	53,585	60,000
10-5-16-46100	FICA/MEDC CONTRIBUTIONS	50,397	53,527	62,325	77,839	87,515
10-5-16-46300	IMRF CONTRIBUTIONS	16,448	12,194	10,870	14,831	21,280
10-5-16-46400	PENSION CONTRIBUTION	1,000,000	1,769,732	812,252	874,957	921,165
10-5-16-47100	CLOTHING ALLOWANCE	15,011	24,292	19,042	18,466	26,000
10-5-16-47110	OTHER UNIFORM	10,680	4,491	12,120	10,086	12,000
10-5-16-51100	R&M/BUILDINGS	3,502	31,500	14,208	17,583	26,000
10-5-16-51200	R&M/EQUIPMENT	24,802	25,434	14,637	19,458	12,000
10-5-16-51210	R&M/COMPUTERS	39,432	18,433	21,766	13,204	15,000
10-5-16-51300	R&M/VEHICLES	94,347	101,720	80,723	68,342	65,000
10-5-16-53200	LEGAL FEES	3,932	7,455	12,821	20,906	8,000
10-5-16-53410	EMPLOYMENT TESTING	2,396	3,200	-	-	1,200
10-5-16-53420	MEDICAL SERVICES	54	355	590	557	500
10-5-16-54950	ADM HEARING EXP	2,000	1,834	2,000	2,000	2,000
10-5-16-55300	PROFESSIONAL DUES	513	5,098	3,085	3,680	1,500
10-5-16-55500	MEETINGS/EDUC & SAFET	6,165	26,705	13,869	9,228	6,000
10-5-16-55700	LEADS LINE RENTAL	10,109	11,039	11,570	8,028	12,000
10-5-16-56000	POSTAGE	684	557	615	628	800
10-5-16-56100	TELEPHONE/INTERNET/CABLE	19,966	20,978	23,030	32,658	32,340
10-5-16-56400	MAINTENANCE AGREEMENT	21,098	23,964	22,614	25,788	30,000
10-5-16-57100	UTILITIES	89,898	90,989	83,298	101,373	92,300
10-5-16-59200	LIABILITY INSURANCE	61,455	59,280	59,196	69,035	70,000
10-5-16-59900	CONTRACTUAL SERVICE	41,549	47,812	55,532	68,721	55,000
10-5-16-59910	CODE RED SERVICES	5,337	5,011	5,015	4,952	5,000
10-5-16-65200	OPERATING SUPPLIES	53,851	29,696	24,223	38,886	35,000
10-5-16-65220	SPECIAL PROGRAMS EXPENSE	8,984	9,490	3,428	6,483	7,000
10-5-16-65500	FUEL & OIL VEHICLES	67,572	71,710	57,977	57,284	70,000
10-5-16-68400	COMPUTER SOFTWARE	14,655	10,920	11,271	38,007	15,000
10-5-16-72100	2020 BOND INTEREST	308,713	296,513	283,713	270,513	256,713
10-5-16-72200	2021 BOND INTEREST	104,033	124,300	120,300	116,200	112,000
10-5-16-88000	NEW EQUIPMENT	-	-	100,191	62,544	57,000
10-5-16-88300	NEW EQUIP/COMPUTERS	-	-	14,707	-	-
10-5-16-88400	NEW EQUIPMENT/VEHICLE	153,354	95,418	251,984	244,234	75,000
10-5-16-89500	POLICE STATION BUILDING	2,490,050	24,285	-	-	-
10-5-16-89999	POLICE STATION BOND PAYMENT	525,000	520,000	535,000	555,000	570,000
10-5-16-91100	COMMUNITY RELATIONS	675	400	575	575	700
10-5-16-91900	ESDA EXPENSES	11,812	10,799	-	2,321	1,000
10-5-16-92900	MISCELLANEOUS EXPENSE	11,809	6,641	9,042	2,843	5,000
	TOTAL POLICE EXPENSES	7,729,805	6,208,422	5,528,579	6,098,935	6,145,244

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
FIRE						
10-5-17-41108	CO ESDA DIRECTOR	2,417	2,489	2,489	2,589	2,667
10-5-17-41130	CHIEF	8,517	8,773	18,093	18,746	19,258
10-5-17-41131	ASSISTANT	2,225	2,280	2,371	2,679	2,675
10-5-17-41140	DRIVERS	347,103	421,392	397,314	409,925	400,000
10-5-17-41142	LABORERS	4,482	6,227	-	-	-
10-5-17-41145	FIREFIGHTERS	145,565	164,046	231,210	315,218	275,000
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	35,588	30,948	23,259	21,519	24,000
10-5-17-46100	FICA/MEDC CONTRIBUTIONS	16,033	20,671	25,077	31,691	28,719
10-5-17-46300	IMRF CONTRIBUTIONS	927	633	848	920	1,447
10-5-17-46400	PENSION CONTRIBUTION	150,000	236,896	91,699	65,883	69,335
10-5-17-47100	CLOTHING ALLOWANCE	948	1,438	747	5,446	3,200
10-5-17-51100	R&M/BUILDINGS	9,147	41,322	20,227	30,702	34,000
10-5-17-51200	R&M/EQUIPMENT	25,024	29,198	50,309	35,919	43,000
10-5-17-51210	R&M/COMPUTERS	4,102	700	3,128	6,394	8,000
10-5-17-51300	R&M/VEHICLES	100,105	142,975	189,393	119,562	150,000
10-5-17-53200	LEGAL FEES	3,946	1,379	328	6,442	2,000
10-5-17-53420	MEDICAL SERVICES	8,404	28,905	10,282	9,856	30,000
10-5-17-55300	PROFESSIONAL DUES	2,631	563	2,424	1,218	1,500
10-5-17-55500	EDUCATION/MEETINGS	10,546	6,919	6,870	28,145	40,000
10-5-17-55510	SAFETY TRAINING	256	5,227	4,075	4,186	5,000
10-5-17-56100	TELEPHONE/INTERNET/CABLE	4,919	5,007	5,875	8,729	10,000
10-5-17-56400	MAINTENANCE AGREEMENT	-	-	-	1,375	1,500
10-5-17-57100	UTILITIES	20,828	18,888	22,404	23,962	20,000
10-5-17-59200	LIABILITY INSURANCE	39,640	38,238	38,183	44,530	48,000
10-5-17-59900	CONTRACTUAL SERVICE	10,507	11,043	18,793	12,685	20,000
10-5-17-65200	OPERATING SUPPLIES	21,441	28,030	35,090	29,328	30,000
10-5-17-65500	FUEL & OIL VEHICLES	15,004	20,691	18,659	18,880	20,000
10-5-17-66520	TURNOUT GEAR	7,144	22,289	47,935	21,752	25,000
10-5-17-72370	FIRE TRUCK LOAN INTEREST	-	24,224	18,979	16,012	12,899
10-5-17-88000	NEW EQUIPMENT	-	279,172	9,771	-	20,000
10-5-17-88310	NEW EQUIP/RADIOS	-	-	-	-	35,000
10-5-17-88400	NEW EQUIP/VEHICLES	1,103,082	57,620	-	-	-
10-5-17-88410	FIRE TRUCK LOAN PRINCIPAL	-	147,027	152,272	155,239	158,352
10-5-17-88500	IVRD/FIRE STN RENOVATION	-	-	311,050	197,846	-
10-5-17-92900	MISCELLANEOUS EXPENSE	8,215	13,192	5,296	3,356	2,000
TOTAL FIRE EXPENSES		2,108,746	1,919,713	1,767,348	1,650,732	1,542,552

