



**ANNUAL BUDGET**  
**2020 – 2021**

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## **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.

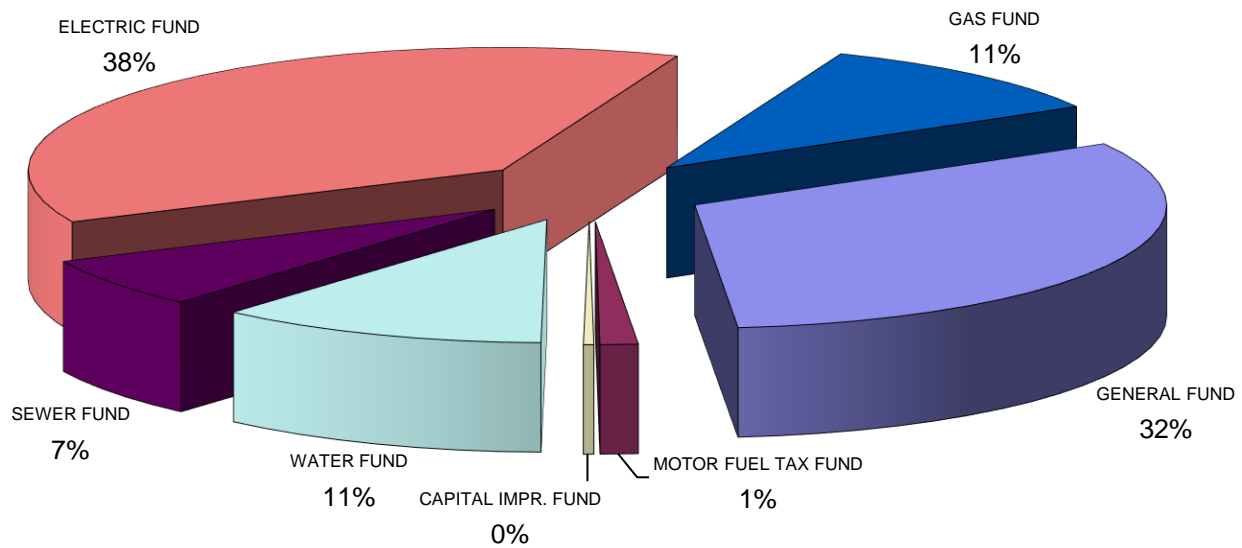
Fiduciary Funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs. The Police Pension Fund is the City's only Fiduciary Fund.

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
<b>TOTAL</b>	<b>31,023,955</b>	<b>29,002,680</b>	<b>-</b>	<b>2,021,275</b>

**Disbursements by Fund**  
**\$29,002,680**

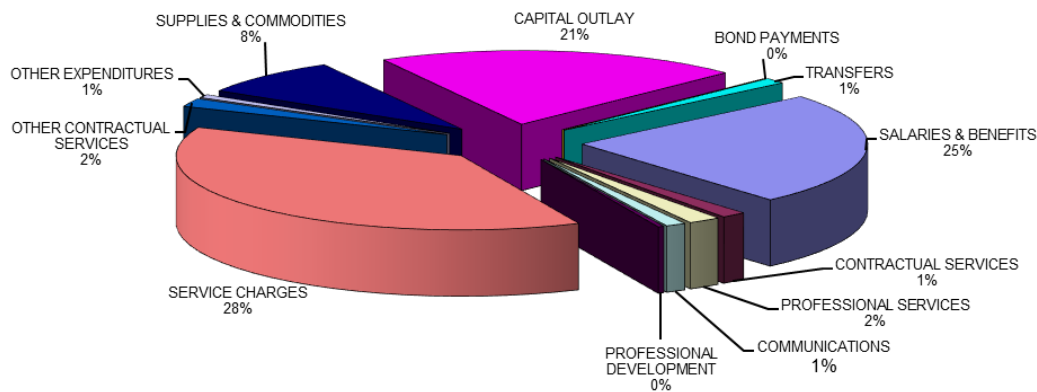


**CITY OF WATERLOO, ILLINOIS  
GENERAL, PROPRIETARY, MOTOR FUEL TAX  
& CAPITAL IMPROVEMENT FUNDS BUDGET TOTALS**

	<b>2019-20 BUDGET</b>	<b>2019-20 ESTIMATE</b>	<b>2020-21 BUDGET</b>	<b>% INCREASE BUDGET TO BUDGET</b>	<b>% of Total</b>
<b>SALARIES</b>	4,991,000	4,932,250	5,099,700	2%	17.58%
<b>INSURANCE BENEFITS</b>	1,109,550	1,086,800	1,292,200	16%	4.46%
<b>PENSION BENEFITS</b>	666,600	657,500	731,200	10%	2.52%
<b>OTHER BENEFITS</b>	34,853	40,807	40,565	16%	0.14%
<b>CONTRACTUAL SERVICES</b>	374,100	473,600	408,100	9%	1.41%
<b>PROFESSIONAL SERVICES</b>	549,600	578,250	526,400	-4%	1.82%
<b>COMMUNICATIONS</b>	324,200	338,850	329,300	2%	1.14%
<b>PROFESSIONAL DEVELOPMENT</b>	100,650	85,300	96,850	-4%	0.33%
<b>SERVICE CHARGES</b>	11,127,000	10,874,000	11,018,000	-1%	37.99%
<b>OTHER CONTRACTUAL SERVICES</b>	573,100	606,300	516,450	-10%	1.78%
<b>OTHER EXPENDITURES</b>	105,000	130,000	206,500	97%	0.71%
<b>MAINTENANCE SUPPLIES</b>	85,000	85,000	85,000	0%	0.29%
<b>COMMODITIES</b>	306,945	312,500	328,405	7%	1.13%
<b>GENERAL SUPPLIES</b>	1,958,100	1,955,200	1,964,700	0%	6.77%
<b>CAPITAL OUTLAY</b>	5,684,700	5,557,200	6,009,310	6%	20.72%
<b>TRANSFERS</b>	435,902	3,000,000	350,000	-20%	1.21%
<b>PRINCIPAL ON BONDS</b>	665,860	5,820,220	-	-100%	0.00%
<b>INTEREST ON BONDS</b>	141,370	141,370	-	-100%	0.00%
<b>TOTAL</b>	<b>29,233,530</b>	<b>36,675,147</b>	<b>29,002,680</b>	<b>-1%</b>	<b>100.00%</b>

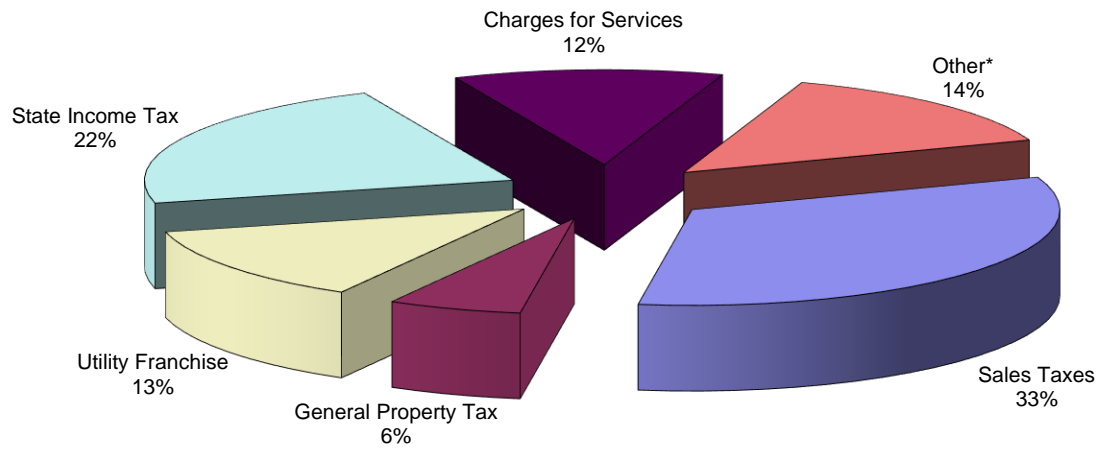
Expenditures, including the Utility Funds and other Special Funds, for FY 2020-21 total \$29.2 million. There is a 1% budgeted decrease in expenditures from the current FY 2019-20 budget. The major differences between the FY 2019-20 budget and the FY 2020-21 budget includes an increase in capital outlay. 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.

