



**ANNUAL BUDGET
2020 – 2021**

TABLE OF CONTENTS

| | |
|--|----------|
| Introduction..... | <i>i</i> |
| Summary | |
| Summary of Governmental & Proprietary Funds | 1 |
| Summary of Governmental & Proprietary Funds Disbursements..... | 2 |
| Summary of General Fund Revenue..... | 4 |
| Summary of General Fund Disbursements..... | 5 |
| Revenue Trends..... | 6 |
| Ten-Year Sales Tax Revenue History..... | 7 |
| Ten-Year Property Tax Revenue History..... | 8 |
| Ten-Year Utility Franchise History..... | 9 |
| Ten-Year Income Tax Revenue History..... | 10 |
| Ten-Year Refuse Revenue History..... | 11 |
| Ten-Year Telecommunications Tax Revenue History..... | 12 |
| Ten-Year Motor Fuel Tax Revenue History..... | 13 |
| Ten-Year Utility Revenue History..... | 14 |
| General Fund | |
| General Fund Revenue & Disbursement Comments..... | 15 |
| General Fund Disbursements Summary..... | 16 |
| General Fund Revenue Account Descriptions..... | 17 |
| General Fund Revenue..... | 20 |
| General Fund Disbursements | |
| Legislative..... | 21 |
| Finance..... | 22 |
| Building..... | 24 |
| Legal..... | 25 |
| Zoning/Building Inspector..... | 26 |
| Records..... | 27 |
| Police..... | 28 |
| Emergency Management Agency..... | 30 |
| Police Commission..... | 31 |
| Health and Ordinance..... | 32 |
| Social Services..... | 33 |
| Street Department..... | 34 |
| Capital Outlay..... | 39 |
| Motor Fuel Tax Fund..... | 42 |
| Capital Improvements Fund..... | 46 |
| Water Fund..... | 50 |
| Sewer Fund..... | 58 |
| Electric Fund..... | 67 |
| Gas Fund..... | 76 |
| Police Pension Fund..... | 83 |

INTRODUCTION

In accordance with Chapter 65 of the Illinois Compiled Statutes (65 ILCS 5/8-2-9.1 through 5/8-2-9.10), the proposed budget for 2020-21 is submitted. In its final form, this budget document establishes the City of Waterloo's legal spending limit for the fiscal year beginning May 1, 2020 through April 30, 2021. Budget amendments can be made throughout the year with City Council approval.

The City's budget is prepared on the cash basis of accounting. The accounts of the City are organized by funds, each of which is considered a separate accounting entity. All of the funds of the City of Waterloo can be divided into three categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds. The budget includes projected receipts and disbursements for eight funds: General, Motor Fuel Tax, Capital Improvements, Water, Sewer, Electric, Gas, and Police Pension.

Governmental Funds are used to account for most, if not all, of a government's tax-supported activities. Within the Governmental Funds category is the General Fund, Motor Fuel Tax Fund and Capital Improvements Fund.

The General Fund is the chief operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. Within the General Fund, there are twelve departments: Legislative, Finance, Building, Legal, Zoning/Building Inspector, Records, Police, Emergency Management, Police Commission, Health and Ordinance, Social Services, and Street.

Proprietary Funds are used to account for a government's business-type activities, where all or part of the costs of activities are supported by fees and charges that are paid directly by those who benefit from the activities. The City maintains one type of Proprietary Fund, Enterprise Funds. The City uses Enterprise Funds to account for its Water, Sewer, Electric, and Gas utility operations.

Fiduciary Funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs. The Police Pension Fund is the City's only Fiduciary Fund.

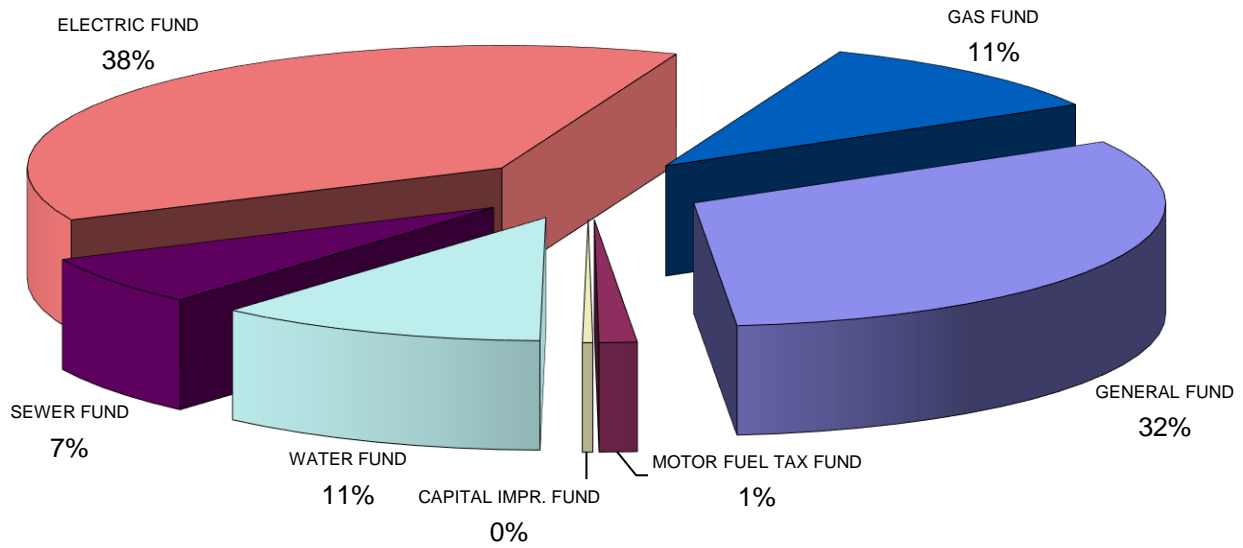
This document is a result of efficient planning, budgeting, auditing, reporting, and accounting in all municipal departments. It is a realistic financial plan for the City of Waterloo in the coming fiscal year.

CITY OF WATERLOO, ILLINOIS
 SUMMARY OF ESTIMATED RECEIPTS AND DISBURSEMENTS
 FISCAL YEAR ENDED APRIL 30, 2021

| FUND | RECEIPTS | DISBURSEMENTS | SYSTEM DEVELOPMENT CHARGE | RECEIPTS OVER DISBURSEMENTS/ SYSTEM DEVELOPMENT CHARGE |
|---------------------------|-------------------|-------------------|---------------------------|--|
| GENERAL FUND | 9,305,755 | 9,248,475 | | 57,280 |
| MOTOR FUEL TAX FUND | 473,500 | 373,415 | | 100,085 |
| CAPITAL IMPROVEMENTS FUND | 575,000 | 102,200 | | 472,800 |
| WATER FUND | 3,269,300 | 3,260,488 | | 8,812 |
| SEWER FUND | 1,934,000 | 1,918,774 | | 15,226 |
| ELECTRIC FUND | 12,342,900 | 11,002,599 | | 1,340,301 |
| GAS FUND | 3,123,500 | 3,096,729 | | 26,771 |
| TOTAL | 31,023,955 | 29,002,680 | - | 2,021,275 |



Disbursements by Fund
\$29,002,680

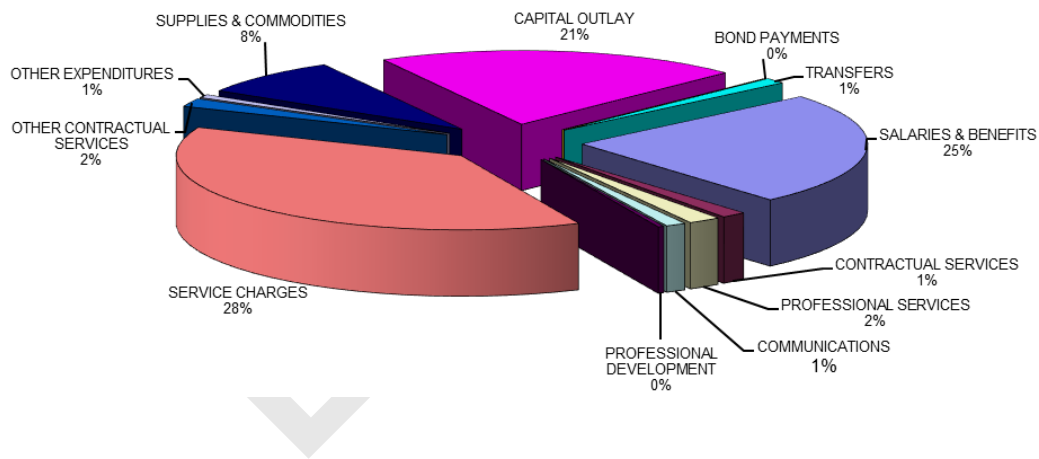


**CITY OF WATERLOO, ILLINOIS
GENERAL, PROPRIETARY, MOTOR FUEL TAX
& CAPITAL IMPROVEMENT FUNDS BUDGET TOTALS**

| | 2019-20 BUDGET | 2019-20 ESTIMATE | 2020-21 BUDGET | % INCREASE BUDGET TO BUDGET | % of Total |
|-----------------------------------|---------------------------|-----------------------------|---------------------------|--|-----------------------|
| SALARIES | 4,991,000 | 4,932,250 | 5,099,700 | 2% | 17.58% |
| INSURANCE BENEFITS | 1,109,550 | 1,086,800 | 1,292,200 | 16% | 4.46% |
| PENSION BENEFITS | 666,600 | 657,500 | 731,200 | 10% | 2.52% |
| OTHER BENEFITS | 34,853 | 40,807 | 40,565 | 16% | 0.14% |
| CONTRACTUAL SERVICES | 374,100 | 448,600 | 408,100 | 9% | 1.41% |
| PROFESSIONAL SERVICES | 549,600 | 578,250 | 526,400 | -4% | 1.82% |
| COMMUNICATIONS | 324,200 | 338,850 | 329,300 | 2% | 1.14% |
| PROFESSIONAL DEVELOPMENT | 100,650 | 85,300 | 96,850 | -4% | 0.33% |
| SERVICE CHARGES | 11,127,000 | 10,874,000 | 11,018,000 | -1% | 37.99% |
| OTHER CONTRACTUAL SERVICES | 573,100 | 606,300 | 516,450 | -10% | 1.78% |
| OTHER EXPENDITURES | 105,000 | 130,000 | 206,500 | 97% | 0.71% |
| MAINTENANCE SUPPLIES | 85,000 | 85,000 | 85,000 | 0% | 0.29% |
| COMMODITIES | 306,945 | 312,500 | 328,405 | 7% | 1.13% |
| GENERAL SUPPLIES | 1,958,100 | 1,955,200 | 1,964,700 | 0% | 6.77% |
| CAPITAL OUTLAY | 5,684,700 | 5,582,200 | 6,009,310 | 6% | 20.72% |
| TRANSFERS | 435,902 | 3,000,000 | 350,000 | -20% | 1.21% |
| PRINCIPAL ON BONDS | 665,860 | 5,820,220 | - | -100% | 0.00% |
| INTEREST ON BONDS | 141,370 | 141,370 | - | -100% | 0.00% |
| TOTAL | 29,233,530 | 36,675,147 | 29,002,680 | -1% | 100.00% |

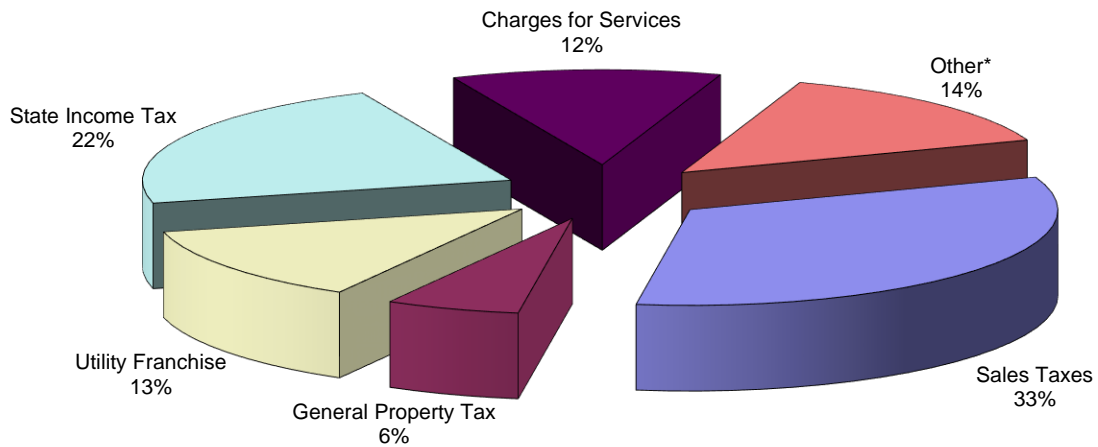
Expenditures, including the Utility Funds and other Special Funds, for FY 2020-21 total \$29.2 million. There is a 1% budgeted decrease in expenditures from the current FY 2019-20 budget. The major differences between the FY 2019-20 budget and the FY 2020-21 budget includes an increase in capital outlay. Several of the projects completed in prior fiscal years have not been paid as the City is waiting to be billed by the State. These payments are reflected in the FY 2020-2021 budget. Major capital expenditures in the current fiscal year include sidewalk and road improvements, a water line project, water plant design engineering, and sewer and electric SCADA system. Other significant capital outlay includes equipment purchases in the Police, Street and Utility Departments. Salaries, Insurance and Pension Benefits account for a 5% increase from FY 2019-20 budget. The IEPA loan for the sewer plant construction was paid off in the current fiscal year, therefore, there is a decrease in Principal and Interest on Bonds from FY 2019-20 budget.

Disbursements by Classification \$29,002,680



The combined revenues for all funds to support the FY 2020-21 budget are \$31.0 million, which includes \$3.0 million of invested funds, and \$0.35 million of transfers from other funds. The current FY 2019-20 combined budgeted revenues were \$31.2 million, which included 2.8 million of invested funds, and \$0.4 million of transfers from other funds. Excluding use of invested funds and transfers from other funds, there is a 1% decrease in combined revenues. Revenue generated through utility usage is budgeted to decrease slightly from the budgeted revenue from the prior fiscal year. The overall General Fund revenue is budgeted with an increase as outlined below.

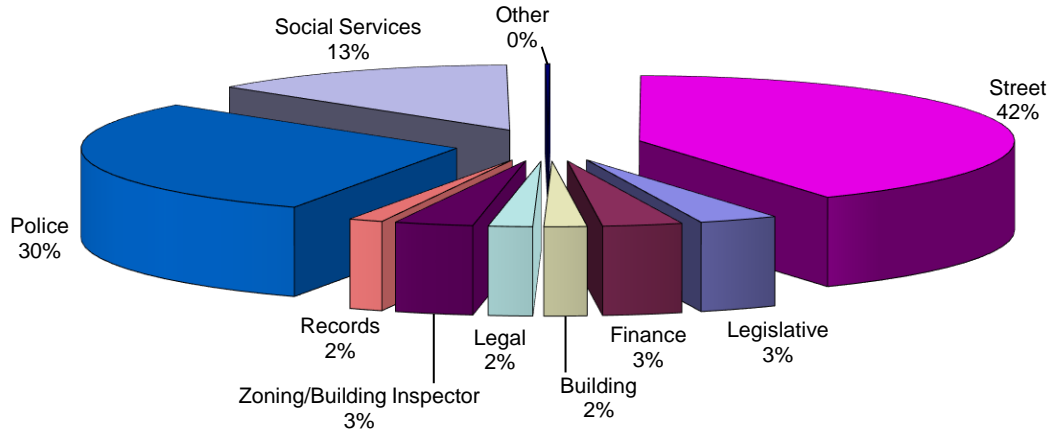
GENERAL FUND REVENUE SUMMARY



| | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 BUDGET | 2019-20 ESTIMATED | 2020-21 BUDGET | % INCREASE BUDGET TO BUDGET | % of Total |
|-------------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-----------------------------------|----------------|
| Sales Taxes | 2,173,051 | 2,259,741 | 2,250,000 | 2,325,000 | 2,350,000 | 4% | 32.89% |
| General Property Tax | 400,459 | 416,897 | 345,500 | 345,500 | 419,800 | 22% | 5.88% |
| Utility Franchise | 913,791 | 933,898 | 945,000 | 915,000 | 923,000 | -2% | 12.92% |
| State Income Tax | 1,260,220 | 1,515,227 | 1,496,400 | 1,598,800 | 1,589,500 | 6% | 22.25% |
| Licenses, Permits & Fees | 516,091 | 485,604 | 507,000 | 500,500 | 473,000 | -7% | 6.62% |
| Fines & Forfeitures | 81,355 | 58,601 | 59,500 | 59,500 | 60,000 | 1% | 0.84% |
| Charges for Services | 746,440 | 783,403 | 828,750 | 828,750 | 845,250 | 2% | 11.83% |
| Investment Income | 103,584 | 150,873 | 143,000 | 143,000 | 140,000 | -2% | 1.96% |
| Hotel/Motel Tax | 19,936 | 19,177 | 20,000 | 21,000 | 21,000 | 5% | 0.29% |
| Miscellaneous | 330,433 | 291,408 | 272,315 | 320,005 | 323,305 | 19% | 4.53% |
| TOTAL | 6,545,360 | 6,914,829 | 6,867,465 | 7,057,055 | 7,144,855 | 4% | 100.00% |

* Other Includes Licenses, Permits & Fees, Fines & Forfeitures, Investment Income, Hotel/Motel Tax, Interfund Transfers and Miscellaneous.

GENERAL FUND DEPARTMENTAL DISBURSEMENTS SUMMARY



| | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 BUDGET | 2019-20 ESTIMATED | 2020-21 BUDGET | % INCREASE BUDGET TO BUDGET | % of Total |
|----------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-----------------------------------|----------------|
| Legislative | 318,337 | 319,285 | 359,700 | 349,800 | 316,100 | -12% | 3.42% |
| Finance | 243,926 | 242,741 | 291,800 | 294,600 | 316,650 | 9% | 3.42% |
| Building | 111,123 | 120,072 | 156,500 | 175,500 | 170,000 | 9% | 1.84% |
| Legal | 153,613 | 138,378 | 200,000 | 200,000 | 175,000 | -13% | 1.89% |
| Zoning/Building Inspector | 249,559 | 245,421 | 285,500 | 306,500 | 312,300 | 9% | 3.38% |
| Records | 116,914 | 116,967 | 127,850 | 126,150 | 135,750 | 6% | 1.47% |
| Police | 2,191,012 | 2,310,392 | 2,574,200 | 2,615,200 | 2,725,400 | 6% | 29.47% |
| Emergency Mgmt Agency | 6,759 | 6,636 | 7,800 | 7,800 | 7,800 | 0% | 0.08% |
| Police Commission | 11,936 | 10,697 | 9,700 | 9,750 | 9,700 | 0% | 0.10% |
| Health and Ordinance | 100 | 100 | 1,100 | 1,100 | 1,100 | 0% | 0.01% |
| Social Services | 1,005,149 | 1,055,706 | 1,103,650 | 1,127,900 | 1,231,200 | 12% | 13.31% |
| Street Department | 2,282,589 | 2,080,886 | 3,382,779 | 3,073,929 | 3,847,475 | 14% | 41.60% |
| TOTAL | 6,691,017 | 6,647,281 | 8,500,579 | 8,288,229 | 9,248,475 | 9% | 100.00% |

*Other Includes Emergency Management Agency, Police Commission, Health and Ordinance, and Annexations.

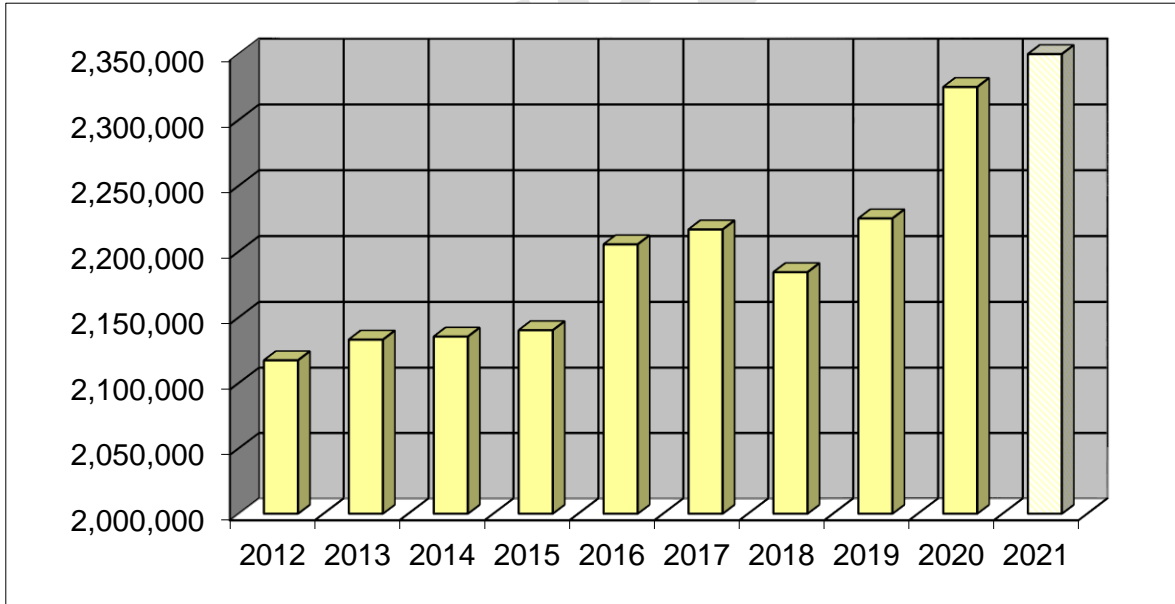
REVENUE TRENDS

Draft.

Ten-Year Sales Tax Revenue History

The largest source of general fund revenues is sales tax. Based on historical data, sales tax is expected to provide one-third of the general fund budget for fiscal year 2020-21. Of the \$0.075 per dollar state sales tax, \$0.01 is returned to the city in which the retail sale was made. As the graph below reflects, sales tax revenue is projected to increase slightly.

| Fiscal Year | Revenue Received | Percent Change |
|-------------|------------------|----------------|
| 2012 | 2,117,381 | 4% |
| 2013 | 2,133,099 | 1% |
| 2014 | 2,135,398 | 0% |
| 2015 | 2,140,229 | 0% |
| 2016 | 2,205,481 | 3% |
| 2017 | 2,216,798 | 1% |
| 2018 | 2,184,317 | -1% |
| 2019 | 2,225,155 | 2% |
| 2020 | 2,325,000 | 4% |
| 2021 | 2,350,000 | 1% |



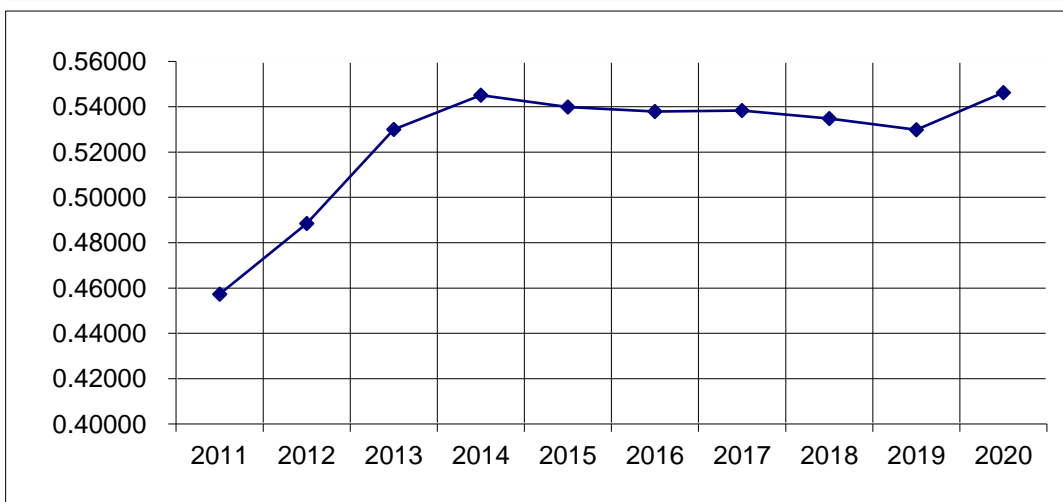
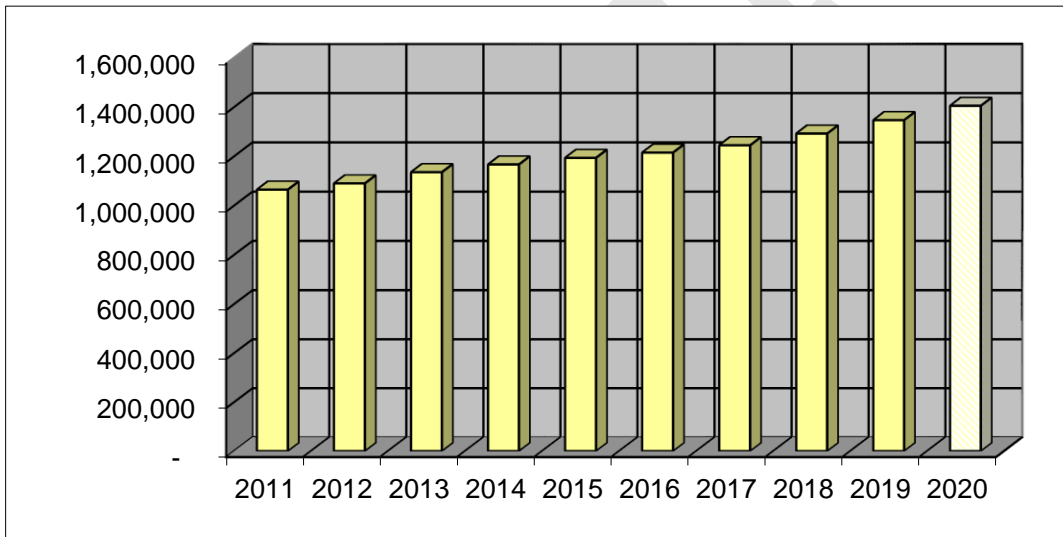
Ten-Year Property Tax Revenue History

The total 2019 property tax levy for the City of Waterloo is \$1,405,500. Levies included are listed below. The Corporate, Road, and a portion of the IMRF & FICA levies are deposited directly into the General Fund to be used for operating expenditures. Specific expenditure levies, Band, Library - Special, and Library are forwarded on to each specific entity. The Police Pension levy is determined by an independent actuary study and the Illinois Division of Insurance and must be deposited into fiduciary funds. Rates are per \$100 of Equalized Assessed Value (EAV). The City of Waterloo is subject to PTELL (Property Tax Extension Law Limit). The 2020 rate is estimated.