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
STREETS						
10-5-19-41120	CLERICAL	50,068	51,681	107,459	119,986	123,150
10-5-19-41129	SUPERINTENDENT	106,382	109,575	110,446	114,429	117,550
10-5-19-41142	LABORERS	473,960	556,466	558,105	538,951	560,782
10-5-19-42110	POST EMPLY BENEFIT-HEALTH INS	-	-	23,968	38,478	-
10-5-19-42111	POST EMPLY BENEFIT-WAGES	43,152	-	1,692	-	-
10-5-19-45400	WORKER'S COMPENSATIONS	30,091	31,872	23,630	16,687	18,000
10-5-19-46100	FICA/MEDC CONTRIBUTIONS	46,782	52,891	57,289	57,172	61,313
10-5-19-46300	IMRF CONTRIBUTIONS	49,154	40,059	31,983	34,046	52,898
10-5-19-47100	CLOTHING ALLOWANCE	1,090	2,601	2,982	2,356	2,000
10-5-19-51100	R&M/BUILDINGS	195,228	17,251	29,399	16,572	20,000
10-5-19-51200	R&M/EQUIPMENT	46,921	70,441	51,646	43,627	55,000
10-5-19-51300	R&M/VEHICLES	73,586	101,560	100,071	68,799	75,000
10-5-19-51400	R&M/STREETS	224,150	142,353	191,011	215,043	200,000
10-5-19-51401	R&M/SIDEWALKS-CONCRETE REIMBURSE	16,161	26,804	27,162	26,490	25,000
10-5-19-51434	STREET PROJECTS (GF ST PROGRAM)	2,695,189	654,614	810,734	1,005,580	400,000
10-5-19-51450	PLANK RD PROJECT	-	185,157	101,888	563,316	2,072,000
10-5-19-51550	CURB & SIDEWALK PROJECT	-	15,974	20,669	11,248	25,000
10-5-19-53100	ENGINEERING EXPENSE	49,099	52,588	111,703	9,077	20,000
10-5-19-53200	LEGAL FEES	4,825	1,108	9,408	14,645	12,000
10-5-19-55510	SAFETY TRAINING	2,825	2,450	3,205	3,549	3,800
10-5-19-56100	TELEPHONE/INTERNET/CABLE	7,696	9,386	10,786	13,020	13,073
10-5-19-56400	MAINTENANCE AGREEMENT	-	-	-	676	1,000
10-5-19-57100	UTILITIES	39,303	38,411	37,218	38,513	25,617
10-5-19-59200	LIABILITY INSURANCE	22,908	22,097	22,066	25,733	27,000
10-5-19-59310	EQUIPMENT RENTAL	-	2,232	572	2,733	2,000
10-5-19-59900	CONTRACTUAL SERVICE	29,718	15,347	10,664	6,813	6,000
10-5-19-61200	SIGNS	42,728	41,161	51,085	39,481	25,000
10-5-19-61300	SALT	81,366	53,954	281,398	99,156	176,000
10-5-19-65200	OPERATING SUPPLIES	51,223	58,745	46,291	35,851	40,541
10-5-19-65500	FUEL & OIL VEHICLES	81,334	111,442	88,934	83,146	91,382
10-5-19-72370	LEASE INTEREST-JD CREDIT	2,396	4,979	6,358	4,724	3,222
10-5-19-88000	NEW EQUIPMENT	-	37,034	-	-	509,774
10-5-19-88310	NEW EQUIPMENT/RADIOS	-	-	-	-	25,000
10-5-19-88400	NEW EQUIPMENT/VEHICLE LEASES	130,099	99,821	518,120	208,925	99,912
10-5-19-88432	MVP DEV-MASTER BUILDER WAY	-	-	2,427,841	276,312	-
10-5-19-88433	POHAR SUBD-ROADWAY	-	-	-	-	250,000
10-5-19-88550	251 PED BRIDGE-ITEP GRANT	-	-	270,036	614,061	500,000
10-5-19-89500	ROADWAY CONSTRUCTION	-	124,787	-	-	-
10-5-19-92900	MISCELLANEOUS EXPENSE	2,003	3,083	5,467	2,942	2,500
TOTAL STREET EXPENSES		4,599,436	2,737,925	6,151,286	4,352,139	5,641,514

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
BUILDINGS/GROUNDS						
10-5-22-41142	LABORERS	21,777	30,930	11,881	13,213	13,000
10-5-22-41143	SUMMER/TEMP LABORERS	-	875	173,498	192,716	194,500
10-5-22-45400	WORKER'S COMPENSATION	353	541	1,647	2,786	3,000
10-5-22-46100	FICA/MEDC CONTRIBUTIONS	1,666	2,433	14,189	15,761	15,874
10-5-22-51100	R&M/BUILDINGS	5,218	124,749	28,582	26,481	10,488
10-5-22-51200	R&M/EQUIPMENT	1,072	9,649	3,772	5,968	2,502
10-5-22-51700	R&M/GROUNDS	101,857	60,067	133,611	257,598	187,500
10-5-22-53100	ENGINEERING	-	-	34,019	18,289	45,000
10-5-22-56100	TELEPHONE/INTERNET/CABLE	5,844	5,800	4,723	5,049	5,040
10-5-22-57100	UTILITIES	19,296	18,731	17,936	18,504	16,259
10-5-22-57500	LANDSCAPING	66,701	119,962	82,059	48,129	91,853
10-5-22-59200	LIABILITY INSURANCE	753	630	629	834	1,000
10-5-22-59900	CONTRACTUAL SERVICE	49,296	79,991	115,704	102,548	125,000
10-5-22-65000	BENCH PROGRAM	-	31,611	31,421	11,603	1,000
10-5-22-65200	OPERATING SUPPLIES	16,663	6,953	9,254	4,441	5,000
10-5-22-88000	NEW EQUIPMENT	-	-	14,123	-	-
10-5-22-89900	PURCHASE LAND/PROP	65,560	49,000	141,000	-	-
10-5-22-89950	PARKING LOT	-	-	217,524	26,600	-
10-5-22-89951	BAKER LAKE TRAIL	-	-	-	-	-
10-5-22-89990	DEMOLITION	-	-	-	-	40,000
10-5-22-91790	PROPERTY TAX	54,380	12,180	4,539	7,217	5,000
10-5-22-92900	MISCELLANEOUS EXP	10,752	10,848	19,576	25,855	20,000
	TOTAL BUILDINGS/GROUNDS EXPENSES	420,187	564,950	1,059,688	783,591	781,816
PARKS, RECREATION, AND SPECIAL EVENTS						
10-5-23-41130	PARKS/REC DIR	54,114	56,380	58,429	60,660	72,800
10-5-23-41141	RECR MANAGER	11,045	11,376	11,926	12,351	12,700
10-5-23-41142	LABORERS	136,068	150,294	123,428	139,754	141,100
10-5-23-41143	SPLASH PAD LABORERS	25,188	27,675	31,303	34,487	37,300
10-5-23-42100	CAMP STIPENDS	13,615	15,749	18,696	21,142	23,000
10-5-23-45400	WORKER'S COMPENSATION	6,388	6,503	4,793	3,215	5,000
10-5-23-46100	FICA/MEDC CONTRIBUTIONS	16,775	18,237	16,620	18,303	13,648
10-5-23-46300	IMRF CONTRIBUTIONS	11,087	8,545	5,656	7,458	11,774
10-5-23-47100	CLOTHING ALLOWANCE	135	342	239	1,604	650
10-5-23-51100	R&M/BUILDINGS/STRUCTURES	3,170	1,819	50,131	92,883	63,000
10-5-23-51200	R&M/EQUIPMENT	20,882	24,456	12,584	21,571	20,000
10-5-23-51212	R&M/PARK EQUIPMENT	24,433	31,385	31,437	27,422	105,000
10-5-23-51300	R&M/VEHICLES	4,446	1,673	2,283	4,451	3,000
10-5-23-51700	R&M/GROUNDS	250,489	215,473	119,997	183,022	150,000
10-5-23-53100	ENGINEERING EXPENSE	46,200	57,157	6,114	(578)	5,000
10-5-23-55500	EDUCATION/MEETINGS	335	380	504	385	300
10-5-23-56100	TELEPHONE/INTERNET/CABLE	-	-	135	2,156	2,200
10-5-23-56200	EVENT ADVERTISING	-	-	7,701	14,661	12,000
10-5-23-57100	UTILITIES	28,128	31,901	31,727	33,944	40,000
10-5-23-57500	LANDSCAPING	10,572	37,567	6,053	9,030	4,000
10-5-23-59200	LIABILITY INSURANCE	8,721	8,413	8,401	9,797	10,000
10-5-23-59900	CONTRACTUAL SERVICE	19,175	9,464	38,162	29,564	55,000
10-5-23-59920	GRASS CUTTING CONTRACT	57,180	72,314	57,411	47,461	75,000
10-5-23-65200	OPERATING SUPPLIES	96,172	79,159	57,567	52,705	58,000
10-5-23-65210	PROGRAMS/EVENTS (FIREWORKS,ETC)	167,161	387,189	358,965	247,081	282,050
10-5-23-65211	AIRSHOW	-	-	-	200,178	145,000
10-5-23-65500	FUEL & OIL VEHICLES	7,171	8,583	3,003	12,820	10,000
10-5-23-65651	MUNICIPAL BAND EXPENSE	-	15,285	8,435	-	5,000
10-5-23-72370	LEASE-FINANCE FEES/INTERES	-	2,030	3,364	2,011	888
10-5-23-88000	NEW EQUIPMENT	30,910	72,496	131,131	72,831	95,276
10-5-23-88001	NEW PLAYGROUND EQUIP	-	21,530	116,110	170,921	-
10-5-23-88400	NEW EQUIPMENT/VEHICLES	-	-	36,922	2,500	-
10-5-23-89500	CONSTRUCTION	243,298	2,779,437	568,163	461,351	1,327,487
10-5-23-92900	MISCELLANEOUS EXPENSE	7,469	5,155	4,496	10,360	2,500
	TOTAL PARKS EXPENSES	1,300,330	4,157,965	1,931,887	2,007,503	2,788,674

