



**ANNUAL BUDGET**  
**2021 – 2022**

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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 2021-22 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, 2021 through April 30, 2022. 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.

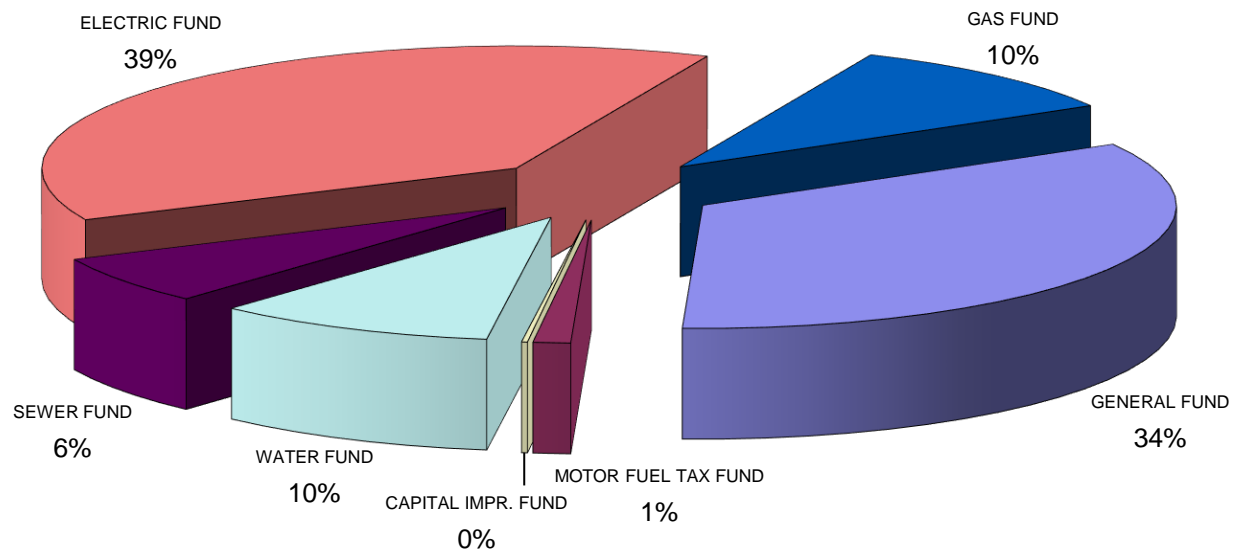
Fiduciary Funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs. The Police Pension Fund is the City's only Fiduciary Fund.

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, 2022

FUND	RECEIPTS	DISBURSEMENTS	SYSTEM DEVELOPMENT CHARGE	RECEIPTS OVER DISBURSEMENTS/ SYSTEM DEVELOPMENT CHARGE
GENERAL FUND	10,689,680	10,689,490		190
MOTOR FUEL TAX FUND	707,000	398,971		308,029
CAPITAL IMPROVEMENTS FUND	525,500	62,200		463,300
WATER FUND	3,004,500	3,003,800		700
SEWER FUND	2,015,500	2,002,100		13,400
ELECTRIC FUND	12,565,900	12,097,600		468,300
GAS FUND	3,167,000	3,165,900		1,100
<b>TOTAL</b>	<b>32,675,080</b>	<b>31,420,061</b>	<b>-</b>	<b>1,255,019</b>

**Disbursements by Fund**  
**\$31,420,061**

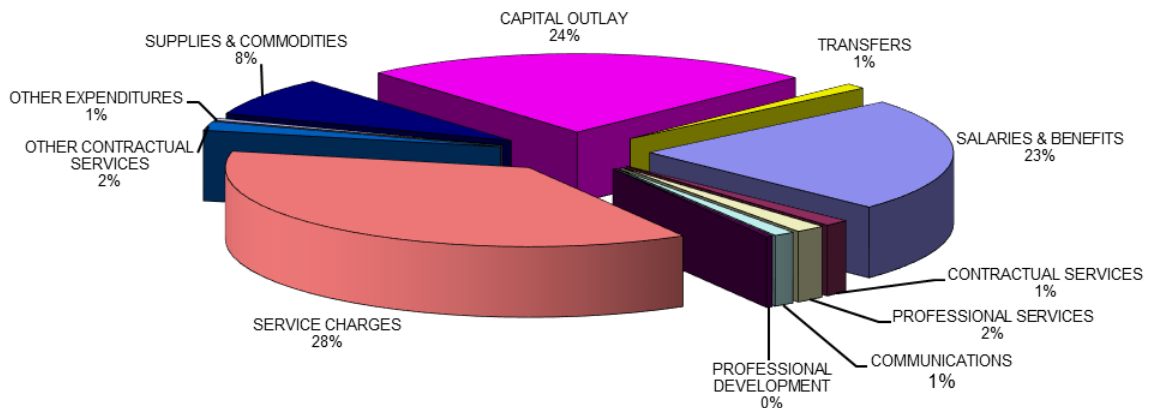


**CITY OF WATERLOO, ILLINOIS  
GENERAL, PROPRIETARY, MOTOR FUEL TAX  
& CAPITAL IMPROVEMENT FUNDS BUDGET TOTALS**

	<b>2020-21 BUDGET</b>	<b>2020-21 ESTIMATE</b>	<b>2021-22 BUDGET</b>	<b>% INCREASE BUDGET TO BUDGET</b>	<b>% of Total</b>
<b>SALARIES</b>	5,099,700	5,168,140	5,291,840	4%	16.84%
<b>INSURANCE BENEFITS</b>	1,292,200	1,158,300	1,220,450	-6%	3.88%
<b>PENSION BENEFITS</b>	731,200	742,200	750,000	3%	2.39%
<b>OTHER BENEFITS</b>	40,565	40,615	60,200	48%	0.19%
<b>CONTRACTUAL SERVICES</b>	408,100	483,600	418,100	2%	1.33%
<b>PROFESSIONAL SERVICES</b>	526,400	488,400	501,200	-5%	1.60%
<b>COMMUNICATIONS</b>	329,300	328,200	351,600	7%	1.12%
<b>PROFESSIONAL DEVELOPMENT</b>	96,850	82,150	105,550	9%	0.34%
<b>SERVICE CHARGES</b>	11,018,000	11,297,500	11,552,600	5%	36.77%
<b>OTHER CONTRACTUAL SERVICES</b>	516,450	492,450	563,950	9%	1.79%
<b>OTHER EXPENDITURES</b>	206,500	178,000	145,000	-30%	0.46%
<b>MAINTENANCE SUPPLIES</b>	85,000	100,000	90,000	6%	0.29%
<b>COMMODITIES</b>	328,405	358,405	354,275	8%	1.13%
<b>GENERAL SUPPLIES</b>	1,964,700	2,261,600	2,077,100	6%	6.61%
<b>CAPITAL OUTLAY</b>	6,009,310	5,073,660	7,588,196	26%	24.15%
<b>TRANSFERS</b>	350,000	350,000	350,000	0%	1.11%
<b>TOTAL</b>	<b>29,002,680</b>	<b>28,603,220</b>	<b>31,420,061</b>	<b>8%</b>	<b>100.00%</b>

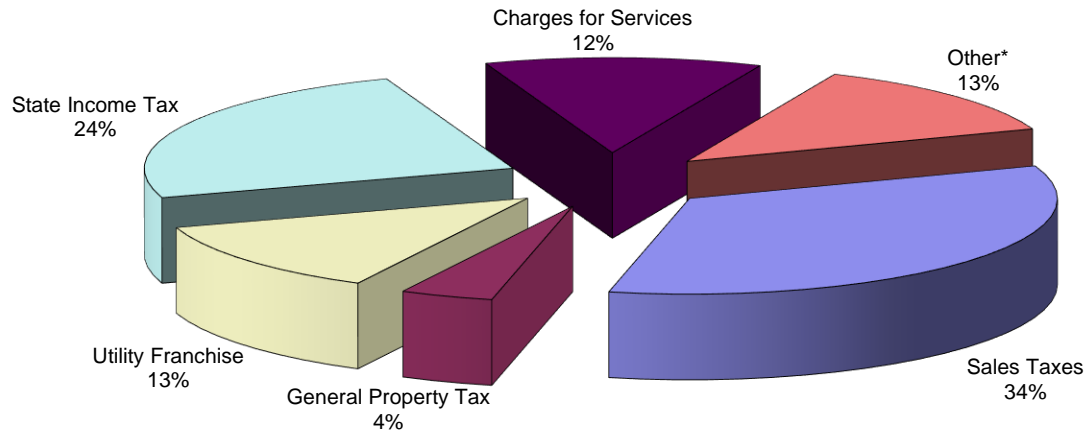
Expenditures, including the Utility Funds and other Special Funds, for FY 2021-22 total \$31.4 million. There is a 8% budgeted increase in expenditures from the current FY 2020-21 budget. The major differences between the FY 2020-21 budget and the FY 2021-22 budget includes an increase in capital outlay. 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 2021-2022 budget. Major capital expenditures in the current fiscal year include sidewalk and road improvements, a water line project, water plant design engineering, sewer main lining, retrofit of controls on turbine #12, and relocation of electric and gas utilities on Moore Street. Other significant capital outlay includes equipment purchases in the Police, Street and Utility Departments. Salaries, Insurance and Pension Benefits account for a 2% increase from FY 2020-21 budget.

## Disbursements by Classification \$31,420,061



The combined revenues for all funds to support the FY 2021-22 budget are \$32.7 million, which includes \$3.9 million of invested funds, and \$0.35 million of transfers from other funds. The current FY 2020-21 combined budgeted revenues were \$31.0 million, which included 3.0 million of invested funds, and \$0.35 million of transfers from other funds. Excluding use of invested funds and transfers from other funds, there is a 2.5% increase in combined revenues. Revenue generated through utility usage is budgeted to increase slightly from the budgeted revenue from the prior fiscal year. The overall General Fund revenue is budgeted with a slight increase as outlined below.

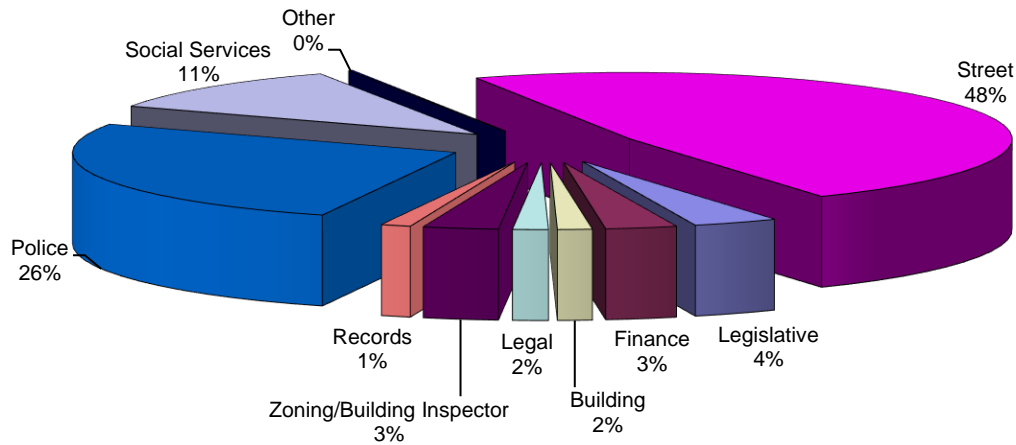
## GENERAL FUND REVENUE SUMMARY



	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATED	2021-22 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
<b>Sales Taxes</b>	2,259,741	2,364,054	2,350,000	2,420,000	2,460,000	5%	34.06%
<b>General Property Tax</b>	416,897	345,222	419,800	419,800	294,750	-30%	4.08%
<b>Utility Franchise</b>	933,898	876,369	923,000	867,000	897,000	-3%	12.42%
<b>State Income Tax</b>	1,515,227	1,530,532	1,589,500	1,724,000	1,763,000	11%	24.41%
<b>Licenses, Permits &amp; Fees</b>	485,604	483,867	473,000	444,000	441,000	-7%	6.11%
<b>Fines &amp; Forfeitures</b>	58,601	51,485	60,000	40,600	48,500	-19%	0.67%
<b>Charges for Services</b>	783,403	827,674	845,250	842,250	878,350	4%	12.16%
<b>Investment Income</b>	150,873	132,592	140,000	20,000	20,000	-86%	0.28%
<b>Hotel/Motel Tax</b>	19,177	21,224	21,000	14,000	13,000	-38%	0.18%
<b>Miscellaneous</b>	291,408	291,704	323,305	746,160	407,080	26%	5.64%
<b>TOTAL</b>	6,914,829	6,924,723	7,144,855	7,537,810	7,222,680	1%	100.00%

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

## GENERAL FUND DEPARTMENTAL DISBURSEMENTS SUMMARY



	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATED	2021-22 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Legislative	319,285	323,874	316,100	292,600	383,100	21%	3.58%
Finance	242,741	258,552	316,650	305,850	320,650	1%	3.00%
Building	120,072	139,283	170,000	177,000	155,500	-9%	1.45%
Legal	138,378	117,075	175,000	120,000	160,000	-9%	1.50%
Zoning/Building Inspector	245,421	273,920	312,300	346,640	338,940	9%	3.17%
Records	116,967	110,988	135,750	131,000	134,300	-1%	1.26%
Police	2,310,392	2,376,819	2,725,400	2,816,650	2,819,400	3%	26.38%
Emergency Mgmt Agency	6,636	6,536	7,800	24,800	7,200	-8%	0.07%
Police Commission	10,697	4,062	9,700	9,700	9,700	0%	0.09%
Health and Ordinance	100	100	1,100	1,100	1,100	0%	0.01%
Social Services	1,055,706	1,103,729	1,231,200	1,203,000	1,204,600	-2%	11.27%
Street Department	2,080,886	2,095,795	3,847,475	3,044,375	5,155,000	34%	48.22%
<b>TOTAL</b>	<b>6,647,281</b>	<b>6,810,733</b>	<b>9,248,475</b>	<b>8,472,715</b>	<b>10,689,490</b>	<b>16%</b>	<b>100.00%</b>

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

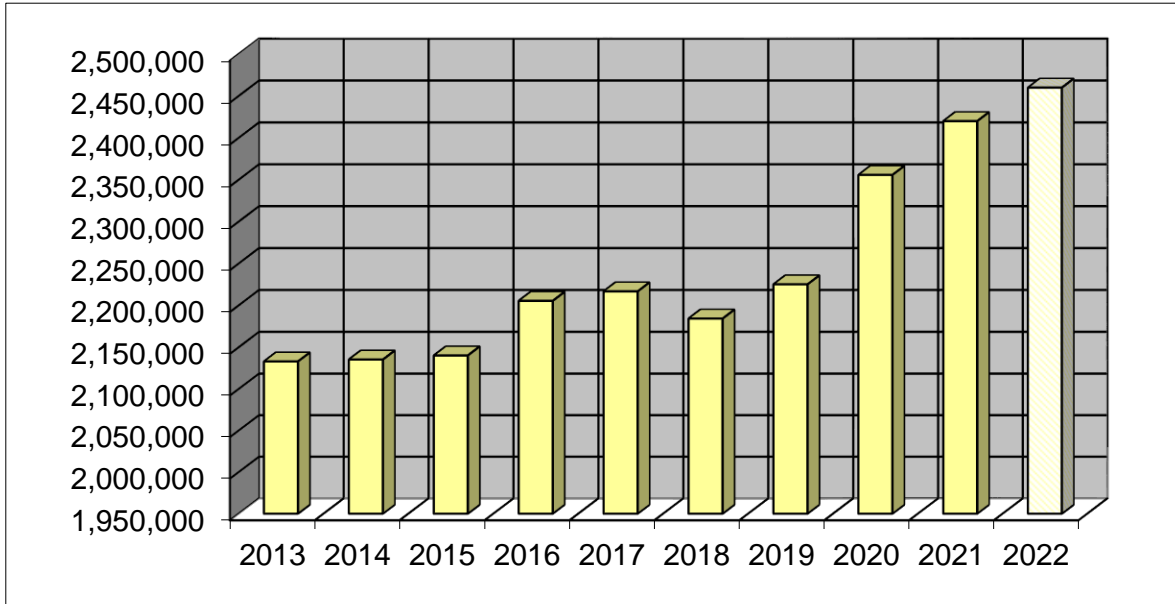


## **REVENUE TRENDS**

## 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 2021-22. 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
2013	2,133,099	5%
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	2,355,818	6%
2021	2,420,000	3%
2022	2,460,000	2%

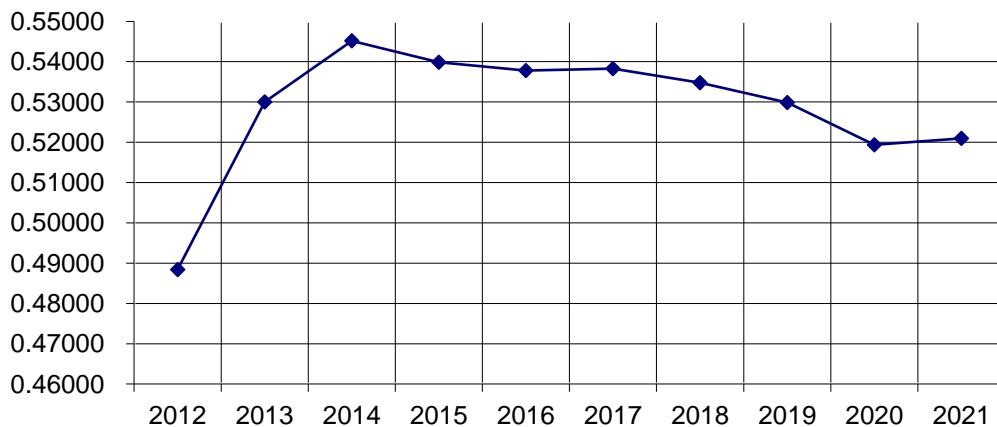
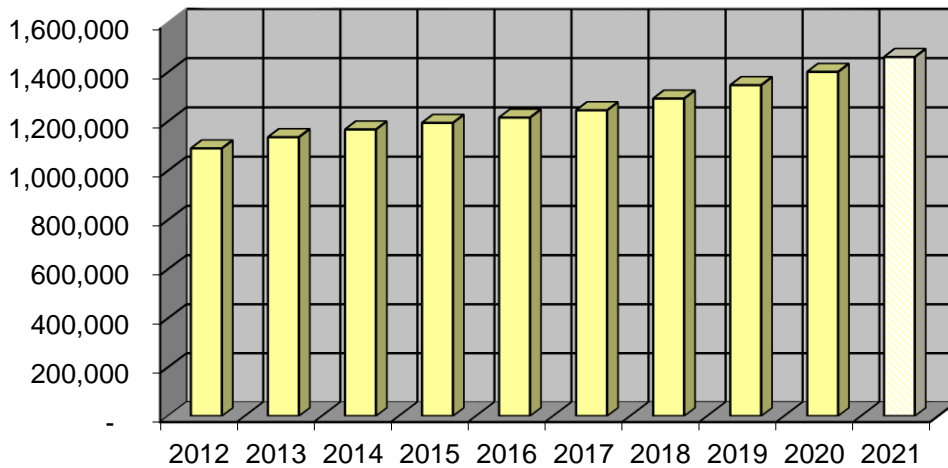


## Ten-Year Property Tax Revenue History

The total 2020 property tax levy for the City of Waterloo is \$1,461,400. 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 2021 rate is estimated.