| Collection Year | Tax Extension | Tax Rate |
|-----------------|---------------|----------|
| 2011 | 1,065,083 | 0.45730 |
| 2012 | 1,090,310 | 0.48841 |
| 2013 | 1,135,981 | 0.53001 |
| 2014 | 1,167,311 | 0.54516 |
| 2015 | 1,194,068 | 0.53987 |
| 2016 | 1,215,513 | 0.53783 |
| 2017 | 1,245,096 | 0.53826 |
| 2018 | 1,292,726 | 0.53478 |
| 2019 | 1,347,094 | 0.52990 |
| 2020 | 1,405,500 | 0.54625 |

| | |
|-------------------|-------------------|
| Corporate | \$ 250,000 |
| Road | \$ 55,000 |
| Band | \$ 23,000 |
| IMRF & FICA | \$ 140,000 |
| Police Pension | \$ 500,000 |
| Library - Special | \$ 51,500 |
| Library | <u>\$ 386,000</u> |

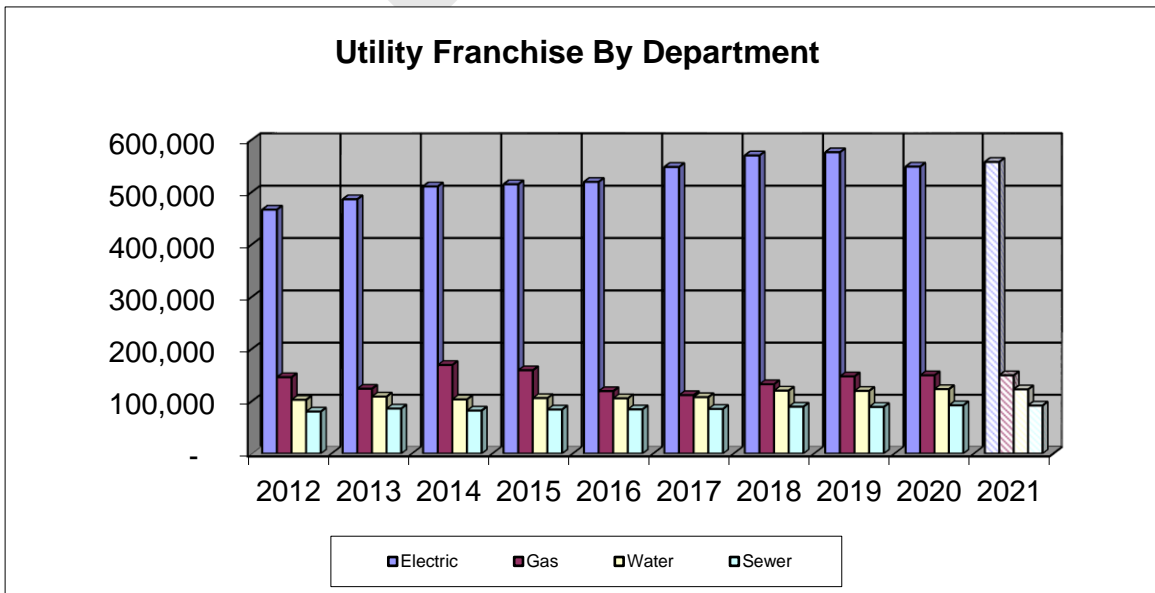
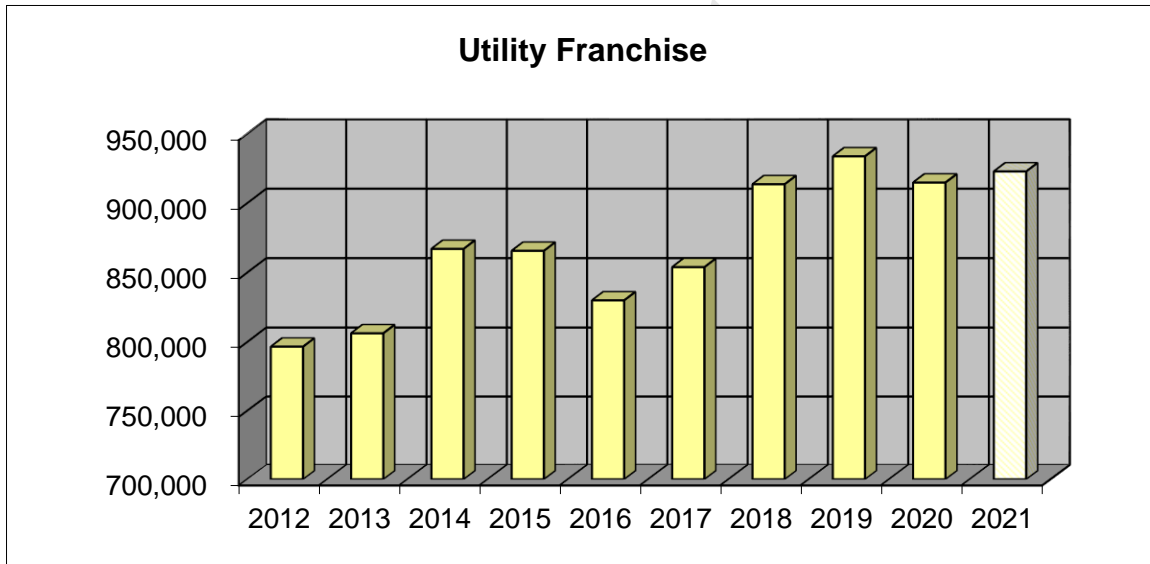
\$ 1,405,500



Ten-Year Utility Franchise History

The third largest source of general fund revenues is utility franchise. In 2021, utility franchise is expected to provide 13% of the general fund budget. The City collects five percent of receipts from the electric, gas, water and sewer utilities as a utility franchise fee beginning May, 2000. Prior to that date, the City collected three percent of electric and gas receipts only.

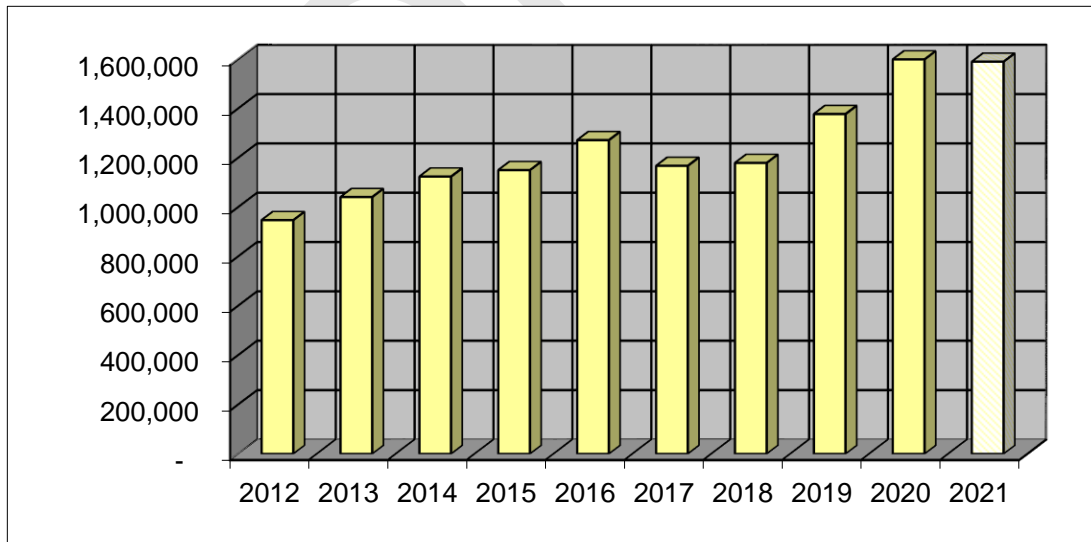
| Fiscal Year | Electric Department | Gas Department | Water Department | Sewer Department | Total Franchise |
|-------------|---------------------|----------------|------------------|------------------|-----------------|
| 2012 | 466,878 | 146,413 | 103,036 | 80,455 | 796,782 |
| 2013 | 486,689 | 124,273 | 109,248 | 86,205 | 806,415 |
| 2014 | 511,191 | 169,839 | 103,846 | 82,339 | 867,215 |
| 2015 | 515,356 | 159,712 | 106,301 | 84,443 | 865,812 |
| 2016 | 519,849 | 119,675 | 105,875 | 84,715 | 830,114 |
| 2017 | 548,364 | 112,031 | 108,130 | 85,568 | 854,093 |
| 2018 | 570,375 | 132,968 | 120,658 | 89,790 | 913,791 |
| 2019 | 576,449 | 147,959 | 120,096 | 89,394 | 933,898 |
| 2020 | 549,000 | 150,000 | 123,500 | 92,500 | 915,000 |
| 2021 | 558,000 | 150,000 | 123,000 | 92,000 | 923,000 |



Ten-Year Income Tax Revenue History

The second largest source of general fund revenues is income tax. During 2003, the State of Illinois eliminated the photoprocessing tax that was collected along with the income tax. In Fiscal Year End 2019 the City's new population per the 2017 special census was recognized for distribution purposes. In 2021, income tax is expected to provide 22% of the general fund budget. The State of Illinois distributes 8% of the net state income tax receipts to municipalities on a per capita basis.

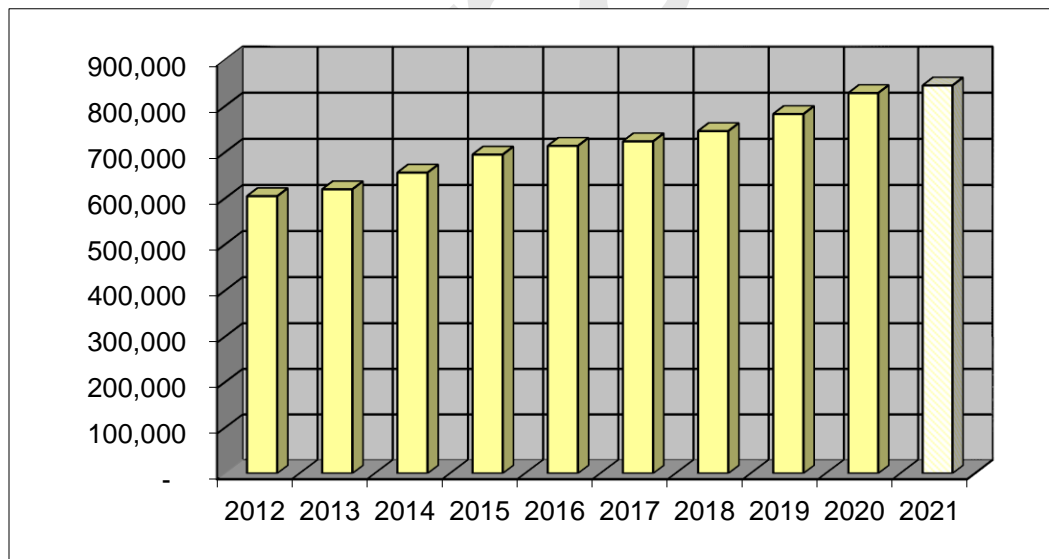
| Fiscal Year | Revenue Received | Percent Change |
|-------------|------------------|----------------|
| 2012 | 946,828 | 2% |
| 2013 | 1,040,447 | 10% |
| 2014 | 1,123,527 | 8% |
| 2015 | 1,149,767 | 2% |
| 2016 | 1,271,366 | 11% |
| 2017 | 1,167,090 | -8% |
| 2018 | 1,178,902 | 1% |
| 2019 | 1,377,258 | 17% |
| 2020 | 1,598,800 | 16% |
| 2021 | 1,589,500 | -1% |



Ten-Year Refuse Revenue History

The City contracts with a private hauler for residential curbside trash pickup. Currently, Reliable Sanitation is providing this service to approximately 4,350 households. December 1, 2018, a recycling surcharge of \$0.60 was enacted to assist with the high cost of recycling disposal. This surcharge will continue through April 30, 2021. The City expects revenue and expenditures increase in 2021.

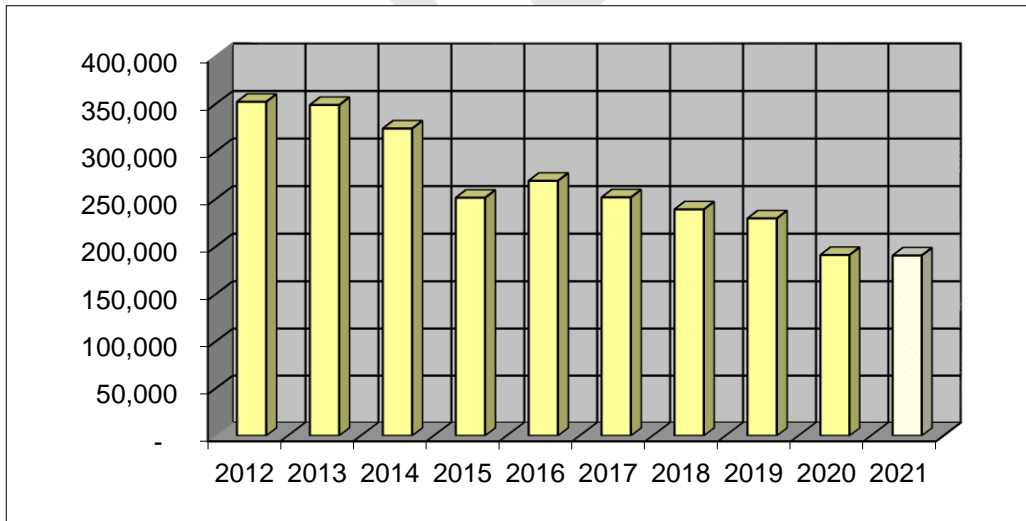
| Fiscal Year | Revenue Received | Percent Change |
|-------------|------------------|----------------|
| 2012 | 605,278 | 5% |
| 2013 | 620,179 | 2% |
| 2014 | 656,360 | 6% |
| 2015 | 695,475 | 6% |
| 2016 | 714,370 | 3% |
| 2017 | 724,236 | 1% |
| 2018 | 746,484 | 3% |
| 2019 | 783,491 | 5% |
| 2020 | 829,000 | 6% |
| 2021 | 845,500 | 2% |



Ten-Year Telecommunications Tax Revenue History

The City collects the Simplified Municipal Telecommunications Tax at a rate of 6%, which began January 1, 2003 under Public Act 92-0526. All telephone service providers are required to collect this tax and submit it to the State of Illinois. The State of Illinois retains 1/2% as an administration fee and returns 5 1/2% to the City.

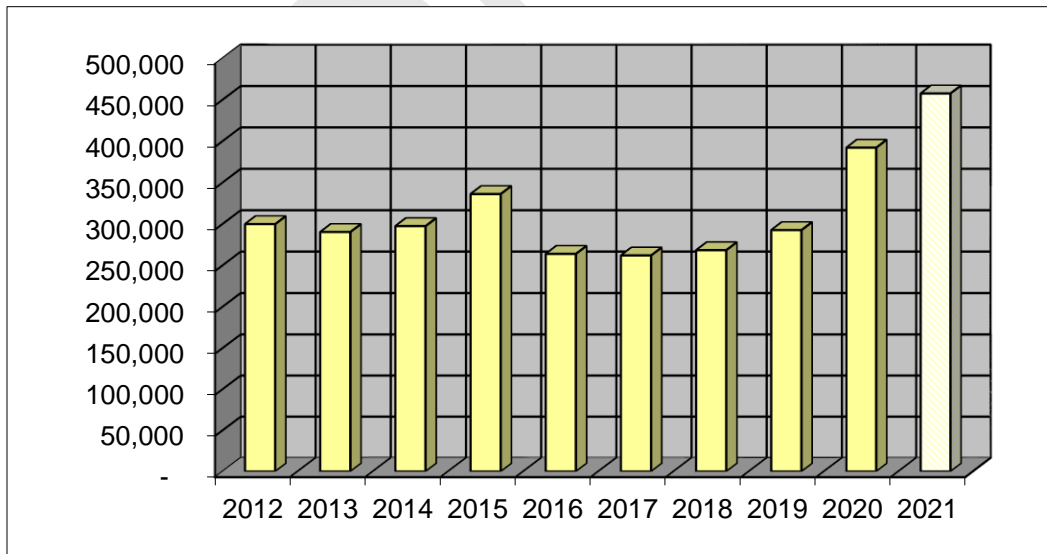
| Fiscal Year | Simplified Telecom Tax | Percent Change |
|-------------|------------------------|----------------|
| 2012 | 352,516 | 0% |
| 2013 | 349,209 | -1% |
| 2014 | 324,460 | -7% |
| 2015 | 251,710 | -22% |
| 2016 | 269,544 | 7% |
| 2017 | 252,165 | -6% |
| 2018 | 239,509 | -5% |
| 2019 | 230,006 | -4% |
| 2020 | 191,500 | -17% |
| 2021 | 191,000 | 0% |



Ten-Year Motor Fuel Tax Revenue History

Illinois Motor Fuel Tax funds are derived from a tax based on the consumption of motor fuel. The tax collected is deposited in the State Motor Fuel Tax Fund for distribution by the Department of Transportation. State Statutes provide for certain up-front deductions. The remainder is allocated between the State and local portions. Municipalities receive their share on a per capita basis. Permissible uses of Motor Fuel Tax revenue by municipalities is contained within the State Statutes. The City maintains a separate fund for this revenue and the state does regular compliance testing.

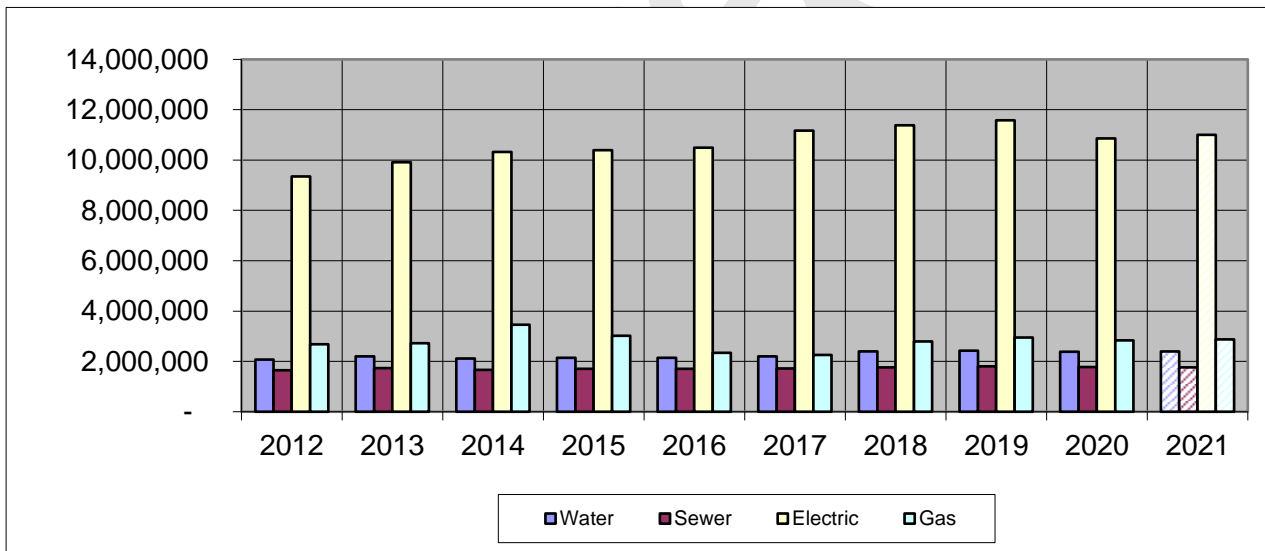
| Fiscal Year | Revenue Received | Percent Change |
|-------------|------------------|----------------|
| 2012 | 299,721 | -4% |
| 2013 | 290,172 | -3% |
| 2014 | 297,314 | 2% |
| 2015 | 336,045 | 13% |
| 2016 | 263,778 | -22% |
| 2017 | 261,868 | -1% |
| 2018 | 268,215 | 2% |
| 2019 | 292,487 | 9% |
| 2020 | 392,000 | 34% |
| 2021 | 457,500 | 17% |



Ten-Year Utility Revenue History

The City provides water, sewer, electric, and gas services to customers within the city and to a few customers outside city limits. Water and sewer revenue has increased slightly over the years with the growth of the City. Electric has also increased over the years with the growth of the City and has some volatility with the weather. Gas revenue has fluctuated over the years due to growth, weather, and the price of natural gas.

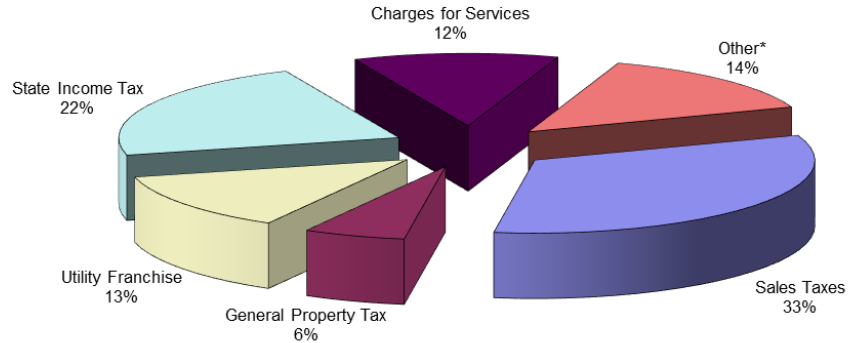
| Fiscal Year | Water Revenue | Percent Change | Sewer Revenue | Percent Change | Electric Revenue | Percent Change | Gas Revenue | Percent Change |
|-------------|---------------|----------------|---------------|----------------|------------------|----------------|-------------|----------------|
| 2012 | 2,077,814 | 2% | 1,642,280 | 16% | 9,353,421 | -1% | 2,681,426 | -26% |
| 2013 | 2,201,395 | 6% | 1,731,718 | 5% | 9,918,374 | 6% | 2,717,207 | 1% |
| 2014 | 2,109,808 | -4% | 1,659,037 | -4% | 10,322,371 | 4% | 3,457,697 | 27% |
| 2015 | 2,144,338 | 2% | 1,699,877 | 2% | 10,395,894 | 1% | 3,021,675 | -13% |
| 2016 | 2,137,240 | 0% | 1,707,490 | 0% | 10,499,223 | 1% | 2,345,514 | -22% |
| 2017 | 2,205,197 | 3% | 1,725,722 | 1% | 11,175,362 | 6% | 2,249,207 | -4% |
| 2018 | 2,396,897 | 9% | 1,761,343 | 2% | 11,383,447 | 2% | 2,799,766 | 24% |
| 2019 | 2,424,168 | 1% | 1,797,136 | 2% | 11,576,765 | 2% | 2,944,048 | 5% |
| 2020 | 2,389,000 | -1% | 1,772,000 | -1% | 10,853,000 | -6% | 2,829,000 | -4% |
| 2021 | 2,395,000 | 0% | 1,762,000 | -1% | 11,003,000 | 1% | 2,874,000 | 2% |



- General Fund Revenue -

General Fund revenue for FY 2020-21 is budgeted at \$9.3 million, an increase from the FY 2019-20. Sales tax revenue, the funds largest source of revenue is expected to increase 4% from budgeted FY 2019-20. State Income Tax revenue, the next largest source of revenue is projected to increase 6% from budgeted FY 2019-20. Utility franchise, another significant source of revenue, is projected to decrease 2% from FY 2019-20. Increases in projected revenue include an increase in general property tax, fines & forfeitures, charges for services, hotel/motel tax, and miscellaneous income. Decreases in projected revenue include licenses, permits & fees and investment income. Not reflected in the chart below is a \$2.2 million transfer from invested funds.

GENERAL FUND REVENUE SUMMARY

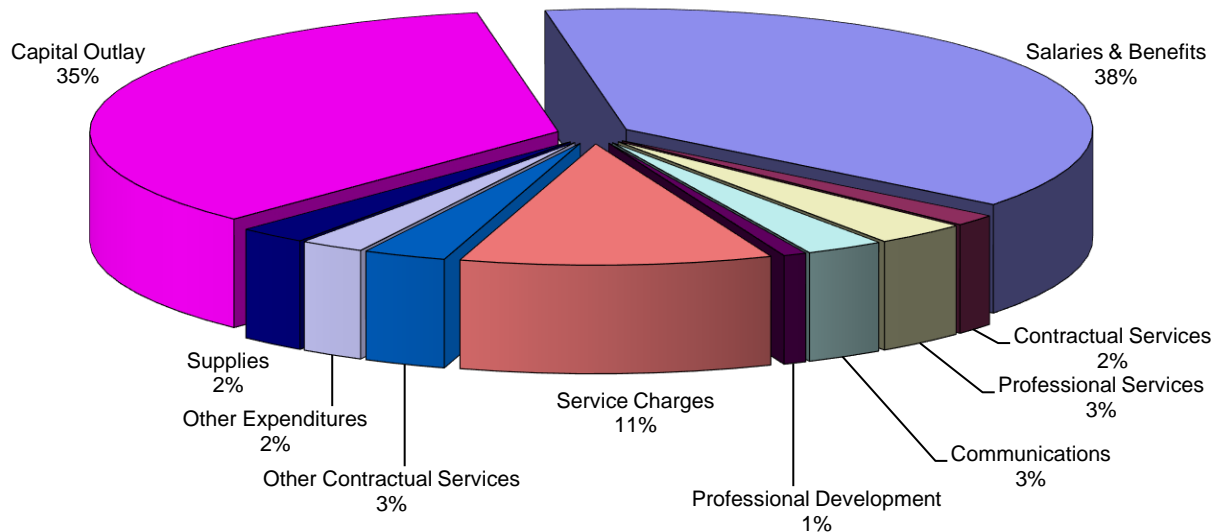


*Other includes Licenses, Permits & Fees, Fines & Forfeitures, Investment Income, Hotel/Motel Tax, Transfers from Invested Funds and Miscellaneous.

- General Fund Disbursements -

General Fund disbursements for FY 2020-21 is budgeted at \$9.2 million, an increase from FY 2019-20. Salaries, Insurance Benefits, and Pension Benefits, which account for 38% of total disbursements, are projected to increase from FYE 2019-20. Capital Outlay, which accounts for 35% of total disbursements is budgeted to increase 16% from the FY 2019-20. Although this is a large part of the budget, most of the budgeted amount is equipment purchases in various departments and construction projects in the Street Department. \$791,500 of the budgeted capital projects are projects completed, but not billed for from the State of Illinois. Invested Funds transferred from General Fund will be used to pay for a significant amount of capital outlay costs. The other disbursements in general fund show increases in Other Benefits, Communications, Service Charges, Other Expenditures, and General Supplies. Contractual Services, Professional Services, Professional Development, and Other Contractual Services will decrease from FYE 2019-2020.