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
CEMETERY						
10-5-24-41142	LABORERS	142,791	116,992	127,443	149,826	154,500
10-5-24-45400	WORKER'S COMPENSATION	3,924	4,440	2,906	1,949	2,000
10-5-24-46100	FICA/MEDC CONTRIBUTIONS	10,378	8,795	9,571	11,322	11,819
10-5-24-46300	IMRF CONTRIBUTIONS	10,073	5,530	3,978	4,596	10,197
10-5-24-47100	CLOTHING ALLOWANCE	369	137	620	804	2,000
10-5-24-51100	R&M/BUILDINGS&GROUNDS	5,782	-	42,159	11,544	15,000
10-5-24-51200	R&M/EQUIPMENT	6,765	13,495	12,608	5,488	6,000
10-5-24-51300	R&M/VEHICLES	204	2,268	1,029	126	1,000
10-5-24-56100	TELEPHONE/INTERNET/CABLE	884	1,068	1,425	1,546	1,547
10-5-24-57100	UTILITIES	7,470	6,440	6,464	8,337	5,844
10-5-24-57500	LANDSCAPING	9,352	8,750	42,307	54	-
10-5-24-59200	LIABILITY INSURANCE	3,152	3,040	3,036	3,540	3,750
10-5-24-59310	EQUIPMENT RENTAL	-	-	-	-	-
10-5-24-59900	CONTRACTUAL SERVICE	1,355	2,582	3,707	3,184	4,000
10-5-24-65200	OPERATING SUPPLIES	20,154	13,185	5,814	5,235	7,000
10-5-24-65500	FUEL & OIL VEHICLES	5,841	8,710	6,725	9,129	9,754
10-5-24-88000	NEW EQUIPMENT	-	18,459	12,500	12,750	15,000
10-5-24-88500	CEMETERY & MAUSOLEUM UPGRADES	-	49,321	-	-	-
	TOTAL CEMETERY EXPENSES	228,494	263,210	282,291	229,430	249,411
CITY GARAGE						
10-5-25-41142	LABORERS	137,752	142,357	164,107	165,427	170,500
10-5-25-42110	OPEB-HLTH INS	47,172	-	-	(1,248)	-
10-5-25-45400	WORKER'S COMPENSATION	3,924	3,617	2,584	1,950	2,000
10-5-25-46100	FICA/MEDC CONTRIBUTION	10,150	10,529	11,946	12,222	13,043
10-5-25-46300	IMRF CONTRIBUTIONS	11,379	8,174	7,033	7,935	11,253
10-5-25-47100	CLOTHING ALLOWANCE	313	216	-	195	650
10-5-25-59200	LIABILITY INSURANCE	4,220	4,070	4,064	4,740	5,000
10-5-25-65200	OPERATING SUPPLIES	100	199	147	370	500
	TOTAL CITY GARAGE EXPENSES	215,010	169,161	189,880	191,590	202,946
FINANCE						
10-5-26-41123	ACCOUNTANTS	143,331	110,126	111,936	119,355	125,000
10-5-26-41130	FINANCE OFFICER	101,271	103,715	100,813	104,569	117,500
10-5-26-41131	PT TEMP	5,410	-	-	-	-
10-5-26-42110	OPEB-HLTH INS	-	(7)	-	-	-
10-5-26-42111	OPEB-WAGES	1,051	4,814	1,003	-	-
10-5-26-45400	WORKER'S COMPENSATION	303	519	450	158	200
10-5-26-46100	FICA/MEDC CONTRIBUTION	34,450	27,233	15,756	16,594	18,551
10-5-26-46300	IMRF CONTRIBUTIONS	37,338	22,465	8,989	10,690	16,005
10-5-26-55500	PROF DUES/EDUC/MTGS	2,553	370	790	1,044	1,000
10-5-26-56100	TELEPHONE/INTERNET/CABLE	-	-	86	583	588
10-5-26-65200	OPERATING SUPPLIES	5,308	10,395	2,252	1,686	1,500
10-5-26-92900	MISCELLANEOUS EXPENSE	2,246	1,421	648	-	-
	TOTAL FINANCE DEPARTMENT EXPENSES	333,360	281,048	242,722	254,679	280,344
INFORMATION TECHNOLOGY						
10-5-27-41118	INFO TECHNOLOGY STAFF	93,579	22,640	60,225	114,892	118,750
10-5-27-41130	INFO TECHNOLOGY DIRECTOR	-	110,580	115,933	120,115	123,188
10-5-27-45400	WORKER'S COMPENSATION	-	-	60	147	200
10-5-27-46100	FICA/MEDC CONTRIBUTION	-	4,490	12,730	17,065	18,508
10-5-27-46300	IMRF CONTRIBUTIONS	-	2,793	7,575	11,262	15,968
10-5-27-51300	R&M/VEHICLES	-	623	-	1,505	5,000
10-5-27-55500	INTRNL TRNG/EDUC/MEETINGS	-	-	686	2,004	5,000
10-5-27-56100	TELEPHONE/INTERNET/CABLE	-	-	125	2,252	2,200
10-5-27-65200	OPERATING SUPPLIES	-	657	3,657	1,268	4,000
10-5-27-65500	FUEL & OIL VEHICLES	270	1,592	7,584	2,540	2,200
10-5-27-92900	MISCELLANEOUS EXPENSE	-	1,251	1,340	20	118,400
	TOTAL IT DEPARTMENT EXPENSES	93,849	144,626	209,916	273,070	413,414

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
LEGAL						
10-5-28-41130	CORPORATE COUNSEL	-	61,731	157,256	162,928	167,107
10-5-28-45400	WORKER'S COMPENSATION	-	-	56	117	125
10-5-28-46100	FICA/MEDC CONTRIBUTION	-	4,568	11,593	12,004	12,784
10-5-28-46300	IMRF CONTRIBUTIONS	-	2,743	5,526	5,998	11,029
10-5-28-55500	PROF DUES/EDUC/MTGS	-	-	194	484	500
10-5-28-56100	TELEPHONE/INTERNET/CABLE	-	-	42	507	507
10-5-28-65200	OPERATING SUPPLIES	-	634	1,046	262	400
10-5-28-92900	MISCELLANEOUS EXPENSE	-	479	682	-	200
TOTAL LEGAL DEPARTMENT EXPENSES		-	70,155	176,396	182,300	192,652
HR, HEALTH & WELFARE						
10-5-29-41115	HUMAN RESOURCES STAFF	114,940	99,255	53,295	58,931	60,736
10-5-29-41130	HUMAN RESOURCES DIRECTOR	-	34,690	101,313	103,949	107,120
10-5-29-45400	WORKER'S COMPENSATION	-	-	53	116	180
10-5-29-46100	FICA/MEDC CONTRIBUTIONS	-	4,245	11,798	12,431	12,841
10-5-29-46300	IMRF CONTRIBUTIONS	-	2,473	6,620	7,779	11,078
10-5-29-52801	HYGIENIC INSTITUTE	11,508	9,590	-	-	-
10-5-29-55500	PROF DUES/EDUC/MTGS	-	-	2,923	4,737	4,000
10-5-29-56100	TELEPHONE/INTERNET/CABLE	-	-	42	507	507
10-5-29-65200	OPERATING SUPPLIES	-	943	3,603	1,830	3,000
10-5-29-92000	HEALTH & WELLNESS	4,896	572	527	724	7,500
10-5-29-92900	MISCELLANEOUS	-	1,696	1,409	70	1,000
TOTAL HEALTH & WELFARE EXPENSES		131,344	153,464	181,584	191,073	207,963
TOTAL GENERAL FUND EXPENDITURES		21,613,229	20,733,217	21,787,915	20,444,611	22,755,480

TOTAL GENERAL FUND REVENUE	\$ 20,230,041	\$ 21,330,260	\$ 22,221,206	\$ 22,236,129	\$ 22,772,924
TOTAL GENERAL FUND EXPENDITURES	\$ 21,613,229	\$ 20,733,217	\$ 21,787,915	\$ 20,444,611	\$ 22,755,480
REVENUE OVER/(UNDER) EXPENDITURES	\$ (1,383,189)	\$ 597,043	\$ 433,290	\$ 1,791,518	\$ 17,444

POLICE DRUG ENFORCEMENT, IMPOUND, AND EQUIPMENT FUND

REVENUE						
13-4-00-54-3383	DRUG ENFORCEMENT REVENUE	39,267	9,890	5,703	1,763	5,000
13-4-00-54-3387	IMPOUND REVENUE	16,047	16,219	18,255	10,698	20,000
13-4-00-54-3388	OTHER REVENUE	23,259	45,483	19,169	13,723	20,000
13-4-00-55-3700	INCOME FROM INVESTMENTS	191	193	174	133	100
TOTAL REVENUE		78,764	71,785	43,301	26,318	45,100
EXPENSES						
13-5-90-65230	DRUG ENFORCEMENT EXPENSE	115,837	7,486	-	14,500	10,000
13-5-90-92900	OTHER EXPENSES	14,853	24,048	29,166	15,542	15,000
13-5-90-92910	TRANSFER TO GENERAL FUND	-	-	24,092	78,969	46,642
TOTAL EXPENSES		130,690	31,534	53,259	109,011	71,642
REVENUE OVER/(UNDER) EXPENDITURES		\$ (51,926)	\$ 40,252	\$ (9,958)	\$ (82,693)	\$ (26,542)