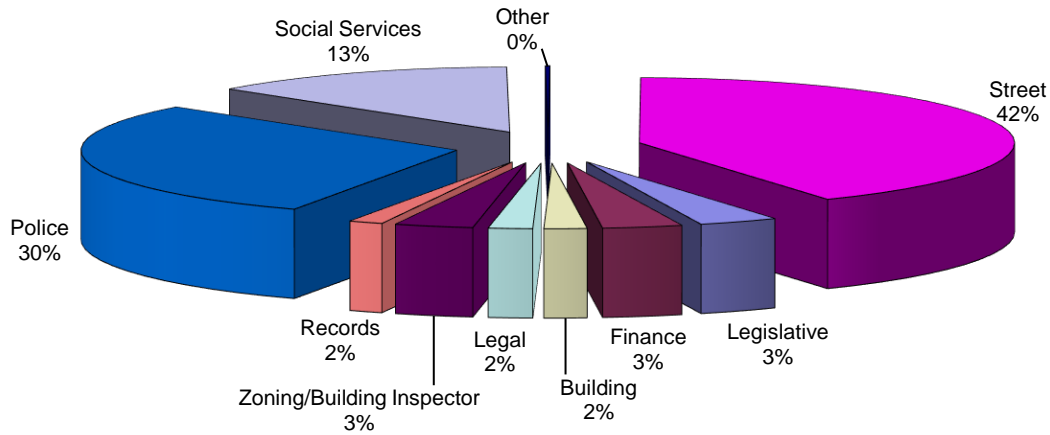
## GENERAL FUND REVENUE SUMMARY



	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%
<b>TOTAL</b>	<b>6,545,360</b>	<b>6,914,829</b>	<b>6,867,465</b>	<b>7,057,055</b>	<b>7,144,855</b>	<b>4%</b>	<b>100.00%</b>

\* 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%
<b>TOTAL</b>	<b>6,691,017</b>	<b>6,647,281</b>	<b>8,500,579</b>	<b>8,288,229</b>	<b>9,248,475</b>	<b>9%</b>	<b>100.00%</b>

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

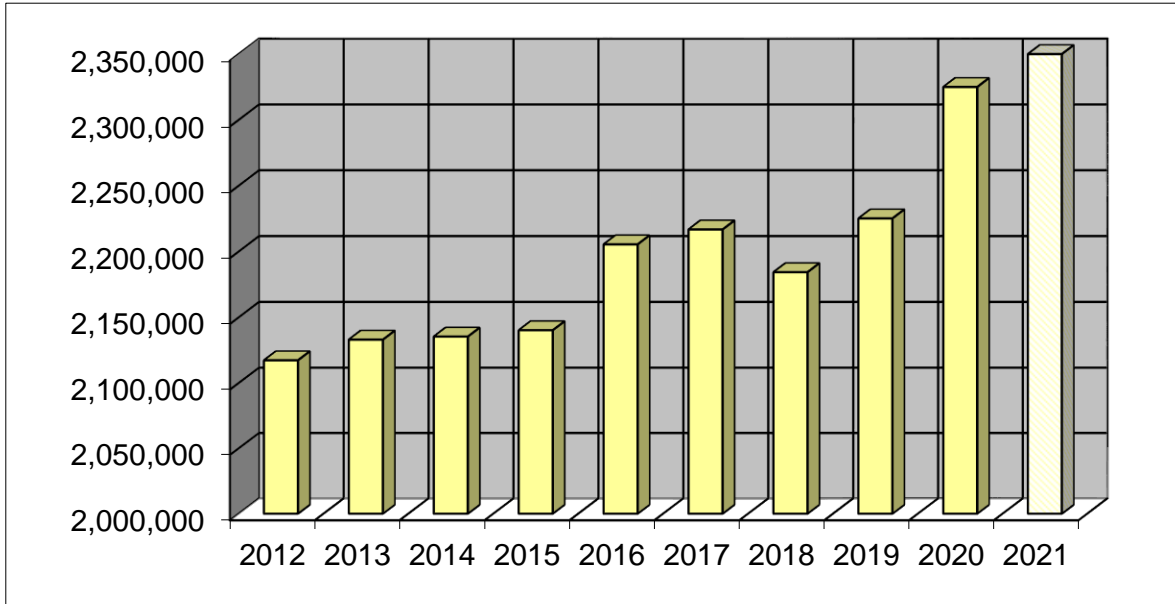


## **REVENUE TRENDS**

## 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%



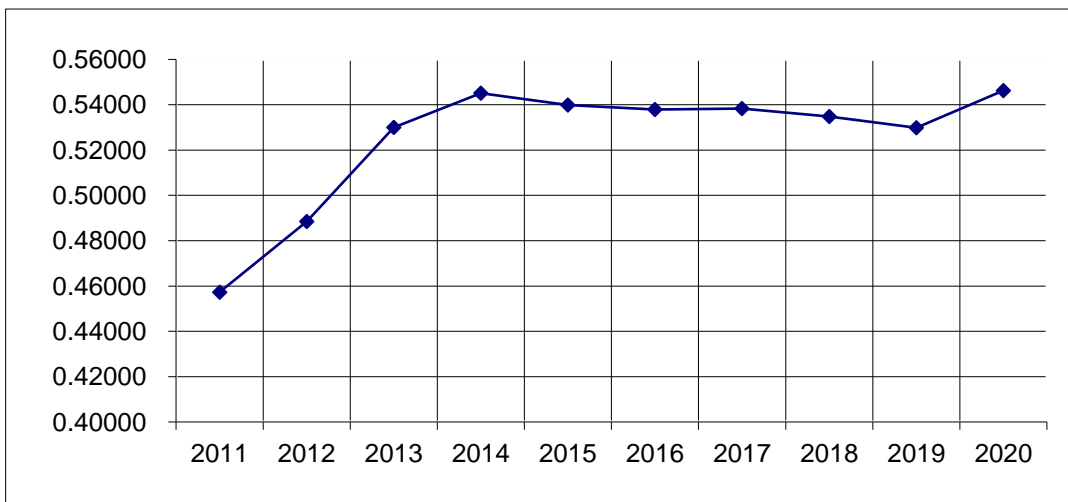
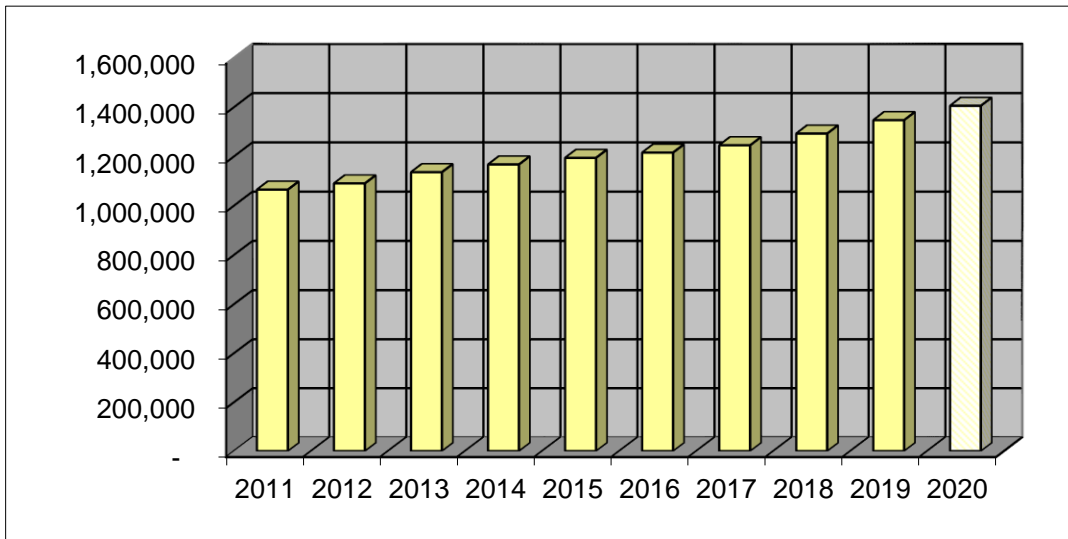
## Ten-Year Property Tax Revenue History