GENERAL FUND DISBURSEMENTS SUMMARY



| | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 BUDGET | 2019-20 ESTIMATED | 2020-21 BUDGET | % INCREASE BUDGET TO BUDGET | % of Total |
|-----------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-----------------------------------|----------------|
| Salaries | 2,204,480 | 2,285,755 | 2,471,700 | 2,521,650 | 2,580,000 | 4% | 27.90% |
| Insurance Benefits | 451,960 | 468,503 | 575,600 | 558,800 | 673,450 | 17% | 7.28% |
| Pension Benefits | 248,213 | 245,977 | 261,000 | 260,900 | 280,700 | 8% | 3.04% |
| Other Benefits | 29,883 | 18,700 | 20,129 | 23,229 | 21,125 | 5% | 0.23% |
| Contractual Services | 88,322 | 104,798 | 146,600 | 152,600 | 142,600 | -3% | 1.54% |
| Professional Services | 245,657 | 232,570 | 310,000 | 330,000 | 295,700 | -5% | 3.20% |
| Communications | 197,699 | 205,012 | 236,600 | 236,250 | 250,500 | 6% | 2.71% |
| Professional Development | 62,695 | 44,847 | 74,850 | 62,600 | 74,150 | -1% | 0.80% |
| Service Charges | 854,767 | 924,099 | 977,000 | 975,000 | 994,500 | 2% | 10.75% |
| Other Contractual Services | 266,576 | 265,272 | 312,900 | 301,100 | 265,250 | -15% | 2.87% |
| Other Expenditures | 117,350 | 117,403 | 105,000 | 130,000 | 206,500 | 97% | 2.23% |
| Maintenance Supplies | 22,787 | 74,353 | 85,000 | 85,000 | 85,000 | 0% | 0.92% |
| General Supplies | 88,263 | 111,898 | 118,000 | 126,000 | 134,500 | 14% | 1.45% |
| Capital Outlay | 1,782,365 | 1,548,095 | 2,806,200 | 2,525,100 | 3,244,500 | 16% | 35.08% |
| TOTAL | 6,661,017 | 6,647,282 | 8,500,579 | 8,288,229 | 9,248,475 | 9% | 100.00% |

GENERAL FUND REVENUE ACCOUNTS

| <u>ACCOUNT</u> | <u>DESCRIPTION</u> | <u>2021 BUDGET</u> |
|-----------------------|---|-------------------------------|
| 01-00-3110 | Prop. Tax IMRF/FICA – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate. | \$114,800 |
| 01-00-3120 | Prop. Tax Road & Bridge – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate. | 55,000 |
| 01-00-3140 | Prop. Tax Gen. Corporate – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate. | 250,000 |
| 01-00-3210 | Liquor License – Consists of revenue received for liquor licenses. The majority of revenue is collected in May and June (Tavern liquor licenses due June 30). | 22,000 |
| 01-00-3250 | Franchise License – Consists of revenue received from Charter Communications and HTC. This is received annually from Charter Communications based on gross receipts and ad sales, of which we receive 5% plus pole rental fees. HTC remits on annual basis 5% of gross receipts from their IPTV System sales. Also includes small cell pole rentals. | 130,000 |
| 01-00-3260 | Utility Franchise – A transfer is made monthly from the water, sewer, electric and gas fund of 5% of gross receipts (water, sewer, electric & gas sales plus penalties paid) received from the prior month for each fund respectively. | 923,000 |
| 01-00-3270 | Infrastructure Fee – Consists of revenue received from Harrisonville Telephone Company and other telephone service providers through the Simplified Telecommunications Tax Act. This is received monthly from Illinois Department of Revenue. | 191,000 |
| 01-00-3310 | Fees & Permits – Consists of revenue received from building permits, zoning permits, raffle licenses, charitable games licenses, preliminary plat fees, special use permits, solicitation permits, sign permits and small cell application fees. | 110,000 |
| 01-00-3320 | Inspection Fees – Consists of revenue received from certificate of building maintenance and occupancy permits and inspection fees on rental property and new construction. | 20,000 |

| <u>ACCOUNT</u> | <u>DESCRIPTION</u> | <u>2021 BUDGET</u> |
|----------------|---|------------------------|
| 01-00-3410 | State Income Tax – Consists of our share (based on population) of income tax deposited into the Local Government Distributive Fund (LGDF) and our share of local use tax. This is deposited monthly (approximately the third week) into a money market account from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review. | 1,528,000 |
| 01-00-3420 | State Replacement Tax – Consists of our share of personal property replacement tax. Illinois allocates this in eight periods (January, March, April, May, July, August, October and December) for the appropriate calendar year and deposits into a money market account from the Illinois Department of Revenue. This is then divided up into Corporate (3140), Road & Bridge (3120), Library, Band, and IMRF (General & Library). Our allocation factor has historically been .0138844%. | 61,500 |
| 01-00-3425 | Mobile Home Taxes – | 5 |
| 01-00-3445 | Cops Grant/SRO Officer – Consists of money received from Waterloo CUSD #5 for School Resource Officer | 57,000 |
| 01-00-3450 | Sales Tax - Consists of our share of sales tax revenue. This is deposited monthly (around the 10 th of the month) into a money market account from the Illinois Department of Revenue. We receive payment every month for the third month prior sales. Example: December sales reported to IDOR in January and the City's portion is received in March. | 2,350,000 |
| 01-00-3460 | Business District Tax – Consists of 1% Business District Tax (additional sales tax) on purchases within the Business District. | 50,000 |
| 01-00-3480 | Video Gaming – Consists of our share (5%) of the net video gaming activity. | 146,000 |
| 01-00-3510 | Court Fines – Consists of revenue received from the Circuit Clerk's office for our share of court fines, including any restitution payments to the City. This is received monthly. | 50,000 |
| 01-00-3530 | Penalties on Service – Consists of revenue for late payment of utilities at the rate of 10% of the current bill. | 10,000 |

| <u>ACCOUNT</u> | <u>DESCRIPTION</u> | <u>2021 BUDGET</u> |
|---------------------------|---|------------------------|
| 01-00-3680 | Refuse Fees – Consists of revenue of \$16.18 a month for each address in the City, unless they have a dumpster. The budgeted amount for FYE 4/30/21 is estimated at \$16.18 based on an estimated price of \$15.98 with Reliable Sanitation. | 845,500 |
| 01-00-3690 | Utility Bill Adjustment – Consists of revenue due to an adjustment on a utility billing. | (250) |
| 01-00-3810 | Interest Income – Includes interest income from the Simmons Bank Money Market account, General Fund checking account and any CD interest earned on General Fund CD's. | 140,000 |
| 01-00-3830 | Tower Rental – This is revenue from Verizon & Sprint PCS for the rental of the City Water Tower. | 32,800 |
| 01-00-3840 | Sundry Income – This consists of miscellaneous income, including money received from the sale of fixed assets. | 6,000 |
| 01-00-3841 | Donations – Consists of donations received, including DARE donations and PumpkinFest sponsorships. Revenue received from DUI arrests specifically earmarked for the purchase of DUI equipment and revenue received from Public Act 94-1009, effective 1/1/07, for defendants receiving court supervision, which is specifically earmarked for the Police Vehicle Fund, is also included. | 31,000 |
| 01-00-3842 | Asset Seizure | - |
| 01-00-3845 | Hotel/Motel Tax - Consists of revenue received from Hotel/Motel operators. This is received monthly based on Hotel/Motel gross receipts, of which we receive 5%. | 21,000 |
| 01-00-3890 | Miscellaneous - Consists of miscellaneous revenue received from miscellaneous invoices by Street Department. | 500 |
| 01-00-3960 | Transfer from Invested Funds | 2,160,900 |
| TOTAL GENERAL FUND | | \$9,305,755 |

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
STATEMENT OF ACTUAL AND ESTIMATED RECEIPTS AND DISBURSEMENTS

| | | Year Ended April 30 | | | |
|---|--------------------------------|---------------------|------------------|------------------|------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>PROPERTY TAXES</u> | | | | | |
| 01-00-3110 | Property Tax IMRF/FICA | 108,606 | 110,707 | 111,000 | 114,800 |
| 01-00-3120 | Property Tax Road & Bridge | 54,807 | 54,873 | 55,000 | 55,000 |
| 01-00-3140 | Property Tax General Corporate | 237,046 | 251,317 | 179,500 | 250,000 |
| | Subtotal | <u>400,459</u> | <u>416,897</u> | <u>345,500</u> | <u>419,800</u> |
| <u>LICENSES & PERMITS</u> | | | | | |
| 01-00-3210 | Liquor License | 9,806 | 20,810 | 22,000 | 22,000 |
| 01-00-3250 | Franchise License | 124,667 | 126,509 | 127,000 | 130,000 |
| 01-00-3260 | Utility Franchise | 913,791 | 933,898 | 915,000 | 923,000 |
| 01-00-3270 | Infrastructure Fee | 235,665 | 225,752 | 191,500 | 191,000 |
| 01-00-3310 | Fees & Permits | 128,677 | 94,783 | 140,000 | 110,000 |
| 01-00-3320 | Inspection Fees | 17,275 | 17,750 | 20,000 | 20,000 |
| | Subtotal | <u>1,429,882</u> | <u>1,419,502</u> | <u>1,415,500</u> | <u>1,396,000</u> |
| <u>INTERGOVERNMENTAL</u> | | | | | |
| 01-00-3410 | State Income Tax | 1,208,275 | 1,461,383 | 1,530,000 | 1,528,000 |
| 01-00-3420 | State Replacement Tax | 51,945 | 53,844 | 68,800 | 61,500 |
| 01-00-3425 | Mobile Home Tax | 15 | 15 | 5 | 5 |
| 01-00-3440 | Cops Grant/SRO Officer | - | - | - | 57,000 |
| 01-00-3445 | Grant | - | - | - | - |
| 01-00-3450 | Sales Tax | 2,173,051 | 2,259,741 | 2,325,000 | 2,350,000 |
| 01-00-3460 | Business District Tax | 89,203 | 91,585 | 90,000 | 50,000 |
| 01-00-3480 | Video Gaming | 102,989 | 122,789 | 143,000 | 146,000 |
| | Subtotal | <u>3,625,477</u> | <u>3,989,357</u> | <u>4,156,805</u> | <u>4,192,505</u> |
| <u>FINES & FORFEITS</u> | | | | | |
| 01-00-3510 | Court Fines | 71,971 | 48,961 | 50,000 | 50,000 |
| 01-00-3530 | Penalties on Service | 9,383 | 9,640 | 9,500 | 10,000 |
| | Subtotal | <u>81,355</u> | <u>58,601</u> | <u>59,500</u> | <u>60,000</u> |
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 01-00-3680 | Refuse Fees | 746,484 | 783,491 | 829,000 | 845,500 |
| 01-00-3690 | Utility Bill Adjustment | (44) | (89) | (250) | (250) |
| | Subtotal | <u>746,440</u> | <u>783,403</u> | <u>828,750</u> | <u>845,250</u> |
| <u>OTHER REVENUES</u> | | | | | |
| 01-00-3810 | Interest Income | 103,584 | 150,873 | 143,000 | 140,000 |
| 01-00-3820 | Rural Fire Dist. Rent | - | - | - | - |
| 01-00-3830 | Tower Rental | 29,923 | 32,805 | 32,800 | 32,800 |
| 01-00-3840 | Sundry Income | 52,749 | 5,271 | 18,000 | 6,000 |
| 01-00-3841 | Donations | 54,740 | 37,458 | 31,000 | 31,000 |
| 01-00-3842 | Asset Seizure | - | 1,381 | - | - |
| 01-00-3845 | Hotel/Motel Tax | 19,936 | 19,177 | 21,000 | 21,000 |
| 01-00-3890 | Miscellaneous | 814 | 105 | 5,200 | 500 |
| 01-00-3891 | Street Openings | - | - | - | - |
| | Subtotal | <u>261,748</u> | <u>247,070</u> | <u>251,000</u> | <u>231,300</u> |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 01-00-3960 | Transfer from Other Funds | - | - | - | - |
| | Transfer from Invested Funds | - | - | 1,641,500 | 2,160,900 |
| | Subtotal | <u>-</u> | <u>-</u> | <u>1,641,500</u> | <u>2,160,900</u> |
| TOTAL RECEIPTS | | 6,545,360 | 6,914,829 | 8,698,555 | 9,305,755 |
| TOTAL DISBURSEMENTS | | 6,691,017 | 6,647,281 | 8,288,229 | 9,248,475 |
| EXCESS OF RECEIPTS OVER DISBURSEMENTS | | (145,657) | 267,548 | 410,326 | 57,280 |
| COMMITMENT TO PENSION FUNDS | | | | | |
| USE OF INVESTED FUNDS | | | | (1,641,500) | (2,160,900) |
| DECREASE (INCREASE) IN RECEIVABLES / PAYABLES | | (306,041) | (159,523) | | |
| CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED | | 7,612,779 | 7,161,081 | 7,269,106 | 6,037,932 |
| CASH BALANCE, ENDING-ACTUAL AND ESTIMATED | | <u>7,161,081</u> | <u>7,269,106</u> | <u>6,037,932</u> | <u>3,934,312</u> |

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|--|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| LEGISLATIVE | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>SALARIES</u> | | | | | |
| 01-12-4310 | Mayor | 23,953 | 24,058 | 26,000 | 26,000 |
| 01-12-4320 | Aldermen | 122,100 | 121,121 | 133,500 | 135,000 |
| | Subtotal | <u>146,053</u> | <u>145,179</u> | <u>159,500</u> | <u>161,000</u> |
| <u>PENSION BENEFITS</u> | | | | | |
| 01-12-4610 | FICA | 11,963 | 11,106 | 12,500 | 12,500 |
| 01-12-4620 | IMRF | - | - | - | - |
| | Subtotal | <u>11,963</u> | <u>11,106</u> | <u>12,500</u> | <u>12,500</u> |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 01-12-5310 | Professional Services | 30,096 | 34,967 | 35,500 | 36,000 |
| | Subtotal | <u>30,096</u> | <u>34,967</u> | <u>35,500</u> | <u>36,000</u> |
| <u>COMMUNICATIONS</u> | | | | | |
| 01-12-5520 | Communications | 4,466 | 4,856 | 5,000 | 5,000 |
| 01-12-5540 | Printing & Publishing | 6,273 | 6,373 | 6,700 | 7,000 |
| | Subtotal | <u>10,740</u> | <u>11,229</u> | <u>11,700</u> | <u>12,000</u> |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 01-12-5610 | Membership & Dues | 11,600 | 11,538 | 12,000 | 12,000 |
| 01-12-5630 | Training | 3,488 | 4,652 | 5,500 | 14,500 |
| 01-12-5650 | Books & Publications | 265 | 272 | 450 | 500 |
| | Subtotal | <u>15,353</u> | <u>16,462</u> | <u>17,950</u> | <u>27,000</u> |
| <u>SERVICE CHARGES</u> | | | | | |
| 01-12-5770 | Bad Debt Expense | 1,596 | 1,422 | 2,000 | 2,000 |
| | Subtotal | <u>1,596</u> | <u>1,422</u> | <u>2,000</u> | <u>2,000</u> |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 01-12-5920 | Insurance & Bonds | 468 | 447 | 350 | 400 |
| 01-12-5942 | Sales Tax Rebate | 91,002 | 86,057 | 95,000 | 50,000 |
| 01-12-5960 | Miscellaneous | 12,093 | 10,797 | 15,000 | 15,000 |
| | Subtotal | <u>103,563</u> | <u>97,301</u> | <u>110,350</u> | <u>65,400</u> |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 01-12-6510 | Office Supplies | 288 | 102 | 200 | 200 |
| | Subtotal | <u>288</u> | <u>102</u> | <u>200</u> | <u>200</u> |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 01-12-8100 | Land | - | - | - | - |
| 01-12-8902 | Capital Projects | (1,315) | 1,517 | 100 | - |
| 01-12-9592 | Transfer to Other Funds | - | - | - | - |
| | Subtotal | <u>(1,315)</u> | <u>1,517</u> | <u>100</u> | <u>-</u> |
| TOTAL LEGISLATIVE | | <u>318,337</u> | <u>319,285</u> | <u>349,800</u> | <u>316,100</u> |

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|-----------------------------------|--------------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| FINANCE | | | | | |
| <u>SALARIES</u> | | | | | |
| 01-13-4211 | Director of Public Works | 23,540 | 23,834 | 25,500 | 26,000 |
| 01-13-4212 | Finance Director | 19,932 | 20,781 | 21,500 | 22,000 |
| 01-13-4213 | Clerical | 58,192 | 57,396 | 61,000 | 63,000 |
| 01-13-4217 | Human Resource | - | 8,857 | 11,600 | 12,000 |
| 01-13-4220 | Part-time Salaries | - | - | 2,500 | 5,600 |
| 01-13-4230 | Over-time Salaries | 908 | 1,369 | 2,000 | 2,000 |
| 01-13-4240 | Sick Leave | 2,338 | 2,468 | 3,500 | 3,500 |
| 01-13-4250 | Vacation Leave | 8,445 | 8,150 | 10,000 | 11,000 |
| 01-13-4340 | Treasurer | 8,463 | 8,590 | 8,600 | 8,900 |
| | Subtotal | 121,818 | 131,445 | 146,200 | 154,000 |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 01-13-4510 | Health Insurance | 13,608 | 11,743 | 27,000 | 29,000 |
| 01-13-4515 | Health Insurance Reimbursement | 12,504 | 8,375 | 15,000 | 15,000 |
| 01-13-4530 | Unemployment Insurance | 187 | 138 | 200 | 250 |
| | Subtotal | 26,299 | 20,256 | 42,200 | 44,250 |
| <u>PENSION BENEFITS</u> | | | | | |
| 01-13-4610 | FICA | 9,134 | 9,598 | 12,500 | 12,500 |
| 01-13-4620 | IMRF | 12,484 | 11,867 | 12,000 | 14,500 |
| 01-13-4635 | Bank Charges | 828 | 847 | 1,000 | 1,000 |
| | Subtotal | 22,446 | 22,313 | 25,500 | 28,000 |
| <u>OTHER BENEFITS</u> | | | | | |
| 01-13-4710 | Clothing Allowance | 1,575 | 1,287 | 1,500 | 1,500 |
| | Subtotal | 1,575 | 1,287 | 1,500 | 1,500 |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 01-13-5170 | Equipment Rental & Service | 2,001 | 2,195 | 2,400 | 2,400 |
| | Subtotal | 2,001 | 2,195 | 2,400 | 2,400 |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 01-13-5310 | Professional Services | 1,615 | 2,255 | 3,000 | 3,200 |
| 01-13-5350 | Independent Contractor | - | - | - | - |
| | Subtotal | 1,615 | 2,255 | 3,000 | 3,200 |
| <u>COMMUNICATIONS</u> | | | | | |
| 01-13-5510 | Postage | 483 | 1,303 | 1,600 | 1,600 |
| 01-13-5520 | Communications | 16,588 | 17,375 | 18,500 | 19,500 |
| 01-13-5540 | Printing & Publishing | 735 | 1,205 | 1,500 | 1,500 |
| | Subtotal | 17,805 | 19,883 | 21,600 | 22,600 |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 01-13-5610 | Membership & Dues | 80 | 379 | 600 | 600 |
| 01-13-5630 | Training | 1,799 | 786 | 4,000 | 4,000 |
| 01-13-5650 | Books & Publications | - | - | - | - |
| | Subtotal | 1,879 | 1,165 | 4,600 | 4,600 |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 01-13-5920 | Insurance & Bonds | 14,881 | 12,620 | 11,000 | 12,000 |
| 01-13-5960 | Miscellaneous | 353 | 93 | 500 | 500 |
| | Subtotal | 15,234 | 12,713 | 11,500 | 12,500 |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 01-13-6510 | Office Supplies | 2,963 | 3,580 | 5,000 | 5,000 |
| 01-13-6520 | Department Supplies | 1,310 | 1,562 | 1,600 | 1,600 |
| | Subtotal | 4,272 | 5,142 | 6,600 | 6,600 |

| | | <u>CAPITAL OUTLAY</u> | | | |
|----------------------|-----------------------|-----------------------|----------------|----------------|----------------|
| 01-13-8200 | Building Improvements | - | - | - | - |
| 01-13-8300 | Equipment - Office | 1,006 | 560 | 2,500 | 9,000 |
| 01-13-8400 | Equipment - Vehicle | - | - | - | - |
| 01-13-8700 | Furniture & Fixtures | - | 416 | 2,000 | 2,000 |
| 01-13-8800 | Information Systems | 8,721 | 9,086 | 12,000 | 13,000 |
| 01-13-9130 | Tourism | 19,252 | 14,026 | 13,000 | 13,000 |
| | Subtotal | 28,980 | 24,088 | 29,500 | 37,000 |
| TOTAL FINANCE | | 243,926 | 242,741 | 294,600 | 316,650 |

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CITY OF WATERLOO, ILLINOIS
GENERAL FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|------------------------------|----------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| BUILDING | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 01-14-5110 | Building Repairs | 13,048 | 30,885 | 20,000 | 10,000 |
| 01-14-5170 | Equipment Rental & Service | 19,940 | 8,563 | 50,000 | 50,000 |
| | Subtotal | <u>32,988</u> | <u>39,448</u> | <u>70,000</u> | <u>60,000</u> |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 01-14-5310 | Professional Services | 1,615 | 1,705 | 3,500 | 3,500 |
| 01-14-5350 | Independent Contractor | 18,200 | 18,300 | 24,000 | 24,000 |
| | Subtotal | <u>19,815</u> | <u>20,005</u> | <u>27,500</u> | <u>27,500</u> |
| <u>SERVICE CHARGES</u> | | | | | |
| 01-14-5710 | Utilities | 56,131 | 59,460 | 62,000 | 62,000 |
| | Subtotal | <u>56,131</u> | <u>59,460</u> | <u>62,000</u> | <u>62,000</u> |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 01-14-6540 | Janitorial Supplies | 1,568 | 1,160 | 2,000 | 2,000 |
| 01-14-6580 | Fuels (Gas - Oil) | - | - | 1,000 | 1,000 |
| 01-14-6590 | Miscellaneous | - | - | - | - |
| | Subtotal | <u>1,568</u> | <u>1,160</u> | <u>3,000</u> | <u>3,000</u> |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 01-14-8300 | Equipment | 622 | - | 13,000 | 11,500 |
| 01-14-8700 | Furniture & Fixtures | - | - | - | 6,000 |
| | Subtotal | <u>622</u> | <u>-</u> | <u>13,000</u> | <u>17,500</u> |
| TOTAL BUILDING | | <u>111,123</u> | <u>120,072</u> | <u>175,500</u> | <u>170,000</u> |

CITY OF WATERLOO, ILLINOIS
 GENERAL FUND
 SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|---------------------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| LEGAL | | | | | |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 01-15-5330 | Legal | 153,613 | 138,378 | 200,000 | 175,000 |
| 01-15-5331 | Legal Retainer | - | - | - | - |
| | Subtotal | <u>153,613</u> | <u>138,378</u> | <u>200,000</u> | <u>175,000</u> |
| <u>COMMUNICATIONS</u> | | | | | |
| 01-15-5540 | Printing & Publishing | - | - | - | - |
| | Subtotal | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 01-15-5650 | Books & Publications | - | - | - | - |
| | Subtotal | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LEGAL | | <u>153,613</u> | <u>138,378</u> | <u>200,000</u> | <u>175,000</u> |

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CITY OF WATERLOO, ILLINOIS
GENERAL FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|--|--------------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| ZONING/BUILDING INSPECTOR | | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| <u>SALARIES</u> | | | | | |
| 01-16-4110 | Planning Commission | 5,185 | 3,930 | 6,420 | 6,420 |
| 01-16-4120 | Zoning Board | 3,020 | 2,785 | 6,180 | 6,180 |
| 01-16-4214 | Zoning Officer | 70,264 | 71,469 | 74,000 | 76,500 |
| 01-16-4215 | Building Inspector | 44,795 | 46,927 | 51,000 | 54,500 |
| 01-16-4220 | Part-time Salaries | 210 | 210 | 500 | 500 |
| 01-16-4230 | Over-time Salaries | - | - | - | - |
| 01-16-4240 | Sick Leave | 2,126 | 2,274 | 4,000 | 4,000 |
| 01-16-4250 | Vacation Leave | 5,815 | 8,029 | 9,000 | 8,500 |
| | Subtotal | 131,415 | 135,623 | 151,100 | 156,600 |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 01-16-4510 | Health Insurance | 39,109 | 43,866 | 51,000 | 58,000 |
| 01-16-4515 | Health Insurance Reimbursement | 8,108 | 6,885 | 8,000 | 8,000 |
| 01-16-4530 | Unemployment Insurance | 181 | 158 | 200 | 200 |
| | Subtotal | 47,398 | 50,908 | 59,200 | 66,200 |
| <u>PENSION BENEFITS</u> | | | | | |
| 01-16-4610 | FICA | 9,984 | 10,299 | 11,500 | 11,700 |
| 01-16-4620 | IMRF | 13,617 | 12,733 | 12,000 | 14,600 |
| | Subtotal | 23,601 | 23,033 | 23,500 | 26,300 |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 01-16-5130 | Vehicle Maintenance & Repair | 886 | 103 | 1,500 | 1,500 |
| 01-16-5170 | Equipment Rental & Service | - | - | - | - |
| | Subtotal | 886 | 103 | 1,500 | 1,500 |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 01-16-5310 | Professional Services | 28,462 | 19,625 | 50,000 | 40,000 |
| | Subtotal | 28,462 | 19,625 | 50,000 | 40,000 |
| <u>COMMUNICATIONS</u> | | | | | |
| 01-16-5510 | Postage | 100 | 100 | 1,100 | 1,100 |
| 01-16-5520 | Communications | 1,336 | 1,212 | 1,300 | 1,300 |
| 01-16-5540 | Printing & Publishing | 219 | - | 100 | 100 |
| | Subtotal | 1,655 | 1,312 | 2,500 | 2,500 |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 01-16-5610 | Membership & Dues | 475 | - | 200 | 200 |
| 01-16-5630 | Training | 579 | 507 | 2,500 | 2,000 |
| 01-16-5650 | Books & Publications | 993 | 61 | 500 | 500 |
| | Subtotal | 2,047 | 568 | 3,200 | 2,700 |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 01-16-5920 | Insurance & Bonds | 10,989 | 10,048 | 8,000 | 9,000 |
| 01-16-5960 | Miscellaneous | - | - | 500 | 500 |
| | Subtotal | 10,989 | 10,048 | 8,500 | 9,500 |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 01-16-6510 | Office Supplies | 595 | 1,745 | 2,000 | 2,000 |
| 01-16-6550 | Vehicle Fuel & Lube | 1,311 | 1,256 | 1,500 | 1,500 |
| | Subtotal | 1,907 | 3,001 | 3,500 | 3,500 |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 01-16-8300 | Equipment - Office | - | - | 2,000 | 2,000 |
| 01-16-8400 | Equipment - Vehicle | - | - | - | - |
| 01-16-8700 | Furniture & Fixtures | - | - | - | - |
| 01-16-8800 | Information Systems | 1,200 | 1,200 | 1,500 | 1,500 |
| | Subtotal | 1,200 | 1,200 | 3,500 | 3,500 |
| TOTAL ZONING/BUILDING INSPECTOR | | 249,559 | 245,421 | 306,500 | 312,300 |