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
INSURANCE FUND						
REVENUE						
15-4-00-55-3700	INCOME FROM INVESTMENTS	480	2,709	9,270	13,271	6,000
15-4-00-56-3415	INSURANCE FUNDING	1,359,954	1,373,834	1,521,969	1,625,446	1,624,210
15-4-00-56-3515	HRA FUNDING	87,098	92,357	104,260	106,394	65,000
15-4-00-56-3615	FSA FUNDING	41,015	45,275	47,086	47,068	45,000
	TOTAL ESTIMATED REVENUE	1,488,547	1,514,174	1,682,584	1,792,180	1,740,210
INSURANCE FUND						
15-5-15-45000	INS PREMIUMS	433,105	1,373,834	1,521,941	1,625,446	1,624,210
15-5-15-45100	HEALTH CLAIMS	532,142	51	-	-	-
15-5-15-45150	HRA CLAIMS	83,130	92,893	104,260	106,394	65,000
15-5-15-46150	FSA CLAIMS	42,763	49,971	46,500	50,545	45,000
15-5-15-53550	ADMIN FEES	317,549	4,749	4,755	5,177	4,791
	TOTAL EXPENSES	1,408,689	1,521,498	1,677,456	1,787,562	1,739,001
REVENUE OVER/(UNDER) EXPENDITURES		\$ 79,858	\$ (7,323)	\$ 5,129	\$ 4,617	\$ 1,209
GARBAGE FUND						
REVENUE						
21-4-00-53-3060	MONTHLY GARBAGE CHARGES	867,867	920,065	964,374	969,722	969,627
21-4-00-55-3700	INCOME FROM INVESTMENTS	62	16	789	2,036	1,000
	TOTAL REVENUE	867,929	920,081	965,162	971,758	970,627
EXPENSES						
21-5-90-57060	SCAVENGER CONTRACT	850,580	881,107	912,144	945,402	942,302
21-5-90-96160	FORGIVENESS OF DEBT	582	2,163	1,653	2,533	1,877
	TOTAL EXPENSES	851,162	883,270	913,797	947,935	944,179
REVENUE OVER/(UNDER) EXPENDITURES		\$ 16,767	\$ 36,811	\$ 51,365	\$ 23,823	\$ 26,448
MOTOR FUEL TAX FUND						
REVENUE						
24-4-00-55-3700	INCOME FROM INVESTMENTS	3,171	3,707	9,149	12,181	4,000
24-4-00-60-3120	MOTOR FUEL TAX	422,713	409,344	434,631	447,110	450,000
24-4-00-60-3645	REBUILD ILLINOIS FUNDS	226,160	113,080	-	-	-
	TOTAL REVENUE	652,045	526,132	443,780	459,291	454,000
EXPENSES						
24-5-90-59934	CONSTRUCTION- STREET MNTNC	1,600,000	928,481	242,528	459,443	43,000
	TOTAL EXPENSES	1,600,000	928,481	242,528	459,443	43,000
REVENUE OVER/(UNDER) EXPENDITURES		(\$947,955)	(\$402,349)	\$201,252	(\$152)	\$411,000
8/7/2006 (exp.2025) TIF DISTRICT II (Industrial)						
REVENUE						
29-4-00-50-3100	PROPERTY TAXES	363,778	367,952	364,210	383,586	396,563
29-4-00-55-3700	INCOME FROM INVESTMENTS	251	2,552	11,287	9,110	4,000
	TOTAL REVENUE	364,030	370,504	375,498	392,696	400,563
EXPENSES						
29-5-90-53400	ADMIN/PROF/FEES	22,019	23,138	24,508	25,570	26,752
29-5-90-92550	DEVELOPER REIMBURSEMENT	48,514	33,444	32,693	36,615	37,881
29-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	145,601	208,410	205,077	207,080	211,881
	TOTAL EXPENSES	216,134	264,993	262,278	269,265	276,514
REVENUE OVER/(UNDER) EXPENDITURES		\$ 147,896	\$ 105,511	\$ 113,220	\$ 123,431	\$ 124,049

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
3/24/2010 (exp. 203) TIF DISTRICT III (North Commercial)						
REVENUE						
30-4-00-50-3100	PROPERTY TAXES	93,516	96,046	126,221	198,400	205,113
30-4-00-55-3700	INCOME FROM INVESTMENTS	29	147	356	739	200
TOTAL REVENUE		93,545	96,193	126,577	199,139	205,313
EXPENSES						
30-5-90-53400	ADMIN FEES	11,926	12,535	13,237	13,906	14,520
30-5-90-92550	DEVELOPER REIMBURSEMENT	27,828	27,884	27,379	34,535	35,730
30-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	46,483	46,727	52,446	71,271	73,354
TOTAL EXPENSES		86,237	87,145	93,061	119,712	123,604
REVENUE OVER/(UNDER) EXPENDITURES		\$ 7,308	\$ 9,048	\$ 33,515	\$ 79,427	\$ 81,709

2/20/2017 TIF DISTRICT IV (Downtown)

REVENUE						
31-4-00-50-3100	PROPERTY TAXES	129,756	178,312	279,758	437,362	452,157
31-4-00-55-3700	INCOME FROM INVESTMENTS	43	302	2,012	2,451	1,000
TOTAL REVENUE		129,799	178,614	281,771	439,813	453,157
EXPENSES						
31-5-90-53400	ADMIN FEES	12,062	22,658	32,627	32,306	33,390
31-5-90-92550	DEVELOPER REIMBURSEMENT	2,031	1,960	36,877	2,182	2,258
31-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	168,119	141,750	200,419	313,572	324,631
TOTAL EXPENSES		182,212	166,368	269,924	348,060	360,279
REVENUE OVER/(UNDER) EXPENDITURES		\$ (52,413)	\$ 12,246	\$ 11,847	\$ 91,752	\$ 92,878

6/24/2019 TIF DISTRICT V (Mall)

REVENUE						
32-4-00-50-3100	PROPERTY TAXES	-	-	72,635	27,288	54,244
32-4-00-55-3700	INCOME FROM INVESTMENTS	-	-	388	539	100
TOTAL REVENUE		-	-	73,023	27,827	54,344
EXPENSES						
32-5-90-53400	ADMIN FEES	5,713	6,122	6,598	6,960	7,258
TOTAL EXPENSES		5,713	6,122	6,598	6,960	7,258
REVENUE OVER/(UNDER) EXPENDITURES		\$ (5,713)	\$ (6,122)	\$ 66,425	\$ 20,867	\$ 47,086

4/25/2022 TIF DISTRICT VI (MVP)

REVENUE						
33-4-00-50-3100	PROPERTY TAXES	-	-	1,819	3,746	1,329,906
33-4-00-55-3700	INCOME FROM INVESTMENT	-	-	-	-	-
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
EXPENSES						
33-5-76-71260	2022 GO BONDS-PRINCIPAL	-	-	-	610,000	635,000
33-5-76-72270	2022 GO BONDS-INTEREST	-	101,650	192,600	192,600	168,200
33-5-90-53100	ENGINEERING EXPENSE	-	25,844	-	-	-
33-5-90-53400	LEGAL/PROF/ADMIN FEES	-	207,025	8,864	9,300	22,881
33-5-90-89900	PURCHASE LAND	-	4,675,325	-	-	-
33-5-90-92551	SCHOOL/GOVT REIMBURSEMENT	-	-	181	3,983	132,919
33-5-90-96500	BOND ISSUE EXPENSE	-	107,458	-	-	-
TOTAL EXPENSES		-	5,117,302	201,646	815,883	959,000
REVENUE OVER/(UNDER) EXPENDITURES		\$0	(\$9,172)	(\$195,177)	(\$812,137)	\$370,906

