



ANNUAL BUDGET
2022 – 2023

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 2022-23 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, 2022 through April 30, 2023. 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.

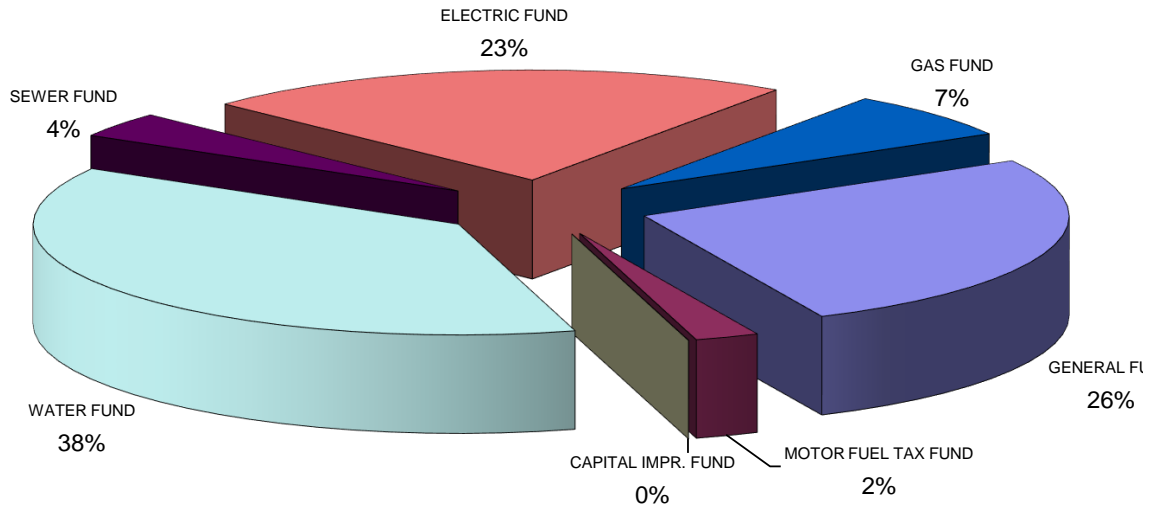
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CITY OF WATERLOO, ILLINOIS
SUMMARY OF ESTIMATED RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED APRIL 30, 2023

FUND	RECEIPTS	DISBURSEMENTS	SYSTEM DEVELOPMENT CHARGE	RECEIPTS OVER DISBURSEMENTS/ SYSTEM DEVELOPMENT CHARGE
GENERAL FUND	13,251,319	13,190,269		61,050
MOTOR FUEL TAX FUND	1,197,399	1,207,230		(9,831)
CAPITAL IMPROVEMENTS FUND	569,300	2,200		567,100
WATER FUND	19,171,652	18,818,420		353,232
SEWER FUND	2,036,650	1,847,346		189,304
ELECTRIC FUND	12,104,600	11,250,212		854,388
GAS FUND	3,461,300	3,453,614		7,686
TOTAL	51,792,220	49,769,291	-	2,022,929

Disbursements by Fund
\$49,769,291

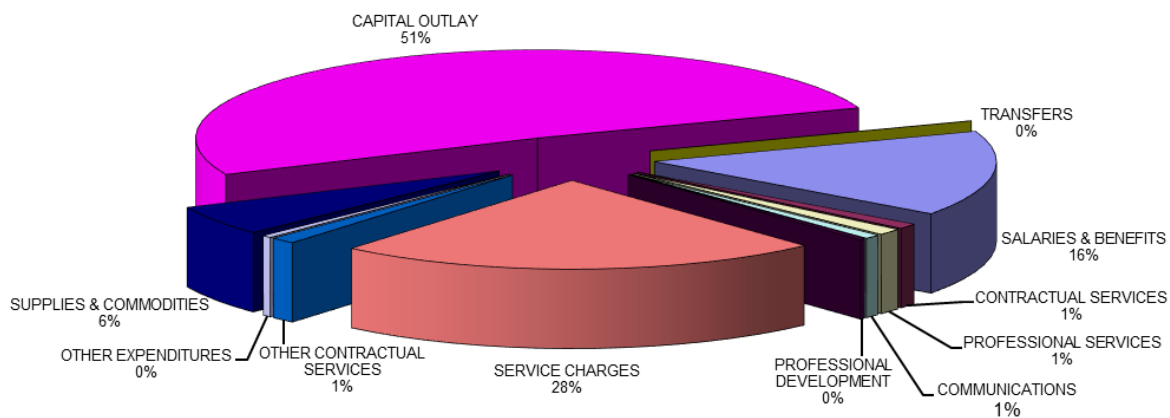


**CITY OF WATERLOO, ILLINOIS
GENERAL, PROPRIETARY, MOTOR FUEL TAX
& CAPITAL IMPROVEMENT FUNDS BUDGET TOTALS**

	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
SALARIES	5,291,840	5,372,445	5,658,050	7%	11.37%
INSURANCE BENEFITS	1,220,450	1,180,850	1,322,300	8%	2.66%
PENSION BENEFITS	750,000	751,000	735,000	-2%	1.48%
OTHER BENEFITS	60,200	60,700	46,811	-22%	0.09%
CONTRACTUAL SERVICES	418,100	501,600	476,700	14%	0.96%
PROFESSIONAL SERVICES	501,200	517,500	573,700	14%	1.15%
COMMUNICATIONS	351,600	351,600	370,800	5%	0.75%
PROFESSIONAL DEVELOPMENT	105,550	93,300	123,550	17%	0.25%
SERVICE CHARGES	11,552,600	11,174,600	11,429,000	-1%	22.96%
OTHER CONTRACTUAL SERVICES	563,950	546,125	587,950	4%	1.18%
OTHER EXPENDITURES	145,000	255,000	224,100	55%	0.45%
MAINTENANCE SUPPLIES	90,000	100,000	95,000	6%	0.19%
COMMODITIES	354,275	354,275	438,645	24%	0.88%
GENERAL SUPPLIES	2,077,100	2,959,000	2,199,700	6%	4.42%
CAPITAL OUTLAY	7,588,196	4,628,176	25,487,985	236%	51.21%
TRANSFERS	350,000	350,000	-	-100%	0.00%
TOTAL	31,420,061	29,196,171	49,769,291	58%	100.00%

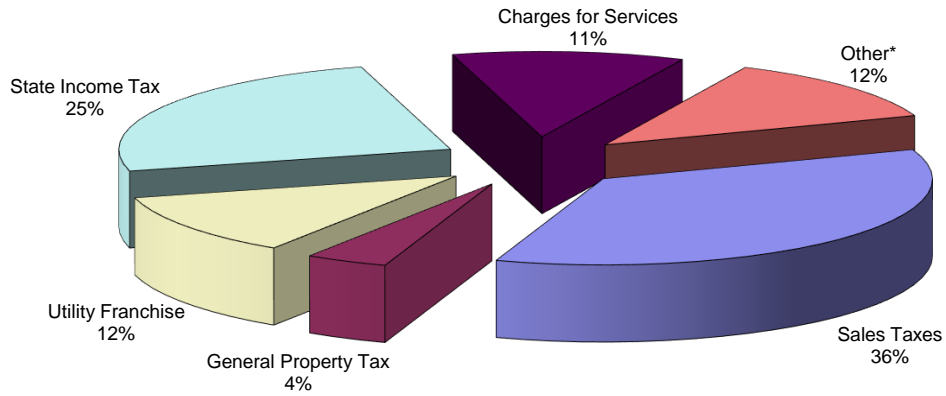
Expenditures, including the Utility Funds and other Special Funds, for FY 2022-23 total \$49.8 million. There is a 58% budgeted increase in expenditures from the current FY 2021-22 budget. The major differences between the FY 2022-22 budget and the FY 2022-23 budget includes a significant increase in 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 2022-2023 budget. Major capital expenditures in the current fiscal year include sidewalk and road improvements, water infrastructure, which includes a water treatment plant and water tower, sewer main lining. Other significant capital outlay includes vehicle and equipment purchases in the Police, Street and Utility Departments. Salaries, Insurance and Pension Benefits account for a 6% increase from FY 2021-22 budget.

Disbursements by Classification \$49,769,291



The combined revenues for all funds to support the FY 2022-23 budget are \$51.8 million, which includes \$6.2 million of invested funds, \$0.7 million of transfers from other funds and \$15.2 million from an IEPA loan. The current FY 2021-22 combined budgeted revenues were \$32.7 million, which included 3.9 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 4.6% increase in combined revenues. Revenue generated through utility usage is budgeted to increase approximately 3% from the budgeted revenue from the prior fiscal year. The overall General Fund revenue is budgeted with a slight increase as outlined below.