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

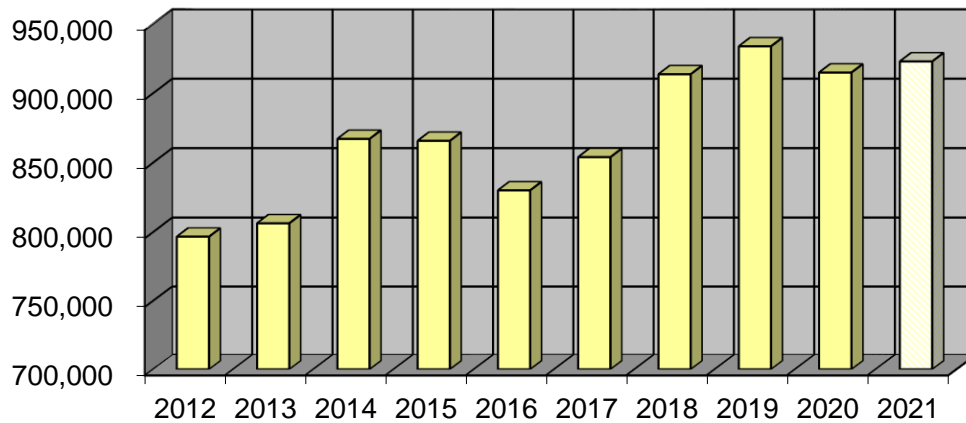


## Ten-Year Utility Franchise History

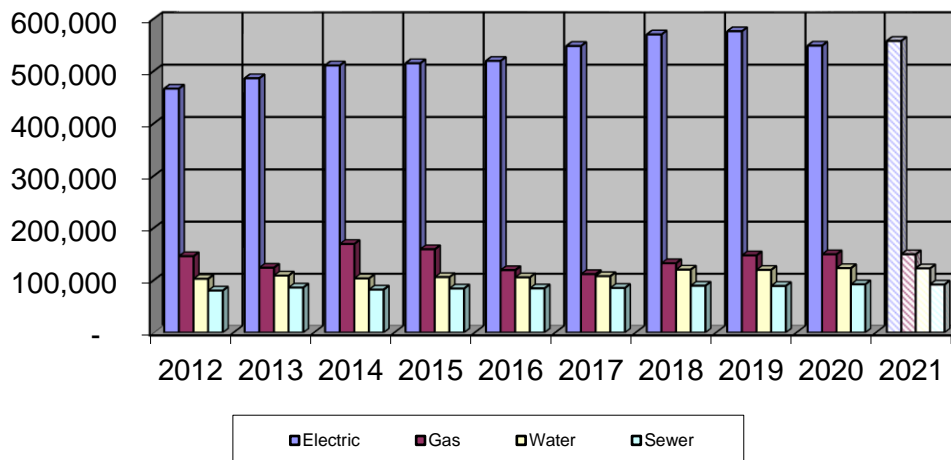
The third largest source of general fund revenues is utility franchise. In 2021, utility franchise is expected to provide 13% of the general fund budget. The City collects five percent of receipts from the electric, gas, water and sewer utilities as a utility franchise fee beginning May, 2000. Prior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

**Utility Franchise**



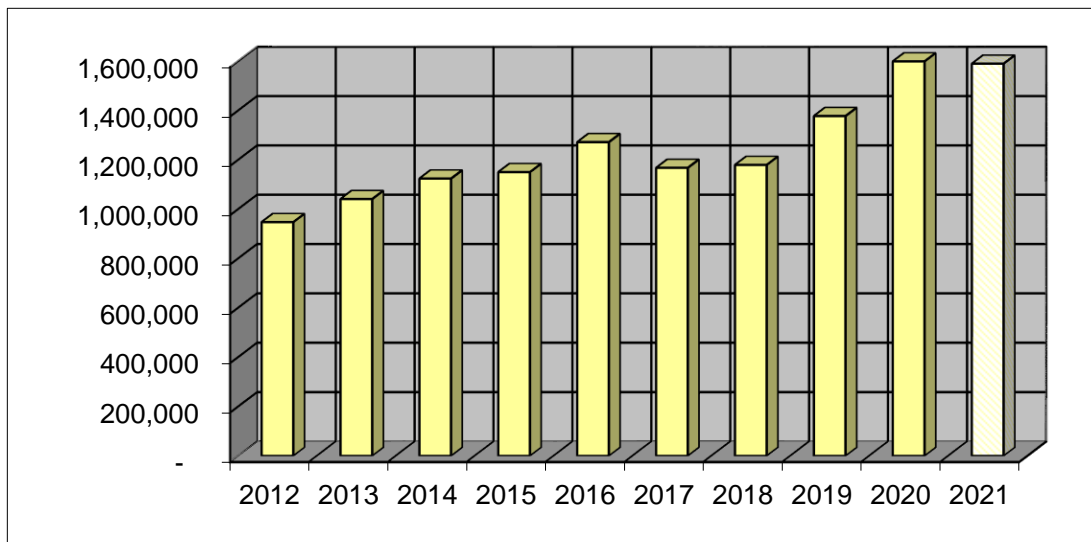
**Utility Franchise By Department**



## 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.

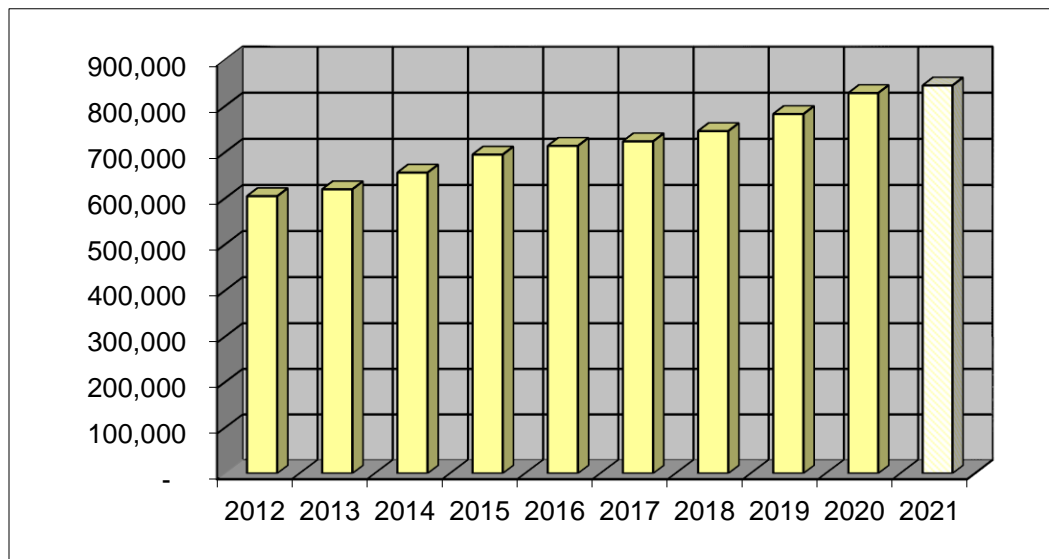
Fiscal Year	Revenue Received	Percent Change
2012	946,828	2%
2013	1,040,447	10%
2014	1,123,527	8%
2015	1,149,767	2%
2016	1,271,366	11%
2017	1,167,090	-8%
2018	1,178,902	1%
2019	1,377,258	17%
2020	1,598,800	16%
2021	1,589,500	-1%