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
3/24/2025 TIF DISTRICT VII (Midwest Nexus)						
REVENUE						
34-4-00-50-3100	PROPERTY TAXES	-	-	-	-	-
34-4-00-55-3700	INCOME FROM INVESTMENTS	-	-	-	-	-
	TOTAL REVENUE	-	-	-	-	-
EXPENSES						
34-5-90-53100	ENGINEERING EXPENSE	-	-	-	-	25,000
34-5-90-53400	ADMIN FEES	-	-	-	17,500	30,000
	TOTAL EXPENSES	-	-	-	17,500	55,000
REVENUE OVER/(UNDER) EXPENDITURES		\$ -	\$ -	\$ -	\$ (17,500)	\$ (55,000)
UTILITY ENTERPRISE FUND REVENUE						
ELECTRIC SALES						
60-4-00-30-3010	ELECTRIC SALES, COMMERCIAL	22,273,841	21,706,908	21,503,874	22,050,748	22,200,000
60-4-00-30-3011	ELECTRIC SALES, RESIDENTIAL	4,643,062	4,404,151	4,389,749	4,592,853	4,772,263
	TOTAL ELECTRIC SALES INCOME	26,916,903	26,111,059	25,893,623	26,643,600	26,972,263
WATER SALES						
60-4-00-30-3020	WATER SALES, COMMERCIAL	1,933,989	1,880,043	1,756,273	2,063,827	2,133,159
60-4-00-30-3021	WATER SALES, RESIDENTIAL	881,673	882,165	925,685	950,429	985,325
60-4-00-30-3022	SEWER SALES, COMMERCIAL	2,414,448	2,435,753	2,683,567	2,666,821	2,681,209
60-4-00-30-3023	SEWER SALES, RESIDENTIAL	1,039,085	1,008,197	1,049,716	1,076,406	1,114,599
	TOTAL SALES REVENUE	6,269,196	6,206,159	6,415,241	6,757,483	6,914,292
OPERATING INCOME						
60-4-00-40-3410	PENALTIES	138,360	112,804	114,508	110,672	114,127
60-4-00-40-3412	RECONNECTIONS	300	600	800	650	750
60-4-00-40-3413	LGT METER READ FEE	900	900	900	900	900
60-4-00-40-3414	WTR METER READ FEE	300	300	225	75	-
60-4-00-40-3416	LOADS OF WATER	28,351	23,124	35,750	9,934	20,000
60-4-00-40-3420	NSF CHECK CHARGES	575	525	650	450	525
60-4-00-40-3430	EPA MONITORING FEES	1,200	500	350	600	350
60-4-00-40-3431	REIMB FOR ANALYSIS FEES	26,450	30,425	28,581	28,400	30,000
60-4-00-40-3435	IMPACT FEES	-	-	1,096,073	-	-
60-4-00-40-3530	INSUR/DAMAGE REIMBURSEMENT	211,238	83,191	64,952	37,018	-
60-4-00-40-3541	WORKERS COMP WAGE REIMBURSEMENT	-	-	981	2,191	-
60-4-00-40-3620	LABOR & SUPPLIES	-	860	-	1,463	-
60-4-00-40-3625	METERS/SUPPLIES	15,181	17,858	28,032	27,291	15,000
60-4-00-40-3655	GREEN POWER CREDITS	-	-	-	50,578	-
60-4-00-40-3675	REIMB STATE OF IL (IDOT)	34,461	42,336	6,702	3,736	5,000
60-4-00-40-3699	MISCELLANEOUS	29,650	10	200	1,016	1,000
	TOTAL OPERATING INCOME	486,965	313,433	1,378,705	274,972	187,652
NON-OPERATING INCOME						
60-4-00-56-3556	FARM CASH RENT	14,120	16,097	18,397	9,360	18,720
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	20,800	-	41,021	20,511	20,500
60-4-00-80-3558	FIBER OPTIC RENT	50,226	55,041	47,405	87,222	69,000
60-4-00-80-3651	SALE OF CITY PROPERTY	17,000	14,200	196,790	11,360	-
60-4-00-80-3700	INCOME FROM INVESTMENTS	122,353	169,398	477,375	700,424	350,000
60-4-00-80-3706	INVEST INCOME- BOND ACC	-	-	-	-	-
60-4-00-80-3900	LOAN/BOND PROCEEDS	-	-	-	-	-
	TOTAL NON-OPERATING INCOME	224,499	254,736	830,989	973,877	458,220
OPERATING TRANSFERS IN						
60-4-00-90-3950	INTER/INTRA FUND TRANSFERS	-	-	-	-	-
	TOTAL TRANSFERS IN	-	-	-	-	-
TOTAL REVENUE		\$ 33,897,563	\$ 32,885,387	\$ 34,518,558	\$ 34,649,933	\$ 34,532,427

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
UTILITY LIGHT ENTERPRISE FUND EXPENDITURES						
CLERK'S OFFICE						
60-5-12-41120	CLERICAL	107,861	103,019	110,463	116,723	128,000
60-5-12-41121	METER READERS	35,452	31,593	33,048	34,239	35,174
60-5-12-42110	POST EMPL BENEFIT-INSURANCE	-	40,584	(11,293)	-	-
60-5-12-42111	POST EMPL BENEFIT-WAGES	-	14,390	-	-	-
60-5-12-45400	WORKER'S COMPENSATION	834	742	768	498	500
60-5-12-46100	FICA/MEDC CONTRIBUTION	10,676	11,147	10,534	11,192	12,483
60-5-12-46300	IMRF CONTRIBUTIONS	(35,889)	16,418	(3,954)	7,164	10,769
60-5-12-51200	R&M/EQUIPMENT	-	-	977	2,981	-
60-5-12-56000	POSTAGE	25,951	28,593	33,221	36,643	36,500
60-5-12-59900	CONTRACTUAL SERVICE	6,685	16,695	42,304	19,144	20,000
60-5-12-65200	OPERATING SUPPLIES	4,931	12,363	10,240	10,790	10,000
	TOTAL CLERK'S OFFICE EXPENSES	156,502	275,545	226,309	239,373	253,426
ADMINISTRATIVE SERVICES						
60-5-15-41120	CLERICAL	40,207	45,167	47,023	54,886	56,280
60-5-15-42110	POST EMPL BENEFIT-INSURANCE	(56,976)	(32,837)	(9,789)	-	-
60-5-15-42111	POST EMPL BENEFIT-WAGES	-	10,126	3,225	-	-
60-5-15-45110	GROUP INSURANCE	278,665	263,896	272,052	306,198	296,487
60-5-15-45115	HLTH INS OP OUT INCENTIVE	8,289	8,500	9,384	11,058	11,659
60-5-15-45120	DENTAL INSURANCE	5,022	7,574	22,566	8,898	9,038
60-5-15-45130	VISION PASS-THROUGH	-	-	-	(0)	-
60-5-15-45181	HRA FUND REQUESTS	26,243	25,842	26,724	27,087	19,451
60-5-15-45300	UNEMPLOYMENT INSURANCE	2,225	3,014	3,487	4,300	3,000
60-5-15-45400	WORKER'S COMPENSATION	24,986	28,085	29,947	22,440	25,000
60-5-15-46100	FICA/MEDC CONTRIBUTION	3,263	3,758	4,374	4,888	4,305
60-5-15-46300	IMRF CONTRIBUTIONS	(12,097)	5,616	(1,643)	3,150	3,714
60-5-15-47100	CLOTHING ALLOWANCE	5,276	8,512	5,835	10,411	6,000
60-5-15-47200	UNIFORM SERVICE	49,847	52,265	15,762	27,121	25,000
60-5-15-53100	ENGINEERING EXPENSE	62,250	77,166	94,005	36,218	30,000
60-5-15-53200	LEGAL FEES	57,226	42,412	9,682	2,552	5,000
60-5-15-53400	MED SVCS/OTHER PROFESSIONAL	159	1,587	2,035	2,609	2,000
60-5-15-53450	CONSULTING SERVICES	-	-	31,600	28,670	50,000
60-5-15-53500	BANK FEES/SERVICE CHARGES	34,146	60,576	39,811	10,483	8,000
60-5-15-54500	ADM CHARGE-ENF/FIN/IT/LEG/HR	135,000	135,000	250,000	279,515	300,000
60-5-15-55500	SAFETY TRNG/EDUCATION/MEETINGS	12,901	21,198	23,532	32,573	20,000
60-5-15-55900	TRAVEL/MILEAGE	2,415	1,048	278	158	500
60-5-15-56000	POSTAGE	5,288	520	347	2,389	500
60-5-15-56100	TELEPHONE	9,141	9,800	11,723	14,044	12,500
60-5-15-56150	INTERNET ACCESS FEE	1,650	1,800	-	-	2,000
60-5-15-56200	PUBLISHING/ADVERTISING	245	1,917	-	-	-
60-5-15-56400	MAINTENANCE AGREEMENT	37,536	33,400	55,637	96,778	115,000
60-5-15-56801	JULIE SERVICE	2,456	2,329	2,403	2,995	2,500
60-5-15-59100	BOILER/MACH INSURANCE	111,062	115,236	119,772	95,857	110,000
60-5-15-59200	LIABILITY INSURANCE	103,189	99,855	99,995	131,637	135,000
60-5-15-59900	CONTRACTUAL SERVICES	89,105	92,603	193,619	152,300	150,000
60-5-15-65200	OPERATING SUPPLIES	9,007	10,537	13,133	22,262	27,894
60-5-15-92900	MISCELLANEOUS	3,751	6,624	2,172	3,686	4,000
60-5-15-93000	LICENSE/PERMITS	45,286	42,044	42,050	42,709	42,000
60-5-15-96160	FORGIVENESS OF DEBT	9,223	178	95,463	4,800	2,000
60-5-15-97070	TRANSFER/LOAN TO GENERAL FUND	-	-	-	-	-
60-5-15-99200	FRANCHISE FEE	1,700,000	1,658,766	1,623,750	1,768,573	1,778,710
	TOTAL ADMINISTRATIVE SERVICES EXPENSES	2,805,964	2,844,114	3,139,953	3,211,245	3,257,539