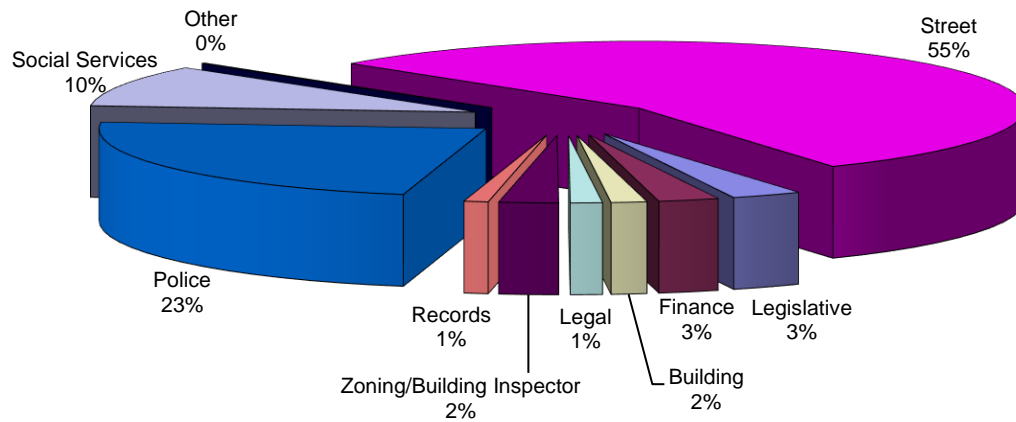
GENERAL FUND REVENUE SUMMARY



	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Sales Taxes	2,364,054	2,591,058	2,460,000	2,825,000	2,850,000	16%	35.76%
General Property Tax	345,222	417,675	294,750	294,750	320,450	9%	4.02%
Utility Franchise	876,369	902,116	897,000	925,000	930,000	4%	11.67%
State Income Tax	1,530,532	1,873,319	1,763,000	2,024,500	1,972,100	12%	24.75%
Licenses, Permits & Fees	483,867	439,137	441,000	416,750	418,000	-5%	5.25%
Fines & Forfeitures	51,485	38,620	48,500	44,500	44,500	-8%	0.56%
Charges for Services	827,674	837,336	878,350	874,750	902,250	3%	11.32%
Investment Income	132,592	19,111	20,000	6,500	7,000	-65%	0.09%
Hotel/Motel Tax	21,224	14,864	13,000	15,000	15,000	15%	0.19%
Miscellaneous	291,704	808,440	407,080	559,216	509,780	25%	6.40%
TOTAL	6,924,723	7,941,676	7,222,680	7,985,966	7,969,080	10%	100.00%

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

GENERAL FUND DEPARTMENTAL DISBURSEMENTS SUMMARY



	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Legislative	323,874	276,863	383,100	361,675	386,550	1%	2.93%
Finance	258,552	268,505	320,650	321,950	332,150	4%	2.52%
Building	139,283	136,401	155,500	160,500	196,000	26%	1.49%
Legal	117,075	95,430	160,000	130,000	175,000	9%	1.33%
Zoning/Building Inspector	273,920	322,938	338,940	283,690	326,050	-4%	2.47%
Records	110,988	112,899	134,300	130,250	133,000	-1%	1.01%
Police	2,376,819	2,668,141	2,819,400	2,901,400	3,048,700	8%	23.11%
Emergency Mgmt Agency	6,536	24,028	7,200	7,200	7,200	0%	0.05%
Police Commission	4,062	1,623	9,700	10,700	9,700	0%	0.07%
Health and Ordinance	100	50	1,100	100	1,100	0%	0.01%
Social Services	1,103,729	1,137,730	1,204,600	1,312,900	1,314,300	9%	9.96%
Street Department	2,095,795	2,420,861	5,155,000	2,164,500	7,260,519	41%	55.04%
TOTAL	6,810,733	7,465,469	10,689,490	7,784,865	13,190,269	23%	100.00%

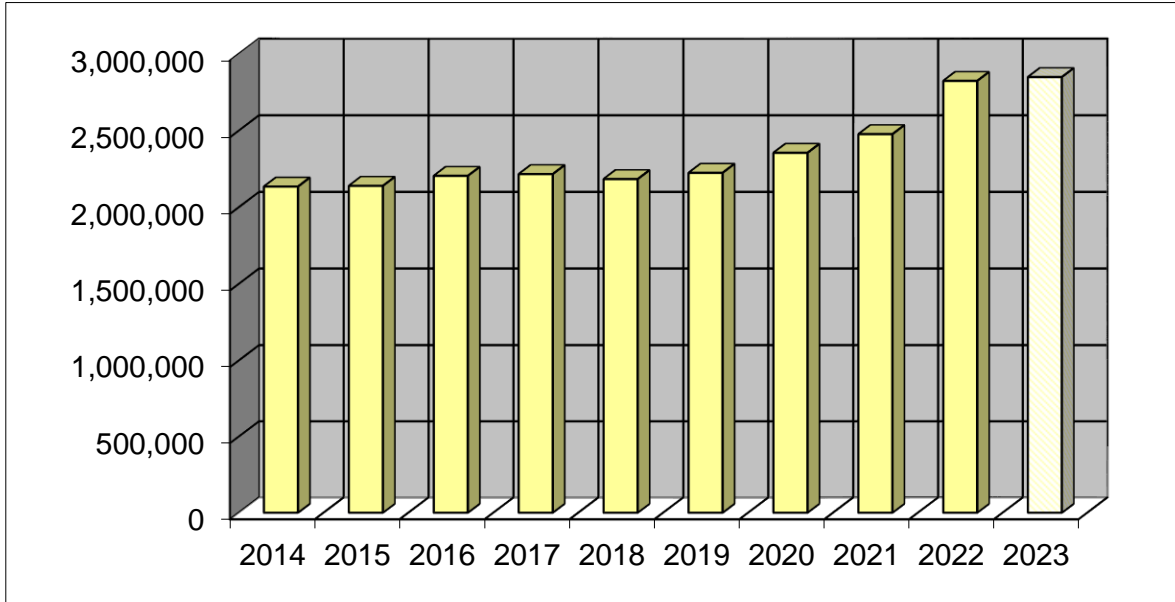
*Other Includes Emergency Management Agency, Police Commission, Health and Ordinance, and Annexations.

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 2022-23. 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
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	2,477,442	5%
2022	2,825,000	14%
2023	2,850,000	1%

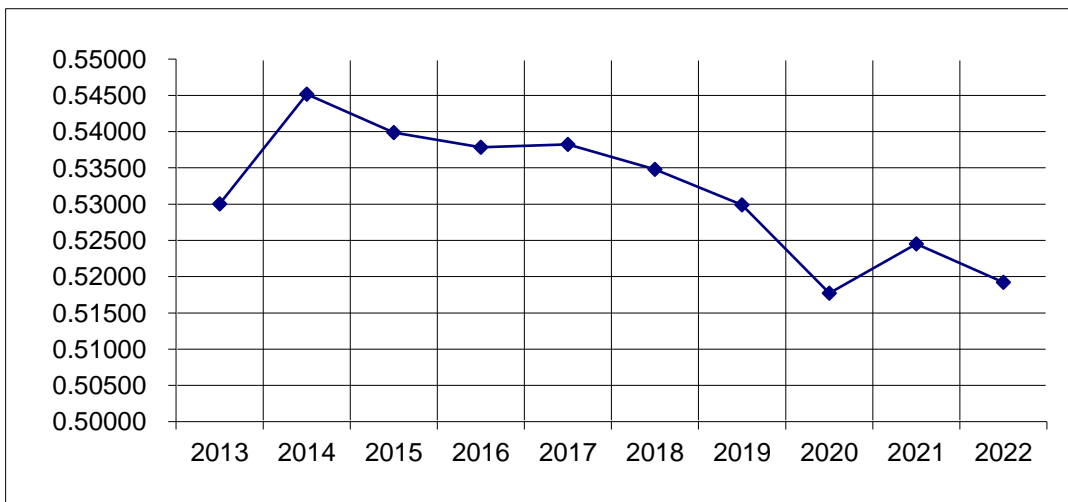
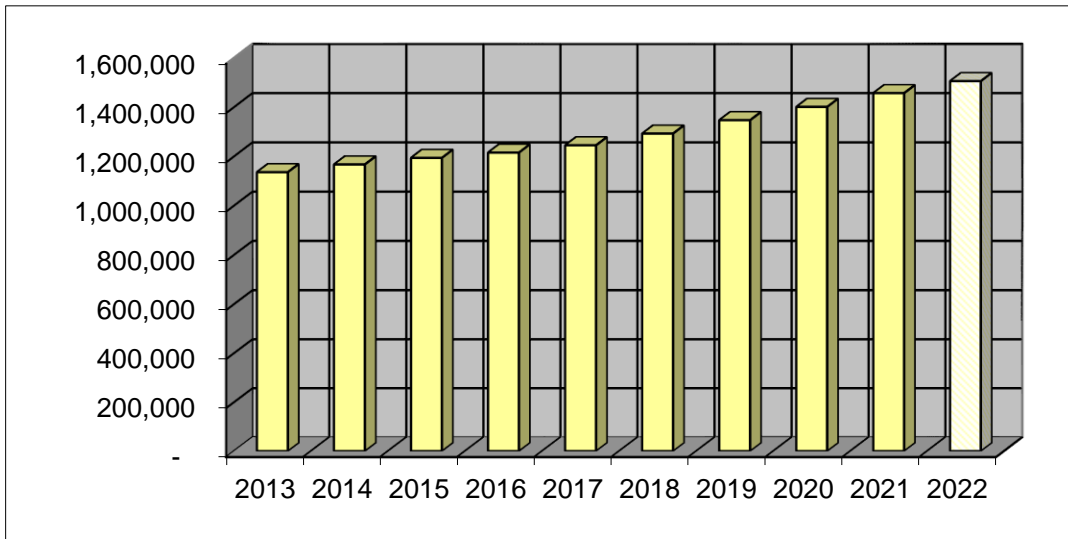


Ten-Year Property Tax Revenue History

The total 2021 property tax levy for the City of Waterloo is \$1,505,750. 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 2022 rate is estimated.