## 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.

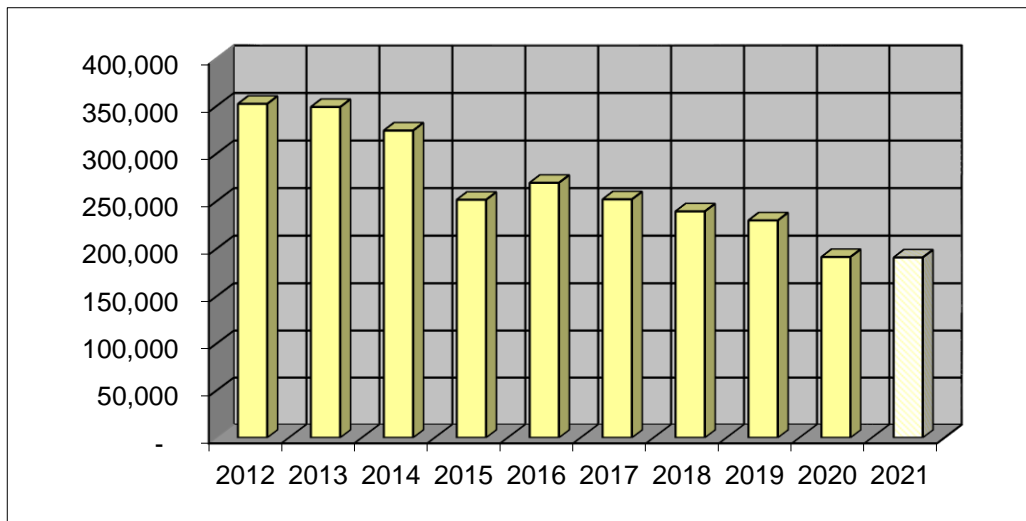
Fiscal Year	Revenue Received	Percent Change
2012	605,278	5%
2013	620,179	2%
2014	656,360	6%
2015	695,475	6%
2016	714,370	3%
2017	724,236	1%
2018	746,484	3%
2019	783,491	5%
2020	829,000	6%
2021	845,500	2%



## 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.

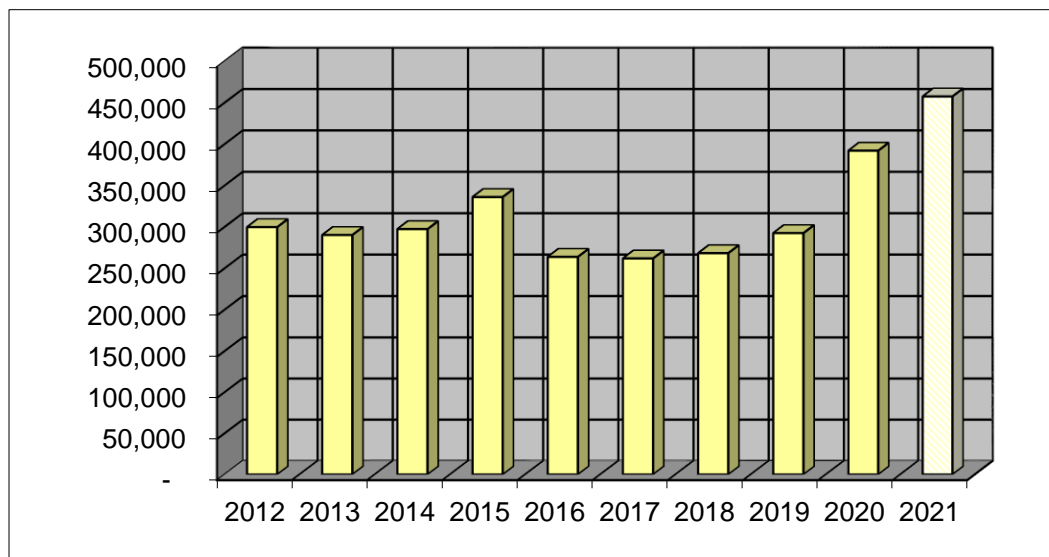
Fiscal Year	Simplified Telecom Tax	Percent Change
2012	352,516	0%
2013	349,209	-1%
2014	324,460	-7%
2015	251,710	-22%
2016	269,544	7%
2017	252,165	-6%
2018	239,509	-5%
2019	230,006	-4%
2020	191,500	-17%
2021	191,000	0%



## 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%

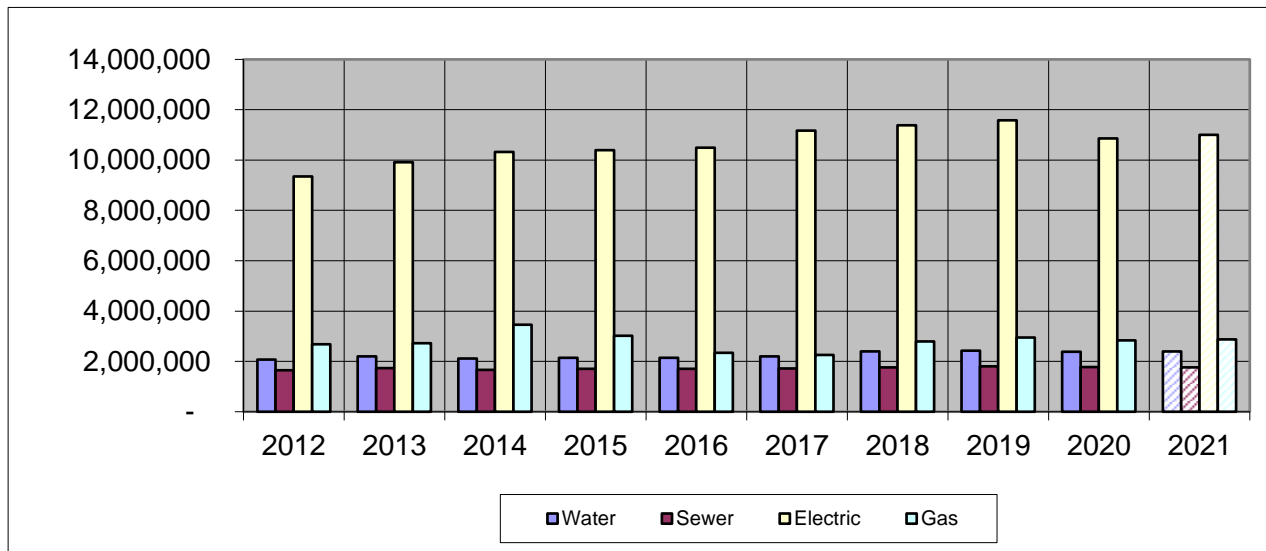




## Ten-Year Utility Revenue History

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.

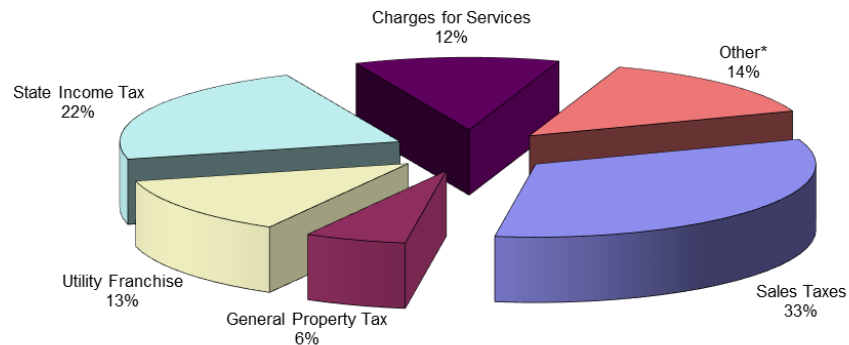
Fiscal Year	Water Revenue	Percent Change	Sewer Revenue	Percent Change	Electric Revenue	Percent Change	Gas Revenue	Percent Change
2012	2,077,814	2%	1,642,280	16%	9,353,421	-1%	2,681,426	-26%
2013	2,201,395	6%	1,731,718	5%	9,918,374	6%	2,717,207	1%
2014	2,109,808	-4%	1,659,037	-4%	10,322,371	4%	3,457,697	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**