Collection Year	Tax Extension	Tax Rate
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	1,401,052	0.51941
2021	1,461,400	0.52100

Corporate	\$	118,550
Road	\$	50,000
Band	\$	23,000
IMRF	\$	45,500
FICA	\$	94,500
Police Pension	\$	653,000
Library - Special	\$	56,100
Library	\$	420,750
	\$	<u>1,461,400</u>

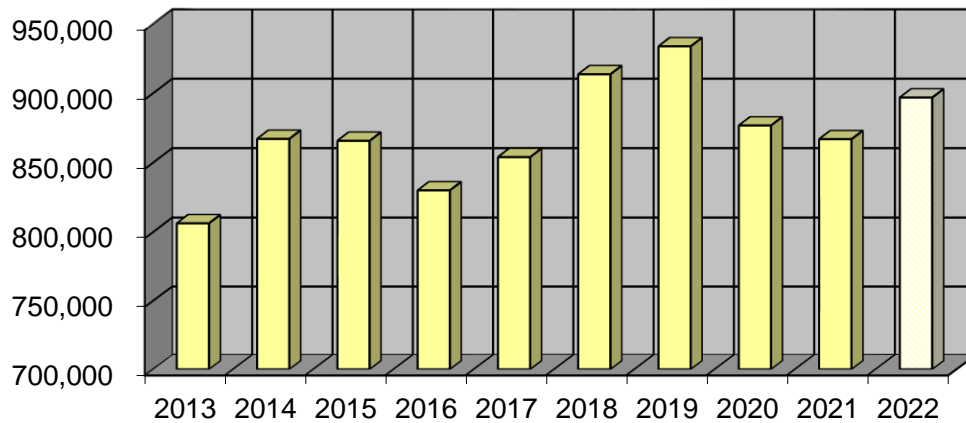


## Ten-Year Utility Franchise History

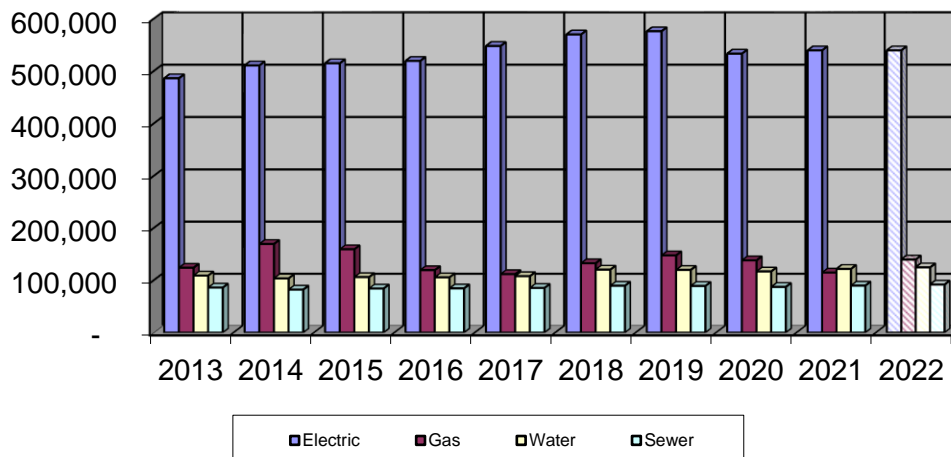
The third largest source of general fund revenues is utility franchise. In 2022, utility franchise is expected to provide 12% of the general fund budget. The City collects five percent of receipts from the electric, gas, water and sewer utilities as a utility franchise fee beginning May, 2000. Prior 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
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	533,734	138,439	117,152	87,515	876,840
2021	540,000	115,000	122,000	90,000	867,000
2022	540,000	140,000	125,000	92,000	897,000

**Utility Franchise**



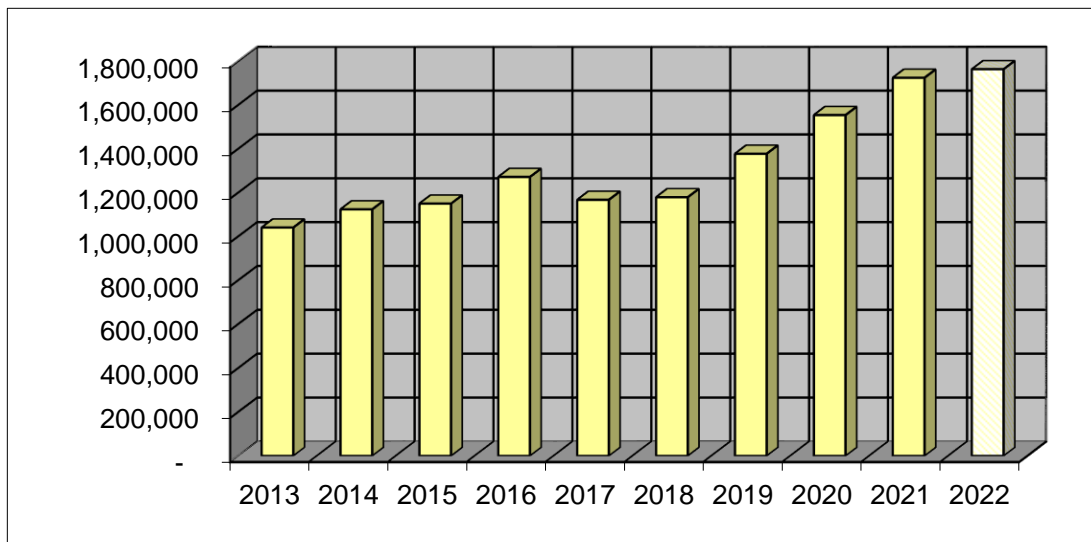
**Utility Franchise By Department**



## 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 2022, income tax is expected to provide 24% 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.

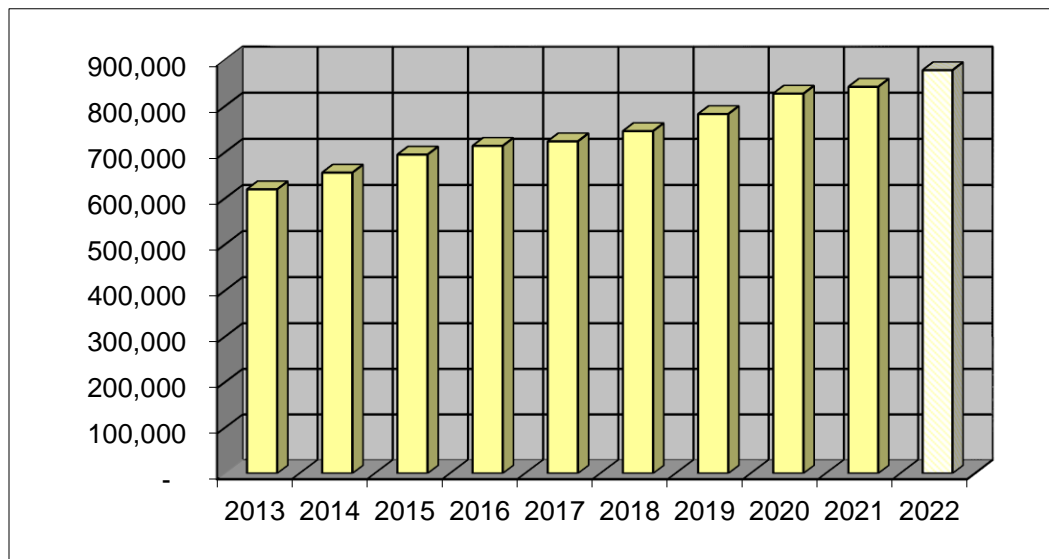
Fiscal Year	Revenue Received	Percent Change
2013	1,040,447	10%
2014	1,123,527	8%
2015	1,149,767	2%
2016	1,271,366	11%
2017	1,167,090	-8%
2018	1,178,902	1%
2019	1,377,258	17%
2020	1,553,786	13%
2021	1,724,000	11%
2022	1,763,000	2%



## 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 4,360 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, 2022. The City expects revenue and expenditures increases in 2022.

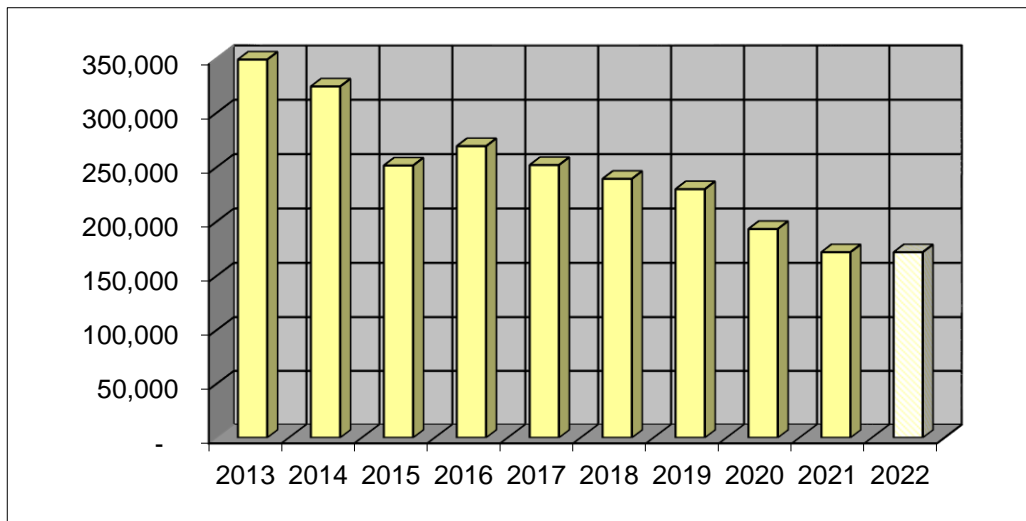
Fiscal Year	Revenue Received	Percent Change
2013	620,179	2%
2014	656,360	6%
2015	695,475	6%
2016	714,370	3%
2017	724,236	1%
2018	746,484	3%
2019	783,491	5%
2020	827,732	6%
2021	842,500	2%
2022	878,600	4%



## 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.

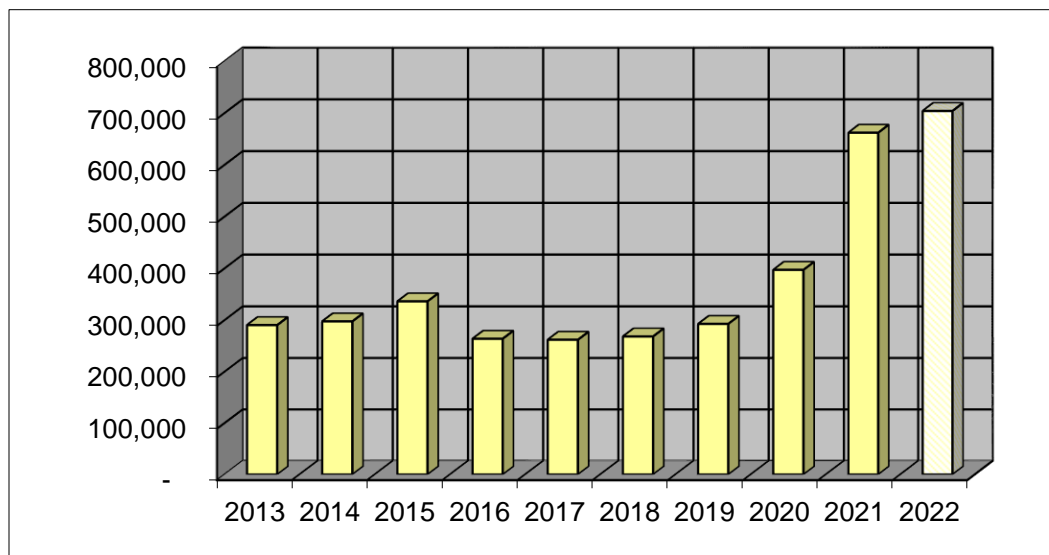
Fiscal Year	Simplified Telecom Tax	Percent Change
2013	349,209	-1%
2014	324,460	-7%
2015	251,710	-22%
2016	269,544	7%
2017	252,165	-6%
2018	239,509	-5%
2019	230,006	-4%
2020	193,358	-16%
2021	172,000	-11%
2022	172,000	0%



## 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. Beginning in fiscal year 4/30/21, the City will receive \$238,880 each year for three years under the Local REBUILD Illinois Bond Funds.

Fiscal Year	Revenue Received	Percent Change
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	396,974	36%
2021	662,000	67%
2022	704,000	6%

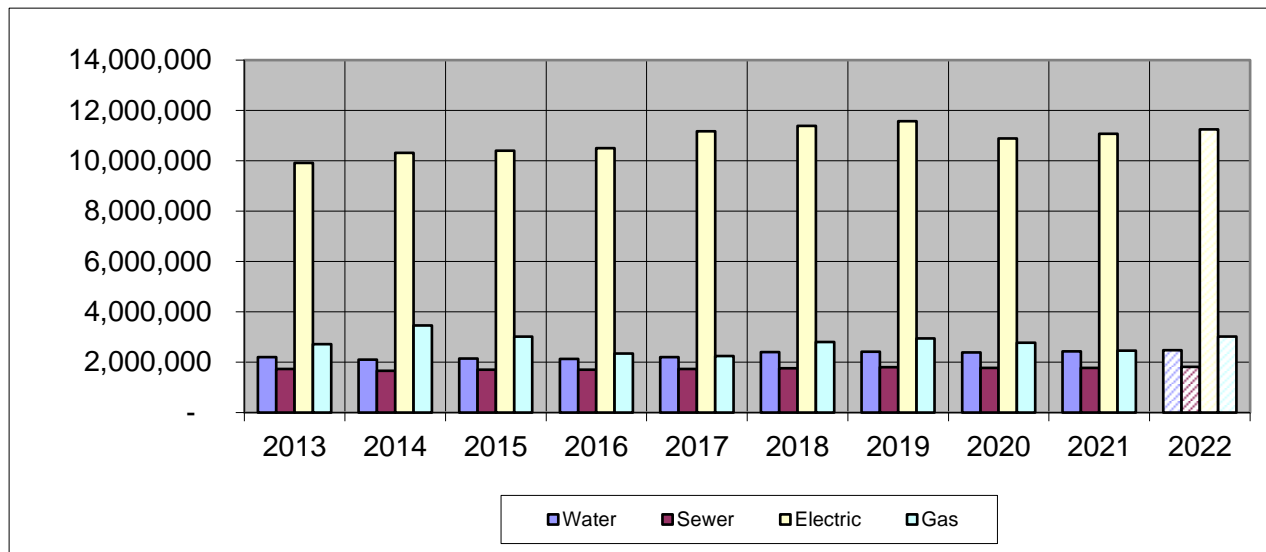




## Ten-Year Utility Revenue History

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.

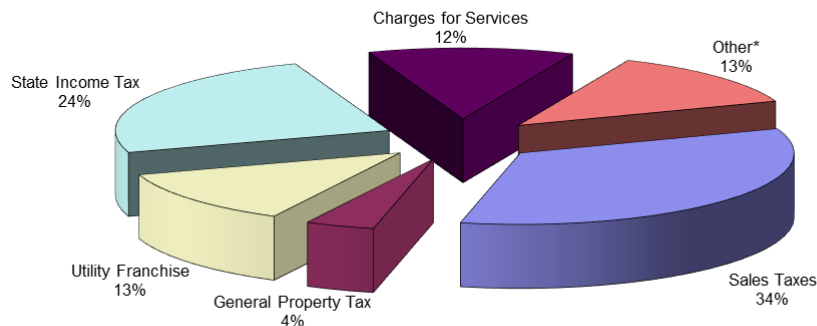
Fiscal Year	Water Revenue	Percent Change	Sewer Revenue	Percent Change	Electric Revenue	Percent Change	Gas Revenue	Percent Change
2013	2,201,395	6%	1,731,718	5%	9,918,374	6%	2,717,207	1%
2014	2,109,808	-4%	1,659,037	-4%	10,322,371	4%	3,457,697	27%
2015	2,144,338	2%	1,699,877	2%	10,395,894	1%	3,021,675	-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	2,393,058	-1%	1,780,518	-1%	10,881,501	-6%	2,771,172	-6%
2021	2,430,000	2%	1,779,000	0%	11,069,000	2%	2,459,000	-11%
2022	2,477,000	2%	1,815,000	2%	11,248,000	2%	3,019,000	23%



## **- General Fund Revenue -**

General Fund revenue for FY 2021-22 is budgeted at \$10.7 million, an increase from the FY 2020-21. Sales tax revenue, the funds largest source of revenue is expected to increase 5% from budgeted FY 2020-21. State Income Tax revenue, the next largest source of revenue is projected to increase 11% from budgeted FY 2020-21. Utility franchise, another significant source of revenue, is projected to decrease 3% from FY 2020-21. Increases in projected revenue include an increase in charges for services, and miscellaneous income. Decreases in projected revenue include general property tax, licenses, permits & fees, fines & forfeitures, investment income, and hotel/motel tax. Not reflected in the chart below is a \$3.5 million transfer from invested funds.