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|-----------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| RECORDS | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>SALARIES</u> | | | | | |
| 01-18-4130 | Deputy City Clerk | 50,612 | 51,392 | 53,000 | 56,000 |
| 01-18-4230 | Over-time Salaries | - | - | 500 | 500 |
| 01-18-4240 | Sick Leave | 2,368 | 1,092 | 2,000 | 2,000 |
| 01-18-4250 | Vacation Leave | 4,795 | 5,426 | 5,200 | 5,400 |
| 01-18-4330 | City Clerk | 16,664 | 16,862 | 17,800 | 18,000 |
| | Subtotal | <u>74,439</u> | <u>74,772</u> | <u>78,500</u> | <u>81,900</u> |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 01-18-4510 | Health Insurance | 15,769 | 13,208 | 15,000 | 17,000 |
| 01-18-4515 | Health Insurance Reimbursement | 8,021 | 3,260 | 4,600 | 4,600 |
| 01-18-4530 | Unemployment Insurance | 68 | 62 | 100 | 100 |
| | Subtotal | <u>23,858</u> | <u>16,530</u> | <u>19,700</u> | <u>21,700</u> |
| <u>PENSION BENEFITS</u> | | | | | |
| 01-18-4610 | FICA | 5,382 | 5,451 | 6,000 | 6,100 |
| 01-18-4620 | IMRF | 6,403 | 5,737 | 5,300 | 6,300 |
| | Subtotal | <u>11,784</u> | <u>11,187</u> | <u>11,300</u> | <u>12,400</u> |
| <u>OTHER BENEFITS</u> | | | | | |
| 01-18-4710 | Clothing Allowance | 215 | 215 | 250 | 250 |
| | Subtotal | <u>215</u> | <u>215</u> | <u>250</u> | <u>250</u> |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 01-18-5120 | Equipment Repairs | - | - | 200 | 200 |
| | Subtotal | <u>-</u> | <u>-</u> | <u>200</u> | <u>200</u> |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 01-18-5310 | Professional Services | 495 | 7,052 | 7,000 | 7,000 |
| 01-18-5330 | Legal | - | - | - | - |
| | Subtotal | <u>495</u> | <u>7,052</u> | <u>7,000</u> | <u>7,000</u> |
| <u>COMMUNICATIONS</u> | | | | | |
| 01-18-5510 | Postage | 100 | 100 | 100 | 100 |
| 01-18-5540 | Printing & Publishing | 3,199 | 3,567 | 5,000 | 5,000 |
| | Subtotal | <u>3,299</u> | <u>3,667</u> | <u>5,100</u> | <u>5,100</u> |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 01-18-5610 | Membership & Dues | 140 | 30 | 100 | 100 |
| 01-18-5630 | Training | 700 | 1,794 | 500 | 3,500 |
| 01-18-5650 | Books & Publications | - | - | 100 | 100 |
| | Subtotal | <u>840</u> | <u>1,824</u> | <u>700</u> | <u>3,700</u> |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 01-18-5920 | Insurance & Bonds | 277 | 239 | 300 | 400 |
| 01-18-5950 | Recording Fees | 836 | 980 | 1,500 | 1,500 |
| 01-18-5960 | Miscellaneous | 10 | - | 100 | 100 |
| | Subtotal | <u>1,123</u> | <u>1,219</u> | <u>1,900</u> | <u>2,000</u> |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 01-18-6510 | Office Supplies | 492 | 501 | 500 | 500 |
| | Subtotal | <u>492</u> | <u>501</u> | <u>500</u> | <u>500</u> |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 01-18-8300 | Equipment - Office | 369 | - | 500 | 500 |
| 01-18-8700 | Furniture & Fixtures | - | - | - | - |
| 01-18-8800 | Information Systems | - | - | 500 | 500 |
| | Subtotal | <u>369</u> | <u>-</u> | <u>1,000</u> | <u>1,000</u> |
| TOTAL RECORDS | | <u>116,914</u> | <u>116,967</u> | <u>126,150</u> | <u>135,750</u> |

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|-----------------------------------|--------------------------------|---------------------|---------------|-----------------|---------------|
| | | 2018 | 2019 | 2020 | 2021 |
| POLICE | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>SALARIES</u> | | | | | |
| 01-21-4210 | Regular Salaries | 1,022,435 | 1,143,839 | 1,180,000 | 1,320,000 |
| 01-21-4220 | Part-time Salaries | 21,672 | 18,063 | 23,000 | 23,000 |
| 01-21-4225 | PEDA Salaries | 8,910 | - | 7,000 | - |
| 01-21-4230 | Over-time Salaries | 98,326 | 48,891 | 60,000 | 50,000 |
| 01-21-4240 | Sick Leave | 19,310 | 27,312 | 73,000 | 35,000 |
| 01-21-4250 | Vacation Leave | 79,694 | 67,187 | 115,000 | 83,000 |
| 01-21-4260 | Holiday | 68,059 | 75,932 | 85,000 | 65,000 |
| | Subtotal | 1,318,406 | 1,381,223 | 1,543,000 | 1,576,000 |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 01-21-4510 | Health Insurance | 222,806 | 251,196 | 280,000 | 370,000 |
| 01-21-4515 | Health Insurance Reimbursement | 39,893 | 34,736 | 45,000 | 45,000 |
| 01-21-4530 | Unemployment Insurance | 1,732 | 1,375 | 1,500 | 1,600 |
| | Subtotal | 264,430 | 287,307 | 326,500 | 416,600 |
| <u>PENSION BENEFITS</u> | | | | | |
| 01-21-4610 | FICA | 96,317 | 101,338 | 113,000 | 115,000 |
| 01-21-4620 | IMRF | 6,032 | 5,540 | 5,000 | 6,100 |
| | Subtotal | 102,349 | 106,878 | 118,000 | 121,100 |
| <u>OTHER BENEFITS</u> | | | | | |
| 01-21-4710 | Clothing Allowance | 22,527 | 14,138 | 19,500 | 16,500 |
| | Subtotal | 22,527 | 14,138 | 19,500 | 16,500 |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 01-21-5130 | Vehicle Maintenance & Repair | 13,411 | 15,494 | 20,000 | 20,000 |
| 01-21-5170 | Equipment Rental & Service | 2,615 | 1,356 | 3,000 | 3,000 |
| | Subtotal | 16,026 | 16,850 | 23,000 | 23,000 |
| <u>COMMUNICATIONS</u> | | | | | |
| 01-21-5510 | Postage | 431 | 447 | 500 | 500 |
| 01-21-5520 | Communications | 159,992 | 162,804 | 190,000 | 203,000 |
| 01-21-5540 | Printing & Publishing | 491 | 1,087 | 1,000 | 1,000 |
| | Subtotal | 160,914 | 164,338 | 191,500 | 204,500 |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 01-21-5610 | Membership & Dues | 10,806 | 12,129 | 13,500 | 13,500 |
| 01-21-5630 | Training | 29,335 | 10,765 | 15,500 | 15,500 |
| 01-21-5650 | Books & Publications | 78 | - | 1,200 | 1,200 |
| | Subtotal | 40,219 | 22,894 | 30,200 | 30,200 |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 01-21-5920 | Insurance & Bonds | 65,409 | 78,064 | 105,000 | 110,000 |
| 01-21-5960 | Miscellaneous | 243 | 880 | 3,000 | 3,000 |
| | Subtotal | 65,652 | 78,944 | 108,000 | 113,000 |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 01-21-6510 | Office Supplies | 3,262 | 5,962 | 5,000 | 5,000 |
| 01-21-6520 | Department Supplies | 3,922 | 6,868 | 6,500 | 6,500 |
| 01-21-6550 | Vehicle Fuel & Lube | 29,350 | 33,902 | 35,500 | 36,000 |
| 01-21-6570 | Ammunition | 1,353 | 1,567 | 2,000 | 2,000 |
| 01-21-6575 | Canine | 512 | - | - | 10,000 |
| | Subtotal | 38,400 | 48,299 | 49,000 | 59,500 |

| | | <u>CAPITAL OUTLAY</u> | | | |
|---------------------|---------------------|-----------------------|------------------|------------------|------------------|
| 01-21-8300 | Equipment - Office | 8,335 | 8,774 | 35,500 | 4,000 |
| 01-21-8302 | Equipment - New | 4,615 | 34,923 | 15,000 | 37,500 |
| 01-21-8400 | Equipment - Vehicle | 116,863 | 116,159 | 95,000 | 57,000 |
| 01-21-8800 | Information Systems | 22,234 | 25,461 | 46,500 | 52,000 |
| 01-21-9130 | Community Relations | 1,571 | 1,517 | 3,500 | 3,500 |
| 01-21-9140 | DARE Fund | 2,486 | 2,481 | 4,000 | 4,000 |
| 01-21-9150 | DUI Fund | 5,985 | 205 | 7,000 | 7,000 |
| | Subtotal | 162,089 | 189,522 | 206,500 | 165,000 |
| TOTAL POLICE | | 2,191,012 | 2,310,392 | 2,615,200 | 2,725,400 |

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CITY OF WATERLOO, ILLINOIS
GENERAL FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|---|------------------------------|---------------------|---------------------|---------------------|---------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| EMERGENCY MANAGEMENT AGENCY | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>SALARIES</u> | | | | | |
| 01-23-4160 | ESDA Coordinator | 5,760 | 5,760 | 6,000 | 6,000 |
| | Subtotal | <u>5,760</u> | <u>5,760</u> | <u>6,000</u> | <u>6,000</u> |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 01-23-4530 | Unemployment Insurance | 23 | 25 | 100 | 100 |
| | Subtotal | <u>23</u> | <u>25</u> | <u>100</u> | <u>100</u> |
| <u>PENSION BENEFITS</u> | | | | | |
| 01-23-4610 | FICA | 435 | 440 | 500 | 500 |
| 01-23-4620 | IMRF | 200 | 32 | - | - |
| | Subtotal | <u>635</u> | <u>472</u> | <u>500</u> | <u>500</u> |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 01-23-5130 | Vehicle Maintenance & Repair | - | - | 500 | 500 |
| | Subtotal | <u>-</u> | <u>-</u> | <u>500</u> | <u>500</u> |
| <u>COMMUNICATIONS</u> | | | | | |
| 01-23-5510 | Postage | 100 | 100 | 100 | 100 |
| 01-23-5520 | Communications | 241 | 279 | 300 | 300 |
| | Subtotal | <u>341</u> | <u>379</u> | <u>400</u> | <u>400</u> |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 01-23-5630 | Training | - | - | 200 | 200 |
| | Subtotal | <u>-</u> | <u>-</u> | <u>200</u> | <u>200</u> |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 01-23-6550 | Vehicle Fuel & Lube | - | - | 100 | 100 |
| | Subtotal | <u>-</u> | <u>-</u> | <u>100</u> | <u>100</u> |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 01-23-8301 | Equipment | - | - | - | - |
| 01-23-8302 | Equipment - New | - | - | - | - |
| | Subtotal | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL EMERGENCY MANAGEMENT COORDINATOR | | <u>6,759</u> | <u>6,636</u> | <u>7,800</u> | <u>7,800</u> |

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|-----------------------------------|----------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| POLICE COMMISSION | | | | | |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 01-25-5330 | Legal | - | - | 1,000 | 1,000 |
| 01-25-5380 | Officer Candidates Testing | - | - | 1,000 | 1,000 |
| 01-25-5390 | Testing for Officer Hiring | 11,561 | 10,289 | 5,000 | 5,000 |
| | Subtotal | <u>11,561</u> | <u>10,289</u> | <u>7,000</u> | <u>7,000</u> |
| <u>COMMUNICATIONS</u> | | | | | |
| 01-25-5510 | Postage | - | - | - | - |
| 01-25-5540 | Printing & Publishing | - | 33 | 150 | 100 |
| | Subtotal | <u>-</u> | <u>33</u> | <u>150</u> | <u>100</u> |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 01-25-5610 | Membership & Dues | 375 | 375 | 500 | 500 |
| 01-25-5630 | Training | - | - | 2,000 | 2,000 |
| | Subtotal | <u>375</u> | <u>375</u> | <u>2,500</u> | <u>2,500</u> |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 01-25-5920 | Insurance & Bonds | - | - | - | - |
| | Subtotal | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 01-25-6510 | Office Supplies | - | - | 100 | 100 |
| | | <u>-</u> | <u>-</u> | <u>100</u> | <u>100</u> |
| TOTAL POLICE COMMISSION | | <u>11,936</u> | <u>10,697</u> | <u>9,750</u> | <u>9,700</u> |

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|-----------------------------------|-----------------------|-----------------------------------|---------------|-----------------|---------------|
| | | 2018 | 2019 | 2020 | 2021 |
| HEALTH AND ORDINANCE | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| | | <u>PROFESSIONAL SERVICES</u> | | | |
| 01-31-5310 | Professional Services | - | - | - | - |
| 01-31-5330 | Legal | - | - | - | - |
| | Subtotal | - | - | - | - |
| | | <u>COMMUNICATIONS</u> | | | |
| 01-31-5510 | Postage | 100 | 100 | 100 | 100 |
| 01-31-5540 | Printing & Publishing | - | - | - | - |
| | Subtotal | 100 | 100 | 100 | 100 |
| | | <u>OTHER CONTRACTUAL SERVICES</u> | | | |
| 01-31-5960 | Miscellaneous | - | - | 1,000 | 1,000 |
| | Subtotal | - | - | 1,000 | 1,000 |
| | | <u>GENERAL SUPPLIES</u> | | | |
| 01-31-6510 | Office Supplies | - | - | - | - |
| | Subtotal | - | - | - | - |
| | | <u>CAPITAL OUTLAY</u> | | | |
| 01-31-8302 | Equipment - New | - | - | - | - |
| | Subtotal | - | - | - | - |
| TOTAL HEALTH AND ORDINANCE | | 100 | 100 | 1,100 | 1,100 |

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CITY OF WATERLOO, ILLINOIS
GENERAL FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|-----------------------------------|---------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| SOCIAL SERVICES | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>SALARIES</u> | | | | | |
| 01-34-4219 | Community Relations Coordinator | 50,392 | 49,962 | 52,500 | 54,000 |
| 01-34-4240 | Sick Leave | 480 | 2,773 | 1,500 | 1,500 |
| 01-34-4250 | Vacation Leave | 2,706 | 2,527 | 4,000 | 4,000 |
| | Subtotal | <u>53,578</u> | <u>55,262</u> | <u>58,000</u> | <u>59,500</u> |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 01-34-4510 | Health Insurance | 9,620 | 21,933 | 25,500 | 29,000 |
| 01-34-4515 | Health Insurance Reimbursement | - | - | 3,000 | 3,000 |
| 01-34-4530 | Unemployment Insurance | 68 | 62 | 100 | 100 |
| | Subtotal | <u>9,688</u> | <u>21,995</u> | <u>28,600</u> | <u>32,100</u> |
| <u>PENSION BENEFITS</u> | | | | | |
| 01-34-4610 | FICA | 3,990 | 4,163 | 4,500 | 4,700 |
| 01-34-4620 | IMRF | 5,908 | 5,522 | 5,100 | 6,200 |
| | Subtotal | <u>9,897</u> | <u>9,685</u> | <u>9,600</u> | <u>10,900</u> |
| <u>COMMUNICATIONS</u> | | | | | |
| 01-34-5510 | Postage | - | - | - | - |
| 01-34-5520 | Communications | 933 | 971 | 1,000 | 1,000 |
| 01-34-5540 | Printing & Publishing | - | - | 100 | 100 |
| | Subtotal | <u>933</u> | <u>971</u> | <u>1,100</u> | <u>1,100</u> |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 01-34-5630 | Training | 750 | 900 | 1,200 | 1,200 |
| 01-34-5650 | Books & Publications | 30 | 30 | 50 | 50 |
| | Subtotal | <u>780</u> | <u>930</u> | <u>1,250</u> | <u>1,250</u> |
| <u>SERVICE CHARGES</u> | | | | | |
| 01-34-5720 | Street Lighting | 69,184 | 69,183 | 70,000 | 70,000 |
| 01-34-5730 | Refuse | 740,230 | 777,121 | 822,000 | 841,500 |
| | Subtotal | <u>809,414</u> | <u>846,304</u> | <u>892,000</u> | <u>911,500</u> |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 01-34-5920 | Insurance & Bonds | 178 | 179 | 700 | 700 |
| 01-34-5960 | Miscellaneous | - | 50 | 150 | 150 |
| | Subtotal | <u>178</u> | <u>229</u> | <u>850</u> | <u>850</u> |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 01-34-6510 | Office Supplies | 2,745 | 89 | 3,000 | 3,000 |
| | Subtotal | <u>2,745</u> | <u>89</u> | <u>3,000</u> | <u>3,000</u> |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 01-34-8300 | Office Equipment | 35 | - | 500 | 500 |
| 01-34-8700 | Furniture & Fixtures | - | - | - | - |
| 01-34-8800 | Information Systems | 552 | 2,839 | 3,000 | 4,000 |
| | Subtotal | <u>587</u> | <u>2,839</u> | <u>3,500</u> | <u>4,500</u> |
| <u>OTHER EXPENDITURES</u> | | | | | |
| 01-34-9130 | Community Relations | 20,527 | 31,824 | 32,000 | 28,000 |
| 01-34-9131 | Contribution Sr. Citizens | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-34-9132 | Sister Cities Program | 319 | 335 | 500 | 1,000 |
| 01-34-9133 | Downtown Enhancement | 89,004 | 77,744 | 90,000 | 170,000 |
| | Subtotal | <u>117,350</u> | <u>117,403</u> | <u>130,000</u> | <u>206,500</u> |
| TOTAL SOCIAL SERVICES | | <u>1,005,149</u> | <u>1,055,706</u> | <u>1,127,900</u> | <u>1,231,200</u> |

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|-----------------------------------|--------------------------------|---------------------|---------------|-----------------|---------------|
| | | 2018 | 2019 | 2020 | 2021 |
| STREET DEPARTMENT | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>SALARIES</u> | | | | | |
| 01-41-4210 | Regular Salaries | 286,378 | 286,533 | 305,000 | 308,000 |
| 01-41-4220 | Part-time Salaries | - | 1,195 | 4,350 | 6,000 |
| 01-41-4230 | Over-time Salaries | 7,144 | 16,540 | 25,000 | 25,000 |
| 01-41-4240 | Sick Leave | 16,543 | 14,990 | 10,000 | 8,000 |
| 01-41-4250 | Vacation Leave | 37,730 | 25,521 | 20,000 | 23,000 |
| 01-41-4270 | Interdepartmental Salaries | 5,217 | 11,710 | 15,000 | 15,000 |
| | Subtotal | 353,011 | 356,490 | 379,350 | 385,000 |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 01-41-4510 | Health Insurance | 63,241 | 62,213 | 70,000 | 80,000 |
| 01-41-4515 | Health Insurance Reimbursement | 16,655 | 8,864 | 12,000 | 12,000 |
| 01-41-4530 | Unemployment Insurance | 368 | 404 | 500 | 500 |
| | Subtotal | 80,264 | 71,481 | 82,500 | 92,500 |
| <u>PENSION BENEFITS</u> | | | | | |
| 01-41-4610 | FICA | 26,138 | 26,191 | 28,000 | 30,000 |
| 01-41-4620 | IMRF | 39,400 | 35,111 | 32,000 | 39,000 |
| | Subtotal | 65,538 | 61,302 | 60,000 | 69,000 |
| <u>OTHER BENEFITS</u> | | | | | |
| 01-41-4710 | Clothing Allowance | 5,566 | 3,060 | 1,979 | 2,875 |
| | Subtotal | 5,566 | 3,060 | 1,979 | 2,875 |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 01-41-5110 | Building Repairs | 1,602 | 4,884 | 5,000 | 5,000 |
| 01-41-5120 | Equipment Repairs | 34,819 | 41,319 | 50,000 | 50,000 |
| | Subtotal | 36,421 | 46,203 | 55,000 | 55,000 |
| <u>COMMUNICATIONS</u> | | | | | |
| 01-41-5520 | Communications | 1,912 | 3,100 | 2,100 | 2,100 |
| | Subtotal | 1,912 | 3,100 | 2,100 | 2,100 |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 01-41-5630 | Training | 1,202 | 630 | 2,000 | 2,000 |
| | Subtotal | 1,202 | 630 | 2,000 | 2,000 |
| <u>SERVICE CHARGES</u> | | | | | |
| 01-41-5710 | Utilities | 17,626 | 16,913 | 19,000 | 19,000 |
| | Subtotal | 17,626 | 16,913 | 19,000 | 19,000 |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 01-41-5920 | Insurance & Bonds | 66,650 | 61,128 | 52,000 | 55,000 |
| 01-41-5960 | Miscellaneous | 3,188 | 3,690 | 7,000 | 6,000 |
| | Subtotal | 69,838 | 64,818 | 59,000 | 61,000 |
| <u>MAINTENANCE SUPPLIES</u> | | | | | |
| 01-41-6140 | Street Maintenance & Repairs | 9,695 | 36,035 | 50,000 | 50,000 |
| 01-41-6141 | Street Signs | 1,177 | 7,767 | 5,000 | 5,000 |
| 01-41-6170 | Construction Materials | 11,915 | 30,551 | 30,000 | 30,000 |
| 01-41-6190 | Street Excavations | - | - | - | - |
| | Subtotal | 22,787 | 74,353 | 85,000 | 85,000 |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 01-41-6520 | Department Supplies | 7,794 | 10,001 | 10,000 | 10,000 |
| 01-41-6530 | Tools | 2,512 | 3,000 | 5,000 | 3,000 |
| 01-41-6540 | Janitorial Supplies | 1,699 | 2,142 | 2,500 | 2,500 |
| 01-41-6550 | Vehicle Fuel & Lube | 21,138 | 30,772 | 35,000 | 35,000 |
| 01-41-6610 | Safety Materials | 5,448 | 7,690 | 7,500 | 7,500 |
| | Subtotal | 38,591 | 53,605 | 60,000 | 58,000 |

| | | <u>CAPITAL OUTLAY</u> | | | |
|--------------------------------|----------------------------------|-----------------------|------------------|------------------|------------------|
| 01-41-8100 | Land | - | - | - | - |
| 01-41-8200 | Building Improvements | - | - | 1,000 | 1,000 |
| 01-41-8300 | Equipment | 94,242 | 184,046 | 20,500 | 150,000 |
| 01-41-8302 | Equipment - Office | - | - | - | - |
| 01-41-8303 | Equipment Leases | 10,805 | - | - | - |
| 01-41-8400 | Equipment - Vehicle | 60,782 | - | 135,000 | 85,000 |
| 01-41-8600 | Street Improvements | 116,002 | 175,882 | 200,000 | 150,000 |
| 01-41-8901 | Other Improvement - Storm Drains | 6,883 | - | 75,000 | 75,000 |
| 01-41-8902 | Capital Projects | 1,301,119 | 969,002 | 1,836,500 | 2,555,000 |
| | Subtotal | 1,589,832 | 1,328,930 | 2,268,000 | 3,016,000 |
| TOTAL STREET DEPARTMENT | | 2,282,589 | 2,080,886 | 3,073,929 | 3,847,475 |

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CITY OF WATERLOO, ILLINOIS
GENERAL FUND
SCHEDULE OF ACTUAL AND ESTIMATED RECEIPTS BY CLASSIFICATION

| CLASSIFICATION | Year Ended April 30 | | | |
|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| PROPERTY TAXES | 400,459 | 416,897 | 345,500 | 419,800 |
| LICENSES & PERMITS | 1,429,882 | 1,419,502 | 1,415,500 | 1,396,000 |
| INTERGOVERNMENTAL | 3,625,477 | 3,989,357 | 4,156,805 | 4,192,505 |
| FINES & FORFEITS | 81,355 | 58,601 | 59,500 | 60,000 |
| CHARGES FOR SERVICES | 746,440 | 783,403 | 828,750 | 845,250 |
| OTHER REVENUES | 261,748 | 247,070 | 251,000 | 231,300 |
| OTHER FINANCING SOURCES | - | - | 1,641,500 | 2,160,900 |
| | <u>6,545,360</u> | <u>6,914,829</u> | <u>8,698,555</u> | <u>9,305,755</u> |

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CITY OF WATERLOO, ILLINOIS
GENERAL FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS BY CLASSIFICATION

| CLASSIFICATION | Year Ended April 30 | | | |
|----------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| SALARIES | 2,204,480 | 2,285,755 | 2,521,650 | 2,580,000 |
| INSURANCE BENEFITS | 451,960 | 468,503 | 558,800 | 673,450 |
| PENSION BENEFITS | 248,213 | 245,977 | 260,900 | 280,700 |
| OTHER BENEFITS | 29,883 | 18,700 | 23,229 | 21,125 |
| CONTRACTUAL SERVICES | 88,322 | 104,798 | 152,600 | 142,600 |
| PROFESSIONAL SERVICES | 245,658 | 232,570 | 330,000 | 295,700 |
| COMMUNICATIONS | 197,699 | 205,012 | 236,250 | 250,500 |
| PROFESSIONAL DEVELOPMENT | 62,695 | 44,847 | 62,600 | 74,150 |
| SERVICE CHARGES | 884,767 | 924,099 | 975,000 | 994,500 |
| OTHER CONTRACTUAL SERVICES | 266,577 | 265,272 | 301,100 | 265,250 |
| OTHER EXPENDITURES | 117,350 | 117,403 | 130,000 | 206,500 |
| MAINTENANCE SUPPLIES | 22,787 | 74,353 | 85,000 | 85,000 |
| GENERAL SUPPLIES | 88,264 | 111,898 | 126,000 | 134,500 |
| CAPITAL OUTLAY | 1,782,365 | 1,548,095 | 2,525,100 | 3,244,500 |
| | <u>6,691,017</u> | <u>6,647,281</u> | <u>8,288,229</u> | <u>9,248,475</u> |