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
POWER & GENERATION						
60-5-61-41143	OPERATORS	190,185	204,225	290,105	366,852	480,000
60-5-61-42110	POST EMPLY BENEFIT-HLTH IN				-	66,408
60-5-61-42111	POST EMPLY BENEFIT-WAGES		9,677	1,341	4,942	15,495
60-5-61-46100	FICA/MEDC CONTRIBUTIONS	13,986	15,998	21,875	27,956	37,905
60-5-61-46300	IMRF CONTRIBUTIONS	(48,113)	21,151	(8,058)	17,548	31,680
60-5-61-51100	R&M/BUILDINGS	46,118	62,868	63,225	20,396	45,000
60-5-61-51200	R&M/EQUIPMENT	25,043	13,247	63,768	58,689	65,000
60-5-61-51208	R&M/GENERATION EQUIPMENT	131,139	179,397	75,007	111,816	100,000
60-5-61-53100	ENGINEERING EXPENSE	28,440	24,119	-	14,353	55,000
60-5-61-59900	CONTRACTUAL SERVICES	216,580	-	12,799	20,762	20,000
60-5-61-64310	LARGE POWER PURCHASE	16,857,152	16,193,497	16,341,857	17,805,355	18,200,000
60-5-61-65200	OPERATING SUPPLIES	23,803	23,851	8,084	3,615	3,500
60-5-61-65300	SMALL TOOLS	491	3,044	1,057	-	1,000
60-5-61-65600	FUEL OIL	41,831	52,991	42,361	56,469	75,000
60-5-61-66720	UTILITIES	78,434	76,959	70,673	69,501	60,000
	TOTAL POWER & GENERATION EXPENSES	17,605,089	16,881,024	16,984,094	18,578,254	19,255,989
DISTRIBUTION SYSTEM						
60-5-62-41140	OPERATIONS MANAGER	-	79,629	106,751	154,804	170,800
60-5-62-41143	OPERATORS	691,028	509,063	742,930	918,915	942,000
60-5-62-42110	POST EMPL BENEFIT-INSURANCE	-	62,220	-	-	-
60-5-62-42111	POST EMPLYMNT BENEFITS-WAGES	-	5,548	23,332	-	-
60-5-62-46100	FICA/MEDC CONTRIBUTIONS	52,842	68,790	69,285	78,973	85,129
60-5-62-46300	IMRF CONTRIBUTIONS	(186,724)	97,846	(25,502)	51,407	73,445
60-5-62-51200	R&M/EQUIPMENT	43,471	40,703	38,152	73,740	75,000
60-5-62-51208	R&M SUBSTATIONS	2,272	74,945	4,873	13,058	200,000
60-5-62-51290	R&M/DISTRIBUTION EQUIPMENT	808,460	1,357,024	709,670	668,746	650,000
60-5-62-52960	R&M METERS/NEW METERS	22,019	10,920	10,244	11,611	10,000
60-5-62-65200	OPERATING SUPPLIES	47,025	121,441	40,787	31,847	32,000
60-5-62-65210	SAFETY SUPPLIES	-	5,289	26,717	19,563	25,000
60-5-62-65300	SMALL TOOLS	35,611	45,809	17,900	19,208	10,000
	TOTAL DISTRIBUTION SYSTEM EXPENSES	1,516,003	2,479,227	1,765,139	2,041,872	2,273,374
STREET LIGHTING						
60-5-63-51200	R&M/EQUIPMENT	39,796	41,563	5,630	10,138	7,500
60-5-63-51420	R&M/TRAFFIC SIGNALS	22,923	58,544	7,628	7,032	10,500
	TOTAL STREET LIGHTING EXPENSES	62,719	100,106	13,258	17,170	18,000
HYDROELECTRIC PLANT						
60-5-64-41143	OPERATORS	113,741	129,844	95,713	-	-
60-5-64-42111	POST EMPLYMNT BENEFITS-WAGES			33,527	-	-
60-5-64-46100	FICA/MEDC CONTRIBUTION	8,709	9,390	9,895	-	-
60-5-64-46300	IMRF CONTRIBUTIONS	(29,339)	13,072	(2,610)	-	-
60-5-64-51100	R&M/BUILDINGS	34	3,964	96,276	34,617	31,697
60-5-64-51200	R&M/EQUIPMENT	113,509	460,857	613,779	591,197	1,550,000
60-5-64-52100	R&M/TRASH RACK	354	430	6,684	779	400
60-5-64-56100	TELEPHONE	2,040	2,151	2,062	2,454	2,200
60-5-64-65200	OPERATING SUPPLIES	4,258	22,180	12,099	9,758	10,000
60-5-64-93000	LICENSE/PERMITS	12,686	13,474	32,979	19,479	20,000
	TOTAL HYDROELECTRIC PLANT EXPENSES	225,992	655,360	900,406	658,283	1,614,297

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
WTP/WWTP						
60-5-72-41142	LABORERS	3,696	7,625	-	-	-
60-5-72-46100	FICA/MEDC CONTRIBUTION	283	583	-	-	-
60-5-72-51100	R&M BUILDINGS	27,848	14,967	47,723	39,333	15,000
60-5-72-51200	R&M EQUIPMENT	132,591	199,937	206,983	230,623	200,000
60-5-72-51210	R&M COMPUTERS	-	-	6,392	18,237	5,000
60-5-72-51290	R&M WELLS	39,315	17,000	15,000	892	20,000
60-5-72-52804	WS/WWTP SERVICE CONTRACT	606,772	606,622	609,772	592,040	615,721
60-5-72-53100	ENGINEERING	3,345	21,475	58,483	68,460	90,000
60-5-72-53850	ANALYSIS PRETREATMENT	26,450	30,287	29,382	27,737	30,000
60-5-72-56100	TELEPHONE	1,467	1,530	1,443	1,704	1,600
60-5-72-59310	EQUIPMENT RENTAL	-	2,912	5,270	12,141	5,000
60-5-72-59900	CONTRACTUAL SERVICES	-	140	-	605	500
60-5-72-61300	SALT	286,466	397,756	357,435	349,962	350,000
60-5-72-62000	CHEMICALS FOR TREATMENT	81,962	130,233	140,882	210,014	210,000
60-5-72-65010	SLUDGE REMOVAL	159,453	200,642	169,953	160,080	170,000
60-5-72-65200	OPERATING SUPPLIES	16,485	22,491	69,852	20,921	20,000
60-5-72-65300	SMALL TOOLS	-	-	648	-	-
60-5-72-66720	UTILITIES	840,106	839,486	786,615	817,005	800,000
60-5-72-92900	MISCELLANEOUS EXPENSE	-	-	-	-	-
	TOTAL WTP/WWTP	2,226,237	2,493,686	2,505,834	2,549,756	2,532,821
WATER DISTRIBUTION/WATER DISPOSAL						
60-5-73-41142	LABORERS	486,082	743,953	500,882	665,336	681,312
60-5-73-42111	POST EMPLOYMNT BENEFITS-WAGES	-	26,842	-	-	-
60-5-73-46100	FICA/MEDC CONTRIBUTIONS	35,120	34,957	40,225	47,350	52,120
60-5-73-46300	IMRF CONTRIBUTIONS	(125,183)	49,329	(15,558)	32,014	44,967
60-5-73-51100	R&M BUILDINGS	-	-	-	-	-
60-5-73-51200	R&M EQUIPMENT	4,436	38,936	12,793	28,825	20,000
60-5-73-51520	R&M/WATER MAINS	104,946	233,778	220,562	413,661	250,000
60-5-73-51525	R&M HYDRANTS	40,754	39,288	16,290	26,483	20,000
60-5-73-52000	R&M SEWERS	185,495	128,360	118,942	223,854	180,000
60-5-73-52940	R&M LIFT STATIONS	108,536	92,964	114,149	34,772	100,000
60-5-73-52960	R&M METERS	32,374	123,645	153,884	130,770	100,000
60-5-73-53100	ENGINEERING	-	66,213	19,120	77,100	70,000
60-5-73-56100	TELEPHONE	5,104	5,228	5,146	10,877	10,000
60-5-73-59900	CONTRACTUAL SERVICE	2,327	-	960	-	-
60-5-73-65200	OPERATING SUPPLIES	46,448	49,822	42,767	37,792	35,000
60-5-73-65210	SAFETY SUPPLIES	-	347	1,191	1,124	2,000
60-5-73-65300	SMALL TOOLS	9,618	10,370	7,424	4,728	5,000
60-5-73-66720	PURCHASED POWER-ELECTRIC	27,038	23,007	25,398	27,083	23,000
60-5-73-92900	MISCELLANEOUS EXPENSE	1,753	2,177	6,192	15	-
	TOTAL WATER DISTRIBUTION EXPENSES	964,847	1,669,217	1,270,387	1,761,783	1,593,399
FIBER						
60-5-74-51200	R&M FIBER	-	-	5,863	14,314	20,000
60-5-74-53100	ENGINEERING	-	-	-	-	-
60-5-74-65200	OPERATING SUPPLIES	-	-	141	16	200
	TOTAL FIBER EXPENSES	-	-	6,004	14,330	20,200
TRUCKS & VEHICLES						
60-5-75-51300	R&M/VEHICLES	123,091	188,145	200,969	104,999	120,000
60-5-75-51800	R&M/RADIOS	4,663	2,550	2,587	-	5,000
60-5-75-65500	FUEL & OIL VEHICLES	35,501	43,104	28,194	39,934	40,000
60-5-75-93100	LICENSE/TITLE FEES	148	163	163	346	500
	TOTAL TRUCKS & VEHICLES	163,403	233,962	231,913	145,279	165,500