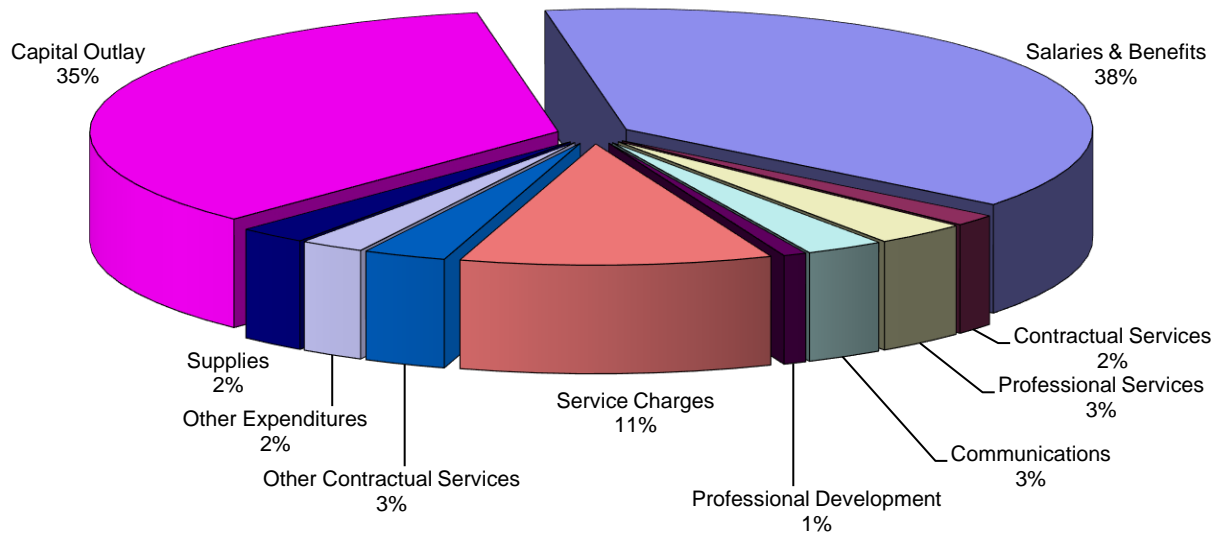


\*Other includes Licenses, Permits & Fees, Fines & Forfeitures, Investment Income, Hotel/Motel Tax, Transfers from Invested Funds and Miscellaneous.

## **- 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
<b>Salaries</b>	2,204,480	2,285,755	2,471,700	2,521,650	2,580,000	4%	27.90%
<b>Insurance Benefits</b>	451,960	468,503	575,600	558,800	673,450	17%	7.28%
<b>Pension Benefits</b>	248,213	245,977	261,000	260,900	280,700	8%	3.04%
<b>Other Benefits</b>	29,883	18,700	20,129	23,229	21,125	5%	0.23%
<b>Contractual Services</b>	88,322	104,798	146,600	177,600	142,600	-3%	1.54%
<b>Professional Services</b>	245,657	232,570	310,000	330,000	295,700	-5%	3.20%
<b>Communications</b>	197,699	205,012	236,600	236,250	250,500	6%	2.71%
<b>Professional Development</b>	62,695	44,847	74,850	62,600	74,150	-1%	0.80%
<b>Service Charges</b>	854,767	924,099	977,000	975,000	994,500	2%	10.75%
<b>Other Contractual Services</b>	266,576	265,272	312,900	301,100	265,250	-15%	2.87%
<b>Other Expenditures</b>	117,350	117,403	105,000	130,000	206,500	97%	2.23%
<b>Maintenance Supplies</b>	22,787	74,353	85,000	85,000	85,000	0%	0.92%
<b>General Supplies</b>	88,263	111,898	118,000	126,000	134,500	14%	1.45%
<b>Capital Outlay</b>	1,782,365	1,548,095	2,806,200	2,500,100	3,244,500	16%	35.08%
<b>TOTAL</b>	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	<b>Prop. Tax IMRF/FICA</b> – 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	<b>Prop. Tax Road &amp; Bridge</b> – 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	<b>Prop. Tax Gen. Corporate</b> – 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	<b>Liquor License</b> – 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	<b>Franchise License</b> – 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	<b>Utility Franchise</b> – 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	<b>Infrastructure Fee</b> – 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	<b>Fees &amp; Permits</b> – 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	<b>Inspection Fees</b> – 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	<b>State Income Tax</b> – 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	<b>State Replacement Tax</b> – 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	<b>Mobile Home Taxes</b> –	5
01-00-3445	<b>Cops Grant/SRO Officer</b> – Consists of money received from Waterloo CUSD #5 for School Resource Officer	57,000
01-00-3450	<b>Sales Tax</b> - Consists of our share of sales tax revenue. This is deposited monthly (around the 10 <sup>th</sup> 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	<b>Business District Tax</b> – Consists of 1% Business District Tax (additional sales tax) on purchases within the Business District.	50,000
01-00-3480	<b>Video Gaming</b> – Consists of our share (5%) of the net video gaming activity.	146,000
01-00-3510	<b>Court Fines</b> – 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	<b>Penalties on Service</b> – 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	<b>Refuse Fees</b> – 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	<b>Utility Bill Adjustment</b> – Consists of revenue due to an adjustment on a utility billing.	(250)
01-00-3810	<b>Interest Income</b> – 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	<b>Tower Rental</b> – This is revenue from Verizon & Sprint PCS for the rental of the City Water Tower.	32,800
01-00-3840	<b>Sundry Income</b> – This consists of miscellaneous income, including money received from the sale of fixed assets.	6,000
01-00-3841	<b>Donations</b> – 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	<b>Asset Seizure</b>	-
01-00-3845	<b>Hotel/Motel Tax</b> - 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	<b>Miscellaneous</b> - Consists of miscellaneous revenue received from miscellaneous invoices by Street Department.	500
01-00-3960	<b>Transfer from Invested Funds</b>	2,160,900
<b>TOTAL GENERAL FUND</b>		<b>\$9,305,755</b>

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	400,459	416,897	345,500	419,800
<u>LICENSES &amp; 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	1,429,882	1,419,502	1,415,500	1,396,000
<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	3,625,477	3,989,357	4,156,805	4,192,505
<u>FINES &amp; 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	81,355	58,601	59,500	60,000
<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	746,440	783,403	828,750	845,250
<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	261,748	247,070	251,000	231,300
<u>OTHER FINANCING SOURCES</u>					
01-00-3960	Transfer from Other Funds	-	-	-	-
	Transfer from Invested Funds	-	-	1,641,500	2,160,900
	Subtotal	-	-	1,641,500	2,160,900
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		7,161,081	7,269,106	6,037,932	3,934,312

CITY OF WATERLOO, ILLINOIS  
GENERAL 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>
<b>LEGISLATIVE</b>					
<b><u>SALARIES</u></b>					
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	146,053	145,179	159,500	161,000
<b><u>PENSION BENEFITS</u></b>					
01-12-4610	FICA	11,963	11,106	12,500	12,500
01-12-4620	IMRF	-	-	-	-
	Subtotal	11,963	11,106	12,500	12,500
<b><u>PROFESSIONAL SERVICES</u></b>					
01-12-5310	Professional Services	30,096	34,967	35,500	36,000
	Subtotal	30,096	34,967	35,500	36,000
<b><u>COMMUNICATIONS</u></b>					
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	10,740	11,229	11,700	12,000
<b><u>PROFESSIONAL DEVELOPMENT</u></b>					
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	15,353	16,462	17,950	27,000
<b><u>SERVICE CHARGES</u></b>					
01-12-5770	Bad Debt Expense	1,596	1,422	2,000	2,000
	Subtotal	1,596	1,422	2,000	2,000
<b><u>OTHER CONTRACTUAL SERVICES</u></b>					
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	103,563	97,301	110,350	65,400
<b><u>GENERAL SUPPLIES</u></b>					
01-12-6510	Office Supplies	288	102	200	200
	Subtotal	288	102	200	200
<b><u>CAPITAL OUTLAY</u></b>					
01-12-8100	Land	-	-	-	-
01-12-8902	Capital Projects	(1,315)	1,517	100	-
01-12-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	(1,315)	1,517	100	-
<b>TOTAL LEGISLATIVE</b>		<b>318,337</b>	<b>319,285</b>	<b>349,800</b>	<b>316,100</b>