### **GENERAL FUND REVENUE SUMMARY**

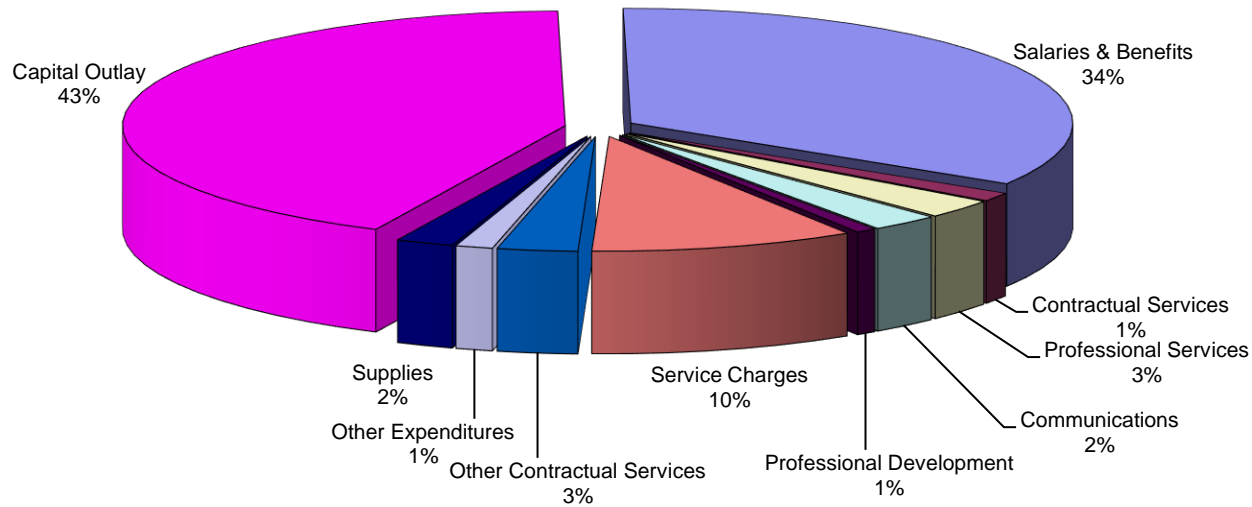


\*Other includes Licenses, Permits & Fees, Fines & Forfeitures, Investment Income, Hotel/Motel Tax, Transfers from Invested Funds and Miscellaneous.

## **- General Fund Disbursements -**

General Fund disbursements for FY 2021-22 is budgeted at \$10.7 million, an increase from FY 2020-21. Salaries, Insurance Benefits, and Pension Benefits, which account for 34% of total disbursements, are projected to increase from FYE 2020-21. Capital Outlay, which accounts for 43% of total disbursements is budgeted to increase 41% from the FY 2020-21. 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. \$520,000 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 that show increases are Other Benefits, Communications, Professional Development, Service Charges, Other Contractual Services, Maintenance Supplies, and General Supplies. Contractual Services, Professional Services, and Other Expenditures will decrease from FYE 2020-2021.

## GENERAL FUND DISBURSEMENTS SUMMARY



	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATED	2021-22 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Salaries	2,285,755	2,390,710	2,580,000	2,658,940	2,712,840	5%	25.38%
Insurance Benefits	468,503	520,827	673,450	590,850	614,050	-9%	5.74%
Pension Benefits	245,977	241,832	280,700	294,700	296,500	6%	2.77%
Other Benefits	18,700	19,407	21,125	21,175	26,100	24%	0.24%
Contractual Services	104,798	118,319	142,600	157,600	132,100	-7%	1.24%
Professional Services	232,570	223,599	295,700	275,700	284,200	-4%	2.66%
Communications	205,012	231,467	250,500	249,400	266,600	6%	2.49%
Professional Development	44,847	40,882	74,150	56,350	79,350	7%	0.74%
Service Charges	924,099	965,710	994,500	996,500	1,029,600	4%	9.63%
Other Contractual Services	265,272	287,018	265,250	246,250	312,750	18%	2.93%
Other Expenditures	117,403	114,076	206,500	178,000	145,000	-30%	1.36%
Maintenance Supplies	74,353	61,552	85,000	100,000	90,000	6%	0.84%
General Supplies	111,898	106,025	134,500	125,900	135,400	1%	1.27%
Capital Outlay	1,548,095	1,489,309	3,244,500	2,521,350	4,565,000	41%	42.71%
<b>TOTAL</b>	<b>6,647,282</b>	<b>6,810,733</b>	<b>9,248,475</b>	<b>8,472,715</b>	<b>10,689,490</b>	<b>16%</b>	<b>100.00%</b>

## GENERAL FUND REVENUE ACCOUNTS

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 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.	\$126,200
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.	50,000
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.	118,550
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.	122,000
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.	897,000
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.	172,000
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.	15,000

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 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.	1,700,000
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%.	63,000
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	77,775
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.	2,460,000
01-00-3460	<b>Business District Tax</b> – Consists of 1% Business District Tax (additional sales tax) on purchases within the Business District.	97,000
01-00-3480	<b>Video Gaming</b> – Consists of our share (5%) of the net video gaming activity.	152,500
01-00-3490	<b>Cannabis Use Tax</b> – Consists of our share (per capita) of cannabis use tax to be used for crime prevention, training and interdiction efforts.	8,000
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.	40,000

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>
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.	8,500
01-00-3680	<b>Refuse Fees</b> – Consists of revenue of \$16.64 a month for each address in the City, unless they have a dumpster. The budgeted amount for FYE 4/30/22 is estimated at \$16.64 based on an estimated price of \$16.44 with Reliable Sanitation.	878,600
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.	20,000
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%.	13,000
01-00-3890	<b>Miscellaneous</b> - Consists of miscellaneous revenue received from miscellaneous invoices by Street Department.	2,000
01-00-3960	<b>Transfer from Invested Funds</b>	3,467,000
	<b>TOTAL GENERAL FUND</b>	<b>\$10,689,680</b>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROPERTY TAXES</u>					
01-00-3110	Property Tax IMRF/FICA	110,707	110,912	114,800	126,200
01-00-3120	Property Tax Road & Bridge	54,873	54,965	55,000	50,000
01-00-3140	Property Tax General Corporate	251,317	179,345	250,000	118,550
	Subtotal	416,897	345,222	419,800	294,750
<u>LICENSES &amp; PERMITS</u>					
01-00-3210	Liquor License	20,810	23,980	22,000	22,000
01-00-3250	Franchise License	126,509	119,046	125,000	122,000
01-00-3260	Utility Franchise	933,898	876,369	867,000	897,000
01-00-3270	Infrastructure Fee	225,752	188,862	172,000	172,000
01-00-3310	Fees & Permits	94,783	134,654	110,000	110,000
01-00-3320	Inspection Fees	17,750	17,325	15,000	15,000
	Subtotal	1,419,502	1,360,236	1,311,000	1,338,000
<u>INTERGOVERNMENTAL</u>					
01-00-3410	State Income Tax	1,461,383	1,458,494	1,666,000	1,700,000
01-00-3420	State Replacement Tax	53,844	72,038	58,000	63,000
01-00-3425	Mobile Home Tax	15	5	5	5
01-00-3440	Cops Grant/SRO Officer	-	-	67,555	77,775
01-00-3445	Grant	-	-	450,100	-
01-00-3450	Sales Tax	2,259,741	2,364,054	2,420,000	2,460,000
01-00-3460	Business District Tax	91,585	66,614	59,000	97,000
01-00-3480	Video Gaming	122,789	129,930	86,000	152,500
01-00-3490	Cannabis Use Tax	-	2,689	7,500	8,000
	Subtotal	3,989,357	4,093,824	4,814,160	4,558,280
<u>FINES &amp; FORFEITS</u>					
01-00-3510	Court Fines	48,961	42,620	35,000	40,000
01-00-3530	Penalties on Service	9,640	8,865	5,600	8,500
	Subtotal	58,601	51,485	40,600	48,500
<u>CHARGES FOR SERVICES</u>					
01-00-3680	Refuse Fees	783,491	827,732	842,500	878,600
01-00-3690	Utility Bill Adjustment	(89)	(58)	(250)	(250)
	Subtotal	783,403	827,674	842,250	878,350
<u>OTHER REVENUES</u>					
01-00-3810	Interest Income	150,873	132,592	20,000	20,000
01-00-3820	Rural Fire Dist. Rent	-	-	-	-
01-00-3830	Tower Rental	32,805	32,805	32,800	32,800
01-00-3840	Sundry Income	5,271	19,411	6,000	6,000
01-00-3841	Donations	37,458	31,936	18,000	31,000
01-00-3842	Asset Seizure	1,381	1,715	12,500	-
01-00-3845	Hotel/Motel Tax	19,177	21,224	14,000	13,000
01-00-3890	Miscellaneous	105	6,599	6,700	2,000
01-00-3891	Street Openings	-	-	-	-
	Subtotal	247,070	246,282	110,000	104,800
<u>OTHER FINANCING SOURCES</u>					
01-00-3960	Transfer from Other Funds	-	-	-	-
	Transfer from Invested Funds	-	-	990,050	3,467,000
	Subtotal	-	-	990,050	3,467,000
TOTAL RECEIPTS		6,914,829	6,924,723	8,527,860	10,689,680
TOTAL DISBURSEMENTS		6,647,281	6,810,733	8,472,715	10,689,490
EXCESS OF RECEIPTS OVER DISBURSEMENTS		267,548	113,990	55,145	190
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS				(990,050)	(3,445,000)
DECREASE (INCREASE) IN RECEIVABLES / PAYABLES		(159,523)	143,094		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		7,161,081	7,269,106	7,526,189	6,591,284
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		7,269,106	7,526,189	6,591,284	3,146,474

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>LEGISLATIVE</b>					
<b><u>SALARIES</u></b>					
01-12-4310	Mayor	24,058	24,296	26,000	26,500
01-12-4320	Aldermen	121,121	123,006	130,000	137,000
	Subtotal	145,179	147,302	156,000	163,500
<b><u>PENSION BENEFITS</u></b>					
01-12-4610	FICA	11,106	11,268	12,500	13,000
01-12-4620	IMRF	-	-	-	-
	Subtotal	11,106	11,268	12,500	13,000
<b><u>PROFESSIONAL SERVICES</u></b>					
01-12-5310	Professional Services	34,967	34,634	36,000	39,500
	Subtotal	34,967	34,634	36,000	39,500
<b><u>COMMUNICATIONS</u></b>					
01-12-5520	Communications	4,856	3,814	5,000	4,500
01-12-5540	Printing & Publishing	6,373	6,662	7,000	7,000
	Subtotal	11,229	10,476	12,000	11,500
<b><u>PROFESSIONAL DEVELOPMENT</u></b>					
01-12-5610	Membership & Dues	11,538	11,600	12,000	12,000
01-12-5630	Training	4,652	3,389	-	14,500
01-12-5650	Books & Publications	272	404	500	500
	Subtotal	16,462	15,393	12,500	27,000
<b><u>SERVICE CHARGES</u></b>					
01-12-5770	Bad Debt Expense	1,422	660	2,000	2,000
	Subtotal	1,422	660	2,000	2,000
<b><u>OTHER CONTRACTUAL SERVICES</u></b>					
01-12-5920	Insurance & Bonds	447	358	400	400
01-12-5942	Sales Tax Rebate	86,057	94,707	50,000	115,000
01-12-5960	Miscellaneous	10,797	9,009	11,000	11,000
	Subtotal	97,301	104,074	61,400	126,400
<b><u>GENERAL SUPPLIES</u></b>					
01-12-6510	Office Supplies	102	67	200	200
	Subtotal	102	67	200	200
<b><u>CAPITAL OUTLAY</u></b>					
01-12-8100	Land	-	-	-	-
01-12-8902	Capital Projects	1,517	-	-	-
01-12-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	1,517	-	-	-
<b>TOTAL LEGISLATIVE</b>		<b>319,285</b>	<b>323,874</b>	<b>292,600</b>	<b>383,100</b>



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

		Year Ended April 30			
		2019	2020	2021	2022
		<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	23,834	25,316	27,000	27,000
01-13-4212	Finance Director	20,781	21,152	22,000	22,500
01-13-4213	Clerical	57,396	60,288	65,000	65,000
01-13-4217	Human Resource	8,857	11,953	10,000	12,000
01-13-4220	Part-time Salaries	-	2,214	5,000	6,000
01-13-4230	Over-time Salaries	1,369	999	2,000	2,000
01-13-4240	Sick Leave	2,468	2,432	4,800	3,500
01-13-4250	Vacation Leave	8,150	8,238	8,000	11,000
01-13-4340	Treasurer	8,590	8,719	8,900	9,000
	Subtotal	131,445	141,311	152,700	158,000
<u>INSURANCE BENEFITS</u>					
01-13-4510	Health Insurance	11,743	13,762	20,000	25,000
01-13-4515	Health Insurance Reimbursement	8,375	16,436	20,000	20,000
01-13-4530	Unemployment Insurance	138	155	250	250
	Subtotal	20,256	30,353	40,250	45,250
<u>PENSION BENEFITS</u>					
01-13-4610	FICA	9,598	10,305	12,500	13,000
01-13-4620	IMRF	11,867	11,267	14,500	14,000
01-13-4635	Bank Charges	847	770	1,000	1,000
	Subtotal	22,313	22,342	28,000	28,000
<u>OTHER BENEFITS</u>					
01-13-4710	Clothing Allowance	1,287	-	1,500	3,500
	Subtotal	1,287	-	1,500	3,500
<u>CONTRACTUAL SERVICES</u>					
01-13-5170	Equipment Rental & Service	2,195	2,044	2,400	2,400
	Subtotal	2,195	2,044	2,400	2,400
<u>PROFESSIONAL SERVICES</u>					
01-13-5310	Professional Services	2,255	2,293	3,200	3,200
01-13-5350	Independent Contractor	-	-	-	-
	Subtotal	2,255	2,293	3,200	3,200
<u>COMMUNICATIONS</u>					
01-13-5510	Postage	1,303	1,275	1,600	1,600
01-13-5520	Communications	17,375	17,732	19,500	19,500
01-13-5540	Printing & Publishing	1,205	1,232	1,500	1,500
	Subtotal	19,883	20,239	22,600	22,600
<u>PROFESSIONAL DEVELOPMENT</u>					
01-13-5610	Membership & Dues	379	379	600	600
01-13-5630	Training	786	2,098	500	4,000
01-13-5650	Books & Publications	-	-	-	-
	Subtotal	1,165	2,477	1,100	4,600
<u>OTHER CONTRACTUAL SERVICES</u>					
01-13-5920	Insurance & Bonds	12,620	11,148	12,000	12,000
01-13-5960	Miscellaneous	93	178	500	500
	Subtotal	12,713	11,326	12,500	12,500
<u>GENERAL SUPPLIES</u>					
01-13-6510	Office Supplies	3,580	2,901	5,000	5,000
01-13-6520	Department Supplies	1,562	1,254	1,600	1,600
	Subtotal	5,142	4,155	6,600	6,600

		<u>CAPITAL OUTLAY</u>			
01-13-8200	Building Improvements	-	-	-	-
01-13-8300	Equipment - Office	560	635	9,000	2,000
01-13-8400	Equipment - Vehicle	-	-	-	-
01-13-8700	Furniture & Fixtures	416	150	-	2,000
01-13-8800	Information Systems	9,086	9,697	13,000	15,000
01-13-9130	Tourism	14,026	11,530	13,000	15,000
	Subtotal	24,088	22,012	35,000	34,000
<b>TOTAL FINANCE</b>		<b>242,741</b>	<b>258,552</b>	<b>305,850</b>	<b>320,650</b>

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

		Year Ended April 30			
		2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Estimate</u>	2022 <u>Budget</u>
<b>BUILDING</b>					
<u>CONTRACTUAL SERVICES</u>					
01-14-5110	Building Repairs	30,885	13,657	15,000	20,000
01-14-5170	Equipment Rental & Service	8,563	28,347	50,000	30,000
	Subtotal	39,448	42,004	65,000	50,000
<u>PROFESSIONAL SERVICES</u>					
01-14-5310	Professional Services	1,705	2,125	3,500	3,500
01-14-5350	Independent Contractor	18,300	22,400	24,000	24,000
	Subtotal	20,005	24,525	27,500	27,500
<u>SERVICE CHARGES</u>					
01-14-5710	Utilities	59,460	58,222	64,000	65,000
	Subtotal	59,460	58,222	64,000	65,000
<u>GENERAL SUPPLIES</u>					
01-14-6540	Janitorial Supplies	1,160	1,655	2,000	2,000
01-14-6580	Fuels (Gas - Oil)	-	63	1,000	1,000
01-14-6590	Miscellaneous	-	-	-	-
	Subtotal	1,160	1,718	3,000	3,000
<u>CAPITAL OUTLAY</u>					
01-14-8300	Equipment	-	12,814	11,500	4,000
01-14-8700	Furniture & Fixtures	-	-	6,000	6,000
	Subtotal	-	12,814	17,500	10,000
<b>TOTAL BUILDING</b>		<b>120,072</b>	<b>139,283</b>	<b>177,000</b>	<b>155,500</b>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>LEGAL</b>					
<u>PROFESSIONAL SERVICES</u>					
01-15-5330	Legal	138,378	117,075	120,000	160,000
01-15-5331	Legal Retainer	-	-	-	-
	Subtotal	138,378	117,075	120,000	160,000
<u>COMMUNICATIONS</u>					
01-15-5540	Printing & Publishing	-	-	-	-
	Subtotal	-	-	-	-
<u>PROFESSIONAL DEVELOPMENT</u>					
01-15-5650	Books & Publications	-	-	-	-
	Subtotal	-	-	-	-
<b>TOTAL LEGAL</b>		<b>138,378</b>	<b>117,075</b>	<b>120,000</b>	<b>160,000</b>