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CITY OF WATERLOO, ILLINOIS
GENERAL FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS BY DEPARTMENT

| | | Year Ended April 30 | | | |
|----|-----------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| 12 | LEGISLATIVE | 318,337 | 319,285 | 349,800 | 316,100 |
| 13 | FINANCE | 243,926 | 242,741 | 294,600 | 316,650 |
| 14 | BUILDING | 111,123 | 120,072 | 175,500 | 170,000 |
| 15 | LEGAL | 153,613 | 138,378 | 200,000 | 175,000 |
| 16 | ZONING/BUILDING INSPECTOR | 249,559 | 245,421 | 306,500 | 312,300 |
| 18 | RECORDS | 116,914 | 116,967 | 126,150 | 135,750 |
| 21 | POLICE | 2,191,012 | 2,310,392 | 2,615,200 | 2,725,400 |
| 23 | EMERGENCY MANAGEMENT AGENCY | 6,759 | 6,636 | 7,800 | 7,800 |
| 25 | POLICE COMMISSION | 11,936 | 10,697 | 9,750 | 9,700 |
| 31 | HEALTH AND ORDINANCE | 100 | 100 | 1,100 | 1,100 |
| 34 | SOCIAL SERVICES | 1,005,149 | 1,055,706 | 1,127,900 | 1,231,200 |
| 41 | STREET DEPARTMENT | 2,282,589 | 2,080,886 | 3,073,929 | 3,847,475 |
| | | <u>6,691,017</u> | <u>6,647,281</u> | <u>8,288,229</u> | <u>9,248,475</u> |

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CITY OF WATERLOO, ILLINOIS
 GENERAL FUND
 CAPITAL OUTLAY
 FISCAL YEAR END 4/30/21

| | <u>AMOUNT</u> | <u>TOTAL</u> |
|--|---------------|--------------|
| LEGISLATIVE | | |
| 01-12-8902 Capital Projects | \$ - | \$ - |
| FINANCE | | |
| 01-13-8300 Equipment - Office | 9,000 | |
| Purchase of three computers estimated at \$4,000. Finance Department share \$800. | | |
| Purchase of Plotter/Scanner/Printer estimated at \$35,000. Finance Department share \$7,000. | | |
| Purchase of Dual Monitors for Public Works estimated at \$800 Finance Department share \$160. | | |
| Miscellaneous estimated \$1,040. | | |
| 01-13-8700 Furniture & Fixtures | 2,000 | |
| Miscellaneous estimated at \$2,000. | | |
| 01-13-8800 Information Systems | 13,000 | |
| Network support and possible purchase of computer hardware or software for office use. | | |
| 01-13-9130 Tourism | 13,000 | |
| Expenditure of Hotel/Motel Tax Funds | <hr/> | 37,000 |
| BUILDING | | |
| 01-14-8300 Equipment | 11,500 | |
| Purchase of server estimated at \$10,000. Purchase of batteries for UPS estimated at \$1,500. | | |
| 01-14-8700 Furniture & Fixtures | 6,000 | |
| Purchase of conference room chairs | <hr/> | 17,500 |
| ZONING/BUILDING INSPECTOR | | |
| 01-16-8300 Equipment - Office | 2,000 | |
| Miscellaneous estimated at \$2,000. | | |
| 01-16-8800 Information Systems | 1,500 | |
| GIS License estimated at \$1,500. | <hr/> | 3,500 |
| RECORDS | | |
| 01-18-8300 Equipment - Office | 500 | |
| Possible purchase of office equipment. | | |
| 01-18-8800 Information Systems | 500 | |
| Possible purchase of software. | <hr/> | 1,000 |
| POLICE | | |
| 01-21-8300 Equipment - Office | 4,000 | |
| Purchase of desktop computer estimated at \$2,000. Purchase of shredder estimated at \$2,000. | | |

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/21

| | <u>AMOUNT</u> | <u>TOTAL</u> |
|---|---------------|--------------|
| 01-21-8302 Equipment - New | 37,500 | |
| Purchase of license plate readers estimated at \$25,000 | | |
| Purchase of cameras estimated at \$3,000 | | |
| Purchase of taser estimated at \$1,000. | | |
| Purchase of portable radio estimated at \$2,000. | | |
| Purchase of mobile radio estimated at \$3,000. | | |
| Taser contracted estimated at \$3,080. | | |
| Miscellaneous estimated at \$420. | | |
| 01-21-8400 Equipment - Vehicle | 57,000 | |
| Purchase of police SUV for canine estiamted at \$57,000. | | |
| 01-21-8800 Information Systems | 52,000 | |
| Other system support estimated at \$52,000. | | |
| 01-21-9130 Community Relations | 3,500 | |
| 01-21-9140 DARE Fund | 4,000 | |
| 01-21-9150 DUI Fund | 7,000 | |
| | <hr/> | 165,000 |
| EMERGENCY MANAGEMENT AGENCY | | |
| 01-23-8301 Equipment | - | |
| 01-23-8302 Equipment - New | <hr/> - | - |
| HEALTH AND ORDINANCE | | |
| 01-31-8302 Equipment - New | <hr/> - | - |
| SOCIAL SERVICES | | |
| 01-34-8300 Equipment - Office | 500 | |
| 01-34-8700 Furniture & Fixtures | - | |
| 01-34-8800 Information Systems | <hr/> 4,000 | 4,500 |
| STREETS & ALLEYS | | |
| 01-41-8200 Building Improvements | 1,000 | |
| Possible Building Improvements estimated at \$1,000. | | |
| 01-41-8300 Equipment | 150,000 | |
| Purchase of mechanic shop tools estimated at \$25,000. | | |
| Street Department share \$5,000. | | |
| Purchase of backhoe estimated at \$142,000. | | |
| Purchase of miscellaneous equipment estimated at \$3,000. | | |
| 01-41-8303 Equipment Leases | - | |
| 01-41-8400 Equipment - Vehicle | 85,000 | |
| Purchase of Flatbed Truck estimated at \$85,000. | | |

CITY OF WATERLOO, ILLINOIS
 GENERAL FUND
 CAPITAL OUTLAY
 FISCAL YEAR END 4/30/21

| | | <u>AMOUNT</u> | | <u>TOTAL</u> |
|------------|---|---------------|--|---------------------|
| 01-41-8600 | Street Improvements Slab and Sidewalk replacement program estimated at \$150,000. | 150,000 | | |
| 01-41-8901 | Other Improvements - Storm Drains | 75,000 | | |
| 01-41-8902 | Capital Projects Moore Street (Engineering, Construction, and Inspection) balance due on project estimated at \$466,500. IDOT Multi Purpose Path - Route 3 (Phase I) estimated at \$30,000. IDOT Multi Purpose Path - Route 3 (Phase II) estimated at \$135,000. Lakeview Drive Curb/Gutter & Sidewalk estimated at \$120,000. Route 3 Traffic Signals estimated at \$40,000. Moore Street Phase V Engineering and right-of-way estimated at \$100,000. Sidewalk (N. Market) estimated at \$350,000. Sidewalk (S. Market) estimated at \$50,000. ADA Sidewalk project estimated at \$152,200. Morrison Avenue (Engineering Design) estimated at \$100,000. Sealing program estimated at \$185,000. Asphalt Overlay estimated at \$826,050. Miscellaneous estimated at \$250. | 2,555,000 | | |
| | | 3,016,000 | | |
| | TOTAL CAPITAL OUTLAY | | | \$ 3,244,500 |

MOTOR FUEL TAX FUND

| <u>ACCOUNT</u> | <u>DESCRIPTION</u> | <u>2021 BUDGET</u> |
|-----------------------|--|-------------------------------|
| 15-00-3430 | Motor Fuel Tax – Consists of our share (based on population) of motor fuel tax collected by the State. This is deposited monthly into a money market account, Motor Fuel Tax Fund from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review. | \$457,500 |
| 15-00-3810 | Interest Income – Includes interest income from the Motor Fuel Tax money market account and Motor Fuel CD's. | 16,000 |
| 15-00-3890 | Miscellaneous Income – Consists of miscellaneous income items. (Not usually used.) | - |
| | Transfer from Invested Funds – Consists of monies invested in prior years for use towards street improvement projects and maintenance. | - |
| | TOTAL MOTOR FUEL TAX FUND | \$473,500 |

CITY OF WATERLOO, ILLINOIS
MOTOR FUEL TAX FUND
STATEMENT OF ACTUAL AND ESTIMATED RECEIPTS AND DISBURSEMENTS

| | | Year Ended April 30 | | | |
|--|------------------------------|---------------------|----------------|-----------------|----------------|
| | | 2018 | 2019 | 2020 | 2021 |
| | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>INTERGOVERNMENTAL</u> | | | | | |
| 15-00-3430 | Motor Fuel Tax | 271,627 | 291,662 | 392,000 | 457,500 |
| | Subtotal | <u>271,627</u> | <u>291,662</u> | <u>392,000</u> | <u>457,500</u> |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 15-00-3810 | Interest Income | 8,746 | 15,959 | 16,000 | 16,000 |
| 15-00-3890 | Miscellaneous | - | - | - | - |
| | Transfer from Invested Funds | - | - | - | - |
| | Subtotal | <u>8,746</u> | <u>15,959</u> | <u>16,000</u> | <u>16,000</u> |
| TOTAL RECEIPTS | | <u>280,373</u> | <u>307,621</u> | <u>408,000</u> | <u>473,500</u> |
| TOTAL DISBURSEMENTS | | 207,232 | 221,335 | 363,550 | 373,415 |
| EXCESS OF RECEIPTS OVER DISBURSEMENTS | | 73,141 | 86,286 | 44,450 | 100,085 |
| USE OF INVESTED FUNDS | | - | - | - | - |
| DECREASE (INCREASE) IN RECEIVABLES/PAYABLES | | (22,372) | (476) | | |
| CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED | | 668,842 | 719,611 | 805,422 | 849,872 |
| CASH BALANCE, ENDING-ACTUAL AND ESTIMATED | | <u>719,611</u> | <u>805,422</u> | <u>849,872</u> | <u>949,957</u> |

CITY OF WATERLOO, ILLINOIS
MOTOR FUEL TAX FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|----------------------------------|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>SALARIES</u> | | | | | |
| 15-00-4210 | Regular Salaries | 2,335 | 3,160 | 4,400 | 4,000 |
| | | <u>2,335</u> | <u>3,160</u> | <u>4,400</u> | <u>4,000</u> |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 15-00-4635 | Bank Charges | 77 | - | - | - |
| 15-00-5310 | Professional Services | 5,845 | 10,218 | 14,250 | 11,200 |
| | Subtotal | <u>5,922</u> | <u>10,218</u> | <u>14,250</u> | <u>11,200</u> |
| <u>COMMODITIES</u> | | | | | |
| 15-00-6141 | Street Signs | 320 | 892 | 5,000 | 5,170 |
| 15-00-6310 | Resealing Material | 136,580 | 160,495 | 210,000 | 248,200 |
| 15-00-6311 | Shape & Prime | - | - | - | - |
| 15-00-6312 | Patching Materials | 30,313 | 9,761 | 20,000 | 50,960 |
| 15-00-6313 | Snow Removal - Salt | 16,481 | 20,032 | 77,500 | 24,075 |
| | Subtotal | <u>183,693</u> | <u>191,180</u> | <u>312,500</u> | <u>328,405</u> |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 15-00-8303 | Equipment Leases | 6,211 | 8,440 | 10,800 | 11,310 |
| 15-00-8600 | Street Improvements | - | - | - | - |
| 15-00-8901 | Other Improvements - Storm Drains | 9,070 | 8,337 | 21,600 | 18,500 |
| 15-00-9592 | Transfer to Other Funds | - | - | - | - |
| | Subtotal | <u>15,281</u> | <u>16,777</u> | <u>32,400</u> | <u>29,810</u> |
| TOTAL MOTOR FUEL TAX FUND | | <u>207,232</u> | <u>221,335</u> | <u>363,550</u> | <u>373,415</u> |

CITY OF WATERLOO, ILLINOIS
MOTOR FUEL TAX FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/21

| | <u>AMOUNT</u> | <u>TOTAL</u> |
|-----------------------------|---------------|----------------------|
| STREET IMPROVEMENTS | \$ - | |
| | <hr/> | |
| TOTAL CAPITAL OUTLAY | | <hr/> <hr/> - |

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CAPITAL IMPROVEMENTS FUND

| <u>ACCOUNT</u> | <u>DESCRIPTION</u> | <u>2021 BUDGET</u> |
|-----------------------|---|-------------------------------|
| 38-00-3460 | City Utility Tax – Consists of revenue received through Utility billing, which is 5% of the Gas and Water billed amount. | \$242,000 |
| 38-00-3461 | Other Utility Tax – Consists of revenue received from Ameren IP for municipal tax. | 23,000 |
| 38-00-3462 | Electric Municipal Tax – Consists of revenue received through Utility billing, which is a step rate according to Electric usage. | 310,000 |
| 38-00-3690 | Utility Bill Adjustment – Consists of revenue due to an adjustment on a utility billing. | (2,000) |
| 38-00-3810 | Interest Income – Includes interest income from General Fund checking account and any CD interest earned. | 2,000 |
| 38-00-3811 | Earnings on IMET – Includes earnings on investments held with Illinois Metropolitan Investment Fund. | - |
| 38-00-3890 | Miscellaneous – Other miscellaneous income. | - |
| | Transfer from Invested Funds – Consists of monies invested in prior years for use towards capital improvement projects. | - |
| | TOTAL CAPITAL IMPROVEMENTS FUND | \$575,000 |

CITY OF WATERLOO, ILLINOIS
 CAPITAL IMPROVEMENTS FUND
 STATEMENT OF ACTUAL AND ESTIMATED RECEIPTS AND DISBURSEMENTS

| | | Year Ended April 30 | | | |
|--|------------------------------|-------------------------|-------------------------|-----------------------|-----------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>INTERGOVERNMENTAL</u> | | | | | |
| 38-00-3460 | City Utility Tax | 231,861 | 241,502 | 241,500 | 242,000 |
| 38-00-3461 | Other Utility Tax | 22,326 | 23,837 | 22,500 | 23,000 |
| 38-00-3462 | Electric Municipal Tax | 304,065 | 323,369 | 307,000 | 310,000 |
| 38-00-3690 | Utility Bill Adjustment | (338) | (1,783) | (2,000) | (2,000) |
| | Subtotal | <u>557,914</u> | <u>586,925</u> | <u>569,000</u> | <u>573,000</u> |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 38-00-3810 | Interest Income | 2,644 | 4,010 | 3,800 | 2,000 |
| 38-00-3811 | Earnings on IMET | (7,906) | 61,153 | 54,760 | - |
| 38-00-3890 | Miscellaneous | - | - | - | - |
| 38-00-3990 | From General Fund | - | - | - | - |
| | Transfer From Invested Funds | - | - | 3,000,000 | - |
| | Subtotal | <u>(5,261)</u> | <u>65,163</u> | <u>3,058,560</u> | <u>2,000</u> |
| TOTAL RECEIPTS | | <u>552,653</u> | <u>652,088</u> | <u>3,627,560</u> | <u>575,000</u> |
| TOTAL DISBURSEMENTS | | <u>436,585</u> | <u>491,392</u> | <u>3,002,200</u> | <u>102,200</u> |
| EXCESS OF RECEIPTS OVER DISBURSEMENTS | | <u>116,067</u> | <u>160,696</u> | <u>625,360</u> | <u>472,800</u> |
| USE OF INVESTED FUNDS | | | | (3,000,000) | |
| DECREASE (INCREASE) IN RECEIVABLES/PAYABLES | | (3,428) | (60) | | |
| CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED | | 2,604,783 | 2,717,422 | 2,878,058 | 503,418 |
| CASH BALANCE, ENDING-ACTUAL AND ESTIMATED | | <u><u>2,717,422</u></u> | <u><u>2,878,058</u></u> | <u><u>503,418</u></u> | <u><u>976,218</u></u> |

CITY OF WATERLOO, ILLINOIS
 CAPITAL IMPROVEMENTS FUND
 SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|--|----------------------------|---------------------|----------------|------------------|----------------|
| | | 2018 | 2019 | 2020 | 2021 |
| | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 38-00-5310 | Professional Services | - | - | - | - |
| 38-00-5330 | Legal | - | - | - | - |
| 38-00-5340 | City Hall Dispursing Agent | - | - | - | - |
| | Subtotal | - | - | - | - |
| <u>SERVICE CHARGES</u> | | | | | |
| 38-00-5770 | Bad Debt Expense | 668 | 681 | 2,000 | 2,000 |
| | Subtotal | 668 | 681 | 2,000 | 2,000 |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 38-00-5910 | Customer Refunds | 15 | - | 200 | 200 |
| 38-00-5960 | Miscellaneous | - | - | - | - |
| | Subtotal | 15 | - | 200 | 200 |
| <u>PRINCIPAL ON BONDS</u> | | | | | |
| 38-00-7130 | Library Mortgage | - | - | - | - |
| 38-00-7140 | City Hall Mortgage | - | - | - | - |
| | Subtotal | - | - | - | - |
| <u>INTEREST ON BONDS</u> | | | | | |
| 38-00-7230 | Library Mortgage | - | - | - | - |
| 38-00-7240 | City Hall Mortgage | - | - | - | - |
| | Subtotal | - | - | - | - |
| <u>CAPITAL PROJECTS</u> | | | | | |
| 38-00-8100 | Land | - | - | - | - |
| 38-00-8700 | Furniture & Fixtures | - | - | - | - |
| 38-00-8902 | Capital Projects | - | 54,809 | - | 100,000 |
| 38-99-9999 | Transfers | 435,902 | 435,902 | 3,000,000 | - |
| | Subtotal | 435,902 | 490,711 | 3,000,000 | 100,000 |
| TOTAL CAPITAL IMPROVEMENTS FUND | | 436,585 | 491,392 | 3,002,200 | 102,200 |

CITY OF WATERLOO, ILLINOIS
CAPITAL IMPROVEMENT FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/20

| | <u>AMOUNT</u> | <u>TOTAL</u> |
|-----------------------------|---------------|-----------------------|
| CAPITAL PROJECTS | | |
| Firehouse Improvements | \$ 100,000 | |
| | <hr/> | |
| TOTAL CAPITAL OUTLAY | | <u><u>100,000</u></u> |

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CITY OF WATERLOO, ILLINOIS
WATER FUND
STATEMENT OF ACTUAL AND ESTIMATED RECEIPTS AND DISBURSEMENTS

| | | Year Ended April 30 | | | |
|---|---|-------------------------|-------------------------|-------------------------|-----------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>REVENUE</u> | | | | | |
| 51-00-3530 | Penalties on Services | 26,522 | 28,229 | 26,000 | 26,000 |
| | Subtotal | <u>26,522</u> | <u>28,229</u> | <u>26,000</u> | <u>26,000</u> |
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 51-00-3610 | Water Sales | 2,363,052 | 2,403,446 | 2,370,000 | 2,376,000 |
| 51-00-3660 | Connection Fees | 89,485 | 47,790 | 40,000 | 41,000 |
| 51-00-3670 | Unmetered Sales | 8,013 | 9,063 | 8,000 | 8,000 |
| 51-00-3690 | Utility Bill Adjustment | (690) | (16,570) | (15,000) | (15,000) |
| | Subtotal | <u>2,459,860</u> | <u>2,443,729</u> | <u>2,403,000</u> | <u>2,410,000</u> |
| <u>OTHER REVENUES</u> | | | | | |
| 51-00-3802 | Property Damage | 630 | - | - | - |
| 51-00-3810 | Interest Income | 2,887 | 852 | 1,500 | 1,100 |
| 51-00-3811 | Earnings on IMET | (7,537) | 63,750 | 87,500 | 67,200 |
| 51-00-3860 | Grant | - | - | - | - |
| 51-00-3865 | Reimbursable from State | - | - | - | - |
| 51-00-3890 | Miscellaneous | 10,863 | 9,121 | 10,000 | 11,000 |
| | Subtotal | <u>6,843</u> | <u>73,723</u> | <u>99,000</u> | <u>79,300</u> |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 51-00-3940 | IDOT Reimbursement | - | - | - | - |
| 51-00-3950 | Bond Reserve | - | - | - | - |
| 51-00-3960 | Transfer from Other Funds - Capital Impr. | - | - | - | - |
| 51-00-3980 | IEPA Loan | - | - | - | - |
| 51-00-3992 | From Electric Fund | - | - | - | - |
| 51-00-3993 | From Sewer Fund | - | - | - | - |
| | Transfer from Water Infrastructure Fees | - | - | - | - |
| | Transfer from Invested Funds | - | - | 1,122,500 | 754,000 |
| | Subtotal | <u>-</u> | <u>-</u> | <u>1,122,500</u> | <u>754,000</u> |
| TOTAL RECEIPTS | | <u>2,493,225</u> | <u>2,545,681</u> | <u>3,650,500</u> | <u>3,269,300</u> |
| TOTAL DISBURSEMENTS | | <u>2,141,476</u> | <u>1,959,224</u> | <u>3,751,300</u> | <u>3,260,488</u> |
| EXCESS OF RECEIPTS OVER DISBURSEMENTS | | <u>351,749</u> | <u>586,458</u> | <u>(100,800)</u> | <u>8,812</u> |
| COMMITMENT TO PENSION FUNDS | | | | | |
| USE OF INVESTED FUNDS | | - | | (1,122,500) | (754,000) |
| SYSTEM DEVELOPMENT CHARGES | | | | | |
| DECREASE (INCREASE) IN RECEIVABLES/PAYABLES | | 33,258 | (13,991) | | |
| DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP. | | (166,316) | (454,089) | | |
| CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED | | 2,382,113 | 2,600,804 | 2,719,181 | 1,495,881 |
| CASH BALANCE, ENDING-ACTUAL AND ESTIMATED | | <u><u>2,600,804</u></u> | <u><u>2,719,181</u></u> | <u><u>1,495,881</u></u> | <u><u>750,693</u></u> |

CITY OF WATERLOO, ILLINOIS
WATER FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|-----------------------------------|--------------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| ADMINISTRATION | | | | | |
| <u>SALARIES</u> | | | | | |
| 51-11-4211 | Director of Public Works | 25,207 | 24,980 | 25,500 | 26,000 |
| 51-11-4212 | Finance Director | 22,061 | 21,986 | 21,000 | 22,000 |
| 51-11-4213 | Clerical | 58,587 | 57,672 | 61,000 | 63,000 |
| 51-11-4217 | Human Resource | - | 6,226 | 11,600 | 12,000 |
| 51-11-4220 | Part-time | 23,271 | 25,339 | 26,200 | 16,600 |
| 51-11-4230 | Over-time | 908 | 1,369 | 2,000 | 2,000 |
| 51-11-4240 | Sick Leave | 2,337 | 2,467 | 3,500 | 3,500 |
| 51-11-4250 | Vacation Leave | 8,445 | 8,150 | 10,000 | 11,000 |
| | Subtotal | 140,816 | 148,189 | 160,800 | 156,100 |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 51-11-4510 | Health Insurance | 18,651 | 21,820 | 27,000 | 29,000 |
| 51-11-4515 | Health Insurance Reimbursement | 3,003 | 3,031 | 5,000 | 5,000 |
| 51-11-4530 | Unemployment Insurance | 245 | 243 | 300 | 300 |
| | Subtotal | 21,899 | 25,094 | 32,300 | 34,300 |
| <u>PENSION BENEFITS</u> | | | | | |
| 51-11-4610 | FICA | 10,464 | 10,928 | 12,200 | 11,500 |
| 51-11-4620 | IMRF | 7,812 | 5,136 | 12,000 | 14,500 |
| | Subtotal | 18,277 | 16,064 | 24,200 | 26,000 |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 51-11-5170 | Equipment Rental & Services | 2,249 | 2,077 | 4,000 | 3,500 |
| | Subtotal | 2,249 | 2,077 | 4,000 | 3,500 |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 51-11-5310 | Professional Services | 60,308 | 43,351 | 10,000 | 15,000 |
| 51-11-5330 | Legal | - | - | - | - |
| 51-11-5350 | Independent Contractors | - | - | - | - |
| | Subtotal | 60,308 | 43,351 | 10,000 | 15,000 |
| <u>COMMUNICATIONS</u> | | | | | |
| 51-11-5510 | Postage | 11,334 | 11,005 | 11,500 | 11,500 |
| 51-11-5540 | Printing & Publishing | 1,360 | 1,165 | 2,000 | 2,000 |
| | Subtotal | 12,694 | 12,170 | 13,500 | 13,500 |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 51-11-5610 | Membership & Dues | 93 | 83 | 500 | 500 |
| 51-11-5620 | Travel Expense | - | - | - | - |
| 51-11-5630 | Training | 438 | 94 | 500 | 500 |
| | Subtotal | 531 | 177 | 1,000 | 1,000 |
| <u>SERVICE CHARGES</u> | | | | | |
| 51-11-5770 | Bad Debt Expense | 2,494 | 2,306 | 5,000 | 5,000 |
| 51-11-5790 | Franchise Fees | 120,658 | 120,096 | 123,500 | 124,000 |
| | Subtotal | 123,152 | 122,402 | 128,500 | 129,000 |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 51-11-5910 | Customer Refunds | 1,669 | - | 2,500 | 2,500 |
| 51-11-5920 | Insurance & Bonds | 19,657 | 18,148 | 15,000 | 16,000 |
| 51-11-5960 | Miscellaneous | 2,344 | 2,132 | 3,000 | 3,000 |
| | Subtotal | 23,670 | 20,279 | 20,500 | 21,500 |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 51-11-6510 | Office Supplies | 2,718 | 2,957 | 4,500 | 4,500 |
| | Subtotal | 2,718 | 2,957 | 4,500 | 4,500 |

| | | <u>CAPITAL OUTLAY</u> | | | |
|-----------------------------------|-------------------------|-----------------------------|-----------------------|-----------------------|-----------------------|
| 51-11-8300 | Equipment-Office | - | 560 | 2,500 | 9,000 |
| 51-11-8700 | Furniture & Fixtures | - | 416 | 2,000 | 2,000 |
| 51-11-8800 | Information Systems | 6,088 | 7,876 | 10,000 | 12,000 |
| | Subtotal | <u>6,088</u> | <u>8,852</u> | <u>14,500</u> | <u>23,000</u> |
| | | <u>OTHER FINANCING USES</u> | | | |
| 51-11-9592 | Transfer to Other Funds | - | - | - | - |
| | Subtotal | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL WATER ADMINISTRATION | | <u>412,400</u> | <u>401,613</u> | <u>413,800</u> | <u>427,400</u> |