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
BOND & INTEREST						
60-5-76-53500	BANK FEES/SERVICE CHARGES	750	760	825	825	-
60-5-76-72180	2021B REF BOND INT	26,880	23,700	20,183	18,433	16,900
60-5-76-72315	2017 GO BOND INTEREST	127,350	96,900	65,550	33,300	-
60-5-76-72370	LEASE INTEREST	-	1,920	4,175	2,915	1,983
60-5-76-96100	AMORTIZATION OF DEFERRED	76,050	76,050	76,050	76,050	3,311
60-5-76-96200	AMORT OF BOND DISC	(35,010)	(35,010)	(35,010)	(30,959)	(10,704)
60-5-76-96500	COST OF BOND ISSUE	-	-	-	-	-
	TOTAL BOND & INTEREST EXPENSES	196,020	164,320	131,774	100,565	11,491
PLANT, EQUIPMENT & INFRASTRUCTURE						
60-5-77-88000	NEW EQUIPMENT	312,817	367,373	94,518	504,075	728,363
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	977,393	186,621	560,128	302,389	260,000
60-5-77-88405	NEW WM	-	1,428,289	73,003	890,528	-
60-5-77-88406	NEW WM (NE Ph I)	-	291,334	969,969	-	-
60-5-77-88407	NEW WM (NE Ph II) FY2026	-	-	-	6,800	-
60-5-77-88408	Rt 6 (4th St) WM/SS	-	193,969	50,875	4,727,391	500,000
60-5-77-88410	LEAD SERVICE LINES	-	-	59,059	42,144	100,000
60-5-77-88414	WENZEL RD UTILITIES	-	194,907	-	-	-
60-5-77-88432	MVP DEVELOPMENT	63,230	367,639	1,644,182	108,994	-
60-5-77-88433	PCHAR SUBDV UTIL	-	1,316,186	61,248	2,265	-
60-5-77-88434	JR SUBDV UTIL	-	-	19,786	208,995	-
60-5-77-88435	EAKAS EXPANSION	-	-	-	-	850,000
60-5-77-88450	WTP/WWTP UPGRADES	171,755	-	42,895	540,727	1,080,000
60-5-77-88451	WWTP PROJECT	-	-	-	-	335,000
60-5-77-88500	SEWER SEPARATION PROJECT	2,630,116	1,864,063	77,036	43,005	2,200,000
60-5-77-88506	NEW SANITARY SEWERS/EXT	-	-	134,194	36,163	-
60-5-77-88510	EAST WWTP FLOOD PROOF	-	-	-	-	-
60-5-77-88512	WTR TWR/STRG TANK PAINTNG	-	740,397	53,507	6,145	1,000,000
60-5-77-88513	TRUNK LINE-SEWER	-	7,016	115,133	76,941	3,000,000
60-5-77-88850	UTILITY SYSTEM UPGRADES	6,027	-	-	1,004,029	1,824,713
60-5-77-88865	STREET LIGHTING	371,602	1,372	-	-	200,000
60-5-77-88880	ST. JOHNS PHASE II	-	695,350	16,662	-	-
60-5-77-88900	TRANSFORMERS	-	36,717	-	-	-
60-5-77-89812	SCADA SYSTEM UPGRADE	-	-	12,100	10,889	-
60-5-77-89830	SUBSTATION	1,259	193,652	492,684	171,829	2,445,500
	TOTAL PROJECT EXPENSES	4,534,199	7,884,884	4,489,589	8,699,109	14,548,576
DEPRECIATION						
60-5-80-95110	DEPR-BUILDINGS	311,345	-	-	-	-
60-5-80-95120	DEPR-INFRASTRUCTURE	280,169	-	-	-	-
60-5-80-95121	DEPR-INFSTR/SAN SEWER	218,264	-	-	-	-
60-5-80-95122	DEPR-INFSTR/STORM SEWER	196,936	-	-	-	-
60-5-80-95123	DEPR-INFSTR/WATER DIST	1,046,522	-	-	-	-
60-5-80-95130	DEPR-LAND IMPROVEMENTS	33,360	-	-	-	-
60-5-80-95140	DEPR-MACH & EQUIP	971,783	-	-	-	-
60-5-90-95100	DEPRC-M&E/VEH/FF/COMPTRS	-	937,903	939,528	950,000	955,000
60-5-90-95400	DEPR-BLDGS/IMPROV	-	344,704	344,914	350,000	355,000
60-5-90-95600	DEPRC-ELEC INFRASTR	-	280,279	303,656	300,000	305,000
60-5-90-95605	DEPR-INFSTR WATER/SEWER	-	1,632,093	1,829,456	1,650,000	1,900,000
	TOTAL DEPRECIATION EXPENSES	3,058,378	3,194,979	3,417,554	3,250,000	3,515,000
	TOTAL EXPENSES	\$28,981,154	\$30,991,541	\$30,592,604	\$32,567,910	\$34,511,036
REVENUE OVER/(UNDER) EXPENDITURES		\$ 4,916,409	\$ 1,893,846	\$ 3,925,953	\$ 2,082,023	\$ 21,391

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
GUARANTEED LIGHTS						
REVENUE						
61-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSITS	7,320	4,292	15,333	21,569	5,000
	TOTAL REVENUE	7,320	4,292	15,333	21,569	5,000
EXPENSES						
61-5-15-96160	FORGIVENESS OF DEBT			-		-
61-5-15-72360	INTEREST EXPENSE	530	530	517	531	600
	TOTAL EXPENSES	530	530	517	531	600
REVENUE OVER/(UNDER) EXPENDITURES		\$ 6,790	\$ 3,761	\$ 14,816	\$ 21,038	\$ 4,400
GUARANTEED WATER						
REVENUE						
71-4-00-55-3705	INVEST INCOME/GUARANTEED DEPOSITS	170	152	944	1,611	750
	TOTAL REVENUE	170	152	944	1,611	750
	TOTAL EXPENSES	-	-	-	-	-
REVENUE OVER/(UNDER) EXPENDITURES		\$170	\$152	\$944	\$1,611	\$750
LANDFILL						
REVENUE						
80-4-00-53-3030	LANDFILL CHARGES	-	-	-	-	-
80-4-00-53-3031	LF MONTHLY ASSESSMENTS	33,325	33,480	33,412	35,963	35,963
80-4-00-53-3032	CHIPPER SERVICE	5,680	5,280	6,400	5,900	5,000
80-4-00-80-3700	INCOME FROM INVESTMENTS	22,066	9,686	21,800	49,756	15,000
	TOTAL REVENUE	61,071	48,446	61,612	91,619	55,963
EXPENSES						
80-5-90-51200	R&M/EQUIPMENT	307	52	-	-	-
80-5-90-51300	R&M/VEHICLES	61	-	-	-	-
80-5-90-51700	R&M/GROUNDS/WELLS	61	73,385	4,810	100	100,000
80-5-90-53100	ENGINEERING EXPENSE	10,793	40,847	38,101	45,185	70,000
80-5-90-53200	LEGAL EXPENSE	-	-	5,241	-	5,000
80-5-90-53850	ANALYSIS OF SAMPLES	22,272	36,199	40,022	43,379	40,000
80-5-90-59200	LIABILITY INSURANCE	137	132	131	153	175
80-5-90-59900	CONTRACTUAL SERVICE	1,650	2,678	2,572	4,330	3,000
80-5-90-65200	OPERATING SUPPLIES	360	295	-	189	200
80-5-90-89550	LANDFILL CLOSURE EXP	583	-	-	-	-
80-5-90-95100	DEPRECIATION	7,192	7,428	7,192	7,500	7,500
80-5-90-96160	FORGIVENESS OF DEBT	(40)	3,132	(824)	84	-
	TOTAL OPERATING EXPENSES	43,377	164,147	97,245	100,921	225,875
REVENUE OVER/(UNDER) EXPENDITURES		\$ 17,694	\$ (115,701)	\$ (35,632)	\$ (9,302)	\$ (169,912)