Collection Year	Tax Extension	Tax Rate
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	0.51772
2021	1,456,810	0.52453
2022	1,505,750	0.51922

Corporate	\$	135,750
Road	\$	50,000
Band	\$	23,000
IMRF	\$	50,000
FICA	\$	100,000
Police Pension	\$	654,000
Library - Special	\$	58,000
Library	\$	435,000
	\$	<u>1,505,750</u>

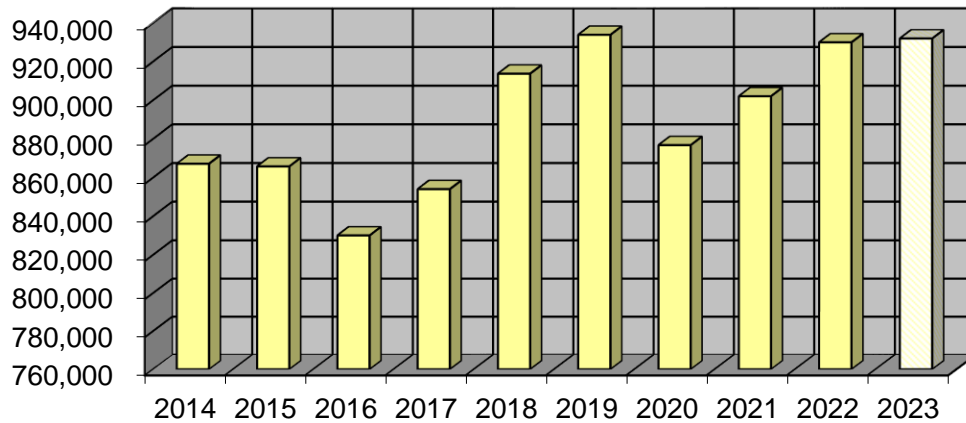


Ten-Year Utility Franchise History

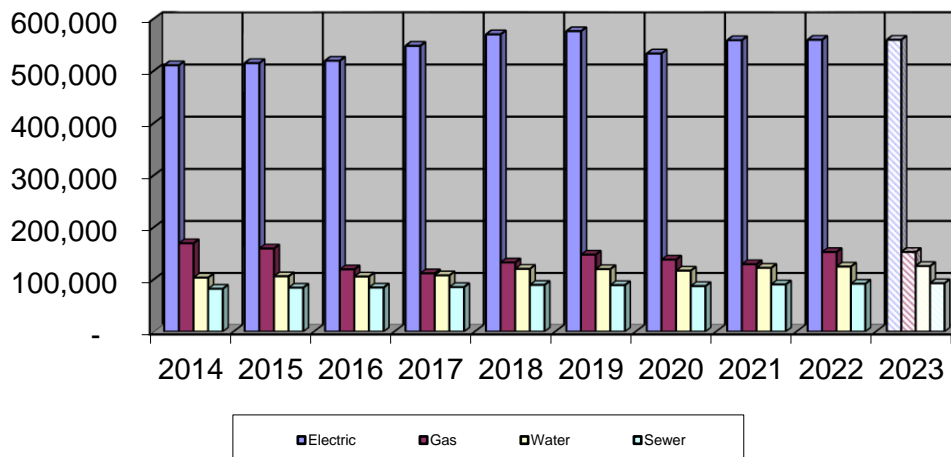
The third largest source of general fund revenues is utility franchise. In 2023, utility franchise is expected to provide 12% of the general fund budget. The City collects five percent of receipts from the electric, gas, water and sewer utilities as a utility franchise fee beginning May, 2000. Prior 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
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	559,202	129,624	122,540	90,749	902,115
2022	560,000	153,000	125,000	92,000	930,000
2023	560,000	153,000	126,000	93,000	932,000

Utility Franchise



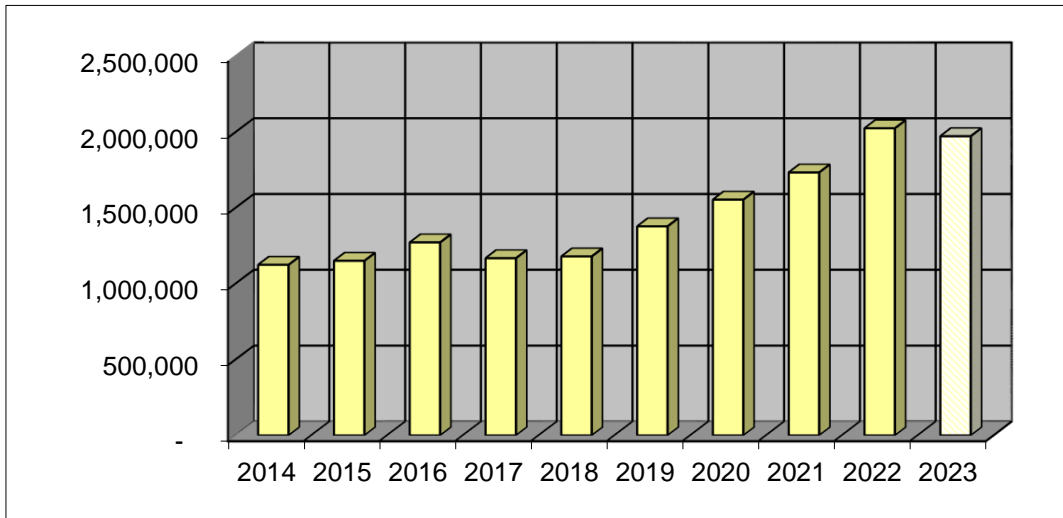
Utility Franchise By Department



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 2022 the City's new population per the 2020 census was recognized for distribution purposes. In 2023, income tax is expected to provide 25% 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.

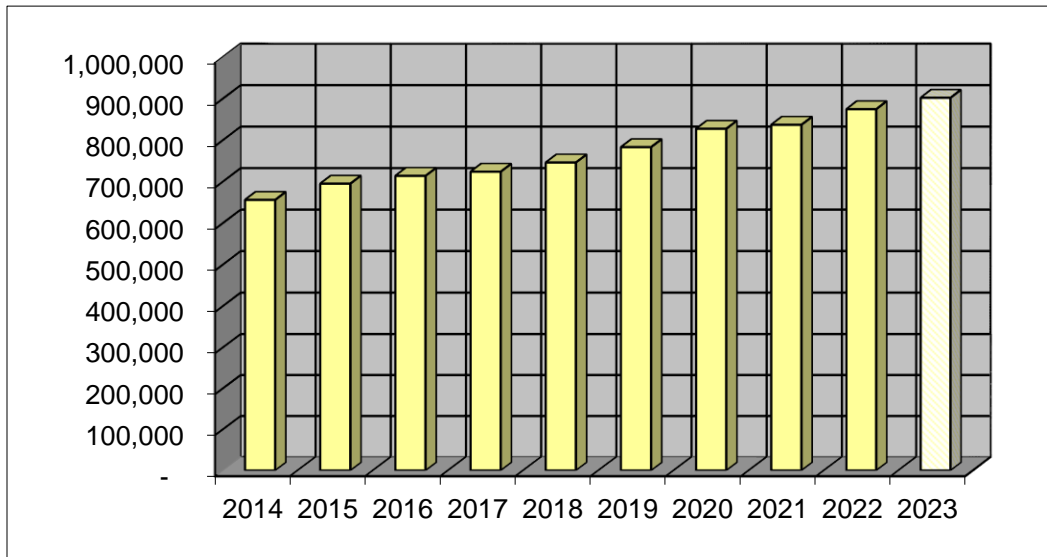
Fiscal Year	Revenue Received	Percent Change
2014	1,123,527	8%
2015	1,149,767	2%
2016	1,271,366	11%
2017	1,167,090	-8%
2018	1,178,902	1%
2019	1,377,258	17%
2020	1,553,786	13%
2021	1,732,736	12%
2022	2,024,500	17%
2023	1,972,100	-3%



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 4,430 households. A recycling surcharge of \$0.50 is included to assist with the high cost of recycling disposal. The City expects revenue and expenditures increases in 2023.

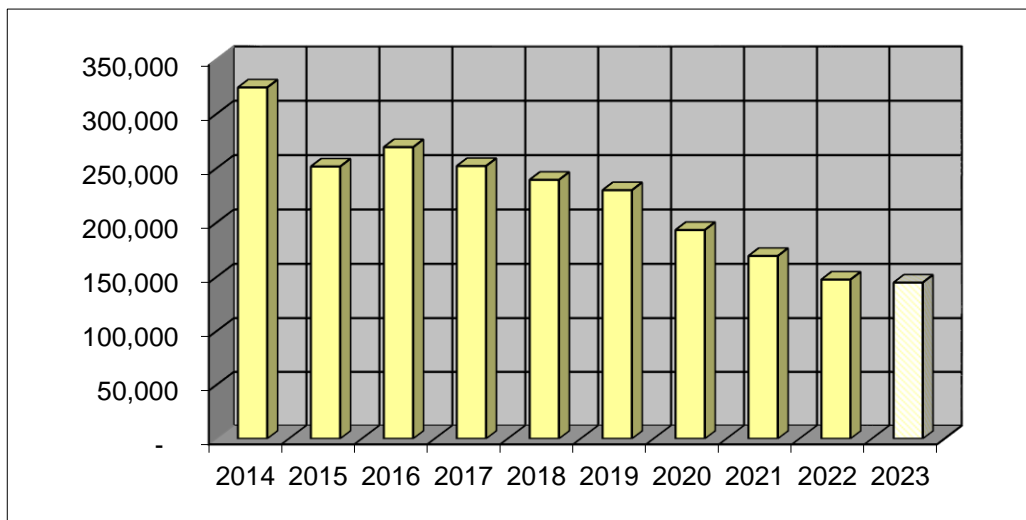
Fiscal Year	Revenue Received	Percent Change
2014	656,360	6%
2015	695,475	6%
2016	714,370	3%
2017	724,236	1%
2018	746,484	3%
2019	783,491	5%
2020	827,732	6%
2021	837,437	1%
2022	875,000	4%
2023	902,500	3%



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.