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

		Year Ended April 30			
ZONING/BUILDING INSPECTOR		2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Estimate</u>	2022 <u>Budget</u>
<u>SALARIES</u>					
01-16-4110	Planning Commission	3,930	2,475	6,420	6,420
01-16-4120	Zoning Board	2,785	2,715	6,420	6,420
01-16-4214	Zoning Officer	71,469	73,463	80,000	78,000
01-16-4215	Building Inspector	46,927	48,559	54,500	58,000
01-16-4220	Part-time Salaries	210	280	-	-
01-16-4230	Over-time Salaries	-	-	-	-
01-16-4240	Sick Leave	2,274	4,704	4,000	4,000
01-16-4250	Vacation Leave	8,029	8,660	8,500	10,000
	Subtotal	135,623	140,856	159,840	162,840
<u>INSURANCE BENEFITS</u>					
01-16-4510	Health Insurance	43,866	49,586	54,000	48,500
01-16-4515	Health Insurance Reimbursement	6,885	4,400	8,000	8,000
01-16-4530	Unemployment Insurance	158	188	200	200
	Subtotal	50,908	54,174	62,200	56,700
<u>PENSION BENEFITS</u>					
01-16-4610	FICA	10,299	10,656	12,000	11,500
01-16-4620	IMRF	12,733	11,815	14,600	14,600
	Subtotal	23,033	22,471	26,600	26,100
<u>CONTRACTUAL SERVICES</u>					
01-16-5130	Vehicle Maintenance & Repair	103	284	2,000	1,500
01-16-5170	Equipment Rental & Service	-	-	-	-
	Subtotal	103	284	2,000	1,500
<u>PROFESSIONAL SERVICES</u>					
01-16-5310	Professional Services	19,625	39,858	75,000	40,000
	Subtotal	19,625	39,858	75,000	40,000
<u>COMMUNICATIONS</u>					
01-16-5510	Postage	100	100	100	100
01-16-5520	Communications	1,212	1,135	1,300	1,300
01-16-5540	Printing & Publishing	-	-	100	200
	Subtotal	1,312	1,235	1,500	1,600
<u>PROFESSIONAL DEVELOPMENT</u>					
01-16-5610	Membership & Dues	-	150	500	200
01-16-5630	Training	507	2,046	1,000	3,000
01-16-5650	Books & Publications	61	-	500	500
	Subtotal	568	2,196	2,000	3,700
<u>OTHER CONTRACTUAL SERVICES</u>					
01-16-5920	Insurance & Bonds	10,048	7,574	9,000	9,000
01-16-5960	Miscellaneous	-	-	500	500
	Subtotal	10,048	7,574	9,500	9,500
<u>GENERAL SUPPLIES</u>					
01-16-6510	Office Supplies	1,745	1,587	2,000	2,000
01-16-6550	Vehicle Fuel & Lube	1,256	1,160	1,500	1,500
	Subtotal	3,001	2,747	3,500	3,500
<u>CAPITAL OUTLAY</u>					
01-16-8300	Equipment - Office	-	1,325	3,000	2,000
01-16-8400	Equipment - Vehicle	-	-	-	30,000
01-16-8700	Furniture & Fixtures	-	-	-	-
01-16-8800	Information Systems	1,200	1,200	1,500	1,500
	Subtotal	1,200	2,525	4,500	33,500
<b>TOTAL ZONING/BUILDING INSPECTOR</b>		<b>245,421</b>	<b>273,920</b>	<b>346,640</b>	<b>338,940</b>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>RECORDS</b>					
<b><u>SALARIES</u></b>					
01-18-4130	Deputy City Clerk	51,392	55,315	58,500	57,000
01-18-4230	Over-time Salaries	-	-	500	500
01-18-4240	Sick Leave	1,092	1,367	2,000	2,000
01-18-4250	Vacation Leave	5,426	3,785	5,400	6,500
01-18-4330	City Clerk	16,862	16,851	18,000	18,500
	Subtotal	74,772	77,318	84,400	84,500
<b><u>INSURANCE BENEFITS</u></b>					
01-18-4510	Health Insurance	13,208	14,510	12,000	12,500
01-18-4515	Health Insurance Reimbursement	3,260	559	4,600	4,600
01-18-4530	Unemployment Insurance	62	80	100	100
	Subtotal	16,530	15,149	16,700	17,200
<b><u>PENSION BENEFITS</u></b>					
01-18-4610	FICA	5,451	5,560	6,500	6,300
01-18-4620	IMRF	5,737	5,229	6,500	6,200
	Subtotal	11,187	10,789	13,000	12,500
<b><u>OTHER BENEFITS</u></b>					
01-18-4710	Clothing Allowance	215	-	300	600
	Subtotal	215	-	300	600
<b><u>CONTRACTUAL SERVICES</u></b>					
01-18-5120	Equipment Repairs	-	-	200	200
	Subtotal	-	-	200	200
<b><u>PROFESSIONAL SERVICES</u></b>					
01-18-5310	Professional Services	7,052	2,512	7,000	7,000
01-18-5330	Legal	-	-	-	-
	Subtotal	7,052	2,512	7,000	7,000
<b><u>COMMUNICATIONS</u></b>					
01-18-5510	Postage	100	100	100	100
01-18-5540	Printing & Publishing	3,567	3,380	5,000	5,000
	Subtotal	3,667	3,480	5,100	5,100
<b><u>PROFESSIONAL DEVELOPMENT</u></b>					
01-18-5610	Membership & Dues	30	30	100	100
01-18-5630	Training	1,794	80	100	3,500
01-18-5650	Books & Publications	-	-	100	100
	Subtotal	1,824	110	300	3,700
<b><u>OTHER CONTRACTUAL SERVICES</u></b>					
01-18-5920	Insurance & Bonds	239	244	400	400
01-18-5950	Recording Fees	980	1,306	1,500	1,500
01-18-5960	Miscellaneous	-	10	100	100
	Subtotal	1,219	1,560	2,000	2,000
<b><u>GENERAL SUPPLIES</u></b>					
01-18-6510	Office Supplies	501	70	500	500
	Subtotal	501	70	500	500
<b><u>CAPITAL OUTLAY</u></b>					
01-18-8300	Equipment - Office	-	-	1,500	500
01-18-8700	Furniture & Fixtures	-	-	-	-
01-18-8800	Information Systems	-	-	-	500
	Subtotal	-	-	1,500	1,000
<b>TOTAL RECORDS</b>		<b>116,967</b>	<b>110,988</b>	<b>131,000</b>	<b>134,300</b>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>POLICE</b>					
<u>SALARIES</u>					
01-21-4210	Regular Salaries	1,143,839	1,141,547	1,350,000	1,360,000
01-21-4220	Part-time Salaries	18,063	16,253	10,000	22,000
01-21-4225	PEDA Salaries	-	6,873	10,000	-
01-21-4230	Over-time Salaries	48,891	52,379	30,000	50,000
01-21-4240	Sick Leave	27,312	64,195	50,000	40,000
01-21-4250	Vacation Leave	67,187	103,315	75,000	80,000
01-21-4260	Holiday	75,932	84,347	100,000	100,000
	Subtotal	1,381,223	1,468,909	1,625,000	1,652,000
<u>INSURANCE BENEFITS</u>					
01-21-4510	Health Insurance	251,196	265,739	310,000	328,000
01-21-4515	Health Insurance Reimbursement	34,736	46,019	45,000	45,000
01-21-4530	Unemployment Insurance	1,375	1,577	2,000	1,700
	Subtotal	287,307	313,335	357,000	374,700
<u>PENSION BENEFITS</u>					
01-21-4610	FICA	101,338	104,622	125,000	125,000
01-21-4620	IMRF	5,540	4,997	6,200	6,200
	Subtotal	106,878	109,619	131,200	131,200
<u>OTHER BENEFITS</u>					
01-21-4710	Clothing Allowance	14,138	19,303	16,500	15,000
	Subtotal	14,138	19,303	16,500	15,000
<u>CONTRACTUAL SERVICES</u>					
01-21-5130	Vehicle Maintenance & Repair	15,494	11,354	20,000	20,000
01-21-5170	Equipment Rental & Service	1,356	2,018	3,000	3,000
	Subtotal	16,850	13,372	23,000	23,000
<u>COMMUNICATIONS</u>					
01-21-5510	Postage	447	440	500	500
01-21-5520	Communications	162,804	191,758	203,000	220,500
01-21-5540	Printing & Publishing	1,087	962	1,000	1,000
	Subtotal	164,338	193,160	204,500	222,000
<u>PROFESSIONAL DEVELOPMENT</u>					
01-21-5610	Membership & Dues	12,129	11,884	13,500	13,500
01-21-5630	Training	10,765	5,657	20,500	20,000
01-21-5650	Books & Publications	-	612	1,200	1,000
	Subtotal	22,894	18,153	35,200	34,500
<u>OTHER CONTRACTUAL SERVICES</u>					
01-21-5920	Insurance & Bonds	78,064	103,056	100,000	100,000
01-21-5960	Miscellaneous	880	1,451	3,000	3,000
	Subtotal	78,944	104,507	103,000	103,000
<u>GENERAL SUPPLIES</u>					
01-21-6510	Office Supplies	5,962	2,804	5,000	5,000
01-21-6520	Department Supplies	6,868	5,533	8,500	6,500
01-21-6550	Vehicle Fuel & Lube	33,902	32,840	33,000	36,000
01-21-6570	Ammunition	1,567	1,735	2,000	2,000
01-21-6575	Canine	-	-	-	10,000
	Subtotal	48,299	42,912	48,500	59,500

<u>CAPITAL OUTLAY</u>					
01-21-8300	Equipment - Office	8,774	35,253	5,150	3,000
01-21-8302	Equipment - New	34,923	3,965	65,100	31,000
01-21-8400	Equipment - Vehicle	116,159	8,302	136,000	100,000
01-21-8800	Information Systems	25,461	42,462	52,000	55,000
01-21-9130	Community Relations	1,517	781	3,500	3,500
01-21-9140	DARE Fund	2,481	2,581	4,000	4,000
01-21-9150	DUI Fund	205	205	7,000	8,000
	Subtotal	189,522	93,549	272,750	204,500
<b>TOTAL POLICE</b>		<b>2,310,392</b>	<b>2,376,819</b>	<b>2,816,650</b>	<b>2,819,400</b>



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

		Year Ended April 30			
EMERGENCY MANAGEMENT AGENCY		2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Estimate</u>	2022 <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	25	30	100	100
	Subtotal	25	30	100	100
<u>PENSION BENEFITS</u>					
01-23-4610	FICA	440	441	500	500
01-23-4620	IMRF	32	-	-	-
	Subtotal	472	441	500	500
<u>CONTRACTUAL SERVICES</u>					
01-23-5130	Vehicle Maintenance & Repair	-	-	-	-
	Subtotal	-	-	-	-
<u>COMMUNICATIONS</u>					
01-23-5510	Postage	100	100	100	100
01-23-5520	Communications	279	205	300	300
	Subtotal	379	305	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	-	-	-	-
	Subtotal	-	-	-	-
<u>CAPITAL OUTLAY</u>					
01-23-8301	Equipment	-	-	-	-
01-23-8302	Equipment - New	-	-	17,600	-
	Subtotal	-	-	17,600	-
<b>TOTAL EMERGENCY MANAGEMENT COORDINATOR</b>		<b>6,636</b>	<b>6,536</b>	<b>24,800</b>	<b>7,200</b>

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

		Year Ended April 30			
<b>POLICE COMMISSION</b>		2019	2020	2021	2022
		<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	10,289	2,702	5,000	5,000
	Subtotal	10,289	2,702	7,000	7,000
<u>COMMUNICATIONS</u>					
01-25-5510	Postage	-	-	-	-
01-25-5540	Printing & Publishing	33	118	100	200
	Subtotal	33	118	100	200
<u>PROFESSIONAL DEVELOPMENT</u>					
01-25-5610	Membership & Dues	375	375	500	400
01-25-5630	Training	-	867	2,000	2,000
	Subtotal	375	1,242	2,500	2,400
<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>10,697</b>	<b>4,062</b>	<b>9,700</b>	<b>9,700</b>

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

		Year Ended April 30			
<b>HEALTH AND ORDINANCE</b>		2019	2020	2021	2022
		<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			
		2019	2020	2021	2022
		<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	49,962	53,518	52,000	57,500
01-34-4240	Sick Leave	2,773	843	4,500	1,500
01-34-4250	Vacation Leave	2,527	3,462	6,000	4,000
	Subtotal	55,262	57,823	62,500	63,000
<u>INSURANCE BENEFITS</u>					
01-34-4510	Health Insurance	21,933	25,118	27,000	28,500
01-34-4515	Health Insurance Reimbursement	-	-	3,000	3,000
01-34-4530	Unemployment Insurance	62	80	100	100
	Subtotal	21,995	25,198	30,100	31,600
<u>PENSION BENEFITS</u>					
01-34-4610	FICA	4,163	4,268	4,700	4,700
01-34-4620	IMRF	5,522	5,013	6,200	6,500
	Subtotal	9,685	9,281	10,900	11,200
<u>COMMUNICATIONS</u>					
01-34-5510	Postage	-	-	-	-
01-34-5520	Communications	971	896	1,000	1,000
01-34-5540	Printing & Publishing	-	-	100	100
	Subtotal	971	896	1,100	1,100
<u>PROFESSIONAL DEVELOPMENT</u>					
01-34-5630	Training	900	588	500	1,200
01-34-5650	Books & Publications	30	30	50	50
	Subtotal	930	618	550	1,250
<u>SERVICE CHARGES</u>					
01-34-5720	Street Lighting	69,183	69,163	70,000	70,000
01-34-5730	Refuse	777,121	821,099	841,500	873,600
	Subtotal	846,304	890,262	911,500	943,600
<u>OTHER CONTRACTUAL SERVICES</u>					
01-34-5920	Insurance & Bonds	179	689	700	700
01-34-5960	Miscellaneous	50	-	150	150
	Subtotal	229	689	850	850
<u>GENERAL SUPPLIES</u>					
01-34-6510	Office Supplies	89	2,224	3,000	3,000
	Subtotal	89	2,224	3,000	3,000
<u>CAPITAL OUTLAY</u>					
01-34-8300	Office Equipment	-	-	1,500	500
01-34-8700	Furniture & Fixtures	-	-	-	-
01-34-8800	Information Systems	2,839	2,662	3,000	3,500
	Subtotal	2,839	2,662	4,500	4,000
<u>OTHER EXPENDITURES</u>					
01-34-9130	Community Relations	31,824	25,811	20,000	27,000
01-34-9131	Contribution Sr. Citizens	7,500	7,500	7,500	7,500
01-34-9132	Sister Cities Program	335	310	500	500
01-34-9133	Downtown Enhancement	77,744	80,455	150,000	110,000
	Subtotal	117,403	114,076	178,000	145,000
<b>TOTAL SOCIAL SERVICES</b>		<b>1,055,706</b>	<b>1,103,729</b>	<b>1,203,000</b>	<b>1,204,600</b>

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

		Year Ended April 30			
STREET DEPARTMENT		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-41-4210	Regular Salaries	286,533	302,614	334,000	345,000
01-41-4220	Part-time Salaries	1,195	898	6,000	6,000
01-41-4230	Over-time Salaries	16,540	12,051	20,000	25,000
01-41-4240	Sick Leave	14,990	6,145	8,500	8,000
01-41-4250	Vacation Leave	25,521	17,867	23,000	24,000
01-41-4270	Interdepartmental Salaries	11,710	11,856	21,000	15,000
	Subtotal	356,490	351,431	412,500	423,000
<u>INSURANCE BENEFITS</u>					
01-41-4510	Health Insurance	62,213	69,275	72,000	76,000
01-41-4515	Health Insurance Reimbursement	8,864	12,885	12,000	12,000
01-41-4530	Unemployment Insurance	404	428	500	500
	Subtotal	71,481	82,588	84,500	88,500
<u>PENSION BENEFITS</u>					
01-41-4610	FICA	26,191	25,356	31,000	32,000
01-41-4620	IMRF	35,111	30,265	41,000	42,000
	Subtotal	61,302	55,621	72,000	74,000
<u>OTHER BENEFITS</u>					
01-41-4710	Clothing Allowance	3,060	104	2,875	7,000
	Subtotal	3,060	104	2,875	7,000
<u>CONTRACTUAL SERVICES</u>					
01-41-5110	Building Repairs	4,884	4,051	5,000	5,000
01-41-5120	Equipment Repairs	41,319	56,564	60,000	50,000
	Subtotal	46,203	60,615	65,000	55,000
<u>COMMUNICATIONS</u>					
01-41-5520	Communications	3,100	1,458	2,000	2,000
	Subtotal	3,100	1,458	2,000	2,000
<u>PROFESSIONAL DEVELOPMENT</u>					
01-41-5630	Training	630	693	2,000	2,000
	Subtotal	630	693	2,000	2,000
<u>SERVICE CHARGES</u>					
01-41-5710	Utilities	16,913	16,566	19,000	19,000
	Subtotal	16,913	16,566	19,000	19,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-41-5920	Insurance & Bonds	61,128	50,829	50,000	52,000
01-41-5960	Miscellaneous	3,690	6,459	6,000	5,500
	Subtotal	64,818	57,288	56,000	57,500
<u>MAINTENANCE SUPPLIES</u>					
01-41-6140	Street Maintenance & Repairs	36,035	32,687	50,000	50,000
01-41-6141	Street Signs	7,767	5,589	10,000	5,000
01-41-6170	Construction Materials	30,551	23,276	40,000	35,000
01-41-6190	Street Excavations	-	-	-	-
	Subtotal	74,353	61,552	100,000	90,000
<u>GENERAL SUPPLIES</u>					
01-41-6520	Department Supplies	10,001	8,868	10,000	10,000
01-41-6530	Tools	3,000	3,639	3,000	3,500
01-41-6540	Janitorial Supplies	2,142	2,972	7,500	3,000
01-41-6550	Vehicle Fuel & Lube	30,772	31,706	30,000	35,000
01-41-6610	Safety Materials	7,690	4,947	10,000	7,500
	Subtotal	53,605	52,132	60,500	59,000