CITY OF WATERLOO, ILLINOIS  
GENERAL 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>
<b>FINANCE</b>					
<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
<b>TOTAL FINANCE</b>		<b>243,926</b>	<b>242,741</b>	<b>294,600</b>	<b>316,650</b>

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

		Year Ended April 30			
		2018	2019	2020	2021
<b>BUILDING</b>		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<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	32,988	39,448	70,000	60,000
<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	19,815	20,005	27,500	27,500
<u>SERVICE CHARGES</u>					
01-14-5710	Utilities	56,131	59,460	62,000	62,000
	Subtotal	56,131	59,460	62,000	62,000
<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	1,568	1,160	3,000	3,000
<u>CAPITAL OUTLAY</u>					
01-14-8300	Equipment	622	-	13,000	11,500
01-14-8700	Furniture & Fixtures	-	-	-	6,000
	Subtotal	622	-	13,000	17,500
<b>TOTAL BUILDING</b>		<b>111,123</b>	<b>120,072</b>	<b>175,500</b>	<b>170,000</b>

CITY OF WATERLOO, ILLINOIS  
GENERAL 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>
<b>LEGAL</b>					
<u>PROFESSIONAL SERVICES</u>					
01-15-5330	Legal	153,613	138,378	200,000	175,000
01-15-5331	Legal Retainer	-	-	-	-
	Subtotal	153,613	138,378	200,000	175,000
<u>COMMUNICATIONS</u>					
01-15-5540	Printing & Publishing	-	-	-	-
	Subtotal	-	-	-	-
<u>PROFESSIONAL DEVELOPMENT</u>					
01-15-5650	Books & Publications	-	-	-	-
	Subtotal	-	-	-	-
<b>TOTAL LEGAL</b>		<b>153,613</b>	<b>138,378</b>	<b>200,000</b>	<b>175,000</b>

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

		Year Ended April 30			
<b>ZONING/BUILDING INSPECTOR</b>		<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Estimate</u>	<u>2021</u> <u>Budget</u>
<u><b>SALARIES</b></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><b>INSURANCE BENEFITS</b></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><b>PENSION BENEFITS</b></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><b>CONTRACTUAL SERVICES</b></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><b>PROFESSIONAL SERVICES</b></u>					
01-16-5310	Professional Services	28,462	19,625	50,000	40,000
	Subtotal	28,462	19,625	50,000	40,000
<u><b>COMMUNICATIONS</b></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><b>PROFESSIONAL DEVELOPMENT</b></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><b>OTHER CONTRACTUAL SERVICES</b></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><b>GENERAL SUPPLIES</b></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><b>CAPITAL OUTLAY</b></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
<b>TOTAL ZONING/BUILDING INSPECTOR</b>		<b>249,559</b>	<b>245,421</b>	<b>306,500</b>	<b>312,300</b>

CITY OF WATERLOO, ILLINOIS  
GENERAL 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>
<b>RECORDS</b>					
<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	74,439	74,772	78,500	81,900
<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	23,858	16,530	19,700	21,700
<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	11,784	11,187	11,300	12,400
<u>OTHER BENEFITS</u>					
01-18-4710	Clothing Allowance	215	215	250	250
	Subtotal	215	215	250	250
<u>CONTRACTUAL SERVICES</u>					
01-18-5120	Equipment Repairs	-	-	200	200
	Subtotal	-	-	200	200
<u>PROFESSIONAL SERVICES</u>					
01-18-5310	Professional Services	495	7,052	7,000	7,000
01-18-5330	Legal	-	-	-	-
	Subtotal	495	7,052	7,000	7,000
<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	3,299	3,667	5,100	5,100
<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	840	1,824	700	3,700
<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	1,123	1,219	1,900	2,000
<u>GENERAL SUPPLIES</u>					
01-18-6510	Office Supplies	492	501	500	500
	Subtotal	492	501	500	500
<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	369	-	1,000	1,000
<b>TOTAL RECORDS</b>		<b>116,914</b>	<b>116,967</b>	<b>126,150</b>	<b>135,750</b>

CITY OF WATERLOO, ILLINOIS  
GENERAL 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>
<b>POLICE</b>					
<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
<b>TOTAL POLICE</b>		<b>2,191,012</b>	<b>2,310,392</b>	<b>2,615,200</b>	<b>2,725,400</b>



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

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

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

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

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

		Year Ended April 30			
		2018	2019	2020	2021
<b>HEALTH AND ORDINANCE</b>		<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	-	-	-	-
<b>TOTAL HEALTH AND ORDINANCE</b>		<b>100</b>	<b>100</b>	<b>1,100</b>	<b>1,100</b>

CITY OF WATERLOO, ILLINOIS  
GENERAL 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>
<b>SOCIAL SERVICES</b>					
<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	53,578	55,262	58,000	59,500
<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	9,688	21,995	28,600	32,100
<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	9,897	9,685	9,600	10,900
<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	933	971	1,100	1,100
<u>PROFESSIONAL DEVELOPMENT</u>					
01-34-5630	Training	750	900	1,200	1,200
01-34-5650	Books & Publications	30	30	50	50
	Subtotal	780	930	1,250	1,250
<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	809,414	846,304	892,000	911,500
<u>OTHER CONTRACTUAL SERVICES</u>					
01-34-5920	Insurance & Bonds	178	179	700	700
01-34-5960	Miscellaneous	-	50	150	150
	Subtotal	178	229	850	850
<u>GENERAL SUPPLIES</u>					
01-34-6510	Office Supplies	2,745	89	3,000	3,000
	Subtotal	2,745	89	3,000	3,000
<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	587	2,839	3,500	4,500
<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	117,350	117,403	130,000	206,500
<b>TOTAL SOCIAL SERVICES</b>		<b>1,005,149</b>	<b>1,055,706</b>	<b>1,127,900</b>	<b>1,231,200</b>

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

		Year Ended April 30			
		2018	2019	2020	2021
<b>HEALTH AND ORDINANCE</b>		<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	-	-	-	-
<b>TOTAL HEALTH AND ORDINANCE</b>		<b>100</b>	<b>100</b>	<b>1,100</b>	<b>1,100</b>

CITY OF WATERLOO, ILLINOIS  
GENERAL 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>
<b>SOCIAL SERVICES</b>					
<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	53,578	55,262	58,000	59,500
<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	9,688	21,995	28,600	32,100
<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	9,897	9,685	9,600	10,900
<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	933	971	1,100	1,100
<u>PROFESSIONAL DEVELOPMENT</u>					
01-34-5630	Training	750	900	1,200	1,200
01-34-5650	Books & Publications	30	30	50	50
	Subtotal	780	930	1,250	1,250
<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	809,414	846,304	892,000	911,500
<u>OTHER CONTRACTUAL SERVICES</u>					
01-34-5920	Insurance & Bonds	178	179	700	700
01-34-5960	Miscellaneous	-	50	150	150
	Subtotal	178	229	850	850
<u>GENERAL SUPPLIES</u>					
01-34-6510	Office Supplies	2,745	89	3,000	3,000
	Subtotal	2,745	89	3,000	3,000
<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	587	2,839	3,500	4,500
<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	117,350	117,403	130,000	206,500
<b>TOTAL SOCIAL SERVICES</b>		<b>1,005,149</b>	<b>1,055,706</b>	<b>1,127,900</b>	<b>1,231,200</b>

CITY OF WATERLOO, ILLINOIS  
GENERAL 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>
<b>STREET DEPARTMENT</b>					
<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	75,000	50,000
	Subtotal	36,421	46,203	80,000	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	1,811,500	2,555,000
	Subtotal	1,589,832	1,328,930	2,243,000	3,016,000
<b>TOTAL STREET DEPARTMENT</b>		<b>2,282,589</b>	<b>2,080,886</b>	<b>3,073,929</b>	<b>3,847,475</b>