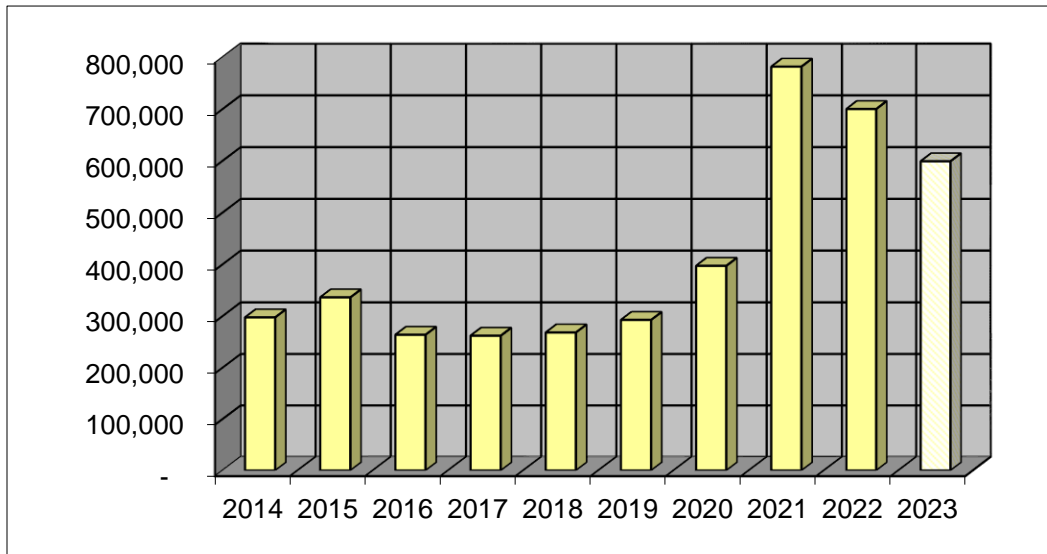
Fiscal Year	Simplified Telecom Tax	Percent Change
2014	324,460	-7%
2015	251,710	-22%
2016	269,544	7%
2017	252,165	-6%
2018	239,509	-5%
2019	230,006	-4%
2020	193,358	-16%
2021	169,468	-12%
2022	147,750	-13%
2023	145,000	-2%



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 received \$238,880 each year for three years under the Local REBUILD Illinois Bond Funds.

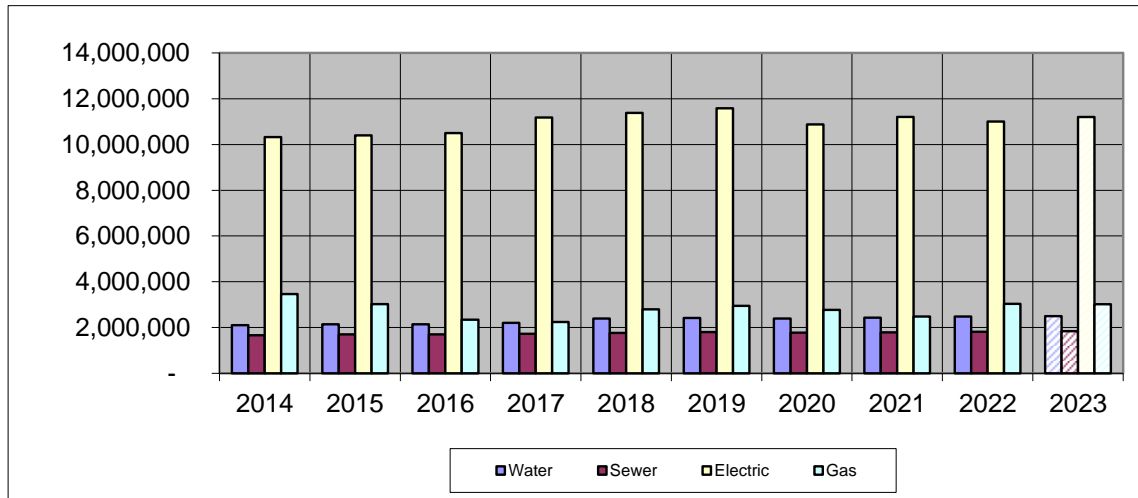
Fiscal Year	Revenue Received	Percent Change
2014	297,314	2%
2015	336,045	13%
2016	263,778	-22%
2017	261,868	-1%
2018	268,215	2%
2019	292,487	9%
2020	396,974	36%
2021	781,859	97%
2022	700,000	-10%
2023	599,000	-14%



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.

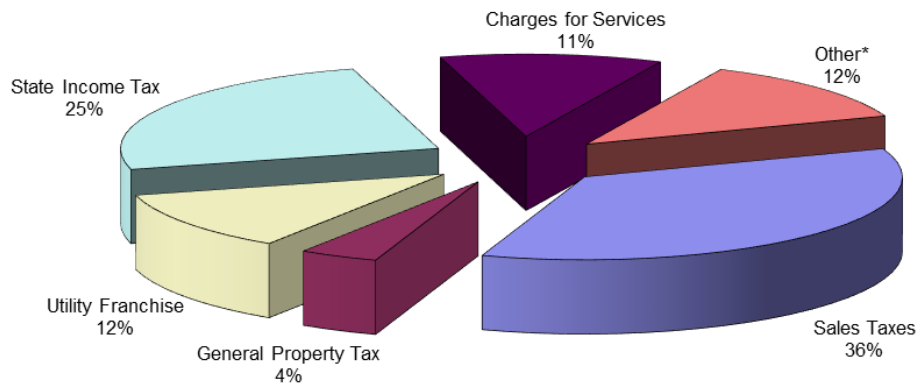
Fiscal Year	Water Revenue	Percent Change	Sewer Revenue	Percent Change	Electric Revenue	Percent Change	Gas Revenue	Percent Change
2014	2,109,808	-4%	1,659,037	-4%	10,322,371	4%	3,457,697	27%
2015	2,144,338	2%	1,699,877	2%	10,395,894	1%	3,021,675	-13%
2016	2,137,240	0%	1,707,490	0%	10,499,223	1%	2,345,514	-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	2,429,901	2%	1,795,069	1%	11,206,327	3%	2,478,106	-11%
2022	2,482,000	2%	1,813,000	1%	10,998,000	-2%	3,039,000	23%
2023	2,498,000	1%	1,840,000	1%	11,200,000	2%	3,019,000	-1%



- General Fund Revenue -

General Fund revenue for FY 2022-23 is budgeted at \$13.3 million, an increase from the FY 2021-22. Sales tax revenue, the funds largest source of revenue is expected to increase 16% from budgeted FY 2021-22. State Income Tax revenue, the next largest source of revenue is projected to increase 12% from budgeted FY 2021-22. Utility franchise, another significant source of revenue, is projected to increase 4% from FY 2021-22. Increases in projected revenue include an increase in general property tax, charges for services, hotel/motel tax and miscellaneous income. Decreases in projected revenue include licenses, permits & fees, fines & forfeitures, and investment income. Not reflected in the chart below is a \$4.6 million transfer from invested funds and a \$0.7 million transfer from Motor Fuel Tax Fund for street projects.

GENERAL FUND REVENUE SUMMARY

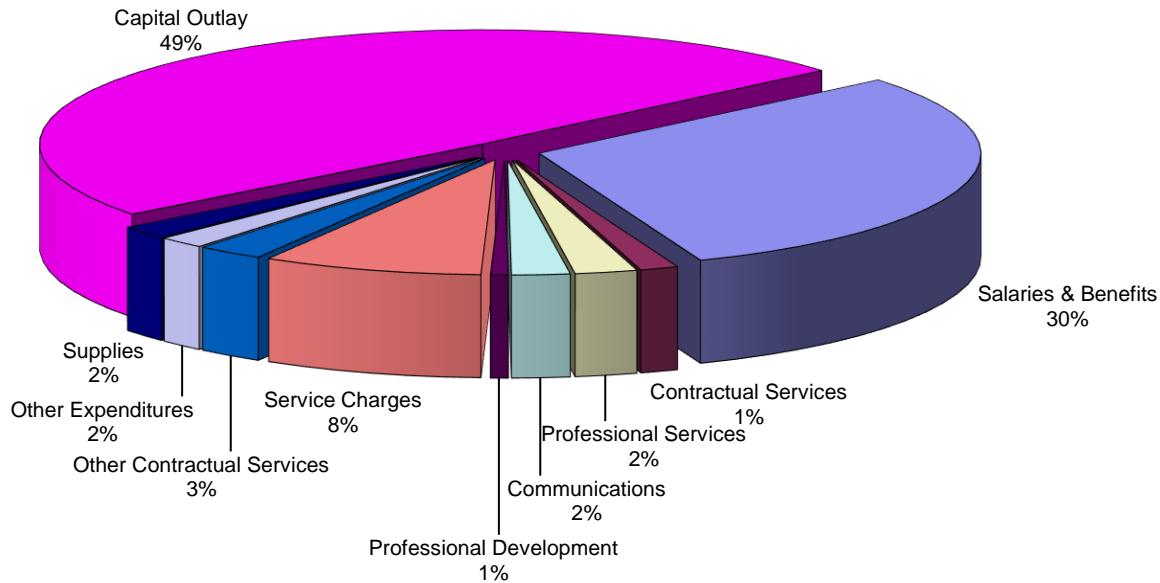


*Other includes Licenses, Permits & Fees, Fines & Forfeitures, Investment Income, Hotel/Motel Tax, Transfers from Invested Funds and Miscellaneous.