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CITY OF WATERLOO, ILLINOIS
WATER FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| DISTRIBUTION | | Year Ended April 30 | | | |
|-----------------------------------|--------------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| <u>SALARIES</u> | | | | | |
| 51-48-4210 | Regular Salaries | 130,162 | 101,761 | 110,000 | 120,000 |
| 51-48-4215 | Utility Workers | - | - | - | - |
| 51-48-4230 | Over-time | 1,758 | 3,365 | 5,000 | 5,000 |
| 51-48-4240 | Sick Leave | 5,424 | 5,010 | 4,500 | 4,500 |
| 51-48-4250 | Vacation Leave | 10,416 | 13,963 | 12,000 | 13,000 |
| 51-48-4270 | Inter-Departmental | 18,510 | 29,924 | 55,000 | 50,000 |
| | Subtotal | 166,269 | 154,022 | 186,500 | 192,500 |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 51-48-4510 | Health Insurance | 21,741 | 24,380 | 28,000 | 32,000 |
| 51-48-4515 | Health Insurance Reimbursement | 7,155 | 1,026 | 5,000 | 5,000 |
| 51-48-4530 | Unemployment Insurance | 168 | 174 | 200 | 200 |
| | Subtotal | 29,064 | 25,580 | 33,200 | 37,200 |
| <u>PENSION BENEFITS</u> | | | | | |
| 51-48-4610 | FICA | 12,214 | 11,551 | 15,000 | 17,000 |
| 51-48-4620 | IMRF | 11,550 | 7,434 | 20,500 | 22,000 |
| | Subtotal | 23,764 | 18,985 | 35,500 | 39,000 |
| <u>OTHER BENEFITS</u> | | | | | |
| 51-48-4710 | Clothing Allowance | 1,430 | - | 3,000 | 2,088 |
| | Subtotal | 1,430 | - | 3,000 | 2,088 |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 51-48-5110 | Building Repairs | 386 | 1,283 | 3,000 | 2,000 |
| 51-48-5120 | Equipment Repairs | 2,251 | 1,662 | 15,000 | 10,000 |
| 51-48-5130 | Vehicle Repairs | - | - | - | - |
| 51-48-5160 | Machinery Repairs | - | - | - | - |
| | Subtotal | 2,637 | 2,945 | 18,000 | 12,000 |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 51-48-5310 | Professional Services | - | 164 | 500 | 500 |
| 51-48-5350 | Independent Contractor | - | - | - | - |
| | Subtotal | - | 164 | 500 | 500 |
| <u>COMMUNICATIONS</u> | | | | | |
| 51-48-5520 | Communications | 3,977 | 4,749 | 4,100 | 4,300 |
| | Subtotal | 3,977 | 4,749 | 4,100 | 4,300 |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 51-48-5620 | Travel Expense | - | - | - | - |
| 51-48-5630 | Training | 1,268 | 1,970 | 2,000 | 2,000 |
| | Subtotal | 1,268 | 1,970 | 2,000 | 2,000 |
| <u>SERVICE CHARGES</u> | | | | | |
| 51-48-5710 | Utilities | 7,601 | 10,555 | 15,000 | 15,000 |
| 51-48-5750 | Water Purchased | 1,005,762 | 993,535 | 1,020,000 | 1,031,500 |
| 51-48-5760 | Water Sample Testing | 4,142 | 4,044 | 10,000 | 10,000 |
| | Subtotal | 1,017,505 | 1,008,135 | 1,045,000 | 1,056,500 |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 51-48-5960 | Miscellaneous | 1,000 | 1,000 | 12,000 | 12,000 |
| | Subtotal | 1,000 | 1,000 | 12,000 | 12,000 |

| | | <u>GENERAL SUPPLIES</u> | | | |
|---------------------------------|-----------------------|-------------------------|------------------|------------------|------------------|
| 51-48-6520 | Department Supplies | 1,136 | 1,622 | 2,000 | 2,000 |
| 51-48-6530 | Tools | 3,097 | 2,728 | 3,000 | 3,000 |
| 51-48-6540 | Janitorial Supplies | - | - | - | - |
| 51-48-6550 | Vehicle Fuel & Lube | 3,548 | 3,328 | 4,000 | 4,000 |
| 51-48-6560 | Chemicals | 5,835 | 4,383 | 8,000 | 8,000 |
| 51-48-6580 | Fuels (Gas - Oil) | 829 | - | 1,000 | 1,000 |
| 51-48-6610 | Safety Materials | 662 | 1,772 | 2,500 | 2,500 |
| | Subtotal | 15,108 | 13,833 | 20,500 | 20,500 |
| | | <u>CAPITAL OUTLAY</u> | | | |
| 51-48-8100 | Land | - | - | 230,700 | - |
| 51-48-8200 | Building Improvements | - | 272 | 2,500 | 2,500 |
| 51-48-8302 | Equipment-New | 3,745 | 5,665 | 19,000 | 10,000 |
| 51-48-8303 | Equipment Leases | - | - | - | - |
| 51-48-8400 | Vehicles | - | - | - | - |
| 51-48-8501 | Meters | - | - | 875,000 | 97,000 |
| 51-48-8503 | Line Materials | 41,647 | 35,449 | 50,000 | 50,000 |
| 51-48-8505 | New Lines & Fitting | - | - | - | - |
| 51-48-8902 | Capital Projects | 25,856 | 66,097 | 800,000 | 1,295,000 |
| | Subtotal | 71,249 | 107,484 | 1,977,200 | 1,454,500 |
| TOTAL WATER DISTRIBUTION | | 1,333,270 | 1,338,866 | 3,337,500 | 2,833,088 |

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CITY OF WATERLOO, ILLINOIS
WATER FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|--|-----------------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| INTEREST & BOND | | | | | |
| <u>PRINCIPAL ON BONDS</u> | | | | | |
| 51-82-7110 | Revenue Bonds 4/1/93 | - | - | - | - |
| | Subtotal | - | - | - | - |
| <u>INTEREST ON BONDS</u> | | | | | |
| 51-82-7210 | Revenue Bonds 4/1/93 | - | - | - | - |
| | Subtotal | - | - | - | - |
| <u>PAYING FEES</u> | | | | | |
| 51-82-7310 | Revenue Bonds 4/1/93 | - | - | - | - |
| | Subtotal | - | - | - | - |
| <u>DEPRECIATION & AMORTIZATION</u> | | | | | |
| 51-82-9000 | Depreciation | 210,143 | 218,745 | - | - |
| 51-82-9011 | Amortization - Bond Discount | - | - | - | - |
| 51-82-9012 | Amortization - Bond Issuance Cost | - | - | - | - |
| 51-99-9999 | Transfers | 185,662 | - | - | - |
| | Subtotal | 395,805 | 218,745 | - | - |
| TOTAL INTEREST & BOND | | 395,805 | 218,745 | - | - |
| TOTAL WATER FUND | | 2,141,476 | 1,959,224 | 3,751,300 | 3,260,488 |

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CITY OF WATERLOO, ILLINOIS
WATER FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS BY CLASSIFICATION

| CLASSIFICATION | Year Ended April 30 | | | |
|-----------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| SALARIES | 307,085 | 302,211 | 347,300 | 348,600 |
| INSURANCE BENEFITS | 50,963 | 50,674 | 65,500 | 71,500 |
| PENSION BENEFITS | 42,040 | 35,049 | 59,700 | 65,000 |
| OTHER BENEFITS | 1,430 | - | 3,000 | 2,088 |
| CONTRACTUAL SERVICES | 4,886 | 5,022 | 22,000 | 15,500 |
| PROFESSIONAL SERVICES | 60,308 | 43,515 | 10,500 | 15,500 |
| COMMUNICATIONS | 16,671 | 16,919 | 17,600 | 17,800 |
| PROFESSIONAL DEVELOPMENT | 1,799 | 2,147 | 3,000 | 3,000 |
| SERVICE CHARGES | 1,140,657 | 1,130,536 | 1,173,500 | 1,185,500 |
| OTHER CONTRACTUAL SERVICES | 24,670 | 21,279 | 32,500 | 33,500 |
| GENERAL SUPPLIES | 17,825 | 16,791 | 25,000 | 25,000 |
| CAPITAL OUTLAY | 77,337 | 116,336 | 1,991,700 | 1,477,500 |
| OTHER FINANCING USES | - | - | - | - |
| PRINCIPAL ON BONDS | - | - | - | - |
| INTEREST ON BONDS | - | - | - | - |
| PAYING FEES | - | - | - | - |
| TRANSFERS | 185,662 | - | - | - |
| DEPRECIATION & AMORTIZATION | 210,143 | 218,745 | - | - |
| | <u>2,141,476</u> | <u>1,959,224</u> | <u>3,751,300</u> | <u>3,260,488</u> |

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CITY OF WATERLOO, ILLINOIS
WATER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/21

| | | <u>AMOUNT</u> | | <u>TOTAL</u> |
|------------|---|---------------|--|------------------|
| | ADMINISTRATION | | | |
| 51-11-8300 | Equipment - Office Purchase of three computers estimated at \$4,000. Water Department share \$800. Purchase of Plotter/Scanner/Printer estimated at \$35,000. Water Department share \$7,000. Purchase of Dual Monitors for Public Works estimated at \$800 Water Department share \$160. Miscellaneous estimated \$1,040. | \$ 9,000 | | |
| 51-11-8700 | Furniture & Fixtures Miscellaneous estimated at \$2,000. | 2,000 | | |
| 51-11-8800 | Information Systems | 12,000 | | |
| | | \$ 23,000 | | |
| | DISTRIBUTION | | | |
| 51-48-8100 | Land | - | | |
| 51-48-8200 | Building Improvements Possible Building Improvements estimated at \$2,500. | 2,500 | | |
| 51-48-8302 | Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Water Department share \$5,000. Purchase of USDI 192 GIS Program estimated at \$5,200. Water Department share \$2,600. Miscellaneous estimated at \$2,400 | 10,000 | | |
| 51-48-8303 | Equipment Leases | - | | |
| 51-48-8400 | Vehicles | - | | |
| 51-48-8501 | Meters | 97,000 | | |
| 51-48-8503 | Line Materials | 50,000 | | |
| 51-48-8902 | Capital Projects Waterline (Vandebrook to WHS) estimated at \$535,000. Water Plant design engineering estimated at \$554,000. Water Plant easements & right of way estimated at \$20,000. AMI Meter Deployment Contractor estimated at \$180,000 AMI estimated at \$5,000 Miscellaneous estimated at \$1,000. | 1,295,000 | | 1,454,500 |
| | TOTAL CAPITAL OUTLAY | | | 1,477,500 |

CITY OF WATERLOO, ILLINOIS
SEWER FUND
STATEMENT OF ACTUAL AND ESTIMATED RECEIPTS AND DISBURSEMENTS

| | | Year Ended April 30 | | | |
|---|--|---------------------|------------------|------------------|------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| REVENUE | | | | | |
| 52-00-3530 | Penalties on Services | 20,302 | 21,580 | 22,000 | 22,000 |
| | Subtotal | <u>20,302</u> | <u>21,580</u> | <u>22,000</u> | <u>22,000</u> |
| CHARGES FOR SERVICES | | | | | |
| 52-00-3620 | Sewer Charges | 1,756,478 | 1,787,635 | 1,760,000 | 1,750,000 |
| 52-00-3660 | Connection Fees | 256,277 | 154,087 | 136,000 | 140,000 |
| 52-00-3690 | Utility Bill Adjustment | (15,437) | (12,079) | (10,000) | (10,000) |
| 52-00-3700 | Sewer Facility Charges | - | - | - | - |
| 52-00-3710 | Miscellaneous Disposal Fees | - | - | - | - |
| 52-00-3720 | Bad Debt Recovery | - | - | - | - |
| | Subtotal | <u>1,997,318</u> | <u>1,929,643</u> | <u>1,886,000</u> | <u>1,880,000</u> |
| OTHER REVENUES | | | | | |
| 52-00-3802 | Property Damage | - | - | - | - |
| 52-00-3810 | Interest Income | 3,151 | 4,670 | 5,500 | 5,000 |
| 52-00-3811 | Earnings on IMET | (6,663) | 53,861 | 55,000 | 16,000 |
| 52-00-3860 | Grant & Low Interest Loan | - | - | - | - |
| 52-00-3865 | Reimbursement from State | - | - | - | - |
| 52-00-3890 | Miscellaneous | 12,698 | 9,121 | 10,000 | 11,000 |
| | Subtotal | <u>9,187</u> | <u>67,652</u> | <u>70,500</u> | <u>32,000</u> |
| OTHER FINANCING SOURCES | | | | | |
| 52-00-3940 | IDOT Reimbursement | - | - | - | - |
| 52-00-3960 | Transfer from Other Funds - Cap. Impr. & Water | 621,564 | 435,902 | 3,917,951 | - |
| | Transfer from Invested Funds | - | - | 1,672,311 | - |
| | Loan Proceeds | - | - | - | - |
| | Subtotal | <u>621,564</u> | <u>435,902</u> | <u>5,590,262</u> | <u>-</u> |
| TOTAL RECEIPTS | | <u>2,648,371</u> | <u>2,454,778</u> | <u>7,568,762</u> | <u>1,934,000</u> |
| TOTAL DISBURSEMENTS | | <u>1,766,958</u> | <u>1,907,740</u> | <u>7,648,340</u> | <u>1,918,774</u> |
| EXCESS OF RECEIPTS OVER DISBURSEMENTS | | 881,413 | 547,038 | (79,578) | 15,226 |
| COMMITMENT TO PENSION FUNDS | | | | | |
| USE OF INVESTED FUNDS | | | | (1,672,311) | - |
| SYSTEM DEVELOPMENT CHARGES | | | | | |
| DECREASE (INCREASE) IN RECEIVABLES/PAYABLES | | (656,958) | (662,121) | | |
| DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP. | | 8,769 | 318,302 | | |
| CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED | | 2,387,552 | 2,620,776 | 2,823,995 | 1,072,106 |
| CASH BALANCE, ENDING-ACTUAL AND ESTIMATED | | <u>2,620,776</u> | <u>2,823,995</u> | <u>1,072,106</u> | <u>1,087,332</u> |

CITY OF WATERLOO, ILLINOIS
SEWER FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|-----------------------------------|--------------------------------|---------------------|---------------|-----------------|---------------|
| | | 2018 | 2019 | 2020 | 2021 |
| ADMINISTRATION | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>SALARIES</u> | | | | | |
| 52-11-4211 | Director of Public Works | 25,207 | 24,980 | 25,500 | 26,000 |
| 52-11-4212 | Finance Director | 22,061 | 21,986 | 21,500 | 22,000 |
| 52-11-4213 | Clerical | 58,588 | 57,672 | 61,000 | 63,000 |
| 52-11-4217 | Human Resource | - | 6,226 | 11,600 | 12,000 |
| 52-11-4220 | Part-time | 1,929 | 2,831 | 2,200 | 5,600 |
| 52-11-4230 | Over-time | 908 | 1,369 | 2,000 | 2,000 |
| 52-11-4240 | Sick Leave | 2,337 | 2,467 | 3,500 | 3,500 |
| 52-11-4250 | Vacation Leave | 8,445 | 8,150 | 10,000 | 11,000 |
| | Subtotal | 119,475 | 125,682 | 137,300 | 145,100 |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 52-11-4510 | Health Insurance | 18,651 | 21,821 | 27,000 | 29,000 |
| 52-11-4515 | Health Insurance Reimbursement | 3,003 | 3,031 | 5,000 | 5,000 |
| 52-11-4530 | Unemployment Insurance | 132 | 147 | 250 | 250 |
| | Subtotal | 21,787 | 24,998 | 32,250 | 34,250 |
| <u>PENSION BENEFITS</u> | | | | | |
| 52-11-4610 | FICA | 8,834 | 9,260 | 10,500 | 10,500 |
| 52-11-4620 | IMRF | 7,812 | 5,136 | 12,000 | 14,500 |
| | Subtotal | 16,647 | 14,396 | 22,500 | 25,000 |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 52-11-5170 | Equipment Rental & Services | 1,962 | 1,852 | 3,000 | 2,500 |
| | Subtotal | 1,962 | 1,852 | 3,000 | 2,500 |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 52-11-5310 | Professional Services | 40,667 | 74,897 | 60,000 | 70,000 |
| 52-11-5330 | Legal | - | - | - | - |
| 52-11-5350 | Independent Contractors | - | - | - | - |
| | Subtotal | 40,667 | 74,897 | 60,000 | 70,000 |
| <u>COMMUNICATIONS</u> | | | | | |
| 52-11-5510 | Postage | 11,358 | 10,554 | 11,500 | 11,500 |
| 52-11-5540 | Printing & Publishing | 1,072 | 1,165 | 2,000 | 2,000 |
| | Subtotal | 12,431 | 11,719 | 13,500 | 13,500 |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 52-11-5610 | Membership & Dues | - | - | 100 | 100 |
| 52-11-5620 | Travel Expense | - | - | - | - |
| 52-11-5630 | Training | 438 | 94 | 500 | 500 |
| | Subtotal | 438 | 94 | 600 | 600 |
| <u>SERVICE CHARGES</u> | | | | | |
| 52-11-5770 | Bad Debt Expense | 2,481 | 2,036 | 4,000 | 4,000 |
| 52-11-5790 | Franchise Fees | 89,791 | 89,394 | 92,500 | 93,000 |
| | Subtotal | 92,271 | 91,430 | 96,500 | 97,000 |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 52-11-5910 | Customer Refunds | 569 | - | 70,000 | 5,000 |
| 52-11-5920 | Insurance & Bonds | 41,566 | 37,356 | 31,000 | 33,000 |
| 52-11-5960 | Miscellaneous | 2,344 | 2,132 | 3,000 | 3,000 |
| | Subtotal | 44,480 | 39,488 | 104,000 | 41,000 |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 52-11-6510 | Office Supplies | 2,749 | 3,292 | 4,500 | 4,500 |
| | Subtotal | 2,749 | 3,292 | 4,500 | 4,500 |

| | | <u>CAPITAL OUTLAY</u> | | | |
|-----------------------------------|-------------------------|-----------------------------|-----------------------|-----------------------|-----------------------|
| 52-11-8300 | Equipment-Office | - | 560 | 2,500 | 9,000 |
| 52-11-8700 | Furniture & Fixtures | - | 416 | 2,000 | 2,000 |
| 52-11-8800 | Information Systems | 6,088 | 7,876 | 10,000 | 12,000 |
| 52-11-8904 | Interest Expense | - | - | - | - |
| | Subtotal | <u>6,088</u> | <u>8,852</u> | <u>14,500</u> | <u>23,000</u> |
| | | <u>OTHER FINANCING USES</u> | | | |
| 52-11-9592 | Transfer to Other Funds | - | - | - | 350,000 |
| | Subtotal | <u>-</u> | <u>-</u> | <u>-</u> | <u>350,000</u> |
| TOTAL SEWER ADMINISTRATION | | <u>358,994</u> | <u>396,700</u> | <u>488,650</u> | <u>806,450</u> |

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CITY OF WATERLOO, ILLINOIS
SEWER FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|-----------------------------------|--------------------------------|---------------------|---------------|-----------------|---------------|
| | | 2018 | 2019 | 2020 | 2021 |
| TREATMENT PLANT | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>SALARIES</u> | | | | | |
| 52-43-4210 | Regular Salaries | 231,457 | 241,187 | 250,000 | 217,000 |
| 52-43-4230 | Over-time | 5,842 | 5,059 | 7,000 | 7,000 |
| 52-43-4240 | Sick Leave | 2,457 | 2,947 | 5,000 | 4,000 |
| 52-43-4250 | Vacation Leave | 18,845 | 18,759 | 28,000 | 16,000 |
| 52-43-4270 | Inter-Departmental | 7,334 | 4,364 | 5,000 | 5,000 |
| | Subtotal | 265,935 | 272,316 | 295,000 | 249,000 |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 52-43-4510 | Health Insurance | 27,229 | 30,616 | 50,000 | 55,000 |
| 52-43-4515 | Health Insurance Reimbursement | 905 | 4,526 | 5,000 | 5,000 |
| 52-43-4530 | Unemployment Insurance | 205 | 187 | 400 | 300 |
| | Subtotal | 28,339 | 35,329 | 55,400 | 60,300 |
| <u>PENSION BENEFITS</u> | | | | | |
| 52-43-4610 | FICA | 19,841 | 20,147 | 22,000 | 19,000 |
| 52-43-4620 | IMRF | 17,905 | 11,623 | 25,000 | 25,000 |
| | Subtotal | 37,746 | 31,770 | 47,000 | 44,000 |
| <u>OTHER BENEFITS</u> | | | | | |
| 52-43-4710 | Clothing Allowance | 1,651 | 1,706 | 2,000 | 2,824 |
| | Subtotal | 1,651 | 1,706 | 2,000 | 2,824 |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 52-43-5110 | Building Repairs | 95 | 434 | 3,000 | 3,000 |
| 52-43-5120 | Equipment Repairs | 60,396 | 80,508 | 100,000 | 100,000 |
| 52-43-5130 | Vehicle Repairs | - | - | - | - |
| 52-43-5160 | Machinery Repairs | - | - | - | - |
| | Subtotal | 60,491 | 80,942 | 103,000 | 103,000 |
| <u>COMMUNICATIONS</u> | | | | | |
| 52-43-5520 | Communications | 6,975 | 8,156 | 30,000 | 6,000 |
| | Subtotal | 6,975 | 8,156 | 30,000 | 6,000 |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 52-43-5620 | Travel Expense | - | - | - | - |
| 52-43-5630 | Training | 465 | 585 | 3,000 | 3,000 |
| | Subtotal | 465 | 585 | 3,000 | 3,000 |
| <u>SERVICE CHARGES</u> | | | | | |
| 52-43-5710 | Utilities | 202,365 | 219,706 | 220,000 | 220,000 |
| 52-43-5740 | EPA Permits | 17,500 | 17,500 | 20,000 | 20,000 |
| 52-43-5780 | Disposal Fees | 2,300 | 9,854 | 10,000 | 10,000 |
| | Subtotal | 222,165 | 247,059 | 250,000 | 250,000 |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 52-43-5960 | Miscellaneous | - | - | 10,000 | 10,000 |
| | Subtotal | - | - | 10,000 | 10,000 |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 52-43-6510 | Office Supplies | 200 | 288 | 300 | 300 |
| 52-43-6520 | Department Supplies | 1,305 | 2,138 | 2,000 | 2,000 |
| 52-43-6530 | Tools | 714 | 638 | 1,000 | 1,000 |
| 52-43-6540 | Janitorial Supplies | 154 | 464 | 500 | 500 |
| 52-43-6550 | Vehicle Fuel & Lube | 63 | 37 | 400 | 400 |
| 52-43-6560 | Chemicals | 9,485 | 12,033 | 15,000 | 15,000 |
| 52-43-6610 | Safety Materials | 1,009 | 1,401 | 1,500 | 1,000 |
| | Subtotal | 12,931 | 16,998 | 20,700 | 20,200 |

| | | <u>CAPITAL OUTLAY</u> | | | |
|------------------------------------|-----------------------|-----------------------|----------------|----------------|----------------|
| 52-43-8100 | Land | - | - | - | - |
| 52-43-8200 | Building Improvements | - | 9,600 | - | - |
| 52-43-8302 | Equipment-New | - | - | 20,000 | 20,000 |
| 52-43-8902 | Capital Projects | - | - | - | 100,000 |
| | Subtotal | - | 9,600 | 20,000 | 120,000 |
| TOTAL SEWER TREATMENT PLANT | | 636,698 | 704,460 | 836,100 | 868,324 |

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CITY OF WATERLOO, ILLINOIS
SEWER FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| SEWER SANITATION SYSTEM | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 52-44-5110 | Building Repairs | - | - | 1,000 | 1,000 |
| 52-44-5120 | Equipment Repairs | 25,485 | 66,740 | 60,000 | 60,000 |
| 52-44-5130 | Vehicle Repairs | - | - | - | - |
| 52-44-5160 | Machinery Repairs | - | - | - | - |
| | Subtotal | <u>25,485</u> | <u>66,740</u> | <u>61,000</u> | <u>61,000</u> |
| <u>SERVICE CHARGES</u> | | | | | |
| 52-44-5710 | Utilities | 74,054 | 74,414 | 70,000 | 72,000 |
| | Subtotal | <u>74,054</u> | <u>74,414</u> | <u>70,000</u> | <u>72,000</u> |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 52-44-6520 | Department Supplies | 7,335 | 4,841 | 5,000 | 5,000 |
| 52-44-6530 | Tools | 721 | 513 | 1,000 | 1,000 |
| 52-44-6550 | Vehicle Fuel & Lube | 3,656 | 4,456 | 5,000 | 5,000 |
| 52-44-6560 | Chemicals | - | - | - | - |
| 52-44-6580 | Fuels (Gas - Oil) | 1,342 | 1,733 | 2,000 | 2,000 |
| 52-44-6610 | Safety Materials | 233 | 1,018 | 1,000 | 1,000 |
| | Subtotal | <u>13,287</u> | <u>12,561</u> | <u>14,000</u> | <u>14,000</u> |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 52-44-8100 | Land | - | - | - | - |
| 52-44-8200 | Building Improvements | - | - | 1,000 | 1,000 |
| 52-44-8302 | Equipment-New | 3,417 | 4,638 | 27,000 | 7,000 |
| 52-44-8303 | Equipment Leases | 900 | - | 4,000 | 4,000 |
| 52-44-8400 | Vehicles | - | - | 35,000 | - |
| 52-44-8902 | Capital Projects | 10,415 | 38,433 | 150,000 | 85,000 |
| | Subtotal | <u>14,732</u> | <u>43,071</u> | <u>217,000</u> | <u>97,000</u> |
| TOTAL SEWER SANITATION SYSTEM | | <u>127,558</u> | <u>196,787</u> | <u>362,000</u> | <u>244,000</u> |