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

		Year Ended April 30			
DEPARTMENT		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>

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

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

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 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.	37,500	
01-21-8400	Equipment - Vehicle Purchase of police SUV for canine estiamted at \$57,000.	57,000	
01-21-8800	Information Systems Other system support estimated at \$52,000.	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
	<b>EMERGENCY MANAGEMENT AGENCY</b>		
01-23-8301	Equipment	-	
01-23-8302	Equipment - New	<hr/> -	-
	<b>HEALTH AND ORDINANCE</b>		
01-31-8302	Equipment - New	<hr/> -	-
	<b>SOCIAL SERVICES</b>		
01-34-8300	Equipment - Office	500	
01-34-8700	Furniture & Fixtures	-	
01-34-8800	Information Systems	<hr/> 4,000	4,500
	<b>STREETS &amp; ALLEYS</b>		
01-41-8200	Building Improvements Possible Building Improvements estimated at \$1,000.	1,000	
01-41-8300	Equipment 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.	150,000	
01-41-8303	Equipment Leases	-	
01-41-8400	Equipment - Vehicle Purchase of Flatbed Truck estimated at \$85,000.	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	
		<hr/>	3,016,000
	<b>TOTAL CAPITAL OUTLAY</b>		<b><u><u>\$ 3,244,500</u></u></b>

**MOTOR FUEL TAX FUND**

<b><u>ACCOUNT</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>2021 BUDGET</u></b>
15-00-3430	<b>Motor Fuel Tax</b> – 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	<b>Interest Income</b> – Includes interest income from the Motor Fuel Tax money market account and Motor Fuel CD's.	16,000
15-00-3890	<b>Miscellaneous Income</b> – Consists of miscellaneous income items. (Not usually used.)	-
	<b>Transfer from Invested Funds</b> – Consists of monies invested in prior years for use towards street improvement projects and maintenance.	-
	<b>TOTAL MOTOR FUEL TAX FUND</b>	<b>\$473,500</b>

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	271,627	291,662	392,000	457,500
<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	8,746	15,959	16,000	16,000
TOTAL RECEIPTS		280,373	307,621	408,000	473,500
TOTAL DISBURSEMENTS		207,232	221,335	363,550	373,415
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>73,141</b>	<b>86,286</b>	<b>44,450</b>	<b>100,085</b>
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		719,611	805,422	849,872	949,957

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>
<b>TOTAL MOTOR FUEL TAX FUND</b>		<b><u>207,232</u></b>	<b><u>221,335</u></b>	<b><u>363,550</u></b>	<b><u>373,415</u></b>

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/> -



**CAPITAL IMPROVEMENTS FUND**

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

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	557,914	586,925	569,000	573,000
<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	(5,261)	65,163	3,058,560	2,000
TOTAL RECEIPTS		552,653	652,088	3,627,560	575,000
TOTAL DISBURSEMENTS		436,585	491,392	3,002,200	102,200
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>116,067</b>	<b>160,696</b>	<b>625,360</b>	<b>472,800</b>
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>2,717,422</u>	<u>2,878,058</u>	<u>503,418</u>	<u>976,218</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
<b>TOTAL CAPITAL IMPROVEMENTS FUND</b>		<b>436,585</b>	<b>491,392</b>	<b>3,002,200</b>	<b>102,200</b>

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

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	26,522	28,229	26,000	26,000
<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	2,459,860	2,443,729	2,403,000	2,410,000
<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	6,843	73,723	99,000	79,300
<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	-	-	1,122,500	754,000
TOTAL RECEIPTS		2,493,225	2,545,681	3,650,500	3,269,300
TOTAL DISBURSEMENTS		2,141,476	1,959,224	3,751,300	3,260,488
EXCESS OF RECEIPTS OVER DISBURSEMENTS		351,749	586,458	(100,800)	8,812
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		2,600,804	2,719,181	1,495,881	750,693

CITY OF WATERLOO, ILLINOIS  
WATER 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>
<b>ADMINISTRATION</b>					
<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	6,088	8,852	14,500	23,000
<u>OTHER FINANCING USES</u>					
51-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	-	-	-	-
<b>TOTAL WATER ADMINISTRATION</b>		<b>412,400</b>	<b>401,613</b>	<b>413,800</b>	<b>427,400</b>

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
<b>TOTAL WATER DISTRIBUTION</b>		<b>1,333,270</b>	<b>1,338,866</b>	<b>3,337,500</b>	<b>2,833,088</b>

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

		Year Ended April 30			
<b>INTEREST &amp; BOND</b>		2018	2019	2020	2021
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b><u>PRINCIPAL ON BONDS</u></b>					
51-82-7110	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<b><u>INTEREST ON BONDS</u></b>					
51-82-7210	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<b><u>PAYING FEES</u></b>					
51-82-7310	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<b><u>DEPRECIATION &amp; AMORTIZATION</u></b>					
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	-	-
<b>TOTAL INTEREST &amp; BOND</b>		<b>395,805</b>	<b>218,745</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER FUND</b>		<b>2,141,476</b>	<b>1,959,224</b>	<b>3,751,300</b>	<b>3,260,488</b>

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>

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

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>ADMINISTRATION</b>		
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	
		<hr/>	\$ 23,000
	<b>DISTRIBUTION</b>		
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
	<b>TOTAL CAPITAL OUTLAY</b>		<hr/> <b>1,477,500</b> <hr/>

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>
<u>REVENUE</u>					
52-00-3530	Penalties on Services	20,302	21,580	22,000	22,000
	Subtotal	20,302	21,580	22,000	22,000
<u>CHARGES FOR SERVICES</u>					
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	1,997,318	1,929,643	1,886,000	1,880,000
<u>OTHER REVENUES</u>					
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	9,187	67,652	70,500	32,000
<u>OTHER FINANCING SOURCES</u>					
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	621,564	435,902	5,590,262	-
TOTAL RECEIPTS		2,648,371	2,454,778	7,568,762	1,934,000
TOTAL DISBURSEMENTS		1,766,958	1,907,740	7,648,340	1,918,774
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		2,620,776	2,823,995	1,072,106	1,087,332

CITY OF WATERLOO, ILLINOIS  
SEWER 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>
<b>ADMINISTRATION</b>					
<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	6,088	8,852	14,500	23,000
<u>OTHER FINANCING USES</u>					
52-11-9592	Transfer to Other Funds	-	-	-	350,000
	Subtotal	-	-	-	350,000
<b>TOTAL SEWER ADMINISTRATION</b>		<b>358,994</b>	<b>396,700</b>	<b>488,650</b>	<b>806,450</b>

CITY OF WATERLOO, ILLINOIS  
SEWER 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>
<b>TREATMENT PLANT</b>					
<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
<b>TOTAL SEWER TREATMENT PLANT</b>		<b>636,698</b>	<b>704,460</b>	<b>836,100</b>	<b>868,324</b>

CITY OF WATERLOO, ILLINOIS  
SEWER 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>
<b>SEWER SANITATION SYSTEM</b>					
<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	25,485	66,740	61,000	61,000
<u>SERVICE CHARGES</u>					
52-44-5710	Utilities	74,054	74,414	70,000	72,000
	Subtotal	74,054	74,414	70,000	72,000
<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	13,287	12,561	14,000	14,000
<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	14,732	43,071	217,000	97,000
<b>TOTAL SEWER SANITATION SYSTEM</b>		<b>127,558</b>	<b>196,787</b>	<b>362,000</b>	<b>244,000</b>

CITY OF WATERLOO, ILLINOIS  
SEWER 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>
<b>INTEREST &amp; BOND REDEMPTION</b>					
<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				
<b>TOTAL INTEREST &amp; BOND REDEMPTION</b>		<b>643,708</b>	<b>609,792</b>	<b>5,961,590</b>	<b>-</b>
<b>TOTAL SEWER FUND</b>		<b>1,766,958</b>	<b>1,907,740</b>	<b>7,648,340</b>	<b>1,918,774</b>