- General Fund Disbursements -

General Fund disbursements for FY 2022-23 is budgeted at \$13.2 million, an increase from FY 2021-22. Salaries, Insurance Benefits, and Pension Benefits, which account for 30% of total disbursements, are projected to increase from FYE 2021-22. Capital Outlay, which accounts for 49% of total disbursements is budgeted to increase 43% from the FY 2021-22. 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. \$530,000 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.

GENERAL FUND DISBURSEMENTS SUMMARY



	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Salaries	2,390,710	2,487,056	2,712,840	2,748,840	2,939,250	8%	22.28%
Insurance Benefits	520,827	550,033	614,050	602,000	709,500	16%	5.38%
Pension Benefits	241,832	279,163	296,500	296,000	309,000	4%	2.34%
Other Benefits	19,407	20,721	26,100	26,100	25,619	-2%	0.19%
Contractual Services	118,319	109,591	132,100	159,100	183,200	39%	1.39%
Professional Services	223,599	233,423	284,200	255,500	299,000	5%	2.27%
Communications	231,467	242,855	266,600	266,600	279,300	5%	2.12%
Professional Development	40,882	51,871	79,350	63,600	84,850	7%	0.64%
Service Charges	965,710	991,963	1,029,600	1,029,600	1,056,000	3%	8.01%
Other Contractual Services	287,018	236,958	312,750	296,925	320,250	2%	2.43%
Other Expenditures	114,076	126,665	145,000	255,000	224,100	55%	1.70%
Maintenance Supplies	61,552	97,232	90,000	100,000	95,000	6%	0.72%
General Supplies	106,025	104,367	135,400	159,500	150,200	11%	1.14%
Capital Outlay	1,489,309	1,933,571	4,565,000	1,526,700	6,515,000	43%	49.39%
TOTAL	6,810,733	7,465,469	10,689,490	7,785,465	13,190,269	23%	100.00%

GENERAL FUND REVENUE ACCOUNTS

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2023 BUDGET</u>
01-00-3110	Prop. Tax IMRF/FICA – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	\$134,700
01-00-3120	Prop. Tax Road & Bridge – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	50,000
01-00-3140	Prop. Tax Gen. Corporate – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	135,750
01-00-3210	Liquor License – Consists of revenue received for liquor licenses. The majority of revenue is collected in May and June (Tavern liquor licenses due June 30).	22,000
01-00-3250	Franchise License – Consists of revenue received from Charter Communications and HTC. This is received annually from Charter Communications based on gross receipts and ad sales, of which we receive 5% plus pole rental fees. HTC remits on annual basis 5% of gross receipts from their IPTV System sales. Also includes small cell pole rentals.	121,000
01-00-3260	Utility Franchise – A transfer is made monthly from the water, sewer, electric and gas fund of 5% of gross receipts (water, sewer, electric & gas sales plus penalties paid) received from the prior month for each fund respectively.	930,000
01-00-3270	Infrastructure Fee – Consists of revenue received from Harrisonville Telephone Company and other telephone service providers through the Simplified Telecommunications Tax Act. This is received monthly from Illinois Department of Revenue.	145,000
01-00-3310	Fees & Permits – Consists of revenue received from building permits, zoning permits, raffle licenses, charitable games licenses, preliminary plat fees, special use permits, solicitation permits, sign permits and small cell application fees.	115,000
01-00-3320	Inspection Fees – Consists of revenue received from certificate of building maintenance and occupancy permits and inspection fees on rental property and new construction.	15,000

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2023 BUDGET</u>
01-00-3410	State Income Tax – Consists of our share (based on population) of income tax deposited into the Local Government Distributive Fund (LGDF) and our share of local use tax. This is deposited monthly (approximately the third week) into a money market account from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review.	1,870,000
01-00-3420	State Replacement Tax – Consists of our share of personal property replacement tax. Illinois allocates this in eight periods (January, March, April, May, July, August, October and December) for the appropriate calendar year and deposits into a money market account from the Illinois Department of Revenue. This is then divided up into Corporate (3140), Road & Bridge (3120), Library, Band, and IMRF (General & Library). Our allocation factor has historically been .0138844%.	102,100
01-00-3425	Mobile Home Taxes –	5
01-00-3445	Cops Grant/SRO Officer – Consists of money received from Waterloo CUSD #5 for School Resource Officer	79,775
01-00-3450	Sales Tax - Consists of our share of sales tax revenue. This is deposited monthly (around the 10 th of the month) into a money market account from the Illinois Department of Revenue. We receive payment every month for the third month prior sales. Example: December sales reported to IDOR in January and the City's portion is received in March.	2,850,000
01-00-3460	Business District Tax – Consists of 1% Business District Tax (additional sales tax) on purchases within the Business District.	107,000
01-00-3480	Video Gaming – Consists of our share (5%) of the net video gaming activity.	236,000
01-00-3490	Cannabis Use Tax – Consists of our share (per capita) of cannabis use tax to be used for crime prevention, training and interdiction efforts.	21,500
01-00-3510	Court Fines – Consists of revenue received from the Circuit Clerk's office for our share of court fines, including any restitution payments to the City. This is received monthly.	36,000

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2023 BUDGET</u>
01-00-3530	Penalties on Service – Consists of revenue for late payment of utilities at the rate of 10% of the current bill.	8,500
01-00-3680	Refuse Fees – Consists of revenue of \$16.86 a month for each address in the City, unless they have a dumpster. The budgeted amount for FYE 4/30/23 is estimated at \$16.86 based on an estimated price of \$16.66 with Reliable Sanitation.	902,500
01-00-3690	Utility Bill Adjustment – Consists of revenue due to an adjustment on a utility billing.	(250)
01-00-3810	Interest Income – Includes interest income from the Simmons Bank Money Market account, General Fund checking account and any CD interest earned on General Fund CD's.	7,000
01-00-3830	Tower Rental – This is revenue from Verizon for the rental of the City Water Tower.	22,000
01-00-3840	Sundry Income – This consists of miscellaneous income, including money received from the sale of fixed assets.	5,000
01-00-3841	Donations – Consists of donations received, including DARE donations and PumpkinFest sponsorships. Revenue received from DUI arrests specifically earmarked for the purchase of DUI equipment and revenue received from Public Act 94-1009, effective 1/1/07, for defendants receiving court supervision, which is specifically earmarked for the Police Vehicle Fund, is also included.	36,500
01-00-3842	Asset Seizure	-
01-00-3845	Hotel/Motel Tax - Consists of revenue received from Hotel/Motel operators. This is received monthly based on Hotel/Motel gross receipts, of which we receive 5%.	15,000
01-00-3890	Miscellaneous - Consists of miscellaneous revenue received from miscellaneous invoices by Street Department.	2,000
01-00-3960	Transfer from Other Funds – From Motor Fuel Tax Fund	716,639
	Transfer from Invested Funds	4,565,600
	TOTAL GENERAL FUND	\$13,251,319