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
AIRPORT						
OPERATING INCOME						
85-4-00-40-3055	FUEL FLOWAGE FEES	9,283	8,906	7,693	7,983	8,000
85-4-00-40-3561	LAND LEASE	12,811	41,736	30,481	33,652	35,000
85-4-00-40-3562	T-HANGAR RENT	82,152	72,633	72,200	78,740	78,000
85-4-00-40-3699	MISCELLANEOUS	850	25	-	-	-
85-4-00-60-3810	STATE GRANTS	21,800	140,302	139,258	-	82,000
85-4-00-70-3820	FEDERAL GRANTS	-	-	-	-	-
85-4-00-80-3556	FARM CASH RENT	42,769	42,769	43,998	45,507	45,000
85-4-00-80-3610	DONATIONS	-	-	1,000	-	-
85-4-00-80-3660	PY EXP ADJ	(12,857)	-	-	-	-
85-4-00-80-3700	INCOME FROM INVESTMENTS	1	24	133	115	50
TOTAL REVENUE		156,809	306,394	294,763	165,997	248,050
OPERATING EXPENSES						
85-5-90-51100	R&M/BUILDINGS	14,146	17,170	40,440	6,492	12,000
85-5-90-51200	R&M/EQUIPMENT	4,309	88,416	4,506	24,959	20,000
85-5-90-51213	R&M/FUEL EQUIPMENT	6,712	273	-	1,072	1,000
85-5-90-51300	R&M/VEHICLES	-	23	-	679	-
85-5-90-52650	R&M RUNWYS/APRNS/HNGR	3,488	11,719	100,474	50,165	30,000
85-5-90-52660	R&M/RUNWAY LIGHTS	12,823	27,778	18,498	13,625	12,000
85-5-90-53100	ENGINEERING EXPENSE	47,838	35,699	13,363	8,939	112,000
85-5-90-53200	LEGAL FEES	3,690	2,114	680	-	-
85-5-90-53500	BANK FEES/SERVICE CHARGES	3,677	3,059	3,520	3,641	3,650
85-5-90-55300	PROFESSIONAL DUES	400	-	200	200	-
85-5-90-56100	TELEPHONE	3,840	4,042	3,868	5,163	5,147
85-5-90-57100	UTILITIES	47,538	40,904	33,521	37,938	24,451
85-5-90-57500	LANDSCAPING	10,400	6,159	1,010	11,900	-
85-5-90-59100	GENERAL INSURANCE	13,084	23,511	11,038	27,433	7,000
85-5-90-59200	LIABILITY INSURANCE	3,898	3,760	3,754	4,378	4,500
85-5-90-59900	CONTRACTUAL SERVICE	3,983	4,679	2,943	7,888	5,000
85-5-90-59968	TAXIWAY N EXT VYS-4331 (PH1)	34,119	212,036	-	-	-
85-5-90-59969	TAXIWAY N EXT VYS-4516 (PH2)	-	-	-	-	-
85-5-90-65200	OPERATING SUPPLIES	4,287	3,617	1,800	4,993	4,000
85-5-90-88400	NEW EQUIPMENT	-	-	-	-	85,000
85-5-90-88970	UTIL IMPRV-(CORP HANGARS)	-	120,280	5,354	12,736	-
85-5-90-88971	TERMINAL BLDG IMPROVEMENTS	-	-	-	-	60,000
85-5-90-88972	ODALS REPLACEMENT (LIGHTING)	-	-	39,761	4,378	-
85-5-90-88973	THANGAR RESURFACING	-	-	-	-	96,000
85-5-90-91790	PROPERTY TAX	-	35,959	41,007	31,368	35,000
85-5-90-92900	MISCELLANEOUS EXPENSE	600	4,899	3,665	-	-
85-5-90-93000	LICENSE/PERMITS	-	750	-	-	-
85-5-90-95100	DEPRECIATION	228,455	215,806	224,411	-	250,000
85-5-98-99777	TRANSF TO CAPITAL ASSETS	(34,119)	(332,316)	(45,115)	(17,114)	(241,000)
TOTAL OPERATING EXPENSES		447,284	742,372	508,697	240,832	525,748
REVENUE OVER/(UNDER) EXPENDITURES		\$ (290,475)	\$ (435,978)	\$ (213,934)	\$ (74,835)	\$ (277,698)

ACCOUNT	DESCRIPTION	AUDITED 2022	AUDITED 2023	AUDITED 2024	UNAUDITED FY25 to date	BUDGET FY 2026
POLICE PENSION TRUST FUND						
REVENUE						
90-4-00-50-3100	PROPERTY TAXES	732,462	769,732	812,252	874,938	921,165
90-4-00-55-3700	INCOME FROM INVESTMENTS	697,190	591,478	345,917	174,668	100,000
90-4-00-55-3750	GAIN/LOSS ON SALE OF INVESTMENTS	62,581		(14,547)	-	-
90-4-00-55-3752	UNREALIZED GAIN (LOSS)	(1,844,220)	(520,756)	640,447	(16,320)	-
90-4-00-56-3117	TRANSF FROM GENERAL	1,000,000	1,000,000	-	-	-
90-4-00-56-3290	MEMBERSHIP CONTRIBUTION	190,104	187,582	194,336	225,249	250,361
	TOTAL REVENUE	838,117	2,028,035	1,978,405	1,258,535	1,271,526
EXPENSES						
90-5-90-41010	PENSIONS PAID	998,043	1,228,182	1,173,430	1,244,986	1,236,210
90-5-90-53500	BANK FEES/SERVICE CHARGES	36,341	34,902	14,158	9,300	15,000
90-5-90-65200	OPERATING SUPPLIES	7,666	6,591	6,889	-	5,000
	TOTAL EXPENSES	1,042,050	1,269,674	1,194,477	1,254,286	1,256,210

REVENUE OVER/(UNDER) EXPENDITURES	\$	(203,933)	\$	758,361	\$	783,928	\$	4,248	\$	15,317
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PERU FIREFIGHTER'S PENSION TRUST FUND						
REVENUE						
91-4-00-50-3100	PROPERTY TAXES	82,698	86,896	91,699	65,882	69,335
91-4-00-55-3700	INCOME FROM INVESTMENTS	31,712	36,959	77,290	12,750	30,000
91-4-00-55-3750	GAIN/(LOSS) ON SALE OF INVESTMENTS	(45,794)	-	10,147	-	-
91-4-00-55-3752	UNREALIZED GAIN (LOSS)	(213,185)	(6,390)	224,232	-	-
91-4-00-56-3117	TRANSF FROM GENERAL FUND	150,000	150,000	-	-	-
91-4-00-56-3290	MEMBERSHIP CONTRIBUTION	24,912	24,127	24,806	25,709	28,000
	TOTAL REVENUE	30,344	291,592	428,174	104,341	127,335
EXPENSES						
91-5-90-41010	PENSIONS PAID	129,589	203,416	244,373	249,822	248,390
91-5-90-53500	BANK FEES/SERVICE CHARGES	9,127	7,269	6,869	4,800	4,800
91-5-90-65200	OPERATING SUPPLIES	542	-	865	-	500
	TOTAL EXPENSES	139,257	210,685	252,107	254,622	253,690

REVENUE OVER/(UNDER) EXPENDITURES	\$	(108,914)	\$	80,907	\$	176,066	\$	(150,281)	\$	(126,355)
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2026 OPERATING BUDGET CASH FLOW PROJECTION REPORT (excluding Pensions)

Fund Description	May 1, 2025 Unaudited Cash Balances	Projected Revenue	Grants/Reserves Loan/Bond Proceeds	Estimated Oper. Expenses	Depr. & Other Non-Cash Adj.	Projectd Investmtn/Leases Plant, Equip., Vehicles and Infrastructure	Scheduled Principal Debt retirement	April 30, 2026	
								Projected Fund Cash Balance	Projected Net Cash Flow
General Fund	10,984,601	19,057,241	4,232,682	(16,505,679)	-	(5,521,449)	(728,352)	5,900,045	(1,832,556)
Special Revenue Funds	1,979,075	5,653,220	-	(3,944,477)	-	-	(635,000)	3,052,818	1,073,743
Utility Fund	13,773,738	34,538,177	4,850,000	(34,511,636)	3,515,000	(14,579,742)	(1,510,528)	6,075,008	(7,698,729)
IVR Airport Enterprise Fund	(499,352)	166,050	82,000	(525,748)	250,000	(241,000)	-	(768,050)	(268,698)
Landfill Enterprise Fund	1,105,113	55,963	-	(225,875)	7,500	-	-	942,701	(162,412)
FY 2026 Totals	27,343,174	59,470,651	9,164,682	(55,713,415)	3,772,500	(20,342,191)	(2,873,880)	15,202,522	(8,888,652)

Projected Budget Appropriation Report (excluding Pensions)

Fund Description	2026 Operating Budget		
	Revenue	Expenditures **	Surplus/(Deficit)
General Fund	22,772,924	22,755,480	17,444
Police Drug Enforcement, Impound & Equipment Fund	45,100	71,642	(26,542)
Insurance Fund	1,740,210	1,739,001	1,209
Garbage Fund	970,627	944,179	26,448
Motor Fuel Tax Fund	454,000	43,000	411,000
TIF II	400,563	276,514	124,049
TIF III	205,313	123,604	81,709
TIF IV	453,157	360,279	92,878
TIF V	54,344	7,258	47,086
TIF VI	1,329,906	959,000	370,906
TIF VII	-	55,000	(55,000)
Utility Enterprise Fund	34,538,177	30,996,636	3,541,541
Landfill Enterprise Fund	55,963	218,375	(162,412)
Illinois Valley Regional Airport Enterprise Fund	248,050	275,748	(27,698)
Total Projected Budget Results	\$ 63,268,333	\$ 58,825,716	\$ 4,442,618

** Excludes Non-Cash Expenses (Depreciation)

Enterprise Funds Plant, Equipment, Inventory and Infrastructure Investment

	Infrastructure		Debt Repayment
	Grants	Investments	
Utility Enterprise Fund-Capital Expenditures	\$3,000,000	\$14,548,576	\$1,510,528
Utility Enterprise Fund-Lease Obligations	\$0	\$31,166	\$0
Illinois Valley Regional Airport Enterprise Fund	\$0	\$241,000	\$0
Total Enterprise Funds Plant, Equipment, Inventory and Infrastructure Investment	\$3,000,000	\$14,820,742	\$1,510,528

Total Projected Revenue Appropriation Including Grants & Other Funding **\$ 66,268,333**
Total Estimated Expenditure Appropriation Including Debt Repayment and Infrastructure Investment **\$ 75,156,986**

Cash Surplus(Deficit)	(\$8,888,653)
Less: Infrastructure/Reserves	4,852,000
Total Surplus(Deficit)	(\$4,036,653)