CITY OF WATERLOO, ILLINOIS
SEWER FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|---|-----------------------|---------------------|------------------|------------------|------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| INTEREST & BOND REDEMPTION | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>PRINCIPAL ON BONDS</u> | | | | | |
| 52-82-7120 | Revenue Bonds 1996 | - | - | 5,820,220 | - |
| | Subtotal | - | - | 5,820,220 | - |
| <u>INTEREST ON BONDS</u> | | | | | |
| 52-82-7220 | Revenue Bonds 1996 | 169,482 | 153,438 | 141,370 | - |
| | Subtotal | 169,482 | 153,438 | 141,370 | - |
| <u>PAYING FEES</u> | | | | | |
| 52-82-7320 | Revenue Bonds 1996 | - | - | - | - |
| | Subtotal | - | - | - | - |
| <u>DEPRECIATION</u> | | | | | |
| 52-82-9000 | Depreciation Expense | 474,226 | 456,354 | - | - |
| | Subtotal | 474,226 | 456,354 | - | - |
| <u>OTHER</u> | | | | | |
| 52-82-9595 | Abandonment of Assets | | | | |
| | Subtotal | | | | |
| TOTAL INTEREST & BOND REDEMPTION | | 643,708 | 609,792 | 5,961,590 | - |
| TOTAL SEWER FUND | | 1,766,958 | 1,907,740 | 7,648,340 | 1,918,774 |

CITY OF WATERLOO, ILLINOIS
SEWER FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS BY CLASSIFICATION

| CLASSIFICATION | Year Ended April 30 | | | |
|----------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| SALARIES | 385,410 | 397,998 | 432,300 | 394,100 |
| INSURANCE BENEFITS | 50,126 | 60,327 | 87,650 | 94,550 |
| PENSION BENEFITS | 54,393 | 46,166 | 69,500 | 69,000 |
| OTHER BENEFITS | 1,651 | 1,706 | 2,000 | 2,824 |
| CONTRACTUAL SERVICES | 87,938 | 149,534 | 167,000 | 166,500 |
| PROFESSIONAL SERVICES | 40,667 | 74,897 | 60,000 | 70,000 |
| COMMUNICATIONS | 19,406 | 19,875 | 43,500 | 19,500 |
| PROFESSIONAL DEVELOPMENT | 903 | 679 | 3,600 | 3,600 |
| SERVICE CHARGES | 388,490 | 412,903 | 416,500 | 419,000 |
| OTHER CONTRACTUAL SERVICES | 44,480 | 39,488 | 114,000 | 51,000 |
| GENERAL SUPPLIES | 28,967 | 32,851 | 39,200 | 38,700 |
| CAPITAL OUTLAY | 20,819 | 61,523 | 251,500 | 240,000 |
| OTHER FINANCING USES | - | - | - | 350,000 |
| PRINCIPAL ON BONDS | - | - | 5,820,220 | - |
| INTEREST ON BONDS | 169,482 | 153,438 | 141,370 | - |
| PAYING FEES | - | - | - | - |
| DEPRECIATION | 474,226 | 456,354 | - | - |
| | <u>1,766,958</u> | <u>1,907,740</u> | <u>7,648,340</u> | <u>1,918,774</u> |

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CITY OF WATERLOO, ILLINOIS
SEWER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/21

| | <u>AMOUNT</u> | <u>TOTAL</u> |
|--|---------------|----------------|
| ADMINISTRATION | | |
| 52-11-8300 Equipment - Office Purchase of three computers estimated at \$4,000. Sewer Department share \$800. Purchase of Plotter/Scanner/Printer estimated at \$35,000. Sewer Department share \$7,000. Purchase of Dual Monitors for Public Works estimated at \$800 Sewer Department share \$160. Miscellaneous estimated \$1,040. | \$ 9,000 | |
| 52-11-8700 Furniture & Fixtures Miscellaneous estimated at \$2,000 | 2,000 | |
| 52-11-8800 Information Systems | 12,000 | |
| | \$ 23,000 | |
| SEWER TREATMENT PLANT | | |
| 52-43-8100 Land | - | |
| 52-43-8200 Building Improvements | - | |
| 52-43-8302 Equipment - New Purchase of 1 Variable Frequency Drives estimated at \$20,000. | 20,000 | |
| 52-43-8902 Capital Projects Purchase of SCADA System estimated at \$100,000. | 100,000 | |
| | 120,000 | |
| SEWER SANITATION SYSTEM | | |
| 52-44-8100 Land | - | |
| 52-44-8200 Building Improvements Possible Building Improvements estimated at \$1,000. | 1,000 | |
| 52-44-8302 Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Sewer Department share \$5,000. Miscellaneous estimated at \$2,000. | 7,000 | |
| 52-44-8303 Equipment Leases Leasing large sewer cleaning equipment if necessary | 4,000 | |
| 52-44-8400 Vehicles | - | |
| 52-44-8902 Capital Projects Manhole lining estimated at \$75,000 Raising manholes estimated at \$10,000 | 85,000 | |
| | 97,000 | |
| TOTAL CAPITAL OUTLAY | | 240,000 |

CITY OF WATERLOO, ILLINOIS
ELECTRIC FUND
STATEMENT OF ACTUAL AND ESTIMATED RECEIPTS AND DISBURSEMENTS

| | | Year Ended April 30 | | | |
|---|---|-------------------------|-------------------------|--------------------------|--------------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| REVENUE | | | | | |
| 53-00-3530 | Penalties on Services | 93,245 | 102,791 | 95,000 | 95,000 |
| | Subtotal | <u>93,245</u> | <u>102,791</u> | <u>95,000</u> | <u>95,000</u> |
| CHARGES FOR SERVICES | | | | | |
| 53-00-3630 | Electric Sales | 11,238,551 | 11,414,936 | 10,700,000 | 10,850,000 |
| 53-00-3650 | IMEA Credits | 683,338 | 686,198 | 684,800 | 684,000 |
| 53-00-3660 | Connection Fees | 116,820 | 67,660 | 57,000 | 58,000 |
| 53-00-3690 | Utility Bill Adjustment | (8,349) | (962) | (2,000) | (2,000) |
| 53-00-3740 | Street Lighting | 60,000 | 60,000 | 60,000 | 60,000 |
| | Subtotal | <u>12,090,360</u> | <u>12,227,832</u> | <u>11,499,800</u> | <u>11,650,000</u> |
| OTHER REVENUES | | | | | |
| 53-00-3802 | Property Damage | - | 737 | 15,000 | 2,000 |
| 53-00-3810 | Interest Income | 10,256 | 11,699 | 14,000 | 16,400 |
| 53-00-3811 | Earnings on IMET | (17,671) | 169,163 | 284,500 | 218,500 |
| 53-00-3821 | Fuel Reimbursement | - | - | - | - |
| 53-00-3850 | Subdivision Reimbursement | 91,476 | - | - | - |
| 53-00-3855 | Commercial Reimbursement | 36,802 | 200 | 40,000 | - |
| 53-00-3860 | Grant | - | - | - | - |
| 53-00-3865 | Reimbursement from State | - | - | - | - |
| 53-00-3890 | Miscellaneous | 13,807 | 12,101 | 13,000 | 11,000 |
| | Subtotal | <u>134,670</u> | <u>193,899</u> | <u>366,500</u> | <u>247,900</u> |
| OTHER FINANCING SOURCES | | | | | |
| 53-00-3940 | IDOT Reimbursement | - | - | - | - |
| 53-00-3960 | Transfer from Other Funds - Capital Impr. | - | - | - | - |
| 53-00-3990 | Transfer from General Fund | - | - | - | - |
| 53-00-3994 | State of Illinois Reimbursement | - | - | - | - |
| | Transfer from (to) Other Funds | - | - | - | 350,000 |
| | Transfer from Invested Funds | - | - | - | - |
| | Subtotal | <u>-</u> | <u>-</u> | <u>-</u> | <u>350,000</u> |
| TOTAL RECEIPTS | | <u>12,318,274</u> | <u>12,524,523</u> | <u>11,961,300</u> | <u>12,342,900</u> |
| TOTAL DISBURSEMENTS | | <u>10,564,787</u> | <u>10,705,005</u> | <u>10,584,198</u> | <u>11,002,599</u> |
| EXCESS OF RECEIPTS OVER DISBURSEMENTS | | <u>1,753,487</u> | <u>1,819,518</u> | <u>1,377,102</u> | <u>1,340,301</u> |
| COMMITMENT TO PENSION FUNDS | | | | | |
| USE OF INVESTED FUNDS | | - | - | - | - |
| DECREASE (INCREASE) IN RECEIVABLES/PAYABLES | | (164,170) | (8,119) | | |
| DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP. | | 33,338 | 33,039 | | |
| CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED | | 5,916,205 | 7,538,860 | 9,383,299 | 10,760,401 |
| CASH BALANCE, ENDING-ACTUAL AND ESTIMATED | | <u><u>7,538,860</u></u> | <u><u>9,383,299</u></u> | <u><u>10,760,401</u></u> | <u><u>12,100,702</u></u> |

CITY OF WATERLOO, ILLINOIS
ELECTRIC FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|--------------------------------------|--------------------------------|-----------------------|-----------------------|-------------------------|-------------------------|
| | | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| ADMINISTRATION | | | | | |
| <u>SALARIES</u> | | | | | |
| 53-11-4211 | Director of Public Works | 25,207 | 24,980 | 25,500 | 26,000 |
| 53-11-4212 | Finance Director | 22,061 | 21,986 | 21,500 | 22,000 |
| 53-11-4213 | Clerical | 58,587 | 57,672 | 61,000 | 63,000 |
| 53-11-4217 | Human Resource | - | 6,226 | 11,600 | 12,000 |
| 53-11-4220 | Part-time | 23,186 | 24,563 | 26,200 | 16,600 |
| 53-11-4230 | Over-time | 908 | 1,369 | 2,000 | 2,000 |
| 53-11-4240 | Sick Leave | 2,337 | 2,467 | 3,500 | 3,500 |
| 53-11-4250 | Vacation Leave | 8,445 | 8,150 | 10,000 | 11,000 |
| | Subtotal | <u>140,731</u> | <u>147,414</u> | <u>161,300</u> | <u>156,100</u> |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 53-11-4510 | Health Insurance | 18,651 | 21,820 | 27,000 | 29,000 |
| 53-11-4515 | Health Insurance Reimbursement | 3,003 | 3,031 | 5,000 | 5,000 |
| 53-11-4530 | Unemployment Insurance | 245 | 243 | 300 | 300 |
| | Subtotal | <u>21,898</u> | <u>25,093</u> | <u>32,300</u> | <u>34,300</u> |
| <u>PENSION BENEFITS</u> | | | | | |
| 53-11-4610 | FICA | 10,458 | 10,922 | 12,200 | 11,500 |
| 53-11-4620 | IMRF | 7,812 | 5,136 | 12,000 | 14,500 |
| | Subtotal | <u>18,270</u> | <u>16,058</u> | <u>24,200</u> | <u>26,000</u> |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 53-11-5170 | Equipment Rental & Services | 2,227 | 2,001 | 4,000 | 3,500 |
| | Subtotal | <u>2,227</u> | <u>2,001</u> | <u>4,000</u> | <u>3,500</u> |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 53-11-5310 | Professional Services | 23,314 | 27,970 | 75,000 | 75,000 |
| 53-11-5350 | Independent Contractors | - | - | - | - |
| | Subtotal | <u>23,314</u> | <u>27,970</u> | <u>75,000</u> | <u>75,000</u> |
| <u>COMMUNICATIONS</u> | | | | | |
| 53-11-5510 | Postage | 11,334 | 10,589 | 11,500 | 11,500 |
| 53-11-5540 | Printing & Publishing | 1,360 | 1,165 | 2,000 | 2,000 |
| | Subtotal | <u>12,694</u> | <u>11,754</u> | <u>13,500</u> | <u>13,500</u> |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 53-11-5610 | Membership & Dues | - | - | 100 | 100 |
| 53-11-5630 | Training | 1,380 | 1,369 | 5,000 | 5,000 |
| | Subtotal | <u>1,380</u> | <u>1,369</u> | <u>5,100</u> | <u>5,100</u> |
| <u>SERVICE CHARGES</u> | | | | | |
| 53-11-5770 | Bad Debt Expense | 12,980 | 13,920 | 20,000 | 20,000 |
| 53-11-5790 | Franchise Fees | 570,375 | 576,449 | 550,000 | 560,000 |
| | Subtotal | <u>583,355</u> | <u>590,369</u> | <u>570,000</u> | <u>580,000</u> |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 53-11-5910 | Customer Refunds | - | 2,809 | 5,000 | 5,000 |
| 53-11-5920 | Insurance & Bonds | 127,629 | 121,795 | 110,000 | 116,000 |
| 53-11-5940 | State Utility Tax | - | - | - | - |
| 53-11-5960 | Miscellaneous | 2,344 | 2,132 | 3,000 | 3,000 |
| | Subtotal | <u>129,974</u> | <u>126,736</u> | <u>118,000</u> | <u>124,000</u> |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 53-11-6510 | Office Supplies | 2,845 | 3,479 | 4,500 | 4,500 |
| | Subtotal | <u>2,845</u> | <u>3,479</u> | <u>4,500</u> | <u>4,500</u> |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 53-11-8300 | Equipment-Office | - | 560 | 2,500 | 9,000 |
| 53-11-8700 | Furniture & Fixtures | - | 416 | 2,000 | 2,000 |
| 53-11-8800 | Information Systems | 6,088 | 7,876 | 10,000 | 12,000 |
| | Subtotal | <u>6,088</u> | <u>8,852</u> | <u>14,500</u> | <u>23,000</u> |
| TOTAL ELECTRIC ADMINISTRATION | | <u>942,776</u> | <u>961,095</u> | <u>1,022,400</u> | <u>1,045,000</u> |

CITY OF WATERLOO, ILLINOIS
ELECTRIC FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|---------------------------------|--------------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| PRODUCTION | | | | | |
| <u>SALARIES</u> | | | | | |
| 53-47-4210 | Regular Salaries | 160,799 | 157,641 | 165,000 | 240,000 |
| 53-47-4230 | Over-time | 1,745 | 1,578 | 4,000 | 4,000 |
| 53-47-4240 | Sick Leave | 1,977 | 3,006 | 5,500 | 4,000 |
| 53-47-4250 | Vacation Leave | 9,667 | 11,092 | 10,500 | 10,800 |
| 53-47-4270 | Inter-Departmental | 15,404 | 2,168 | 3,000 | 3,000 |
| | Subtotal | 189,593 | 175,485 | 188,000 | 261,800 |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 53-47-4510 | Health Insurance | 30,789 | 34,847 | 40,500 | 85,000 |
| 53-47-4515 | Health Insurance Reimbursement | 4,297 | 4,979 | 6,300 | 10,000 |
| 53-47-4530 | Unemployment Insurance | 156 | 105 | 200 | 350 |
| | Subtotal | 35,241 | 39,931 | 47,000 | 95,350 |
| <u>PENSION BENEFITS</u> | | | | | |
| 53-47-4610 | FICA | 13,834 | 12,726 | 14,500 | 20,000 |
| 53-47-4620 | IMRF | 11,951 | 7,839 | 16,500 | 27,000 |
| | Subtotal | 25,785 | 20,566 | 31,000 | 47,000 |
| <u>OTHER BENEFITS</u> | | | | | |
| 53-47-4710 | Clothing Allowance | 2,181 | 2,686 | 2,883 | 6,735 |
| | Subtotal | 2,181 | 2,686 | 2,883 | 6,735 |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 53-47-5110 | Building Repairs | 823 | 365 | 3,000 | 3,000 |
| 53-47-5150 | Utility System Maintenance | 71,305 | 12,804 | 55,000 | 40,000 |
| 53-47-5160 | Machinery Repairs | - | - | - | - |
| | Subtotal | 72,128 | 13,169 | 58,000 | 43,000 |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 53-47-5310 | Professional Services | - | 269 | 14,000 | 14,000 |
| | Subtotal | - | 269 | 14,000 | 14,000 |
| <u>COMMUNICATIONS</u> | | | | | |
| 53-47-5520 | Communications | 2,394 | 2,588 | 3,000 | 3,000 |
| | Subtotal | 2,394 | 2,588 | 3,000 | 3,000 |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 53-47-5620 | Travel Expense | - | - | - | - |
| 53-47-5630 | Training | 465 | 540 | 1,000 | 1,000 |
| | Subtotal | 465 | 540 | 1,000 | 1,000 |
| <u>SERVICE CHARGES</u> | | | | | |
| 53-47-5710 | Utilities | 38,955 | 28,610 | 35,000 | 35,000 |
| 53-47-5740 | EPA Permits | 5,626 | 5,626 | 6,000 | 6,000 |
| | Subtotal | 44,581 | 34,236 | 41,000 | 41,000 |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 53-47-6520 | Department Supplies | 2,958 | 1,517 | 3,000 | 3,000 |
| 53-47-6530 | Tools | 135 | 1,007 | 1,000 | 1,000 |
| 53-47-6540 | Janitorial Supplies | 3,686 | 2,875 | 4,500 | 4,500 |
| 53-47-6560 | Chemicals | 7,492 | 7,080 | 8,000 | 8,000 |
| 53-47-6565 | Water Treatment Chemicals | - | - | - | - |
| 53-47-6580 | Fuels - (Gas & Oil) | (1,114) | 22,825 | 50,000 | 50,000 |
| 53-47-6600 | Lubricants | 35 | - | 1,000 | 1,000 |
| 53-47-6610 | Safety Materials | 1,077 | 1,208 | 2,000 | 2,000 |
| | Subtotal | 14,269 | 36,512 | 69,500 | 69,500 |

| | | <u>CAPITAL OUTLAY</u> | | | |
|----------------------------------|-----------------------|-----------------------|----------------|----------------|----------------|
| 53-47-8100 | Land | - | - | - | - |
| 53-47-8200 | Building Improvements | - | - | 50,000 | 15,000 |
| 53-47-8302 | Equipment-New | - | 15 | 10,000 | 2,000 |
| 53-47-8400 | Equipment - Vehicles | - | - | - | - |
| 53-47-8902 | Capital Projects | - | - | - | 100,000 |
| | Subtotal | - | 15 | 60,000 | 117,000 |
| TOTAL ELECTRIC PRODUCTION | | 386,637 | 325,998 | 515,383 | 699,385 |

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CITY OF WATERLOO, ILLINOIS
ELECTRIC FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|-----------------------------------|--------------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| DISTRIBUTION | | | | | |
| <u>SALARIES</u> | | | | | |
| 53-48-4210 | Regular Salaries | 524,418 | 567,174 | 550,000 | 620,000 |
| 53-48-4230 | Over-time | 24,896 | 24,829 | 30,000 | 30,000 |
| 53-48-4240 | Sick Leave | 20,823 | 25,205 | 30,000 | 25,000 |
| 53-48-4250 | Vacation Leave | 55,658 | 50,870 | 54,000 | 57,000 |
| 53-48-4270 | Inter-Departmental | 91 | 455 | 1,000 | 1,000 |
| | Subtotal | 625,885 | 668,534 | 665,000 | 733,000 |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 53-48-4510 | Health Insurance | 94,149 | 103,849 | 122,000 | 137,500 |
| 53-48-4515 | Health Insurance Reimbursement | 16,741 | 15,784 | 20,000 | 15,000 |
| 53-48-4530 | Unemployment Insurance | 494 | 523 | 750 | 750 |
| | Subtotal | 111,384 | 120,155 | 142,750 | 153,250 |
| <u>PENSION BENEFITS</u> | | | | | |
| 53-48-4610 | FICA | 45,906 | 48,704 | 52,000 | 55,500 |
| 53-48-4620 | IMRF | 46,916 | 28,653 | 60,000 | 75,000 |
| | Subtotal | 92,822 | 77,357 | 112,000 | 130,500 |
| <u>OTHER BENEFITS</u> | | | | | |
| 53-48-4710 | Clothing Allowance | 4,544 | 3,364 | 4,665 | 3,964 |
| | Subtotal | 4,544 | 3,364 | 4,665 | 3,964 |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 53-48-5110 | Building Repairs | 994 | 643 | 2,000 | 2,000 |
| 53-48-5120 | Equipment Repairs | 45,769 | 5,188 | 20,000 | 20,000 |
| 53-48-5130 | Vehicle Repairs | - | - | - | - |
| | Subtotal | 46,763 | 5,831 | 22,000 | 22,000 |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 53-48-5310 | Professional Services | 1,589 | 1,464 | 4,000 | 4,000 |
| | Subtotal | 1,589 | 1,464 | 4,000 | 4,000 |
| <u>COMMUNICATIONS</u> | | | | | |
| 53-48-5520 | Communications | 3,633 | 4,693 | 5,000 | 5,000 |
| | Subtotal | 3,633 | 4,693 | 5,000 | 5,000 |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 53-48-5620 | Travel Expense | - | - | - | - |
| 53-48-5630 | Training | 2,692 | 2,398 | 3,000 | 3,000 |
| | Subtotal | 2,692 | 2,398 | 3,000 | 3,000 |
| <u>SERVICE CHARGES</u> | | | | | |
| 53-48-5710 | Utilities | 22,077 | 22,355 | 25,000 | 25,000 |
| 53-48-5760 | Electric Purchased | 7,320,362 | 7,554,181 | 7,500,000 | 7,600,000 |
| | Subtotal | 7,342,439 | 7,576,536 | 7,525,000 | 7,625,000 |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 53-48-5960 | Miscellaneous | 497 | 220 | 1,000 | 1,000 |
| | Subtotal | 497 | 220 | 1,000 | 1,000 |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 53-48-6180 | Street Light Materials | 98,768 | 61,353 | 75,000 | 75,000 |
| 53-48-6520 | Department Supplies | 22,714 | 18,652 | 35,000 | 35,000 |
| 53-48-6530 | Tools | 6,014 | 4,693 | 7,000 | 5,000 |
| 53-48-6540 | Janitorial Supplies | 1,231 | 719 | 1,500 | 1,500 |
| 53-48-6550 | Vehicle Fuel & Lube | 15,208 | 16,395 | 20,000 | 20,000 |
| 53-48-6610 | Safety Materials | 5,908 | 11,862 | 14,000 | 7,000 |
| | Subtotal | 149,843 | 113,673 | 152,500 | 143,500 |

| | | <u>CAPITAL OUTLAY</u> | | | |
|------------------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 53-48-8100 | Land | - | - | - | - |
| 53-48-8200 | Building Improvements | - | 6,859 | 5,000 | 5,000 |
| 53-48-8302 | Equipment-New | 3,820 | 6,109 | 7,000 | 15,000 |
| 53-48-8303 | Equipment Leases | - | - | - | - |
| 53-48-8400 | Vehicles | - | - | - | 40,000 |
| 53-48-8501 | Meters | - | - | 25,000 | 20,000 |
| 53-48-8502 | Transformers | - | (656) | 100,000 | 100,000 |
| 53-48-8503 | Line Materials | 118,073 | 68,046 | 100,000 | 100,000 |
| 53-48-8504 | Poles | - | 1,092 | 15,000 | 15,000 |
| 53-48-8508 | Contracted Tree Trimming | 107 | - | 50,000 | 50,000 |
| 53-48-8509 | PCB Program | 395 | 870 | 2,500 | 1,000 |
| 53-48-8902 | Capital Projects | 17,588 | 17,368 | 105,000 | 88,000 |
| | Subtotal | <u>139,983</u> | <u>99,689</u> | <u>409,500</u> | <u>434,000</u> |
| | | <u>DEPRECIATION</u> | | | |
| 53-48-9100 | Depreciation | 713,299 | 743,997 | - | - |
| 53-48-9120 | Loss on Disposal of Fixed Asset | - | - | - | - |
| | Subtotal | <u>713,299</u> | <u>743,997</u> | <u>-</u> | <u>-</u> |
| TOTAL ELECTRIC DISTRIBUTION | | <u>9,235,374</u> | <u>9,417,911</u> | <u>9,046,415</u> | <u>9,258,214</u> |
| TOTAL ELECTRIC FUND | | <u>10,564,787</u> | <u>10,705,005</u> | <u>10,584,198</u> | <u>11,002,599</u> |

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CITY OF WATERLOO, ILLINOIS
ELECTRIC FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS BY CLASSIFICATION

| CLASSIFICATION | Year Ended April 30 | | | |
|----------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| SALARIES | 956,209 | 991,433 | 1,014,300 | 1,150,900 |
| INSURANCE BENEFITS | 168,523 | 185,180 | 222,050 | 282,900 |
| PENSION BENEFITS | 136,877 | 113,980 | 167,200 | 203,500 |
| OTHER BENEFITS | 6,725 | 6,050 | 7,548 | 10,699 |
| CONTRACTUAL SERVICES | 121,119 | 21,002 | 84,000 | 68,500 |
| PROFESSIONAL SERVICES | 24,902 | 29,704 | 93,000 | 93,000 |
| COMMUNICATIONS | 18,722 | 19,035 | 21,500 | 21,500 |
| PROFESSIONAL DEVELOPMENT | 4,537 | 4,307 | 9,100 | 9,100 |
| SERVICE CHARGES | 7,970,375 | 8,201,141 | 8,136,000 | 8,246,000 |
| OTHER CONTRACTUAL SERVICES | 130,471 | 126,956 | 119,000 | 125,000 |
| GENERAL SUPPLIES | 166,957 | 153,665 | 226,500 | 217,500 |
| CAPITAL OUTLAY | 146,071 | 108,556 | 484,000 | 574,000 |
| DEPRECIATION | 713,299 | 743,997 | - | - |
| | <u>10,564,787</u> | <u>10,705,005</u> | <u>10,584,198</u> | <u>11,002,599</u> |