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROPERTY TAXES</u>					
01-00-3110	Property Tax IMRF/FICA	110,912	114,219	126,200	134,700
01-00-3120	Property Tax Road & Bridge	54,965	54,722	50,000	50,000
01-00-3140	Property Tax General Corporate	179,345	248,734	118,550	135,750
	Subtotal	345,222	417,675	294,750	320,450
<u>LICENSES & PERMITS</u>					
01-00-3210	Liquor License	23,980	21,770	22,000	22,000
01-00-3250	Franchise License	119,046	120,442	122,000	121,000
01-00-3260	Utility Franchise	876,369	902,116	925,000	930,000
01-00-3270	Infrastructure Fee	188,862	168,124	147,750	145,000
01-00-3310	Fees & Permits	134,654	113,801	113,000	115,000
01-00-3320	Inspection Fees	17,325	15,000	12,000	15,000
	Subtotal	1,360,236	1,341,253	1,341,750	1,348,000
<u>INTERGOVERNMENTAL</u>					
01-00-3410	State Income Tax	1,458,494	1,805,548	1,910,000	1,870,000
01-00-3420	State Replacement Tax	72,038	67,771	114,500	102,100
01-00-3425	Mobile Home Tax	5	6	5	5
01-00-3440	Cops Grant/SRO Officer	-	67,553	77,775	79,775
01-00-3445	Grant	-	450,085	4,711	-
01-00-3450	Sales Tax	2,364,054	2,591,058	2,825,000	2,850,000
01-00-3460	Business District Tax	66,614	85,886	107,000	107,000
01-00-3480	Video Gaming	129,930	113,101	235,500	236,000
01-00-3490	Cannabis Use Tax	2,689	10,671	17,500	21,500
	Subtotal	4,093,824	5,191,679	5,291,991	5,266,380
<u>FINES & FORFEITS</u>					
01-00-3510	Court Fines	42,620	33,077	36,000	36,000
01-00-3530	Penalties on Service	8,865	5,543	8,500	8,500
	Subtotal	51,485	38,620	44,500	44,500
<u>CHARGES FOR SERVICES</u>					
01-00-3680	Refuse Fees	827,732	837,437	875,000	902,500
01-00-3690	Utility Bill Adjustment	(58)	(101)	(250)	(250)
	Subtotal	827,674	837,336	874,750	902,250
<u>OTHER REVENUES</u>					
01-00-3810	Interest Income	132,592	19,111	6,500	7,000
01-00-3820	Rural Fire Dist. Rent	-	-	-	-
01-00-3830	Tower Rental	32,805	32,805	34,050	22,000
01-00-3840	Sundry Income	19,411	6,251	6,000	5,000
01-00-3841	Donations	31,936	22,523	73,500	36,500
01-00-3842	Asset Seizure	1,715	12,521	1,175	-
01-00-3845	Hotel/Motel Tax	21,224	14,864	15,000	15,000
01-00-3890	Miscellaneous	6,599	7,038	2,000	2,000
01-00-3891	Street Openings	-	-	-	-
	Subtotal	246,282	115,113	138,225	87,500
<u>OTHER FINANCING SOURCES</u>					
01-00-3960	Transfer from Other Funds	-	-	-	716,639
	Transfer from Invested Funds	-	-	-	4,565,600
	Subtotal	-	-	-	5,282,239
TOTAL RECEIPTS		6,924,723	7,941,676	7,985,966	13,251,319
TOTAL DISBURSEMENTS		6,810,733	7,465,469	7,785,465	13,190,269
EXCESS OF RECEIPTS OVER DISBURSEMENTS		113,990	476,207	200,501	61,050
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS					(4,565,600)
DECREASE (INCREASE) IN RECEIVABLES / PAYABLES		143,094	(262,653)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		7,269,106	7,526,190	7,739,744	7,940,245
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		7,526,190	7,739,744	7,940,245	3,435,695

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
LEGISLATIVE					
<u>SALARIES</u>					
01-12-4310	Mayor	24,296	24,224	26,500	26,850
01-12-4320	Aldermen	123,006	122,531	132,000	135,000
	Subtotal	147,302	146,755	158,500	161,850
<u>PENSION BENEFITS</u>					
01-12-4610	FICA	11,268	11,227	13,000	13,000
01-12-4620	IMRF	-	-	-	-
	Subtotal	11,268	11,227	13,000	13,000
<u>PROFESSIONAL SERVICES</u>					
01-12-5310	Professional Services	34,634	35,182	42,000	41,000
	Subtotal	34,634	35,182	42,000	41,000
<u>COMMUNICATIONS</u>					
01-12-5520	Communications	3,814	3,469	4,000	4,500
01-12-5540	Printing & Publishing	6,662	6,688	7,000	7,300
	Subtotal	10,476	10,157	11,000	11,800
<u>PROFESSIONAL DEVELOPMENT</u>					
01-12-5610	Membership & Dues	11,600	11,600	15,000	15,000
01-12-5630	Training	3,389	-	3,000	14,500
01-12-5650	Books & Publications	404	458	650	700
	Subtotal	15,393	12,058	18,650	30,200
<u>SERVICE CHARGES</u>					
01-12-5770	Bad Debt Expense	660	1,673	2,000	2,000
	Subtotal	660	1,673	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-12-5920	Insurance & Bonds	358	342	525	600
01-12-5942	Sales Tax Rebate	94,707	49,852	105,000	115,000
01-12-5960	Miscellaneous	9,009	9,527	11,000	11,000
	Subtotal	104,074	59,721	116,525	126,600
<u>GENERAL SUPPLIES</u>					
01-12-6510	Office Supplies	67	90	-	100
	Subtotal	67	90	-	100
<u>CAPITAL OUTLAY</u>					
01-12-8100	Land	-	-	-	-
01-12-8902	Capital Projects	-	-	-	-
01-12-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	-	-	-	-
TOTAL LEGISLATIVE		323,874	276,863	361,675	386,550

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
FINANCE					
<u>SALARIES</u>					
01-13-4211	Director of Public Works	25,316	25,852	27,000	28,000
01-13-4212	Finance Director	21,152	21,079	22,500	23,500
01-13-4213	Clerical	60,288	61,074	69,000	66,000
01-13-4217	Human Resource	11,953	6,270	12,000	12,500
01-13-4220	Part-time Salaries	2,214	4,200	2,000	6,000
01-13-4230	Over-time Salaries	999	1,357	2,000	2,000
01-13-4240	Sick Leave	2,432	5,121	4,000	4,000
01-13-4250	Vacation Leave	8,238	8,094	13,000	12,000
01-13-4340	Treasurer	8,719	8,850	9,000	9,200
	Subtotal	141,311	141,897	160,500	163,200
<u>INSURANCE BENEFITS</u>					
01-13-4510	Health Insurance	13,762	13,411	25,000	30,000
01-13-4515	Health Insurance Reimbursement	16,436	20,649	20,000	20,000
01-13-4530	Unemployment Insurance	155	184	250	250
	Subtotal	30,353	34,244	45,250	50,250
<u>PENSION BENEFITS</u>					
01-13-4610	FICA	10,305	11,213	13,000	13,000
01-13-4620	IMRF	11,267	13,926	14,000	12,000
01-13-4635	Bank Charges	770	727	1,000	1,000
	Subtotal	22,342	25,866	28,000	26,000
<u>OTHER BENEFITS</u>					
01-13-4710	Clothing Allowance	-	1,287	3,500	2,000
	Subtotal	-	1,287	3,500	2,000
<u>CONTRACTUAL SERVICES</u>					
01-13-5170	Equipment Rental & Service	2,044	2,158	2,400	2,500
	Subtotal	2,044	2,158	2,400	2,500
<u>PROFESSIONAL SERVICES</u>					
01-13-5310	Professional Services	2,293	2,416	3,000	3,000
01-13-5350	Independent Contractor	-	-	-	-
	Subtotal	2,293	2,416	3,000	3,000
<u>COMMUNICATIONS</u>					
01-13-5510	Postage	1,275	652	1,600	1,600
01-13-5520	Communications	17,732	18,636	19,000	19,000
01-13-5540	Printing & Publishing	1,232	790	2,000	2,000
	Subtotal	20,239	20,078	22,600	22,600
<u>PROFESSIONAL DEVELOPMENT</u>					
01-13-5610	Membership & Dues	379	409	600	600
01-13-5630	Training	2,098	114	1,000	3,000
01-13-5650	Books & Publications	-	-	-	-
	Subtotal	2,477	523	1,600	3,600
<u>OTHER CONTRACTUAL SERVICES</u>					
01-13-5920	Insurance & Bonds	11,148	10,591	12,000	13,000
01-13-5960	Miscellaneous	178	45	500	500
	Subtotal	11,326	10,636	12,500	13,500
<u>GENERAL SUPPLIES</u>					
01-13-6510	Office Supplies	2,901	2,753	5,000	5,000
01-13-6520	Department Supplies	1,254	950	1,600	1,500
	Subtotal	4,155	3,703	6,600	6,500

		<u>CAPITAL OUTLAY</u>			
01-13-8200	Building Improvements	-	-	-	-
01-13-8300	Equipment - Office	635	6,100	2,000	2,500
01-13-8400	Equipment - Vehicle	-	-	-	-
01-13-8700	Furniture & Fixtures	150	-	-	2,000
01-13-8800	Information Systems	9,697	11,747	19,000	19,500
01-13-9130	Tourism	11,530	7,850	15,000	15,000
	Subtotal	22,012	25,697	36,000	39,000
TOTAL FINANCE		258,552	268,505	321,950	332,150

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

		Year Ended April 30			
		2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Estimate</u>	2023 <u>Budget</u>
BUILDING					
<u>CONTRACTUAL SERVICES</u>					
01-14-5110	Building Repairs	13,657	6,573	30,000	45,000
01-14-5170	Equipment Rental & Service	28,347	25,228	25,000	55,000
	Subtotal	42,004	31,801	55,000	100,000
<u>PROFESSIONAL SERVICES</u>					
01-14-5310	Professional Services	2,125	3,390	4,000	3,500
01-14-5350	Independent Contractor	22,400	22,873	23,500	24,500
	Subtotal	24,525	26,263	27,500	28,000
<u>SERVICE CHARGES</u>					
01-14-5710	Utilities	58,222	63,409	65,000	65,000
	Subtotal	58,222	63,409	65,000	65,000
<u>GENERAL SUPPLIES</u>					
01-14-6540	Janitorial Supplies	1,655	1,888	2,000	2,000
01-14-6580	Fuels (Gas - Oil)	63	312	1,000	1,000
01-14-6590	Miscellaneous	-	-	-	-
	Subtotal	1,718	2,200	3,000	3,000
<u>CAPITAL OUTLAY</u>					
01-14-8300	Equipment	12,814	7,565	4,000	-
01-14-8700	Furniture & Fixtures	-	5,163	6,000	-
	Subtotal	12,814	12,728	10,000	-
TOTAL BUILDING		139,283	136,401	160,500	196,000