		<u>CAPITAL OUTLAY</u>			
01-41-8100	Land	-	-	-	-
01-41-8200	Building Improvements	-	-	1,000	1,000
01-41-8300	Equipment	184,046	16,628	150,000	10,000
01-41-8302	Equipment - Office	-	-	-	-
01-41-8303	Equipment Leases	-	-	-	10,000
01-41-8400	Equipment - Vehicle	-	105,506	97,000	25,000
01-41-8600	Street Improvements	175,882	194,971	160,000	150,000
01-41-8901	Other Improvement - Storm Drains	-	38,820	5,000	35,000
01-41-8902	Capital Projects	969,002	999,822	1,755,000	4,047,000
	Subtotal	1,328,930	1,355,747	2,168,000	4,278,000
<b>TOTAL STREET DEPARTMENT</b>		<b>2,080,886</b>	<b>2,095,795</b>	<b>3,044,375</b>	<b>5,155,000</b>

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

CLASSIFICATION	Year Ended April 30			
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Estimate</u>	2022 <u>Budget</u>
PROPERTY TAXES	416,897	345,222	419,800	294,750
LICENSES & PERMITS	1,419,502	1,360,236	1,311,000	1,338,000
INTERGOVERNMENTAL	3,989,357	4,093,824	4,814,160	4,558,280
FINES & FORFEITS	58,601	51,485	40,600	48,500
CHARGES FOR SERVICES	783,403	827,674	842,250	878,350
OTHER REVENUES	247,070	246,282	110,000	104,800
OTHER FINANCING SOURCES	-	-	990,050	3,467,000
	<u>6,914,829</u>	<u>6,924,723</u>	<u>8,527,860</u>	<u>10,689,680</u>

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

CLASSIFICATION	Year Ended April 30			
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Estimate</u>	2022 <u>Budget</u>
SALARIES	2,285,755	2,390,710	2,658,940	2,712,840
INSURANCE BENEFITS	468,503	520,827	590,850	614,050
PENSION BENEFITS	245,977	241,832	294,700	296,500
OTHER BENEFITS	18,700	19,407	21,175	26,100
CONTRACTUAL SERVICES	104,798	118,319	157,600	132,100
PROFESSIONAL SERVICES	232,570	223,599	275,700	284,200
COMMUNICATIONS	205,012	231,467	249,400	266,600
PROFESSIONAL DEVELOPMENT	44,847	40,882	56,350	79,350
SERVICE CHARGES	924,099	965,710	996,500	1,029,600
OTHER CONTRACTUAL SERVICES	265,272	287,018	246,250	312,750
OTHER EXPENDITURES	117,403	114,076	178,000	145,000
MAINTENANCE SUPPLIES	74,353	61,552	100,000	90,000
GENERAL SUPPLIES	111,898	106,025	125,900	135,400
CAPITAL OUTLAY	1,548,095	1,489,309	2,521,350	4,565,000
	<u>6,647,281</u>	<u>6,810,733</u>	<u>8,472,715</u>	<u>10,689,490</u>



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

		Year Ended April 30			
DEPARTMENT		2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Estimate</u>	2022 <u>Budget</u>
12	LEGISLATIVE	319,285	323,874	292,600	383,100
13	FINANCE	242,741	258,552	305,850	320,650
14	BUILDING	120,072	139,283	177,000	155,500
15	LEGAL	138,378	117,075	120,000	160,000
16	ZONING/BUILDING INSPECTOR	245,421	273,920	346,640	338,940
18	RECORDS	116,967	110,988	131,000	134,300
21	POLICE	2,310,392	2,376,819	2,816,650	2,819,400
23	EMERGENCY MANAGEMENT AGENCY	6,636	6,536	24,800	7,200
25	POLICE COMMISSION	10,697	4,062	9,700	9,700
31	HEALTH AND ORDINANCE	100	100	1,100	1,100
34	SOCIAL SERVICES	1,055,706	1,103,729	1,203,000	1,204,600
41	STREET DEPARTMENT	2,080,886	2,095,795	3,044,375	5,155,000
		<u>6,647,281</u>	<u>6,810,733</u>	<u>8,472,715</u>	<u>10,689,490</u>

CITY OF WATERLOO, ILLINOIS  
GENERAL FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/22

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>LEGISLATIVE</b>		
01-12-8902	Capital Projects	\$ -	\$ -
	<b>FINANCE</b>		
01-13-8300	Equipment - Office Purchase of five computers estimated at \$5,000. Finance Department share \$1,000. Miscellaneous estimated \$1,000.	2,000	
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.	15,000	
01-13-9130	Tourism Expenditure of Hotel/Motel Tax Funds	15,000	34,000
	<b>BUILDING</b>		
01-14-8300	Equipment Purchase of monitor for 2nd floor meeting room estimated at \$2,000. Purchase of batteries for UPS estimated at \$2,000.	4,000	
01-14-8700	Furniture & Fixtures Purchase of meeting room chairs	6,000	10,000
	<b>ZONING/BUILDING INSPECTOR</b>		
01-16-8300	Equipment - Office Miscellaneous estimated at \$2,000.	2,000	
01-16-8400	Equipment - Vehicle Purchase of Truck (Building Inspector) estimated at \$30,000.	30,000	
01-16-8800	Information Systems GIS License estimated at \$1,500.	1,500	33,500
	<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 laptop computer estimated at \$1,500. Miscellaneous estimated at \$1,500.	3,000	

CITY OF WATERLOO, ILLINOIS  
GENERAL FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/22

		<u>AMOUNT</u>	<u>TOTAL</u>
01-21-8302	Equipment - New Purchase of patrol rifles estimated at \$22,000 Purchase of 2 AED's estimated at \$2,000 Purchase of simunition estimated at \$3,000. Taser contracted estimated at \$3,360. Miscellaneous estimated at \$640.	31,000	
01-21-8400	Equipment - Vehicle Purchase of police SUV for canine and patrol SUV estimated at \$100,000.	100,000	
01-21-8800	Information Systems Other system support estimated at \$54,000.	55,000	
01-21-9130	Community Relations	3,500	
01-21-9140	DARE Fund	4,000	
01-21-9150	DUI Fund	8,000	
		<hr/>	204,500
	<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/> 3,500	4,000
	<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 miscellaneous equipment estimated at \$5,000.	10,000	
01-41-8303	Equipment Leases Rental of Composting Equipment estimated at \$10,000.	10,000	
01-41-8400	Equipment - Vehicle Purchase of Equipment Trailer estimated at \$25,000.	25,000	
01-41-8600	Street Improvements	150,000	

CITY OF WATERLOO, ILLINOIS  
GENERAL FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/22

		<u>AMOUNT</u>	<u>TOTAL</u>
	Slab and Sidewalk replacement program estimated at \$150,000.		
01-41-8901	Other Improvements - Storm Drains	35,000	
01-41-8902	Capital Projects	4,047,000	
	Moore Street (Engineering, Construction, and Inspection) balance due on project estimated at \$290,000.		
	IDOT Multi Purpose Path - Route 3 (Phase I & II) estimated at \$70,000.		
	Lakeview Drive Curb/Gutter & Sidewalk estimated at \$120,000.		
	Route 3 Traffic Signals estimated at \$40,000.		
	Moore Street Phase V Engineering and construction (net of Federal and State Funding) estimated at \$1,250,700.		
	Moore Street Phase VI Engineering and construction (net of Federal and State Funding) estimated at \$559,950.		
	Sidewalk (N. Market) estimated at \$350,000.		
	Sidewalk (S. Market) estimated at \$225,000.		
	ADA Sidewalk project estimated at \$135,000.		
	Morrison Avenue (Construction) estimated at \$850,000.		
	Veterans Drive (Engineering) estimated at \$125,000.		
	Sealing program estimated at \$25,000.		
	Miscellaneous estimated at \$6,350.		
		<hr/>	4,278,000
	<b>TOTAL CAPITAL OUTLAY</b>		<b><u><u>\$ 4,565,000</u></u></b>

## **MOTOR FUEL TAX FUND**

<u><b>ACCOUNT</b></u>	<u><b>DESCRIPTION</b></u>	<u><b>2022 BUDGET</b></u>
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. This also includes the High Growth allotment and Local REBUILD Illinois Bond Funds.	\$704,000
15-00-3810	<b>Interest Income</b> – Includes interest income from the Motor Fuel Tax money market account and Motor Fuel CD's.	3,000
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>\$707,000</b>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
15-00-3430	Motor Fuel Tax	291,662	405,155	662,000	704,000
	Subtotal	291,662	405,155	662,000	704,000
<u>OTHER FINANCING SOURCES</u>					
15-00-3810	Interest Income	15,959	14,375	2,700	3,000
15-00-3890	Miscellaneous	-	-	-	-
	Transfer from Invested Funds	-	-	-	-
	Subtotal	15,959	14,375	2,700	3,000
TOTAL RECEIPTS		307,621	419,530	664,700	707,000
TOTAL DISBURSEMENTS		221,335	320,212	403,415	398,971
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>86,286</b>	<b>99,318</b>	<b>261,285</b>	<b>308,029</b>
USE OF INVESTED FUNDS		-	-	-	-
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(476)	(8,169)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		719,611	805,421	896,570	1,157,855
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		805,421	896,570	1,157,855	1,465,884

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
		<u>SALARIES</u>			
15-00-4210	Regular Salaries	3,160	3,736	4,000	4,000
		3,160	3,736	4,000	4,000
		<u>PROFESSIONAL SERVICES</u>			
15-00-4635	Bank Charges	-	-	-	-
15-00-5310	Professional Services	10,218	12,983	11,200	10,500
	Subtotal	10,218	12,983	11,200	10,500
		<u>COMMODITIES</u>			
15-00-6141	Street Signs	892	-	5,170	5,170
15-00-6310	Resealing Material	160,495	197,931	248,200	225,450
15-00-6311	Shape & Prime	-	-	-	-
15-00-6312	Patching Materials	9,761	11,279	50,960	50,230
15-00-6313	Snow Removal - Salt	20,032	62,829	54,075	73,425
	Subtotal	191,180	272,039	358,405	354,275
		<u>CAPITAL OUTLAY</u>			
15-00-8303	Equipment Leases	8,440	10,183	11,310	11,696
15-00-8600	Street Improvements	-	-	-	-
15-00-8901	Other Improvements - Storm Drains	8,337	21,271	18,500	18,500
15-00-9592	Transfer to Other Funds				
	Subtotal	16,777	31,454	29,810	30,196
<b>TOTAL MOTOR FUEL TAX FUND</b>		<b>221,335</b>	<b>320,212</b>	<b>403,415</b>	<b>398,971</b>

CITY OF WATERLOO, ILLINOIS  
MOTOR FUEL TAX FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/22

	<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>2022 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.	\$207,000
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.	294,000
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.	3,500
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>\$525,500</b>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
38-00-3460	City Utility Tax	241,502	230,611	207,000	207,000
38-00-3461	Other Utility Tax	23,837	22,888	23,000	23,000
38-00-3462	Electric Municipal Tax	323,369	305,242	294,000	294,000
38-00-3690	Utility Bill Adjustment	(1,783)	(505)	(2,000)	(2,000)
	Subtotal	586,925	558,236	522,000	522,000
<u>OTHER FINANCING SOURCES</u>					
38-00-3810	Interest Income	4,010	3,886	3,400	3,500
38-00-3811	Earnings on IMET	61,153	54,758	-	-
38-00-3890	Miscellaneous	-	-	-	-
38-00-3990	From General Fund	-	-	-	-
	Transfer From Invested Funds	-	-	-	-
	Subtotal	65,163	58,644	3,400	3,500
TOTAL RECEIPTS		652,088	616,880	525,400	525,500
TOTAL DISBURSEMENTS		491,392	3,218,492	7,200	62,200
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>160,696</b>	<b>(2,601,612)</b>	<b>518,200</b>	<b>463,300</b>
USE OF INVESTED FUNDS					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(60)	(4,633)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,717,422	2,878,058	271,813	790,013
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>2,878,058</u>	<u>271,813</u>	<u>790,013</u>	<u>1,253,313</u>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<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	681	541	2,000	2,000
	Subtotal	681	541	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
38-00-5910	Customer Refunds	-	-	200	200
38-00-5960	Miscellaneous	-	-	-	-
	Subtotal	-	-	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	-	5,000	60,000
38-99-9999	Transfers	435,902	3,217,951	-	-
	Subtotal	490,711	3,217,951	5,000	60,000
<b>TOTAL CAPITAL IMPROVEMENTS FUND</b>		<b>491,392</b>	<b>3,218,492</b>	<b>7,200</b>	<b>62,200</b>

CITY OF WATERLOO, ILLINOIS  
CAPITAL IMPROVEMENT FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/22

	<u>AMOUNT</u>	<u>TOTAL</u>
<b>CAPITAL PROJECTS</b>		
Water Tank Storage Improvements	\$ 60,000	
	<hr/>	
<b>TOTAL CAPITAL OUTLAY</b>		<hr/> <b>60,000</b> <hr/>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
51-00-3530	Penalties on Services	28,229	22,554	17,000	24,000
	Subtotal	28,229	22,554	17,000	24,000
<u>CHARGES FOR SERVICES</u>					
51-00-3610	Water Sales	2,403,446	2,372,695	2,410,000	2,450,000
51-00-3660	Connection Fees	47,790	32,585	55,000	50,000
51-00-3670	Unmetered Sales	9,063	7,444	8,000	8,000
51-00-3690	Utility Bill Adjustment	(16,570)	(9,635)	(5,000)	(5,000)
	Subtotal	2,443,729	2,403,089	2,468,000	2,503,000
<u>OTHER REVENUES</u>					
51-00-3802	Property Damage	-	9,350	-	-
51-00-3810	Interest Income	852	1,440	550	500
51-00-3811	Earnings on IMET	63,750	119,946	21,000	15,000
51-00-3860	Grant	-	-	-	-
51-00-3865	Reimbursable from State	-	-	-	-
51-00-3890	Miscellaneous	9,121	10,874	11,000	11,000
	Subtotal	73,723	141,610	32,550	26,500
<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	-	-	754,000	451,000
	Subtotal	-	-	754,000	451,000
TOTAL RECEIPTS		2,545,681	2,567,253	3,271,550	3,004,500
TOTAL DISBURSEMENTS		1,959,224	2,142,279	3,513,288	3,003,800
EXCESS OF RECEIPTS OVER DISBURSEMENTS		586,458	424,974	(241,738)	700
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS		-		(754,000)	(451,000)
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(13,991)	266,794		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(454,089)	(1,361,722)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,600,804	2,719,182	2,049,228	1,053,490
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		2,719,182	2,049,228	1,053,490	603,190

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

		Year Ended April 30			
		2019	2020	2021	2022
		<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	24,980	27,178	27,000	27,000
51-11-4212	Finance Director	21,986	22,856	22,000	22,500
51-11-4213	Clerical	57,672	61,229	65,000	65,000
51-11-4217	Human Resource	6,226	11,429	10,000	12,000
51-11-4220	Part-time	25,339	21,690	6,000	6,000
51-11-4230	Over-time	1,369	999	2,000	2,000
51-11-4240	Sick Leave	2,467	2,432	4,800	3,500
51-11-4250	Vacation Leave	8,150	8,237	8,000	11,000
	Subtotal	148,189	156,050	144,800	149,000
<u>INSURANCE BENEFITS</u>					
51-11-4510	Health Insurance	21,820	26,363	29,000	29,500
51-11-4515	Health Insurance Reimbursement	3,031	2,371	5,000	5,000
51-11-4530	Unemployment Insurance	243	251	300	300
	Subtotal	25,094	28,985	34,300	34,800
<u>PENSION BENEFITS</u>					
51-11-4610	FICA	10,928	11,576	11,500	11,500
51-11-4620	IMRF	5,136	8,865	14,500	14,000
	Subtotal	16,064	20,441	26,000	25,500
<u>CONTRACTUAL SERVICES</u>					
51-11-5170	Equipment Rental & Services	2,077	2,222	3,500	3,500
	Subtotal	2,077	2,222	3,500	3,500
<u>PROFESSIONAL SERVICES</u>					
51-11-5310	Professional Services	43,351	3,605	15,000	15,000
51-11-5330	Legal	-	-	-	-
51-11-5350	Independent Contractors	-	-	-	-
	Subtotal	43,351	3,605	15,000	15,000
<u>COMMUNICATIONS</u>					
51-11-5510	Postage	11,005	11,328	11,500	11,500
51-11-5540	Printing & Publishing	1,165	1,232	2,000	2,000
	Subtotal	12,170	12,560	13,500	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
51-11-5610	Membership & Dues	83	598	500	500
51-11-5620	Travel Expense	-	-	-	-
51-11-5630	Training	94	42	500	500
	Subtotal	177	640	1,000	1,000
<u>SERVICE CHARGES</u>					
51-11-5770	Bad Debt Expense	2,306	2,261	5,000	5,000
51-11-5790	Franchise Fees	120,096	117,152	124,000	125,000
	Subtotal	122,402	119,413	129,000	130,000
<u>OTHER CONTRACTUAL SERVICES</u>					
51-11-5910	Customer Refunds	-	-	2,500	2,500
51-11-5920	Insurance & Bonds	18,148	14,907	16,000	16,000
51-11-5960	Miscellaneous	2,132	2,933	3,500	3,500
	Subtotal	20,279	17,840	22,000	22,000
<u>GENERAL SUPPLIES</u>					
51-11-6510	Office Supplies	2,957	2,749	4,500	4,500
	Subtotal	2,957	2,749	4,500	4,500

<u>CAPITAL OUTLAY</u>					
51-11-8300	Equipment-Office	560	1,078	9,000	2,000
51-11-8700	Furniture & Fixtures	416	150	-	2,000
51-11-8800	Information Systems	7,876	9,623	12,000	15,000
	Subtotal	8,852	10,851	21,000	19,000
<u>OTHER FINANCING USES</u>					
51-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	-	-	-	-
<b>TOTAL WATER ADMINISTRATION</b>		<b>401,613</b>	<b>375,356</b>	<b>414,600</b>	<b>417,800</b>