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CITY OF WATERLOO, ILLINOIS
ELECTRIC FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/21

| | <u>AMOUNT</u> | <u>TOTAL</u> |
|---|---------------|--------------|
| ADMINISTRATION | | |
| 53-11-8300 Equipment - Office Purchase of three computers estimated at \$4,000. Electric Department share \$800. Purchase of Plotter/Scanner/Printer estimated at \$35,000. Electric Department share \$7,000. Purchase of Dual Monitors for Public Works estimated at \$800 Electric Department share \$160. Miscellaneous estimated \$1,040. | 9,000 | |
| 53-11-8700 Furniture & Fixtures Miscellaneous estimated at \$2,000 | 2,000 | |
| 53-11-8800 Information Systems | 12,000 | |
| | 23,000 | 23,000 |
| PRODUCTION | | |
| 53-47-8100 Land | - | |
| 53-47-8200 Building Improvements | 15,000 | |
| 53-47-8302 Equipment - New Miscellaneous estimated at \$2,000 | 2,000 | |
| 53-47-8400 Equipment - Vehicle | - | |
| 53-47-8902 Capital Projects SCADA System estimated at \$100,000. | 100,000 | |
| | | 117,000 |
| DISTRIBUTION | | |
| 53-48-8100 Land | - | |
| 53-48-8200 Building Improvements Miscellaneous estimated at \$5,000. | 5,000 | |
| 53-48-8302 Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Electric Department share \$5,000 Purchase of tough book with mount (2) estimated at \$8,000. Miscellaneous estimated at \$2,000 | 15,000 | |
| 53-48-8400 Vehicles Purchase of pickup truck estimated at \$40,000. | 40,000 | |
| 53-48-8501 Meters | 20,000 | |
| 53-48-8502 Transformers | 100,000 | |

| | | | |
|-----------------------------|--|---------|----------------|
| 53-48-8503 | Line Materials | 100,000 | |
| 53-48-8504 | Poles | 15,000 | |
| 53-48-8508 | Contracted Tree Trimming | 50,000 | |
| 53-48-8509 | PCB Program | 1,000 | |
| 53-48-8902 | Capital Projects | 88,000 | |
| | PCB Hut estimated at \$5,000 | | |
| | Fiber line estimated at \$50,000 | | |
| | Gate and Controller for utility area estimated at \$23,000 | | |
| | AMI estimated at \$5,000 | | |
| | Miscellaneous estimated at \$5,000 | | |
| | | | 434,000 |
| TOTAL CAPITAL OUTLAY | | | 574,000 |

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CITY OF WATERLOO, ILLINOIS
GAS FUND
STATEMENT OF ACTUAL AND ESTIMATED RECEIPTS AND DISBURSEMENTS

| | | Year Ended April 30 | | | |
|---|------------------------------|---------------------|------------------|------------------|------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| REVENUE | | | | | |
| 54-00-3530 | Penalties on Services | 23,602 | 29,131 | 29,000 | 29,000 |
| | Subtotal | <u>23,602</u> | <u>29,131</u> | <u>29,000</u> | <u>29,000</u> |
| CHARGES FOR SERVICES | | | | | |
| 54-00-3640 | Gas Sales | 2,776,260 | 2,932,537 | 2,805,000 | 2,850,000 |
| 54-00-3660 | Connection Fees | 67,835 | 40,465 | 34,000 | 34,000 |
| 54-00-3690 | Utility Bill Adjustment | (95) | (17,620) | (5,000) | (5,000) |
| 54-00-3720 | Bad Debt Recovery | - | - | - | - |
| | Subtotal | <u>2,843,999</u> | <u>2,955,382</u> | <u>2,834,000</u> | <u>2,879,000</u> |
| OTHER REVENUES | | | | | |
| 54-00-3802 | Property Damage | - | - | - | - |
| 54-00-3810 | Interest Income | 5,134 | 3,604 | 3,000 | 3,300 |
| 54-00-3811 | Earnings on IMET | (14,219) | 113,421 | 144,800 | 111,200 |
| 54-00-3850 | Subdivision Reimbursement | 37,496 | - | - | 25,000 |
| 54-00-3855 | Commercial Reimbursement | 9,707 | - | 8,300 | - |
| 54-00-3860 | Grant | - | - | - | - |
| 54-00-3890 | Miscellaneous | 8,992 | 10,443 | 10,000 | 11,000 |
| | Subtotal | <u>47,110</u> | <u>127,467</u> | <u>166,100</u> | <u>150,500</u> |
| OTHER FINANCING SOURCES | | | | | |
| 54-00-3940 | IDOT Reimbursement | - | - | - | - |
| 54-00-3960 | Transfer from Other Funds | - | - | - | - |
| | Transfer from Invested Funds | - | - | - | 65,000 |
| | Subtotal | <u>-</u> | <u>-</u> | <u>-</u> | <u>65,000</u> |
| TOTAL RECEIPTS | | <u>2,914,712</u> | <u>3,111,980</u> | <u>3,029,100</u> | <u>3,123,500</u> |
| TOTAL DISBURSEMENTS | | <u>2,639,378</u> | <u>2,883,162</u> | <u>3,037,330</u> | <u>3,096,729</u> |
| EXCESS OF RECEIPTS OVER DISBURSEMENTS | | 275,333 | 228,818 | (8,230) | 26,771 |
| COMMITMENT TO PENSION FUNDS | | | | - | |
| USE OF INVESTED FUNDS | | | | | (65,000) |
| DECREASE (INCREASE) IN RECEIVABLES/PAYABLES | | 65,497 | (13,143) | | |
| DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP. | | (5,679) | (897,713) | | |
| CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED | | 4,943,939 | 5,279,090 | 4,597,053 | 4,588,823 |
| CASH BALANCE, ENDING-ACTUAL AND ESTIMATED | | <u>5,279,090</u> | <u>4,597,053</u> | <u>4,588,823</u> | <u>4,550,594</u> |

CITY OF WATERLOO, ILLINOIS
GAS FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|-----------------------------------|--------------------------------|---------------------|---------------|-----------------|---------------|
| | | 2018 | 2019 | 2020 | 2021 |
| ADMINISTRATION | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>SALARIES</u> | | | | | |
| 54-11-4211 | Director of Public Works | 25,208 | 24,981 | 25,500 | 26,000 |
| 54-11-4212 | Finance Director | 22,061 | 21,987 | 21,500 | 22,000 |
| 54-11-4213 | Clerical | 58,588 | 57,673 | 61,000 | 63,000 |
| 54-11-4217 | Human Resource | - | 6,226 | 11,600 | 12,000 |
| 54-11-4220 | Part-time | 23,192 | 24,569 | 26,200 | 16,600 |
| 54-11-4230 | Over-time | 908 | 1,370 | 2,000 | 2,000 |
| 54-11-4240 | Sick Leave | 2,337 | 2,468 | 3,500 | 3,500 |
| 54-11-4250 | Vacation Leave | 8,446 | 8,151 | 10,000 | 11,000 |
| | Subtotal | 140,740 | 147,424 | 161,300 | 156,100 |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 54-11-4510 | Health Insurance | 18,651 | 21,820 | 27,000 | 29,000 |
| 54-11-4515 | Health Insurance Reimbursement | 3,003 | 3,031 | 5,000 | 5,000 |
| 54-11-4530 | Unemployment Insurance | 245 | 243 | 300 | 300 |
| | Subtotal | 21,899 | 25,094 | 32,300 | 34,300 |
| <u>PENSION BENEFITS</u> | | | | | |
| 54-11-4610 | FICA | 10,485 | 10,952 | 12,200 | 11,500 |
| 54-11-4620 | IMRF | 7,812 | 5,136 | 12,000 | 14,500 |
| | Subtotal | 18,297 | 16,087 | 24,200 | 26,000 |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 54-11-5170 | Equipment Rental & Services | 2,249 | 2,077 | 4,000 | 3,500 |
| | Subtotal | 2,249 | 2,077 | 4,000 | 3,500 |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 54-11-5310 | Professional Services | 29,041 | 23,414 | 35,500 | 36,000 |
| 54-11-5330 | Legal | - | 12,277 | 35,000 | 5,000 |
| 54-11-5350 | Independent Contractors | - | - | - | - |
| | Subtotal | 29,041 | 35,692 | 70,500 | 41,000 |
| <u>COMMUNICATIONS</u> | | | | | |
| 54-11-5510 | Postage | 11,503 | 10,535 | 11,500 | 11,500 |
| 54-11-5540 | Printing & Publishing | 3,924 | 1,405 | 2,000 | 2,000 |
| | Subtotal | 15,428 | 11,940 | 13,500 | 13,500 |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 54-11-5610 | Membership & Dues | 4,219 | 875 | 1,000 | 1,000 |
| 54-11-5620 | Travel Expense | - | - | - | - |
| 54-11-5630 | Training | 557 | 138 | 500 | 500 |
| 54-11-5650 | Books & Publications | - | - | 500 | 500 |
| | Subtotal | 4,776 | 1,013 | 2,000 | 2,000 |
| <u>SERVICE CHARGES</u> | | | | | |
| 54-11-5770 | Bad Debt Expense | 3,419 | 2,110 | 5,000 | 5,000 |
| 54-11-5790 | Franchise Fees | 132,968 | 147,959 | 150,000 | 150,000 |
| | Subtotal | 136,386 | 150,069 | 155,000 | 155,000 |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 54-11-5910 | Customer Refunds | - | - | 1,000 | 1,000 |
| 54-11-5920 | Insurance & Bonds | 45,510 | 45,476 | 35,000 | 37,000 |
| 54-11-5940 | State Utility Tax | - | - | - | - |
| 54-11-5960 | Miscellaneous | 2,344 | 2,132 | 3,000 | 3,000 |
| | Subtotal | 47,855 | 47,608 | 39,000 | 41,000 |

| | | <u>GENERAL SUPPLIES</u> | | | |
|---------------------------------|-------------------------|-------------------------|-----------------------|-----------------------|-----------------------|
| 54-11-6510 | Office Supplies | 2,756 | 2,993 | 4,500 | 4,500 |
| | Subtotal | <u>2,756</u> | <u>2,993</u> | <u>4,500</u> | <u>4,500</u> |
| | | <u>CAPITAL OUTLAY</u> | | | |
| 54-11-8300 | Equipment-Office | - | 560 | 2,500 | 9,000 |
| 54-11-8700 | Furniture & Fixtures | - | 416 | 2,000 | 2,000 |
| 54-11-8800 | Information Systems | 6,088 | 7,876 | 10,000 | 12,000 |
| | Subtotal | <u>6,088</u> | <u>8,852</u> | <u>14,500</u> | <u>23,000</u> |
| 54-11-9592 | Transfer to Other Funds | - | - | - | - |
| TOTAL GAS ADMINISTRATION | | <u>425,515</u> | <u>448,849</u> | <u>520,800</u> | <u>499,900</u> |

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CITY OF WATERLOO, ILLINOIS
GAS FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|-----------------------------------|--------------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Estimate</u> | 2021 <u>Budget</u> |
| DISTRIBUTION | | | | | |
| <u>SALARIES</u> | | | | | |
| 54-48-4210 | Regular Salaries | 361,956 | 325,724 | 330,000 | 360,000 |
| 54-48-4230 | Over-time | 6,370 | 7,729 | 12,000 | 10,000 |
| 54-48-4240 | Sick Leave | 10,073 | 11,458 | 14,000 | 13,000 |
| 54-48-4250 | Vacation Leave | 32,403 | 36,947 | 30,000 | 33,000 |
| 54-48-4270 | Inter-Departmental | 17,259 | 48,010 | 65,000 | 50,000 |
| | Subtotal | 428,061 | 429,868 | 451,000 | 466,000 |
| <u>INSURANCE BENEFITS</u> | | | | | |
| 54-48-4510 | Health Insurance | 79,964 | 91,810 | 105,000 | 120,000 |
| 54-48-4515 | Health Insurance Reimbursement | 16,542 | 13,012 | 15,000 | 15,000 |
| 54-48-4530 | Unemployment Insurance | 377 | 438 | 500 | 500 |
| | Subtotal | 96,883 | 105,261 | 120,500 | 135,500 |
| <u>PENSION BENEFITS</u> | | | | | |
| 54-48-4610 | FICA | 31,123 | 30,835 | 36,000 | 37,000 |
| 54-48-4620 | IMRF | 30,046 | 18,516 | 40,000 | 50,000 |
| | Subtotal | 61,169 | 49,351 | 76,000 | 87,000 |
| <u>OTHER BENEFITS</u> | | | | | |
| 54-48-4710 | Clothing Allowance | 4,393 | 4,533 | 5,030 | 3,829 |
| | Subtotal | 4,393 | 4,533 | 5,030 | 3,829 |
| <u>CONTRACTUAL SERVICES</u> | | | | | |
| 54-48-5110 | Building Repairs | 747 | 1,519 | 2,000 | 1,500 |
| 54-48-5120 | Equipment Repairs | 3,550 | 3,264 | 17,000 | 10,000 |
| 54-48-5130 | Vehicle Repairs | - | - | - | - |
| | Subtotal | 4,297 | 4,783 | 19,000 | 11,500 |
| <u>COMMUNICATIONS</u> | | | | | |
| 54-48-5520 | Communications | 4,809 | 5,834 | 6,500 | 6,500 |
| | Subtotal | 4,809 | 5,834 | 6,500 | 6,500 |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 54-48-5620 | Travel Expense | - | - | - | - |
| 54-48-5630 | Training | 1,876 | 7,648 | 5,000 | 5,000 |
| | Subtotal | 1,876 | 7,648 | 5,000 | 5,000 |
| <u>SERVICE CHARGES</u> | | | | | |
| 54-48-5710 | Utilities | 14,287 | 14,979 | 16,000 | 16,000 |
| | Subtotal | 14,287 | 14,979 | 16,000 | 16,000 |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 54-48-5960 | Miscellaneous | - | 805 | 500 | 500 |
| | Subtotal | - | 805 | 500 | 500 |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 54-48-6510 | Office Supplies | 461 | 447 | 500 | 500 |
| 54-48-6520 | Department Supplies | 2,328 | 3,373 | 3,000 | 3,000 |
| 54-48-6530 | Tools | 4,946 | 4,003 | 5,000 | 5,000 |
| 54-48-6540 | Janitorial Supplies | - | 405 | 500 | 500 |
| 54-48-6550 | Vehicle Fuel & Lube | 11,617 | 12,059 | 15,000 | 15,000 |
| 54-48-6560 | Chemicals | 4,243 | 3,685 | 5,000 | 5,000 |
| 54-48-6580 | Natural Gas Purchase | 1,344,354 | 1,506,040 | 1,500,000 | 1,510,500 |
| 54-48-6610 | Safety Materials | 4,441 | 4,030 | 5,000 | 5,000 |
| | Subtotal | 1,372,390 | 1,534,041 | 1,534,000 | 1,544,500 |

| | | <u>CAPITAL OUTLAY</u> | | | |
|-------------------------------|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 54-48-8100 | Land | - | - | - | - |
| 54-48-8200 | Building Improvements | 1,583 | - | 2,000 | 2,000 |
| 54-48-8302 | Equipment-New | 3,801 | 6,510 | 21,000 | 82,500 |
| 54-48-8303 | Equipment Leases | - | - | - | - |
| 54-48-8400 | Vehicles | - | - | - | 36,000 |
| 54-48-8501 | Meters | 12,828 | - | 150,000 | 50,000 |
| 54-48-8503 | Line Maintenance Materials | 41,790 | 86,913 | 75,000 | 115,000 |
| 54-48-8902 | Capital Projects | 17,369 | 17,992 | 35,000 | 35,000 |
| | Subtotal | <u>77,371</u> | <u>111,414</u> | <u>283,000</u> | <u>320,500</u> |
| | | <u>DEPRECIATION</u> | | | |
| 54-48-9100 | Depreciation | 148,327 | 165,796 | - | - |
| | Subtotal | <u>148,327</u> | <u>165,796</u> | - | - |
| TOTAL GAS DISTRIBUTION | | <u>2,213,863</u> | <u>2,434,313</u> | <u>2,516,530</u> | <u>2,596,829</u> |
| TOTAL GAS FUND | | <u>2,639,378</u> | <u>2,883,162</u> | <u>3,037,330</u> | <u>3,096,729</u> |

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CITY OF WATERLOO, ILLINOIS
GAS FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS BY CLASSIFICATION

| CLASSIFICATION | Year Ended April 30 | | | |
|----------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2019 <u>Estimate</u> | 2020 <u>Budget</u> |
| SALARIES | 568,801 | 577,292 | 612,300 | 622,100 |
| INSURANCE BENEFITS | 118,782 | 130,355 | 152,800 | 169,800 |
| PENSION BENEFITS | 79,466 | 65,438 | 100,200 | 113,000 |
| OTHER BENEFITS | 4,393 | 4,533 | 5,030 | 3,829 |
| CONTRACTUAL SERVICES | 6,547 | 6,859 | 23,000 | 15,000 |
| PROFESSIONAL SERVICES | 29,041 | 35,692 | 70,500 | 41,000 |
| COMMUNICATIONS | 20,237 | 17,774 | 20,000 | 20,000 |
| PROFESSIONAL DEVELOPMENT | 6,652 | 8,662 | 7,000 | 7,000 |
| SERVICE CHARGES | 150,674 | 165,048 | 171,000 | 171,000 |
| OTHER CONTRACTUAL SERVICES | 47,855 | 48,413 | 39,500 | 41,500 |
| GENERAL SUPPLIES | 1,375,146 | 1,537,034 | 1,538,500 | 1,549,000 |
| CAPITAL OUTLAY | 83,459 | 120,266 | 297,500 | 343,500 |
| DEPRECIATION | 148,327 | 165,796 | - | - |
| TRANSFER TO OTHER FUNDS | - | - | - | - |
| | <u>2,639,378</u> | <u>2,883,162</u> | <u>3,037,330</u> | <u>3,096,729</u> |

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CITY OF WATERLOO, ILLINOIS
 GAS FUND
 CAPITAL OUTLAY
 FISCAL YEAR END 4/30/21

| | <u>AMOUNT</u> | <u>TOTAL</u> |
|--|---------------|----------------|
| ADMINISTRATION | | |
| 54-11-8300 Equipment - Office | \$ 9,000 | |
| Purchase of three computers estimated at \$4,000. Gas Department share \$800. | | |
| Purchase of Plotter/Scanner/Printer estimated at \$35,000. Gas Department share \$7,000. | | |
| Purchase of Dual Monitors for Public Works estimated at \$800 Gas Department share \$160. | | |
| Miscellaneous estimated \$1,040. | | |
| 54-11-8700 Furniture & Fixtures | 2,000 | |
| Miscellaneous estimated at \$2,000 | | |
| 54-11-8800 Information Systems | 12,000 | |
| | 23,000 | 23,000 |
| DISTRIBUTION | | |
| 54-48-8100 Land | - | |
| 54-48-8200 Building Improvements | 2,000 | |
| Miscellaneous estimated at \$2,000. | | |
| 54-48-8302 Equipment - New | 82,500 | |
| Purchase of mechanic shop tools estimated at \$25,000. Gas Department share \$5,000. | | |
| Purchase of USDI 192 GIS Program estimated at \$5,200. Gas Department share \$2,600. | | |
| Purchase of trencher estimated at \$64,000. Purchase of trailer for trencher estimated at \$6,000. | | |
| Purchase of electric fusion pipe trimmers estimated at \$2,500. Miscellaneous estimated at \$2,400. | | |
| 54-48-8303 Equipment Leases | - | |
| 54-48-8400 Vehicles | 36,000 | |
| Purchase of crew cab pickup truck estimated at \$36,000. | | |
| 54-48-8501 Meters | 50,000 | |
| 54-48-8503 Line Maintenance Materials | 115,000 | |
| Line Material estimated at \$50,000 4" pipe estimated at \$65,000 | | |
| 54-48-8902 Capital Projects | 35,000 | |
| Odorizer estimated at \$30,000 AMI estimated at \$5,000. | | |
| | 320,500 | |
| TOTAL CAPITAL OUTLAY | | 343,500 |

CITY OF WATERLOO, ILLINOIS
POLICE PENSION FUND
STATEMENT OF ACTUAL AND ESTIMATED RECEIPTS AND DISBURSEMENTS

| | | Year Ended April 30 | | | |
|--|----------------------------|---------------------|------------------|------------------|------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>TAXES</u> | | | | | |
| 72-00-3150 | Property Tax - Current | 418,000 | 538,000 | 538,000 | 500,000 |
| | Subtotal | 418,000 | 538,000 | 538,000 | 500,000 |
| <u>OTHER REVENUES</u> | | | | | |
| 72-00-3810 | Interest Income | 77,671 | 90,509 | 125,000 | 125,000 |
| 72-00-3811 | Unrealized Appreciation | 93,031 | 108,552 | - | - |
| 72-00-3812 | Gain/Loss on Investments | 28,928 | 50,617 | - | - |
| 72-00-3814 | Interest Income - CD's | - | - | - | - |
| 72-00-3815 | Accrued Income | 3,120 | 3,555 | - | - |
| 72-00-3816 | Purchase Discounts | - | - | - | - |
| 72-00-3817 | Dividend Income | 50,105 | 57,752 | 45,000 | 50,000 |
| 72-00-3818 | Interest Income - Checking | 64 | 105 | 85 | 100 |
| 72-00-3881 | From James Trantham | - | - | - | - |
| 72-00-3883 | From Michael Douglas | 9,357 | 9,366 | 4,226 | - |
| 72-00-3885 | From John Sawyer | 7,049 | 628 | - | - |
| 72-00-3893 | From Dwight Loless | 5,553 | - | - | - |
| 72-00-3894 | From Trinity Daws | 6,686 | 7,644 | 7,900 | 8,300 |
| 72-00-3897 | From Dale Siebenberger | 6,686 | 7,282 | 7,500 | 7,750 |
| 72-00-3899 | From Jeffrey Prosis | 8,354 | 8,363 | 9,700 | 10,300 |
| 72-00-3901 | From Scott Spencer | 6,686 | 7,282 | 1,565 | - |
| 72-00-3903 | From David Midkiff II | 6,686 | 7,360 | 7,900 | 8,300 |
| 72-00-3904 | From Clifford M Haddick | 6,686 | 7,282 | 7,500 | 7,750 |
| 72-00-3905 | From Steve Martin | 5,457 | - | - | - |
| 72-00-3909 | From Dane Luke | 6,868 | 7,678 | 8,500 | 9,200 |
| 72-00-3911 | From Eric Waszak | 6,520 | 5,569 | - | - |
| 72-00-3912 | From Daniel Pittman | 6,409 | 7,178 | 7,500 | 7,750 |
| 72-00-3913 | From Eric Zaber | 4,837 | 7,317 | 7,900 | 8,300 |
| 72-00-3914 | From Justin Ellis | 575 | - | - | - |
| 72-00-3915 | From Robert Fernandez | 4,473 | 7,005 | - | - |
| 72-00-3916 | From Shaun Wiegand | 4,473 | 7,005 | 7,500 | 7,750 |
| 72-00-3917 | From Andrew Potter | 1,447 | 6,927 | 7,500 | 7,750 |
| 72-00-3918 | From Nicholas Elliott | 1,447 | 2,051 | - | - |
| 72-00-3919 | From Joshua Wirth | 1,447 | 6,949 | 7,500 | 8,300 |
| 72-00-3920 | From Justin Braun | - | 4,050 | 7,500 | 7,750 |
| 72-00-3921 | From Scott Votrain II | - | 3,502 | 7,300 | 7,750 |
| 72-00-3922 | From Mason Ingram | - | 769 | 7,200 | 7,750 |
| 72-00-3923 | From Brandon Braye | - | - | 5,200 | 7,400 |
| 72-00-3924 | From Andrew Dahlem | - | - | 1,200 | 7,400 |
| 72-00-3925 | From Jacob Renner | - | - | 1,200 | 7,400 |
| 72-00-3990 | From General Fund | - | - | - | - |
| | Subtotal | 360,613 | 432,296 | 292,376 | 312,000 |
| TOTAL RECEIPTS | | 778,613 | 970,296 | 830,376 | 812,000 |
| TOTAL DISBURSEMENTS | | 336,936 | 361,148 | 423,450 | 472,450 |
| EXCESS OF RECEIPTS OVER DISBURSEMENTS | | 441,676 | 609,148 | 406,926 | 339,550 |
| DECREASE (INCREASE) IN RECEIVABLES/PAYABLES | | (17,562) | (124,690) | | |
| CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED | | 5,098,160 | 5,522,274 | 6,006,732 | 6,413,658 |
| CASH BALANCE, ENDING-ACTUAL AND ESTIMATED | | <u>5,522,274</u> | <u>6,006,732</u> | <u>6,413,658</u> | <u>6,753,208</u> |

CITY OF WATERLOO, ILLINOIS
POLICE PENSION FUND
SCHEDULE OF ACTUAL AND ANTICIPATED DISBURSEMENTS

| | | Year Ended April 30 | | | |
|-----------------------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | 2018 | 2019 | 2020 | 2021 |
| | | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Budget</u> |
| <u>PENSION BENEFITS</u> | | | | | |
| 72-00-4630 | Federal Tax Paid | - | - | 31,000 | 37,000 |
| 72-00-4635 | Bank Charges | 16,019 | 16,556 | 20,000 | 22,000 |
| 72-00-4640 | Benefits Paid | 292,707 | 316,382 | 337,000 | 377,500 |
| | Subtotal | <u>308,727</u> | <u>332,938</u> | <u>388,000</u> | <u>436,500</u> |
| <u>PROFESSIONAL SERVICES</u> | | | | | |
| 72-00-5310 | Professional Services | 5,087 | 6,464 | 6,000 | 6,000 |
| 72-00-5330 | Legal | - | - | - | - |
| | Subtotal | <u>5,087</u> | <u>6,464</u> | <u>6,000</u> | <u>6,000</u> |
| <u>COMMUNICATIONS</u> | | | | | |
| 72-00-5540 | Printing & Publishing | 16 | - | 100 | 100 |
| | Subtotal | <u>16</u> | <u>-</u> | <u>100</u> | <u>100</u> |
| <u>PROFESSIONAL DEVELOPMENT</u> | | | | | |
| 72-00-5620 | Travel | - | - | - | - |
| 72-00-5630 | Training | 1,580 | 1,050 | 3,500 | 3,500 |
| | Subtotal | <u>1,580</u> | <u>1,050</u> | <u>3,500</u> | <u>3,500</u> |
| <u>OTHER CONTRACTUAL SERVICES</u> | | | | | |
| 72-00-5920 | Insurance & Bonds | 2,695 | 3,082 | 3,500 | 3,500 |
| 72-00-5922 | Accounting | 4,340 | 4,625 | 5,000 | 5,500 |
| 72-00-5924 | Safe Deposit Box | 30 | 30 | 50 | 50 |
| 72-00-5925 | Legal | 12,664 | 11,004 | 15,000 | 15,000 |
| 72-00-5926 | Dues | 795 | 795 | 900 | 900 |
| 72-00-5927 | IL Department of Insurance | 1,003 | 1,108 | 1,300 | 1,300 |
| | Subtotal | <u>21,527</u> | <u>20,645</u> | <u>25,750</u> | <u>26,250</u> |
| <u>GENERAL SUPPLIES</u> | | | | | |
| 72-00-6510 | Office Supplies | - | 52 | 100 | 100 |
| | Subtotal | <u>-</u> | <u>52</u> | <u>100</u> | <u>100</u> |
| TOTAL POLICE PENSION FUND | | <u>336,936</u> | <u>361,148</u> | <u>423,450</u> | <u>472,450</u> |