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
LEGAL					
	<u>PROFESSIONAL SERVICES</u>				
01-15-5330	Legal	117,075	95,430	130,000	175,000
01-15-5331	Legal Retainer	-	-	-	-
	Subtotal	117,075	95,430	130,000	175,000
	<u>COMMUNICATIONS</u>				
01-15-5540	Printing & Publishing	-	-	-	-
	Subtotal	-	-	-	-
	<u>PROFESSIONAL DEVELOPMENT</u>				
01-15-5650	Books & Publications	-	-	-	-
	Subtotal	-	-	-	-
TOTAL LEGAL		117,075	95,430	130,000	175,000

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

		Year Ended April 30			
ZONING/BUILDING INSPECTOR		2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Estimate</u>	2023 <u>Budget</u>
<u>SALARIES</u>					
01-16-4110	Planning Commission	2,475	2,000	6,420	9,350
01-16-4120	Zoning Board	2,715	2,960	6,420	9,350
01-16-4214	Zoning Officer	73,463	73,735	78,000	80,000
01-16-4215	Building Inspector	48,559	45,270	35,000	58,500
01-16-4220	Part-time Salaries	280	-	-	-
01-16-4230	Over-time Salaries	-	-	-	-
01-16-4240	Sick Leave	4,704	12,630	4,000	4,000
01-16-4250	Vacation Leave	8,660	15,807	10,000	8,000
	Subtotal	140,856	152,402	139,840	169,200
<u>INSURANCE BENEFITS</u>					
01-16-4510	Health Insurance	49,586	49,751	48,500	61,300
01-16-4515	Health Insurance Reimbursement	4,400	4,633	8,000	8,000
01-16-4530	Unemployment Insurance	188	208	350	350
	Subtotal	54,174	54,592	56,850	69,650
<u>PENSION BENEFITS</u>					
01-16-4610	FICA	10,656	12,090	10,500	13,000
01-16-4620	IMRF	11,815	15,608	12,500	12,000
	Subtotal	22,471	27,698	23,000	25,000
<u>CONTRACTUAL SERVICES</u>					
01-16-5130	Vehicle Maintenance & Repair	284	1,404	3,500	2,500
01-16-5170	Equipment Rental & Service	-	-	-	-
	Subtotal	284	1,404	3,500	2,500
<u>PROFESSIONAL SERVICES</u>					
01-16-5310	Professional Services	39,858	71,408	40,000	40,000
	Subtotal	39,858	71,408	40,000	40,000
<u>COMMUNICATIONS</u>					
01-16-5510	Postage	100	50	100	100
01-16-5520	Communications	1,135	1,077	1,300	1,200
01-16-5540	Printing & Publishing	-	72	200	200
	Subtotal	1,235	1,199	1,600	1,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-16-5610	Membership & Dues	150	348	200	200
01-16-5630	Training	2,046	350	1,000	3,000
01-16-5650	Books & Publications	-	-	1,300	500
	Subtotal	2,196	698	2,500	3,700
<u>OTHER CONTRACTUAL SERVICES</u>					
01-16-5920	Insurance & Bonds	7,574	7,971	9,000	7,000
01-16-5960	Miscellaneous	-	-	500	500
	Subtotal	7,574	7,971	9,500	7,500
<u>GENERAL SUPPLIES</u>					
01-16-6510	Office Supplies	1,587	843	2,200	2,000
01-16-6550	Vehicle Fuel & Lube	1,160	1,015	1,600	1,500
	Subtotal	2,747	1,858	3,800	3,500
<u>CAPITAL OUTLAY</u>					
01-16-8300	Equipment - Office	1,325	2,508	2,200	2,000
01-16-8400	Equipment - Vehicle	-	-	-	-
01-16-8700	Furniture & Fixtures	-	-	-	-
01-16-8800	Information Systems	1,200	1,200	1,500	1,500
	Subtotal	2,525	3,708	3,700	3,500
TOTAL ZONING/BUILDING INSPECTOR		273,920	322,938	284,290	326,050

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
RECORDS					
<u>SALARIES</u>					
01-18-4130	Deputy City Clerk	55,315	53,552	59,000	57,000
01-18-4230	Over-time Salaries	-	-	500	500
01-18-4240	Sick Leave	1,367	1,073	2,000	2,000
01-18-4250	Vacation Leave	3,785	5,899	6,500	7,000
01-18-4330	City Clerk	16,851	16,783	18,500	19,000
	Subtotal	77,318	77,307	86,500	85,500
<u>INSURANCE BENEFITS</u>					
01-18-4510	Health Insurance	14,510	10,522	12,500	13,000
01-18-4515	Health Insurance Reimbursement	559	3,971	4,600	4,600
01-18-4530	Unemployment Insurance	80	87	100	100
	Subtotal	15,149	14,580	17,200	17,700
<u>PENSION BENEFITS</u>					
01-18-4610	FICA	5,560	5,909	6,300	6,400
01-18-4620	IMRF	5,229	6,434	6,600	5,500
	Subtotal	10,789	12,343	12,900	11,900
<u>OTHER BENEFITS</u>					
01-18-4710	Clothing Allowance	-	215	600	300
	Subtotal	-	215	600	300
<u>CONTRACTUAL SERVICES</u>					
01-18-5120	Equipment Repairs	-	-	200	200
	Subtotal	-	-	200	200
<u>PROFESSIONAL SERVICES</u>					
01-18-5310	Professional Services	2,512	1,101	5,000	5,000
01-18-5330	Legal	-	-	-	-
	Subtotal	2,512	1,101	5,000	5,000
<u>COMMUNICATIONS</u>					
01-18-5510	Postage	100	50	100	100
01-18-5540	Printing & Publishing	3,380	3,601	5,000	5,000
	Subtotal	3,480	3,651	5,100	5,100
<u>PROFESSIONAL DEVELOPMENT</u>					
01-18-5610	Membership & Dues	30	30	100	100
01-18-5630	Training	80	(40)	-	3,500
01-18-5650	Books & Publications	-	-	100	100
	Subtotal	110	(10)	200	3,700
<u>OTHER CONTRACTUAL SERVICES</u>					
01-18-5920	Insurance & Bonds	244	181	450	500
01-18-5950	Recording Fees	1,306	2,185	1,500	1,500
01-18-5960	Miscellaneous	10	-	100	100
	Subtotal	1,560	2,366	2,050	2,100
<u>GENERAL SUPPLIES</u>					
01-18-6510	Office Supplies	70	189	500	500
	Subtotal	70	189	500	500
<u>CAPITAL OUTLAY</u>					
01-18-8300	Equipment - Office	-	1,157	-	500
01-18-8700	Furniture & Fixtures	-	-	-	-
01-18-8800	Information Systems	-	-	-	500
	Subtotal	-	1,157	-	1,000
TOTAL RECORDS		110,988	112,899	130,250	133,000

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
POLICE					
<u>SALARIES</u>					
01-21-4210	Regular Salaries	1,141,547	1,264,733	1,360,000	1,430,000
01-21-4220	Part-time Salaries	16,253	9,600	26,500	29,000
01-21-4225	PEDA Salaries	6,873	7,710	2,000	-
01-21-4230	Over-time Salaries	52,379	26,674	50,000	50,000
01-21-4240	Sick Leave	64,195	43,334	50,000	50,000
01-21-4250	Vacation Leave	103,315	72,610	90,000	90,000
01-21-4260	Holiday	84,347	98,479	108,000	110,000
	Subtotal	1,468,909	1,523,140	1,686,500	1,759,000
<u>INSURANCE BENEFITS</u>					
01-21-4510	Health Insurance	265,739	304,701	328,000	365,000
01-21-4515	Health Insurance Reimbursement	46,019	31,068	40,000	40,000
01-21-4530	Unemployment Insurance	1,577	1,835	2,000	2,000
	Subtotal	313,335	337,604	370,000	407,000
<u>PENSION BENEFITS</u>					
01-21-4610	FICA	104,622	115,242	127,000	134,000
01-21-4620	IMRF	4,997	6,148	6,400	5,200
	Subtotal	109,619	121,390	133,400	139,200
<u>OTHER BENEFITS</u>					
01-21-4710	Clothing Allowance	19,303	16,390	15,000	15,000
	Subtotal	19,303	16,390	15,000	15,000
<u>CONTRACTUAL SERVICES</u>					
01-21-5130	Vehicle Maintenance & Repair	11,354	16,977	20,000	20,000
01-21-5170	Equipment Rental & Service	2,018	3,257	3,000	3,000
	Subtotal	13,372	20,234	23,000	23,000
<u>COMMUNICATIONS</u>					
01-21-5510	Postage	440	278	500	500
01-21-5520	Communications	191,758	203,471	221,000	233,000
01-21-5540	Printing & Publishing	962	781	1,000	1,000
	Subtotal	193,160	204,530	222,500	234,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-21-5610	Membership & Dues	11,884	12,039	14,000	14,000
01-21-5630	Training	5,657	25,079	20,000	15,000
01-21-5650	Books & Publications	612	-	1,000	1,000
	Subtotal	18,153	37,118	35,000	30,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-21-5920	Insurance & Bonds	103,056	99,624	104,500	110,000
01-21-5960	Miscellaneous	1,451	155	3,000	3,000
	Subtotal	104,507	99,779	107,500	113,000
<u>GENERAL SUPPLIES</u>					
01-21-6510	Office Supplies	2,804	3,122	5,000	5,000
01-21-6520	Department Supplies	5,533	8,250	6,500	6,500
01-21-6550	Vehicle Fuel & Lube	32,840	32,714	45,000	45,000
01-21-6570	Ammunition	1,735	2,199	3,000	9,000
01-21-6575	Canine	-	-	20,000	5,000
	Subtotal	42,912	46,285	79,500	70,500