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

DISTRIBUTION		Year Ended April 30			
		2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Estimate</u>	2022 <u>Budget</u>
<u>SALARIES</u>					
51-48-4210	Regular Salaries	101,761	98,894	115,000	125,000
51-48-4215	Utility Workers	-	-	-	-
51-48-4230	Over-time	3,365	4,210	10,000	5,000
51-48-4240	Sick Leave	5,010	3,678	6,500	4,500
51-48-4250	Vacation Leave	13,963	10,046	11,000	13,000
51-48-4270	Inter-Departmental	29,924	53,032	140,000	50,000
	Subtotal	154,022	169,860	282,500	197,500
<u>INSURANCE BENEFITS</u>					
51-48-4510	Health Insurance	24,380	27,404	32,000	32,000
51-48-4515	Health Insurance Reimbursement	1,026	5,430	5,000	5,000
51-48-4530	Unemployment Insurance	174	152	300	200
	Subtotal	25,580	32,986	37,300	37,200
<u>PENSION BENEFITS</u>					
51-48-4610	FICA	11,551	12,404	22,000	17,000
51-48-4620	IMRF	7,434	12,447	29,000	22,500
	Subtotal	18,985	24,851	51,000	39,500
<u>OTHER BENEFITS</u>					
51-48-4710	Clothing Allowance	-	234	2,088	2,800
	Subtotal	-	234	2,088	2,800
<u>CONTRACTUAL SERVICES</u>					
51-48-5110	Building Repairs	1,283	2,951	2,000	3,000
51-48-5120	Equipment Repairs	1,662	3,907	10,000	5,000
51-48-5130	Vehicle Repairs	-	-	-	-
51-48-5160	Machinery Repairs	-	-	-	-
	Subtotal	2,945	6,858	12,000	8,000
<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	4,749	4,169	4,300	4,500
	Subtotal	4,749	4,169	4,300	4,500
<u>PROFESSIONAL DEVELOPMENT</u>					
51-48-5620	Travel Expense	-	-	-	-
51-48-5630	Training	1,970	684	2,000	2,000
	Subtotal	1,970	684	2,000	2,000
<u>SERVICE CHARGES</u>					
51-48-5710	Utilities	10,555	14,342	15,000	15,000
51-48-5750	Water Purchased	993,535	1,007,887	1,150,000	1,200,000
51-48-5760	Water Sample Testing	4,044	6,364	10,000	10,000
	Subtotal	1,008,135	1,028,593	1,175,000	1,225,000
<u>OTHER CONTRACTUAL SERVICES</u>					
51-48-5960	Miscellaneous	1,000	4,684	10,000	10,000
	Subtotal	1,000	4,684	10,000	10,000



<u>GENERAL SUPPLIES</u>					
51-48-6520	Department Supplies	1,622	1,065	2,000	2,000
51-48-6530	Tools	2,728	2,599	3,000	3,000
51-48-6540	Janitorial Supplies	-	-	-	-
51-48-6550	Vehicle Fuel & Lube	3,328	3,394	4,000	4,000
51-48-6560	Chemicals	4,383	2,733	8,000	8,000
51-48-6580	Fuels (Gas - Oil)	-	-	1,000	1,000
51-48-6610	Safety Materials	1,772	1,054	2,500	2,500
	Subtotal	13,833	10,845	20,500	20,500
<u>CAPITAL OUTLAY</u>					
51-48-8100	Land	-	-	216,000	76,000
51-48-8200	Building Improvements	272	-	2,500	2,500
51-48-8302	Equipment-New	5,665	2,897	13,000	15,000
51-48-8303	Equipment Leases	-	-	-	-
51-48-8400	Vehicles	-	-	-	65,000
51-48-8501	Meters	-	7,016	450,000	20,000
51-48-8503	Line Materials	35,449	25,827	60,000	50,000
51-48-8505	New Lines & Fitting	-	-	-	-
51-48-8902	Capital Projects	66,097	214,767	760,000	810,000
	Subtotal	107,484	250,507	1,501,500	1,038,500
<b>TOTAL WATER DISTRIBUTION</b>		<b>1,338,866</b>	<b>1,534,271</b>	<b>3,098,688</b>	<b>2,586,000</b>

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

		Year Ended April 30			
<b>INTEREST &amp; BOND</b>		2019	2020	2021	2022
		<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	218,745	232,652	-	-
51-82-9011	Amortization - Bond Discount	-	-	-	-
51-82-9012	Amortization - Bond Issuance Cost	-	-	-	-
51-99-9999	Transfers	-	-	-	-
	Subtotal	218,745	232,652	-	-
<b>TOTAL INTEREST &amp; BOND</b>		<b>218,745</b>	<b>232,652</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER FUND</b>		<b>1,959,224</b>	<b>2,142,279</b>	<b>3,513,288</b>	<b>3,003,800</b>

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

CLASSIFICATION	Year Ended April 30			
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Estimate</u>	2022 <u>Budget</u>
SALARIES	302,211	325,910	427,300	346,500
INSURANCE BENEFITS	50,674	61,971	71,600	72,000
PENSION BENEFITS	35,049	45,292	77,000	65,000
OTHER BENEFITS	-	234	2,088	2,800
CONTRACTUAL SERVICES	5,022	9,080	15,500	11,500
PROFESSIONAL SERVICES	43,515	3,605	15,500	15,500
COMMUNICATIONS	16,919	16,729	17,800	18,000
PROFESSIONAL DEVELOPMENT	2,147	1,324	3,000	3,000
SERVICE CHARGES	1,130,536	1,148,006	1,304,000	1,355,000
OTHER CONTRACTUAL SERVICES	21,279	22,524	32,000	32,000
GENERAL SUPPLIES	16,791	13,594	25,000	25,000
CAPITAL OUTLAY	116,336	261,358	1,522,500	1,057,500
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	-	-
INTEREST ON BONDS	-	-	-	-
PAYING FEES	-	-	-	-
TRANSFERS	-	-	-	-
DEPRECIATION & AMORTIZATION	218,745	232,652	-	-
	<u>1,959,224</u>	<u>2,142,279</u>	<u>3,513,288</u>	<u>3,003,800</u>

CITY OF WATERLOO, ILLINOIS  
WATER FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/22

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>ADMINISTRATION</b>		
51-11-8300	Equipment - Office Purchase of five computers estimated at \$5,000. Water Department share \$1,000. Miscellaneous estimated \$1,000.	\$ 2,000	
51-11-8700	Furniture & Fixtures Miscellaneous estimated at \$2,000.	2,000	
51-11-8800	Information Systems	15,000	
		<hr/>	\$ 19,000
	<b>DISTRIBUTION</b>		
51-48-8100	Land	76,000	
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. Purchase of Chlorine Injection Pump estimated at \$5,000. Miscellaneous estimated at \$2,400	15,000	
51-48-8303	Equipment Leases	-	
51-48-8400	Vehicles Purchase of 1Ton Truck estimated at \$65,000.	65,000	
51-48-8501	Meters	20,000	
51-48-8503	Line Materials	50,000	
51-48-8902	Capital Projects Waterline (Vandebrook to WHS) estimated at \$485,000. Water Plant design engineering estimated at \$315,000. AMI estimated at \$5,000 Miscellaneous estimated at \$5,000.	<hr/> 810,000	1,038,500
	<b>TOTAL CAPITAL OUTLAY</b>		<hr/> <b>1,057,500</b> <hr/>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
52-00-3530	Penalties on Services	21,580	17,530	14,000	20,000
	Subtotal	21,580	17,530	14,000	20,000
<u>CHARGES FOR SERVICES</u>					
52-00-3620	Sewer Charges	1,787,635	1,770,195	1,770,000	1,800,000
52-00-3660	Connection Fees	154,087	112,422	200,000	175,000
52-00-3690	Utility Bill Adjustment	(12,079)	(7,207)	(5,000)	(5,000)
52-00-3700	Sewer Facility Charges	-	-	-	-
52-00-3710	Miscellaneous Disposal Fees	-	-	-	-
52-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	1,929,643	1,875,410	1,965,000	1,970,000
<u>OTHER REVENUES</u>					
52-00-3802	Property Damage	-	-	-	-
52-00-3810	Interest Income	4,670	4,954	5,400	5,500
52-00-3811	Earnings on IMET	53,861	63,250	9,000	9,000
52-00-3860	Grant & Low Interest Loan	-	-	-	-
52-00-3865	Reimbursement from State	-	-	-	-
52-00-3890	Miscellaneous	9,121	11,958	11,000	11,000
	Subtotal	67,652	80,162	25,400	25,500
<u>OTHER FINANCING SOURCES</u>					
52-00-3940	IDOT Reimbursement	-	-	-	-
52-00-3960	Transfer from Other Funds - Cap. Impr. & Water	435,902	3,217,951	-	-
	Transfer from Invested Funds	-	-	-	-
	Loan Proceeds	-	-	-	-
	Subtotal	435,902	3,217,951	-	-
TOTAL RECEIPTS		2,454,778	5,191,053	2,004,400	2,015,500
TOTAL DISBURSEMENTS		1,907,740	1,876,344	1,932,974	2,002,100
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>547,038</b>	<b>3,314,709</b>	<b>71,426</b>	<b>13,400</b>
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS					-
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(662,121)	(5,180,819)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		318,302	239,136		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,620,776	2,823,995	1,197,021	1,268,447
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		2,823,995	1,197,021	1,268,447	1,281,847

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

		Year Ended April 30			
		2019	2020	2021	2022
		<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	24,980	27,178	27,000	27,000
52-11-4212	Finance Director	21,986	22,856	22,000	22,500
52-11-4213	Clerical	57,672	61,229	65,000	65,000
52-11-4217	Human Resource	6,226	11,429	10,000	12,000
52-11-4220	Part-time	2,831	2,063	3,000	6,000
52-11-4230	Over-time	1,369	999	2,000	2,000
52-11-4240	Sick Leave	2,467	2,432	4,800	3,500
52-11-4250	Vacation Leave	8,150	8,237	8,000	11,000
	Subtotal	125,682	136,423	141,800	149,000
<u>INSURANCE BENEFITS</u>					
52-11-4510	Health Insurance	21,821	26,363	29,000	29,500
52-11-4515	Health Insurance Reimbursement	3,031	2,371	5,000	5,000
52-11-4530	Unemployment Insurance	147	154	250	300
	Subtotal	24,998	28,888	34,250	34,800
<u>PENSION BENEFITS</u>					
52-11-4610	FICA	9,260	9,970	10,500	11,500
52-11-4620	IMRF	5,136	8,865	14,500	14,000
	Subtotal	14,396	18,835	25,000	25,500
<u>CONTRACTUAL SERVICES</u>					
52-11-5170	Equipment Rental & Services	1,852	2,044	2,500	2,500
	Subtotal	1,852	2,044	2,500	2,500
<u>PROFESSIONAL SERVICES</u>					
52-11-5310	Professional Services	74,897	40,532	70,000	70,000
52-11-5330	Legal	-	-	-	-
52-11-5350	Independent Contractors	-	-	-	-
	Subtotal	74,897	40,532	70,000	70,000
<u>COMMUNICATIONS</u>					
52-11-5510	Postage	10,554	11,312	11,500	11,500
52-11-5540	Printing & Publishing	1,165	1,232	2,000	2,000
	Subtotal	11,719	12,544	13,500	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
52-11-5610	Membership & Dues	-	-	100	100
52-11-5620	Travel Expense	-	-	-	-
52-11-5630	Training	94	-	500	500
	Subtotal	94	-	600	600
<u>SERVICE CHARGES</u>					
52-11-5770	Bad Debt Expense	2,036	1,867	4,000	4,000
52-11-5790	Franchise Fees	89,394	87,515	91,000	92,000
	Subtotal	91,430	89,382	95,000	96,000
<u>OTHER CONTRACTUAL SERVICES</u>					
52-11-5910	Customer Refunds	-	65,530	5,000	5,000
52-11-5920	Insurance & Bonds	37,356	31,742	30,000	31,000
52-11-5960	Miscellaneous	2,132	2,934	3,500	3,500
	Subtotal	39,488	100,206	38,500	39,500
<u>GENERAL SUPPLIES</u>					
52-11-6510	Office Supplies	3,292	2,854	4,500	4,500
	Subtotal	3,292	2,854	4,500	4,500

<u>CAPITAL OUTLAY</u>					
52-11-8300	Equipment-Office	560	635	9,000	2,000
52-11-8700	Furniture & Fixtures	416	150	-	2,000
52-11-8800	Information Systems	7,876	9,623	12,000	15,000
52-11-8904	Interest Expense	-	-	-	-
	Subtotal	8,852	10,408	21,000	19,000
<u>OTHER FINANCING USES</u>					
52-11-9592	Transfer to Other Funds	-	-	350,000	350,000
	Subtotal	-	-	350,000	350,000
<b>TOTAL SEWER ADMINISTRATION</b>		<b>396,700</b>	<b>442,116</b>	<b>796,650</b>	<b>804,900</b>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>TREATMENT PLANT</b>					
<u>SALARIES</u>					
52-43-4210	Regular Salaries	241,187	263,078	240,000	250,000
52-43-4230	Over-time	5,059	4,710	7,000	7,000
52-43-4240	Sick Leave	2,947	2,620	4,000	5,000
52-43-4250	Vacation Leave	18,759	23,619	16,000	16,000
52-43-4270	Inter-Departmental	4,364	135	5,000	5,000
	Subtotal	272,316	294,162	272,000	283,000
<u>INSURANCE BENEFITS</u>					
52-43-4510	Health Insurance	30,616	47,220	55,000	55,000
52-43-4515	Health Insurance Reimbursement	4,526	2,953	6,000	6,000
52-43-4530	Unemployment Insurance	187	322	300	300
	Subtotal	35,329	50,495	61,300	61,300
<u>PENSION BENEFITS</u>					
52-43-4610	FICA	20,147	21,519	20,000	22,000
52-43-4620	IMRF	11,623	19,216	27,000	28,000
	Subtotal	31,770	40,735	47,000	50,000
<u>OTHER BENEFITS</u>					
52-43-4710	Clothing Allowance	1,706	1,357	2,824	4,200
	Subtotal	1,706	1,357	2,824	4,200
<u>CONTRACTUAL SERVICES</u>					
52-43-5110	Building Repairs	434	723	3,000	3,000
52-43-5120	Equipment Repairs	80,508	65,025	90,000	100,000
52-43-5130	Vehicle Repairs	-	-	-	-
52-43-5160	Machinery Repairs	-	-	-	-
	Subtotal	80,942	65,748	93,000	103,000
<u>COMMUNICATIONS</u>					
52-43-5520	Communications	8,156	28,317	6,000	12,000
	Subtotal	8,156	28,317	6,000	12,000
<u>PROFESSIONAL DEVELOPMENT</u>					
52-43-5620	Travel Expense	-	-	-	-
52-43-5630	Training	585	787	3,000	3,000
	Subtotal	585	787	3,000	3,000
<u>SERVICE CHARGES</u>					
52-43-5710	Utilities	219,706	207,558	220,000	220,000
52-43-5740	EPA Permits	17,500	17,500	20,000	20,000
52-43-5780	Disposal Fees	9,854	8,031	10,000	10,000
	Subtotal	247,059	233,089	250,000	250,000
<u>OTHER CONTRACTUAL SERVICES</u>					
52-43-5960	Miscellaneous	-	3,791	10,000	10,000
	Subtotal	-	3,791	10,000	10,000
<u>GENERAL SUPPLIES</u>					
52-43-6510	Office Supplies	288	41	300	300
52-43-6520	Department Supplies	2,138	354	2,000	2,000
52-43-6530	Tools	638	169	1,000	1,000
52-43-6540	Janitorial Supplies	464	185	500	500
52-43-6550	Vehicle Fuel & Lube	37	416	400	400
52-43-6560	Chemicals	12,033	5,786	14,000	15,000
52-43-6610	Safety Materials	1,401	1,063	2,000	1,000
	Subtotal	16,998	8,014	20,200	20,200



		<u>CAPITAL OUTLAY</u>			
52-43-8100	Land	-	-	-	-
52-43-8200	Building Improvements	9,600	-	10,000	-
52-43-8302	Equipment-New	-	-	10,000	20,000
52-43-8902	Capital Projects	-	-	100,000	-
	Subtotal	9,600	-	120,000	20,000
<b>TOTAL SEWER TREATMENT PLANT</b>		<b>704,460</b>	<b>726,495</b>	<b>885,324</b>	<b>816,700</b>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<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	-	157	1,000	1,000
52-44-5120	Equipment Repairs	66,740	79,686	70,000	70,000
52-44-5130	Vehicle Repairs	-	-	-	-
52-44-5160	Machinery Repairs	-	-	-	-
	Subtotal	66,740	79,843	71,000	71,000
<u>SERVICE CHARGES</u>					
52-44-5710	Utilities	74,414	69,554	72,000	73,000
	Subtotal	74,414	69,554	72,000	73,000
<u>GENERAL SUPPLIES</u>					
52-44-6520	Department Supplies	4,841	3,199	5,000	5,000
52-44-6530	Tools	513	758	1,000	1,000
52-44-6550	Vehicle Fuel & Lube	4,456	3,600	6,000	7,000
52-44-6560	Chemicals	-	-	-	-
52-44-6580	Fuels (Gas - Oil)	1,733	-	2,000	2,000
52-44-6610	Safety Materials	1,018	465	1,000	1,000
	Subtotal	12,561	8,022	15,000	16,000
<u>CAPITAL OUTLAY</u>					
52-44-8100	Land	-	-	-	-
52-44-8200	Building Improvements	-	500	1,000	1,000
52-44-8302	Equipment-New	4,638	2,929	7,000	7,000
52-44-8303	Equipment Leases	-	-	-	7,500
52-44-8400	Vehicles	-	-	-	-
52-44-8902	Capital Projects	38,433	-	85,000	205,000
	Subtotal	43,071	3,429	93,000	220,500
<b>TOTAL SEWER SANITATION SYSTEM</b>		<b>196,787</b>	<b>160,848</b>	<b>251,000</b>	<b>380,500</b>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<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	-	-	-	-
	Subtotal	-	-	-	-
<u>INTEREST ON BONDS</u>					
52-82-7220	Revenue Bonds 1996	153,438	103,100	-	-
	Subtotal	153,438	103,100	-	-
<u>PAYING FEES</u>					
52-82-7320	Revenue Bonds 1996	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION</u>					
52-82-9000	Depreciation Expense	456,354	443,785	-	-
	Subtotal	456,354	443,785	-	-
<u>OTHER</u>					
52-82-9595	Abandonment of Assets				
	Subtotal				
<b>TOTAL INTEREST &amp; BOND REDEMPTION</b>		<b>609,792</b>	<b>546,885</b>	<b>-</b>	<b>-</b>
<b>TOTAL SEWER FUND</b>		<b>1,907,740</b>	<b>1,876,344</b>	<b>1,932,974</b>	<b>2,002,100</b>