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>

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

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>ADMINISTRATION</b>		
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	
		<hr/>	\$ 23,000
	<b>SEWER TREATMENT PLANT</b>		
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	
		<hr/>	120,000
	<b>SEWER SANITATION SYSTEM</b>		
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	
		<hr/>	97,000
	<b>TOTAL CAPITAL OUTLAY</b>		<hr/> <b>240,000</b> <hr/>

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>
<u>REVENUE</u>					
53-00-3530	Penalties on Services	93,245	102,791	95,000	95,000
	Subtotal	93,245	102,791	95,000	95,000
<u>CHARGES FOR SERVICES</u>					
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	12,090,360	12,227,832	11,499,800	11,650,000
<u>OTHER REVENUES</u>					
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	134,670	193,899	366,500	247,900
<u>OTHER FINANCING SOURCES</u>					
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	-	-	-	350,000
TOTAL RECEIPTS		12,318,274	12,524,523	11,961,300	12,342,900
TOTAL DISBURSEMENTS		10,564,787	10,705,005	10,584,198	11,002,599
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>1,753,487</b>	<b>1,819,518</b>	<b>1,377,102</b>	<b>1,340,301</b>
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>7,538,860</u>	<u>9,383,299</u>	<u>10,760,401</u>	<u>12,100,702</u>

CITY OF WATERLOO, ILLINOIS  
ELECTRIC 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>
<b>ADMINISTRATION</b>					
<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	140,731	147,414	161,300	156,100
<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	21,898	25,093	32,300	34,300
<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	18,270	16,058	24,200	26,000
<u>CONTRACTUAL SERVICES</u>					
53-11-5170	Equipment Rental & Services	2,227	2,001	4,000	3,500
	Subtotal	2,227	2,001	4,000	3,500
<u>PROFESSIONAL SERVICES</u>					
53-11-5310	Professional Services	23,314	27,970	75,000	75,000
53-11-5350	Independent Contractors	-	-	-	-
	Subtotal	23,314	27,970	75,000	75,000
<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	12,694	11,754	13,500	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
53-11-5610	Membership & Dues	-	-	100	100
53-11-5630	Training	1,380	1,369	5,000	5,000
	Subtotal	1,380	1,369	5,100	5,100
<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	583,355	590,369	570,000	580,000
<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	129,974	126,736	118,000	124,000
<u>GENERAL SUPPLIES</u>					
53-11-6510	Office Supplies	2,845	3,479	4,500	4,500
	Subtotal	2,845	3,479	4,500	4,500
<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	6,088	8,852	14,500	23,000
<b>TOTAL ELECTRIC ADMINISTRATION</b>		<b>942,776</b>	<b>961,095</b>	<b>1,022,400</b>	<b>1,045,000</b>

CITY OF WATERLOO, ILLINOIS  
ELECTRIC 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>
<b>PRODUCTION</b>					
<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
<b>TOTAL ELECTRIC PRODUCTION</b>		<b>386,637</b>	<b>325,998</b>	<b>515,383</b>	<b>699,385</b>

CITY OF WATERLOO, ILLINOIS  
ELECTRIC 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>					
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	139,983	99,689	409,500	434,000
		<u>DEPRECIATION</u>			
53-48-9100	Depreciation	713,299	743,997	-	-
53-48-9120	Loss on Disposal of Fixed Asset	-	-	-	-
	Subtotal	713,299	743,997	-	-
<b>TOTAL ELECTRIC DISTRIBUTION</b>		<b>9,235,374</b>	<b>9,417,911</b>	<b>9,046,415</b>	<b>9,258,214</b>
<b>TOTAL ELECTRIC FUND</b>		<b>10,564,787</b>	<b>10,705,005</b>	<b>10,584,198</b>	<b>11,002,599</b>

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>

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

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>ADMINISTRATION</b>		
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	
		<hr/>	23,000
	<b>PRODUCTION</b>		
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
	<b>DISTRIBUTION</b>		
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	



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>
<b>REVENUE</b>					
54-00-3530	Penalties on Services	23,602	29,131	29,000	29,000
	Subtotal	23,602	29,131	29,000	29,000
<b>CHARGES FOR SERVICES</b>					
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	2,843,999	2,955,382	2,834,000	2,879,000
<b>OTHER REVENUES</b>					
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	47,110	127,467	166,100	150,500
<b>OTHER FINANCING SOURCES</b>					
54-00-3940	IDOT Reimbursement	-	-	-	-
54-00-3960	Transfer from Other Funds	-	-	-	-
	Transfer from Invested Funds	-	-	-	65,000
	Subtotal	-	-	-	65,000
TOTAL RECEIPTS		2,914,712	3,111,980	3,029,100	3,123,500
TOTAL DISBURSEMENTS		2,639,378	2,883,162	3,037,330	3,096,729
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>275,333</b>	<b>228,818</b>	<b>(8,230)</b>	<b>26,771</b>
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
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>ADMINISTRATION</b>					
<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	2,756	2,993	4,500	4,500
		<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	6,088	8,852	14,500	23,000
54-11-9592	Transfer to Other Funds	-	-	-	-
<b>TOTAL GAS ADMINISTRATION</b>		<b>425,515</b>	<b>448,849</b>	<b>520,800</b>	<b>499,900</b>

CITY OF WATERLOO, ILLINOIS  
GAS 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>					
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	77,371	111,414	283,000	320,500
		<u>DEPRECIATION</u>			
54-48-9100	Depreciation	148,327	165,796	-	-
	Subtotal	148,327	165,796	-	-
<b>TOTAL GAS DISTRIBUTION</b>		<b>2,213,863</b>	<b>2,434,313</b>	<b>2,516,530</b>	<b>2,596,829</b>
<b>TOTAL GAS FUND</b>		<b>2,639,378</b>	<b>2,883,162</b>	<b>3,037,330</b>	<b>3,096,729</b>

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>

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

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>ADMINISTRATION</b>		
54-11-8300	Equipment - Office 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.	\$ 9,000	
54-11-8700	Furniture & Fixtures Miscellaneous estimated at \$2,000	2,000	
54-11-8800	Information Systems	12,000	
		<hr/>	23,000
	<b>DISTRIBUTION</b>		
54-48-8100	Land	-	
54-48-8200	Building Improvements Miscellaneous estimated at \$2,000.	2,000	
54-48-8302	Equipment - New 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.	82,500	
54-48-8303	Equipment Leases	-	
54-48-8400	Vehicles Purchase of crew cab pickup truck estimated at \$36,000.	36,000	
54-48-8501	Meters	50,000	
54-48-8503	Line Maintenance Materials Line Material estimated at \$50,000 4" pipe estimated at \$65,000	115,000	
54-48-8902	Capital Projects Odorizer estimated at \$30,000 AMI estimated at \$5,000.	35,000	
		<hr/>	320,500
	<b>TOTAL CAPITAL OUTLAY</b>		<hr/> <b>343,500</b> <hr/>

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 Prosise	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		5,522,274	6,006,732	6,413,658	6,753,208

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	308,727	332,938	388,000	436,500
<u>PROFESSIONAL SERVICES</u>					
72-00-5310	Professional Services	5,087	6,464	6,000	6,000
72-00-5330	Legal	-	-	-	-
	Subtotal	5,087	6,464	6,000	6,000
<u>COMMUNICATIONS</u>					
72-00-5540	Printing & Publishing	16	-	100	100
	Subtotal	16	-	100	100
<u>PROFESSIONAL DEVELOPMENT</u>					
72-00-5620	Travel	-	-	-	-
72-00-5630	Training	1,580	1,050	3,500	3,500
	Subtotal	1,580	1,050	3,500	3,500
<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	21,527	20,645	25,750	26,250
<u>GENERAL SUPPLIES</u>					
72-00-6510	Office Supplies	-	52	100	100
	Subtotal	-	52	100	100
<b>TOTAL POLICE PENSION FUND</b>		<b>336,936</b>	<b>361,148</b>	<b>423,450</b>	<b>472,450</b>