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

CLASSIFICATION	Year Ended April 30			
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Estimate</u>	2022 <u>Budget</u>
SALARIES	397,998	430,585	413,800	432,000
INSURANCE BENEFITS	60,327	79,383	95,550	96,100
PENSION BENEFITS	46,166	59,570	72,000	75,500
OTHER BENEFITS	1,706	1,357	2,824	4,200
CONTRACTUAL SERVICES	149,534	147,635	166,500	176,500
PROFESSIONAL SERVICES	74,897	40,532	70,000	70,000
COMMUNICATIONS	19,875	40,861	19,500	25,500
PROFESSIONAL DEVELOPMENT	679	787	3,600	3,600
SERVICE CHARGES	412,903	392,025	417,000	419,000
OTHER CONTRACTUAL SERVICES	39,488	103,997	48,500	49,500
GENERAL SUPPLIES	32,851	18,890	39,700	40,700
CAPITAL OUTLAY	61,523	13,837	234,000	259,500
OTHER FINANCING USES	-	-	350,000	350,000
PRINCIPAL ON BONDS	-	-	-	-
INTEREST ON BONDS	153,438	103,100	-	-
PAYING FEES	-	-	-	-
DEPRECIATION	456,354	443,785	-	-
	<u>1,907,740</u>	<u>1,876,344</u>	<u>1,932,974</u>	<u>2,002,100</u>

CITY OF WATERLOO, ILLINOIS  
SEWER FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/22

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>ADMINISTRATION</b>		
52-11-8300	Equipment - Office Purchase of five computers estimated at \$5,000. Sewer Department share \$1,000. Miscellaneous estimated \$1,000.	\$ 2,000	
52-11-8700	Furniture & Fixtures Miscellaneous estimated at \$2,000	2,000	
52-11-8800	Information Systems	15,000	
		<hr/>	\$ 19,000
	<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	-	
		<hr/>	20,000
	<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	7,500	
52-44-8400	Vehicles	-	
52-44-8902	Capital Projects Sewer rehab estimated at \$150,000. Manhole lining estimated at \$20,000 Lift Station lining estimated at \$35,000	205,000	
		<hr/>	220,500
	<b>TOTAL CAPITAL OUTLAY</b>		<hr/> <b>259,500</b> <hr/>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
53-00-3530	Penalties on Services	102,791	85,086	62,000	90,000
	Subtotal	102,791	85,086	62,000	90,000
<u>CHARGES FOR SERVICES</u>					
53-00-3630	Electric Sales	11,414,936	10,736,433	10,950,000	11,100,000
53-00-3650	IMEA Credits	686,198	684,746	683,500	683,500
53-00-3660	Connection Fees	67,660	47,630	75,000	70,000
53-00-3690	Utility Bill Adjustment	(962)	(18)	(2,000)	(2,000)
53-00-3740	Street Lighting	60,000	60,000	60,000	60,000
	Subtotal	12,227,832	11,528,791	11,766,500	11,911,500
<u>OTHER REVENUES</u>					
53-00-3802	Property Damage	737	16,405	15,000	2,000
53-00-3810	Interest Income	11,699	12,683	16,000	16,400
53-00-3811	Earnings on IMET	169,163	394,140	120,000	125,000
53-00-3821	Fuel Reimbursement	-	-	-	-
53-00-3850	Subdivision Reimbursement	-	86,444	125,000	60,000
53-00-3855	Commercial Reimbursement	200	40,036	-	-
53-00-3860	Grant	-	-	-	-
53-00-3865	Reimbursement from State	-	-	-	-
53-00-3890	Miscellaneous	12,101	15,810	11,000	11,000
	Subtotal	193,899	565,518	287,000	214,400
<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	350,000
	Transfer from Invested Funds	-	-	-	-
	Subtotal	-	-	350,000	350,000
TOTAL RECEIPTS		12,524,523	12,179,395	12,465,500	12,565,900
TOTAL DISBURSEMENTS		10,705,005	10,849,648	11,140,999	12,097,600
EXCESS OF RECEIPTS OVER DISBURSEMENTS		1,819,518	1,329,747	1,324,501	468,300
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS		-	-	-	-
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(8,119)	(788,619)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		33,039	473,050		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		7,538,860	9,383,298	10,397,476	11,721,977
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		9,383,298	10,397,476	11,721,977	12,190,277

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

		Year Ended April 30			
		2019	2020	2021	2022
		<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	24,980	27,178	27,000	27,000
53-11-4212	Finance Director	21,986	22,856	22,000	22,500
53-11-4213	Clerical	57,672	61,229	65,000	65,000
53-11-4217	Human Resource	6,226	11,429	10,000	12,000
53-11-4220	Part-time	24,563	21,710	6,000	6,000
53-11-4230	Over-time	1,369	999	2,000	2,000
53-11-4240	Sick Leave	2,467	2,432	4,800	3,500
53-11-4250	Vacation Leave	8,150	8,237	8,000	11,000
	Subtotal	147,414	156,070	144,800	149,000
<u>INSURANCE BENEFITS</u>					
53-11-4510	Health Insurance	21,820	26,363	29,000	29,500
53-11-4515	Health Insurance Reimbursement	3,031	2,528	5,000	5,000
53-11-4530	Unemployment Insurance	243	250	300	300
	Subtotal	25,093	29,141	34,300	34,800
<u>PENSION BENEFITS</u>					
53-11-4610	FICA	10,922	11,570	11,500	11,500
53-11-4620	IMRF	5,136	8,865	14,500	14,000
	Subtotal	16,058	20,435	26,000	25,500
<u>CONTRACTUAL SERVICES</u>					
53-11-5170	Equipment Rental & Services	2,001	2,222	3,500	3,000
	Subtotal	2,001	2,222	3,500	3,000
<u>PROFESSIONAL SERVICES</u>					
53-11-5310	Professional Services	27,970	77,018	60,000	60,000
53-11-5350	Independent Contractors	-	-	-	-
	Subtotal	27,970	77,018	60,000	60,000
<u>COMMUNICATIONS</u>					
53-11-5510	Postage	10,589	11,295	11,500	11,500
53-11-5540	Printing & Publishing	1,165	1,232	2,000	2,000
	Subtotal	11,754	12,527	13,500	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
53-11-5610	Membership & Dues	-	-	100	100
53-11-5630	Training	1,369	5,391	5,000	5,000
	Subtotal	1,369	5,391	5,100	5,100
<u>SERVICE CHARGES</u>					
53-11-5770	Bad Debt Expense	13,920	9,602	20,000	20,000
53-11-5790	Franchise Fees	576,449	533,734	545,000	545,000
	Subtotal	590,369	543,336	565,000	565,000
<u>OTHER CONTRACTUAL SERVICES</u>					
53-11-5910	Customer Refunds	2,809	1,594	5,000	5,000
53-11-5920	Insurance & Bonds	121,795	111,296	116,000	120,000
53-11-5940	State Utility Tax	-	-	-	-
53-11-5960	Miscellaneous	2,132	2,934	3,500	3,500
	Subtotal	126,736	115,824	124,500	128,500
<u>GENERAL SUPPLIES</u>					
53-11-6510	Office Supplies	3,479	3,412	4,500	4,500
	Subtotal	3,479	3,412	4,500	4,500
<u>CAPITAL OUTLAY</u>					
53-11-8300	Equipment-Office	560	1,520	9,000	2,000
53-11-8700	Furniture & Fixtures	416	150	-	2,000
53-11-8800	Information Systems	7,876	9,623	12,000	15,000
	Subtotal	8,852	11,293	21,000	19,000
<b>TOTAL ELECTRIC ADMINISTRATION</b>		<b>961,095</b>	<b>976,669</b>	<b>1,002,200</b>	<b>1,007,900</b>

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

		Year Ended April 30			
		2019	2020	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	157,641	167,951	240,000	250,000
53-47-4230	Over-time	1,578	1,512	12,000	4,000
53-47-4240	Sick Leave	3,006	4,478	4,500	4,500
53-47-4250	Vacation Leave	11,092	8,128	15,000	19,000
53-47-4270	Inter-Departmental	2,168	-	3,000	2,000
	Subtotal	175,485	182,069	274,500	279,500
<u>INSURANCE BENEFITS</u>					
53-47-4510	Health Insurance	34,847	39,499	75,000	70,000
53-47-4515	Health Insurance Reimbursement	4,979	4,681	10,000	12,000
53-47-4530	Unemployment Insurance	105	159	350	350
	Subtotal	39,931	44,339	85,350	82,350
<u>PENSION BENEFITS</u>					
53-47-4610	FICA	12,726	12,980	21,000	21,000
53-47-4620	IMRF	7,839	12,665	28,000	27,000
	Subtotal	20,566	25,645	49,000	48,000
<u>OTHER BENEFITS</u>					
53-47-4710	Clothing Allowance	2,686	1,591	6,735	5,300
	Subtotal	2,686	1,591	6,735	5,300
<u>CONTRACTUAL SERVICES</u>					
53-47-5110	Building Repairs	365	25	3,000	3,000
53-47-5150	Utility System Maintenance	12,804	48,481	100,000	50,000
53-47-5160	Machinery Repairs	-	-	-	-
	Subtotal	13,169	48,506	103,000	53,000
<u>PROFESSIONAL SERVICES</u>					
53-47-5310	Professional Services	269	65	1,000	1,000
	Subtotal	269	65	1,000	1,000
<u>COMMUNICATIONS</u>					
53-47-5520	Communications	2,588	1,838	3,000	2,500
	Subtotal	2,588	1,838	3,000	2,500
<u>PROFESSIONAL DEVELOPMENT</u>					
53-47-5620	Travel Expense	-	-	-	-
53-47-5630	Training	540	654	1,000	1,000
	Subtotal	540	654	1,000	1,000
<u>SERVICE CHARGES</u>					
53-47-5710	Utilities	28,610	34,349	41,000	40,000
53-47-5740	EPA Permits	5,626	5,626	6,000	6,000
	Subtotal	34,236	39,975	47,000	46,000
<u>GENERAL SUPPLIES</u>					
53-47-6520	Department Supplies	1,517	2,291	3,000	3,000
53-47-6530	Tools	1,007	580	1,000	1,000
53-47-6540	Janitorial Supplies	2,875	2,567	4,500	4,500
53-47-6560	Chemicals	7,080	4,095	8,000	8,000
53-47-6565	Water Treatment Chemicals	-	-	-	-
53-47-6580	Fuels - (Gas & Oil)	22,825	4,575	50,000	50,000
53-47-6600	Lubricants	-	-	1,000	1,000
53-47-6610	Safety Materials	1,208	1,102	2,000	2,000
	Subtotal	36,512	15,210	69,500	69,500



		<u>CAPITAL OUTLAY</u>			
53-47-8100	Land	-	-	-	-
53-47-8200	Building Improvements	-	592	15,000	15,000
53-47-8302	Equipment-New	15	1,196	2,000	9,000
53-47-8400	Equipment - Vehicles	-	-	-	-
53-47-8902	Capital Projects	-	-	100,000	675,000
	Subtotal	15	1,788	117,000	699,000
<b>TOTAL ELECTRIC PRODUCTION</b>		<b>325,998</b>	<b>361,680</b>	<b>757,085</b>	<b>1,287,150</b>

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

DISTRIBUTION		Year Ended April 30			
		2019 <u>Actual</u>	2020 <u>Actual</u>	2020 <u>Estimate</u>	2021 <u>Budget</u>
<u>SALARIES</u>					
53-48-4210	Regular Salaries	567,174	548,785	605,000	627,000
53-48-4230	Over-time	24,829	19,406	35,000	30,000
53-48-4240	Sick Leave	25,205	32,043	25,000	20,000
53-48-4250	Vacation Leave	50,870	49,032	60,000	55,000
53-48-4270	Inter-Departmental	455	-	1,000	1,000
	Subtotal	668,534	649,266	726,000	733,000
<u>INSURANCE BENEFITS</u>					
53-48-4510	Health Insurance	103,849	118,224	125,000	140,000
53-48-4515	Health Insurance Reimbursement	15,784	19,968	15,000	15,000
53-48-4530	Unemployment Insurance	523	614	750	750
	Subtotal	120,155	138,806	140,750	155,750
<u>PENSION BENEFITS</u>					
53-48-4610	FICA	48,704	46,614	55,500	56,000
53-48-4620	IMRF	28,653	45,856	75,000	73,000
	Subtotal	77,357	92,470	130,500	129,000
<u>OTHER BENEFITS</u>					
53-48-4710	Clothing Allowance	3,364	2,346	3,964	12,300
	Subtotal	3,364	2,346	3,964	12,300
<u>CONTRACTUAL SERVICES</u>					
53-48-5110	Building Repairs	643	870	2,000	2,000
53-48-5120	Equipment Repairs	5,188	10,804	20,000	20,000
53-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	5,831	11,674	22,000	22,000
<u>PROFESSIONAL SERVICES</u>					
53-48-5310	Professional Services	1,464	2,078	5,000	15,000
	Subtotal	1,464	2,078	5,000	15,000
<u>COMMUNICATIONS</u>					
53-48-5520	Communications	4,693	3,946	5,000	6,000
	Subtotal	4,693	3,946	5,000	6,000
<u>PROFESSIONAL DEVELOPMENT</u>					
53-48-5620	Travel Expense	-	-	-	-
53-48-5630	Training	2,398	2,011	3,000	3,000
	Subtotal	2,398	2,011	3,000	3,000
<u>SERVICE CHARGES</u>					
53-48-5710	Utilities	22,355	21,444	25,000	25,000
53-48-5760	Electric Purchased	7,554,181	7,574,032	7,800,000	7,950,000
	Subtotal	7,576,536	7,595,476	7,825,000	7,975,000
<u>OTHER CONTRACTUAL SERVICES</u>					
53-48-5960	Miscellaneous	220	-	1,000	1,000
	Subtotal	220	-	1,000	1,000
<u>GENERAL SUPPLIES</u>					
53-48-6180	Street Light Materials	61,353	77,177	90,000	200,000
53-48-6520	Department Supplies	18,652	27,289	30,000	35,000
53-48-6530	Tools	4,693	2,717	5,000	5,000
53-48-6540	Janitorial Supplies	719	1,360	1,500	1,500
53-48-6550	Vehicle Fuel & Lube	16,395	15,825	15,000	15,000
53-48-6610	Safety Materials	11,862	11,824	7,000	7,000
	Subtotal	113,673	136,192	148,500	263,500

		<u>CAPITAL OUTLAY</u>			
53-48-8100	Land	-	-	-	-
53-48-8200	Building Improvements	6,859	1,150	5,000	5,000
53-48-8302	Equipment-New	6,109	3,518	25,000	130,000
53-48-8303	Equipment Leases	-	-	-	-
53-48-8400	Vehicles	-	-	35,000	28,000
53-48-8501	Meters	-	-	20,000	20,000
53-48-8502	Transformers	(656)	-	100,000	100,000
53-48-8503	Line Materials	68,046	85,077	120,000	100,000
53-48-8504	Poles	1,092	-	15,000	30,000
53-48-8508	Contracted Tree Trimming	-	23,725	10,000	10,000
53-48-8509	PCB Program	870	455	1,000	1,000
53-48-8902	Capital Projects	17,368	50	40,000	63,000
	Subtotal	99,689	113,975	371,000	487,000
		<u>DEPRECIATION</u>			
53-48-9100	Depreciation	743,997	763,059	-	-
53-48-9120	Loss on Disposal of Fixed Asset	-	-	-	-
	Subtotal	743,997	763,059	-	-
<b>TOTAL ELECTRIC DISTRIBUTION</b>		<b>9,417,911</b>	<b>9,511,299</b>	<b>9,381,714</b>	<b>9,802,550</b>
<b>TOTAL ELECTRIC FUND</b>		<b>10,705,005</b>	<b>10,849,648</b>	<b>11,140,999</b>	<b>12,097,600</b>

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

CLASSIFICATION	Year Ended April 30			
	2019 <u>Actual</u>	2020 <u>Actual</u>	2020 <u>Estimate</u>	2021 <u>Budget</u>
SALARIES	991,433	987,405	1,145,300	1,161,500
INSURANCE BENEFITS	185,180	212,286	260,400	272,900
PENSION BENEFITS	113,980	138,550	205,500	202,500
OTHER BENEFITS	6,050	3,937	10,699	17,600
CONTRACTUAL SERVICES	21,002	62,402	128,500	78,000
PROFESSIONAL SERVICES	29,704	79,161	66,000	76,000
COMMUNICATIONS	19,035	18,311	21,500	22,000
PROFESSIONAL DEVELOPMENT	4,307	8,056	9,100	9,100
SERVICE CHARGES	8,201,141	8,178,787	8,437,000	8,586,000
OTHER CONTRACTUAL SERVICES	126,956	115,824	125,500	129,500
GENERAL SUPPLIES	153,665	154,814	222,500	337,500
CAPITAL OUTLAY	108,556	127,056	509,000	1,205,000
DEPRECIATION	743,997	763,059	-	-
	<u>10,705,005</u>	<u>10,849,648</u>	<u>11,140,999</u>	<u>12,097,600</u>

CITY OF WATERLOO, ILLINOIS  
ELECTRIC FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/22

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>ADMINISTRATION</b>		
53-11-8300	Equipment - Office Purchase of five computers estimated at \$5,000. Electric Department share \$1,000. Miscellaneous estimated \$1,000.	2,000	
53-11-8700	Furniture & Fixtures Miscellaneous estimated at \$2,000	2,000	
53-11-8800	Information Systems	15,000	
		<hr/>	19,000
	<b>PRODUCTION</b>		
53-47-8100	Land	-	
53-47-8200	Building Improvements	15,000	
53-47-8302	Equipment - New Substation/Power pLant Cameras Upgrade estimated at \$6,500 Miscellaneous estimatated at \$2,500	9,000	
53-47-8400	Equipment - Vehicle	-	
53-47-8902	Capital Projects Turbine #12 Retrofit Controls estimated at \$675,000	675,000	
			699,000
	<b>DISTRIBUTION</b>		
53-48-8100	Land	-	
53-48-8200	Building Improvements Miscellaneous estimatated 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 easement machine estimated at \$120,000. Miscellaneous estimated at \$5,000	130,000	
53-48-8400	Vehicles Purchase of wire reel trailer estimated at \$28,000.	28,000	
53-48-8501	Meters	20,000	
53-48-8502	Transformers	100,000	
53-48-8503	Line Materials	100,000	
53-48-8504	Poles	30,000	

53-48-8508	Contracted Tree Trimming	10,000	
53-48-8509	PCB Program	1,000	
53-48-8902	Capital Projects	63,000	
	Moore St pole re-location estimated at \$50,000		
	Electric car charger rental estimated at \$3,500		
	AMI estimated at \$5,000		
	Miscellaneous estimated at \$4,500		
		<hr/>	487,000
	<b>TOTAL CAPITAL OUTLAY</b>		<hr/> <b>1,205,000</b> <hr/>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>REVENUE</b>					
54-00-3530	Penalties on Services	29,131	22,900	14,000	24,000
	Subtotal	29,131	22,900	14,000	24,000
<b>CHARGES FOR SERVICES</b>					
54-00-3640	Gas Sales	2,932,537	2,749,122	2,450,000	3,000,000
54-00-3660	Connection Fees	40,465	27,900	40,000	42,500
54-00-3690	Utility Bill Adjustment	(17,620)	(850)	(5,000)	(5,000)
54-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	2,955,382	2,776,172	2,485,000	3,037,500
<b>OTHER REVENUES</b>					
54-00-3802	Property Damage	-	-	-	-
54-00-3810	Interest Income	3,604	2,931	5,300	5,500
54-00-3811	Earnings on IMET	113,421	200,644	61,000	64,000
54-00-3850	Subdivision Reimbursement	-	11,397	51,500	25,000
54-00-3855	Commercial Reimbursement	-	8,283	-	-
54-00-3860	Grant	-	-	-	-
54-00-3890	Miscellaneous	10,443	330,841	11,000	11,000
	Subtotal	127,467	554,096	128,800	105,500
<b>OTHER FINANCING SOURCES</b>					
54-00-3940	IDOT Reimbursement	-	-	-	-
54-00-3960	Transfer from Other Funds	-	-	-	-
	Transfer from Invested Funds	-	-	-	-
	Subtotal	-	-	-	-
TOTAL RECEIPTS		3,111,980	3,353,168	2,627,800	3,167,000
TOTAL DISBURSEMENTS		2,883,162	2,695,940	3,152,629	3,165,900
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>228,818</b>	<b>657,228</b>	<b>(524,829)</b>	<b>1,100</b>
COMMITMENT TO PENSION FUNDS				-	
USE OF INVESTED FUNDS				-	
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(13,142)	(324,239)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(897,713)	22,449		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		5,279,090	4,597,053	4,952,491	4,427,662
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>4,597,053</u>	<u>4,952,491</u>	<u>4,427,662</u>	<u>4,428,762</u>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<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	24,981	27,178	27,000	27,000
54-11-4212	Finance Director	21,987	22,856	22,000	22,500
54-11-4213	Clerical	57,673	61,230	65,000	65,000
54-11-4217	Human Resource	6,226	11,429	10,000	12,000
54-11-4220	Part-time	24,569	21,715	6,000	6,000
54-11-4230	Over-time	1,370	999	2,000	2,000
54-11-4240	Sick Leave	2,468	2,432	4,800	3,500
54-11-4250	Vacation Leave	8,151	8,238	8,000	11,000
	Subtotal	147,424	156,077	144,800	149,000
<u>INSURANCE BENEFITS</u>					
54-11-4510	Health Insurance	21,820	26,363	29,000	29,500
54-11-4515	Health Insurance Reimbursement	3,031	2,371	5,000	5,000
54-11-4530	Unemployment Insurance	243	251	300	300
	Subtotal	25,094	28,985	34,300	34,800
<u>PENSION BENEFITS</u>					
54-11-4610	FICA	10,952	11,594	11,500	11,500
54-11-4620	IMRF	5,136	8,865	14,500	14,000
	Subtotal	16,087	20,459	26,000	25,500
<u>CONTRACTUAL SERVICES</u>					
54-11-5170	Equipment Rental & Services	2,077	2,222	3,500	3,000
	Subtotal	2,077	2,222	3,500	3,000
<u>PROFESSIONAL SERVICES</u>					
54-11-5310	Professional Services	23,414	31,440	45,000	40,000
54-11-5330	Legal	12,277	26,656	5,000	5,000
54-11-5350	Independent Contractors	-	-	-	-
	Subtotal	35,692	58,096	50,000	45,000
<u>COMMUNICATIONS</u>					
54-11-5510	Postage	10,535	11,383	11,500	11,500
54-11-5540	Printing & Publishing	1,405	1,232	2,000	2,000
	Subtotal	11,940	12,615	13,500	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
54-11-5610	Membership & Dues	875	395	4,100	4,500
54-11-5620	Travel Expense	-	-	-	-
54-11-5630	Training	138	89	500	500
54-11-5650	Books & Publications	-	-	500	500
	Subtotal	1,013	484	5,100	5,500
<u>SERVICE CHARGES</u>					
54-11-5770	Bad Debt Expense	2,110	2,686	5,000	5,000
54-11-5790	Franchise Fees	147,959	138,439	120,000	140,000
	Subtotal	150,069	141,125	125,000	145,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-11-5910	Customer Refunds	-	-	1,000	1,000
54-11-5920	Insurance & Bonds	45,476	35,186	35,000	35,000
54-11-5940	State Utility Tax	-	-	-	-
54-11-5960	Miscellaneous	2,132	2,934	3,500	3,500
	Subtotal	47,608	38,120	39,500	39,500



	<u>GENERAL SUPPLIES</u>				
54-11-6510	Office Supplies	2,993	3,128	4,500	4,500
	Subtotal	2,993	3,128	4,500	4,500
	<u>CAPITAL OUTLAY</u>				
54-11-8300	Equipment-Office	560	1,078	9,000	2,000
54-11-8700	Furniture & Fixtures	416	150	-	2,000
54-11-8800	Information Systems	7,876	9,623	12,000	15,000
	Subtotal	8,852	10,851	21,000	19,000
54-11-9592	Transfer to Other Funds	-	-	-	-
<b>TOTAL GAS ADMINISTRATION</b>		<b>448,849</b>	<b>472,162</b>	<b>467,200</b>	<b>484,300</b>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>DISTRIBUTION</b>					
<u>SALARIES</u>					
54-48-4210	Regular Salaries	325,724	333,213	250,000	365,000
54-48-4230	Over-time	7,729	11,645	12,000	12,000
54-48-4240	Sick Leave	11,458	13,428	11,000	11,000
54-48-4250	Vacation Leave	36,947	21,924	26,000	28,000
54-48-4270	Inter-Departmental	48,010	66,448	75,000	70,000
	Subtotal	429,868	446,658	374,000	486,000
<u>INSURANCE BENEFITS</u>					
54-48-4510	Health Insurance	91,810	99,539	90,000	115,000
54-48-4515	Health Insurance Reimbursement	13,012	15,788	15,000	15,000
54-48-4530	Unemployment Insurance	438	496	600	600
	Subtotal	105,261	115,823	105,600	130,600
<u>PENSION BENEFITS</u>					
54-48-4610	FICA	30,835	31,464	27,000	35,000
54-48-4620	IMRF	18,516	29,042	40,000	50,000
	Subtotal	49,351	60,506	67,000	85,000
<u>OTHER BENEFITS</u>					
54-48-4710	Clothing Allowance	4,533	1,291	3,829	9,500
	Subtotal	4,533	1,291	3,829	9,500
<u>CONTRACTUAL SERVICES</u>					
54-48-5110	Building Repairs	1,519	283	2,000	2,000
54-48-5120	Equipment Repairs	3,264	15,435	10,000	15,000
54-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	4,783	15,718	12,000	17,000
<u>COMMUNICATIONS</u>					
54-48-5520	Communications	5,834	4,662	6,500	6,000
	Subtotal	5,834	4,662	6,500	6,000
<u>PROFESSIONAL DEVELOPMENT</u>					
54-48-5620	Travel Expense	-	-	-	-
54-48-5630	Training	7,648	1,126	5,000	5,000
	Subtotal	7,648	1,126	5,000	5,000
<u>SERVICE CHARGES</u>					
54-48-5710	Utilities	14,979	14,041	16,000	16,000
	Subtotal	14,979	14,041	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	447	135	500	500
54-48-6520	Department Supplies	3,373	1,363	3,000	3,000
54-48-6530	Tools	4,003	3,934	5,000	5,000
54-48-6540	Janitorial Supplies	405	187	500	500
54-48-6550	Vehicle Fuel & Lube	12,059	11,727	15,000	15,000
54-48-6560	Chemicals	3,685	3,024	5,000	5,000
54-48-6580	Natural Gas Purchase	1,506,040	1,282,121	1,810,000	1,500,000
54-48-6610	Safety Materials	4,030	3,115	5,000	5,000
	Subtotal	1,534,041	1,305,606	1,844,000	1,534,000

		<u>CAPITAL OUTLAY</u>			
54-48-8100	Land	-	-	-	-
54-48-8200	Building Improvements	-	-	5,000	2,000
54-48-8302	Equipment-New	6,510	2,929	75,000	110,000
54-48-8303	Equipment Leases	-	-	-	-
54-48-8400	Vehicles	-	-	36,000	-
54-48-8501	Meters	-	-	50,000	45,000
54-48-8503	Line Maintenance Materials	86,913	62,411	50,000	110,000
54-48-8902	Capital Projects	17,992	11,571	35,000	125,000
	Subtotal	111,414	76,911	251,000	392,000
		<u>DEPRECIATION</u>			
54-48-9100	Depreciation	165,796	181,436	-	-
	Subtotal	165,796	181,436	-	-
<b>TOTAL GAS DISTRIBUTION</b>		<b>2,434,313</b>	<b>2,223,778</b>	<b>2,685,429</b>	<b>2,681,600</b>
<b>TOTAL GAS FUND</b>		<b>2,883,162</b>	<b>2,695,940</b>	<b>3,152,629</b>	<b>3,165,900</b>

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

CLASSIFICATION	Year Ended April 30			
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Estimate</u>	2022 <u>Budget</u>
SALARIES	577,292	602,735	518,800	635,000
INSURANCE BENEFITS	130,355	144,808	139,900	165,400
PENSION BENEFITS	65,438	80,965	93,000	110,500
OTHER BENEFITS	4,533	1,291	3,829	9,500
CONTRACTUAL SERVICES	6,859	17,940	15,500	20,000
PROFESSIONAL SERVICES	35,692	58,096	50,000	45,000
COMMUNICATIONS	17,774	17,277	20,000	19,500
PROFESSIONAL DEVELOPMENT	8,662	1,610	10,100	10,500
SERVICE CHARGES	165,048	155,166	141,000	161,000
OTHER CONTRACTUAL SERVICES	48,413	38,120	40,000	40,000
GENERAL SUPPLIES	1,537,034	1,308,734	1,848,500	1,538,500
CAPITAL OUTLAY	120,266	87,762	272,000	411,000
DEPRECIATION	165,796	181,436	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
	<u>2,883,162</u>	<u>2,695,940</u>	<u>3,152,629</u>	<u>3,165,900</u>

CITY OF WATERLOO, ILLINOIS  
GAS FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/22

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>ADMINISTRATION</b>		
54-11-8300	Equipment - Office Purchase of five computers estimated at \$5,000. Gas Department share \$1,000. Miscellaneous estimated \$1,000.	\$ 2,000	
54-11-8700	Furniture & Fixtures Miscellaneous estimated at \$2,000	2,000	
54-11-8800	Information Systems	15,000	
		<hr/>	19,000
	<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 Vactron Machine estimated at \$100,000. Purchase of electric fusion pipe trimmers estimated at \$2,500. Miscellaneous estimated at \$2,400.	110,000	
54-48-8303	Equipment Leases	-	
54-48-8400	Vehicles	-	
54-48-8501	Meters	45,000	
54-48-8503	Line Maintenance Materials Line Material estimated at \$15,000 4" pipe estimated at \$65,000 2" pipe estimated at \$30,000	110,000	
54-48-8902	Capital Projects Odorizer estimated at \$30,000 Chart Recorder estimated at \$10,000 Moore Street gas main re-location estimated at \$80,000 AMI estimated at \$5,000.	125,000	
		<hr/>	392,000
	<b>TOTAL CAPITAL OUTLAY</b>		<hr/> <b>411,000</b> <hr/>

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>TAXES</u>					
72-00-3150	Property Tax - Current	538,000	500,000	500,000	653,000
	Subtotal	538,000	500,000	500,000	653,000
<u>OTHER REVENUES</u>					
72-00-3810	Interest Income	90,509	102,456	105,000	105,000
72-00-3811	Unrealized Appreciation	108,552	(14,284)	-	-
72-00-3812	Gain/Loss on Investments	50,617	9,819	-	-
72-00-3814	Interest Income - CD's	-	-	-	-
72-00-3815	Accrued Income	3,555	26,403	-	-
72-00-3816	Purchase Discounts	-	-	-	-
72-00-3817	Dividend Income	57,752	74,874	65,000	65,000
72-00-3818	Interest Income - Checking	105	92	200	200
72-00-3881	From James Trantham	-	-	-	-
72-00-3883	From Michael Douglas	9,366	4,226	-	-
72-00-3885	From John Sawyer	628	-	-	-
72-00-3893	From Dwight Loless	-	-	-	-
72-00-3894	From Trinity Daws	7,644	7,828	8,500	8,400
72-00-3897	From Dale Siebenberger	7,282	7,425	8,100	8,000
72-00-3899	From Jeffrey Prosise	8,363	9,668	10,600	10,500
72-00-3901	From Scott Spencer	7,282	1,564	-	-
72-00-3903	From David Midkiff II	7,360	7,828	8,500	8,400
72-00-3904	From Clifford M Haddick	7,282	7,425	8,100	8,000
72-00-3905	From Steve Martin	-	-	-	-
72-00-3909	From Dane Luke	7,678	8,425	9,500	9,200
72-00-3911	From Eric Waszak	5,569	-	-	-
72-00-3912	From Daniel Pittman	7,178	7,425	8,100	8,000
72-00-3913	From Eric Zaber	7,317	7,828	8,500	8,400
72-00-3914	From Justin Ellis	-	(94)	-	-
72-00-3915	From Robert Fernandez	7,005	(11,478)	-	-
72-00-3916	From Shaun Wiegand	7,005	7,425	8,100	8,000
72-00-3917	From Andrew Potter	6,927	7,336	8,100	8,000
72-00-3918	From Nicholas Elliott	2,051	(3,497)	-	-
72-00-3919	From Joshua Wirth	6,949	7,335	8,100	8,000
72-00-3920	From Justin Braun	4,050	7,211	8,100	8,000
72-00-3921	From Scott Votrain II	3,502	7,118	8,100	8,000
72-00-3922	From Mason Ingram	769	7,013	8,100	8,000
72-00-3923	From Brandon Braye		6,844	8,000	8,000
72-00-3924	From Andrew Dahlem		1,044	7,800	8,000
72-00-3925	From Jacob Renner		1,044	7,800	8,000
72-00-3926	From Stephen Moravec			5,500	7,700
72-00-3990	From General Fund	-	-	-	-
	Subtotal	432,296	306,303	317,800	318,800
TOTAL RECEIPTS		970,296	806,303	817,800	971,800
TOTAL DISBURSEMENTS		361,148	503,571	634,225	521,700
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>609,148</b>	<b>302,732</b>	<b>183,575</b>	<b>450,100</b>
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(124,690)	34,646		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		5,522,274	6,006,732	6,344,110	6,527,685
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		6,006,732	6,344,110	6,527,685	6,977,785

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

		Year Ended April 30			
		2019	2020	2021	2022
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PENSION BENEFITS</u>					
72-00-4630	Federal Tax Paid	-	-	46,600	50,000
72-00-4635	Bank Charges	16,556	18,814	22,000	24,000
72-00-4640	Service Pension Paid	316,382	456,646	281,900	287,450
72-00-4650	Disability Pension Paid			99,650	99,650
72-00-4660	Survivor Pension Paid			24,250	24,250
72-00-4670	Refund Pension			123,850	-
	Subtotal	332,938	475,460	598,250	485,350
<u>PROFESSIONAL SERVICES</u>					
72-00-5310	Professional Services	6,464	1,813	6,000	6,000
72-00-5330	Legal	-	-	-	-
	Subtotal	6,464	1,813	6,000	6,000
<u>COMMUNICATIONS</u>					
72-00-5540	Printing & Publishing	-	-	100	100
	Subtotal	-	-	100	100
<u>PROFESSIONAL DEVELOPMENT</u>					
72-00-5620	Travel	-	-	-	-
72-00-5630	Training	1,050	-	3,500	3,500
	Subtotal	1,050	-	3,500	3,500
<u>OTHER CONTRACTUAL SERVICES</u>					
72-00-5920	Insurance & Bonds	3,082	3,082	3,500	3,500
72-00-5922	Accounting	4,625	4,850	5,500	5,700
72-00-5924	Safe Deposit Box	30	30	50	50
72-00-5925	Legal	11,004	16,246	15,000	15,000
72-00-5926	Dues	795	795	900	900
72-00-5927	IL Department of Insurance	1,108	1,197	1,325	1,500
	Subtotal	20,645	26,200	26,275	26,650
<u>GENERAL SUPPLIES</u>					
72-00-6510	Office Supplies	52	98	100	100
	Subtotal	52	98	100	100
<b>TOTAL POLICE PENSION FUND</b>		<b>361,148</b>	<b>503,571</b>	<b>634,225</b>	<b>521,700</b>