<u>CAPITAL OUTLAY</u>					
01-21-8300	Equipment - Office	35,253	5,102	5,500	8,500
01-21-8302	Equipment - New	3,965	64,531	53,500	30,000
01-21-8400	Equipment - Vehicle	8,302	135,241	100,000	145,000
01-21-8800	Information Systems	42,462	49,445	55,000	57,000
01-21-9130	Community Relations	781	1,530	3,500	3,500
01-21-9140	DARE Fund	2,581	538	4,000	4,000
01-21-9150	DUI Fund	205	5,284	5,500	8,000
01-21-916	Explorer Program	-	-	2,000	1,500
	Subtotal	93,549	261,671	229,000	257,500
TOTAL POLICE		2,376,819	2,668,141	2,901,400	3,048,700

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

		Year Ended April 30			
EMERGENCY MANAGEMENT AGENCY		2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Estimate</u>	2023 <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	30	37	100	100
	Subtotal	30	37	100	100
<u>PENSION BENEFITS</u>					
01-23-4610	FICA	441	441	500	500
01-23-4620	IMRF	-	-	-	-
	Subtotal	441	441	500	500
<u>CONTRACTUAL SERVICES</u>					
01-23-5130	Vehicle Maintenance & Repair	-	-	-	-
	Subtotal	-	-	-	-
<u>COMMUNICATIONS</u>					
01-23-5510	Postage	100	50	100	100
01-23-5520	Communications	205	234	300	300
	Subtotal	305	284	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	-	17,506	-	-
01-23-8302	Equipment - New	-	-	-	-
	Subtotal	-	17,506	-	-
TOTAL EMERGENCY MANAGEMENT COORDINATOR		6,536	24,028	7,200	7,200

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

		Year Ended April 30			
POLICE COMMISSION		2020	2021	2022	2023
		<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	-	200	1,000	1,000
01-25-5390	Testing for Officer Hiring	2,702	1,423	6,000	5,000
	Subtotal	2,702	1,623	8,000	7,000
<u>COMMUNICATIONS</u>					
01-25-5510	Postage	-	-	-	-
01-25-5540	Printing & Publishing	118	-	200	200
	Subtotal	118	-	200	200
<u>PROFESSIONAL DEVELOPMENT</u>					
01-25-5610	Membership & Dues	375	-	400	400
01-25-5630	Training	867	-	2,000	2,000
	Subtotal	1,242	-	2,400	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
TOTAL POLICE COMMISSION		4,062	1,623	10,700	9,700

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

		Year Ended April 30			
		2020	2021	2022	2023
HEALTH AND ORDINANCE		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-31-5310	Professional Services	-	-	-	-
01-31-5330	Legal	-	-	-	-
	Subtotal	-	-	-	-
<u>COMMUNICATIONS</u>					
01-31-5510	Postage	100	50	100	100
01-31-5540	Printing & Publishing	-	-	-	-
	Subtotal	100	50	100	100
<u>OTHER CONTRACTUAL SERVICES</u>					
01-31-5960	Miscellaneous	-	-	-	1,000
	Subtotal	-	-	-	1,000
<u>GENERAL SUPPLIES</u>					
01-31-6510	Office Supplies	-	-	-	-
	Subtotal	-	-	-	-
<u>CAPITAL OUTLAY</u>					
01-31-8302	Equipment - New	-	-	-	-
	Subtotal	-	-	-	-
TOTAL HEALTH AND ORDINANCE		100	50	100	1,100

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
SOCIAL SERVICES					
<u>SALARIES</u>					
01-34-4219	Community Relations Coordinator	53,518	49,102	57,500	59,000
01-34-4240	Sick Leave	843	4,344	1,500	1,500
01-34-4250	Vacation Leave	3,462	4,823	4,000	4,000
	Subtotal	57,823	58,269	63,000	64,500
<u>INSURANCE BENEFITS</u>					
01-34-4510	Health Insurance	25,118	26,519	28,500	31,000
01-34-4515	Health Insurance Reimbursement	-	-	1,500	2,000
01-34-4530	Unemployment Insurance	80	88	100	100
	Subtotal	25,198	26,607	30,100	33,100
<u>PENSION BENEFITS</u>					
01-34-4610	FICA	4,268	4,518	4,700	4,900
01-34-4620	IMRF	5,013	6,143	6,500	5,500
	Subtotal	9,281	10,661	11,200	10,400
<u>COMMUNICATIONS</u>					
01-34-5510	Postage	-	-	-	-
01-34-5520	Communications	896	889	1,000	1,000
01-34-5540	Printing & Publishing	-	-	100	100
	Subtotal	896	889	1,100	1,100
<u>PROFESSIONAL DEVELOPMENT</u>					
01-34-5630	Training	588	12	1,000	1,000
01-34-5650	Books & Publications	30	30	50	50
	Subtotal	618	42	1,050	1,050
<u>SERVICE CHARGES</u>					
01-34-5720	Street Lighting	69,163	69,125	70,000	70,000
01-34-5730	Refuse	821,099	840,246	873,600	900,000
	Subtotal	890,262	909,371	943,600	970,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-34-5920	Insurance & Bonds	689	637	1,200	1,400
01-34-5960	Miscellaneous	-	-	150	150
	Subtotal	689	637	1,350	1,550
<u>GENERAL SUPPLIES</u>					
01-34-6510	Office Supplies	2,224	874	3,000	3,000
	Subtotal	2,224	874	3,000	3,000
<u>CAPITAL OUTLAY</u>					
01-34-8300	Office Equipment	-	742	-	2,000
01-34-8700	Furniture & Fixtures	-	-	-	-
01-34-8800	Information Systems	2,662	2,973	3,500	3,500
	Subtotal	2,662	3,715	3,500	5,500
<u>OTHER EXPENDITURES</u>					
01-34-9130	Community Relations	25,811	2,920	27,000	26,000
01-34-9131	Contribution Sr. Citizens	7,500	7,500	7,500	7,500
01-34-9132	Sister Cities Program	310	310	500	600
01-34-9133	Downtown Enhancement	80,455	115,935	220,000	190,000
	Subtotal	114,076	126,665	255,000	224,100
TOTAL SOCIAL SERVICES		1,103,729	1,137,730	1,312,900	1,314,300

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

		Year Ended April 30			
STREET DEPARTMENT		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-41-4210	Regular Salaries	302,614	315,564	360,000	445,000
01-41-4220	Part-time Salaries	898	-	6,000	8,000
01-41-4230	Over-time Salaries	12,051	13,250	25,000	25,000
01-41-4240	Sick Leave	6,145	8,115	12,000	12,000
01-41-4250	Vacation Leave	17,867	24,549	30,000	25,000
01-41-4270	Interdepartmental Salaries	11,856	20,048	15,000	15,000
	Subtotal	351,431	381,526	448,000	530,000
<u>INSURANCE BENEFITS</u>					
01-41-4510	Health Insurance	69,275	70,912	70,000	116,000
01-41-4515	Health Insurance Reimbursement	12,885	10,977	12,000	15,000
01-41-4530	Unemployment Insurance	428	480	500	700
	Subtotal	82,588	82,369	82,500	131,700
<u>PENSION BENEFITS</u>					
01-41-4610	FICA	25,356	29,149	32,000	40,000
01-41-4620	IMRF	30,265	40,388	42,000	43,000
	Subtotal	55,621	69,537	74,000	83,000
<u>OTHER BENEFITS</u>					
01-41-4710	Clothing Allowance	104	2,829	7,000	8,319
	Subtotal	104	2,829	7,000	8,319
<u>CONTRACTUAL SERVICES</u>					
01-41-5110	Building Repairs	4,051	1,390	5,000	5,000
01-41-5120	Equipment Repairs	56,564	52,604	70,000	50,000
	Subtotal	60,615	53,994	75,000	55,000
<u>COMMUNICATIONS</u>					
01-41-5520	Communications	1,458	2,017	2,000	2,000
	Subtotal	1,458	2,017	2,000	2,000
<u>PROFESSIONAL DEVELOPMENT</u>					
01-41-5630	Training	693	1,442	2,000	10,000
	Subtotal	693	1,442	2,000	10,000
<u>SERVICE CHARGES</u>					
01-41-5710	Utilities	16,566	17,510	19,000	19,000
	Subtotal	16,566	17,510	19,000	19,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-41-5920	Insurance & Bonds	50,829	50,920	42,000	45,000
01-41-5960	Miscellaneous	6,459	4,928	5,500	10,000
	Subtotal	57,288	55,848	47,500	55,000
<u>MAINTENANCE SUPPLIES</u>					
01-41-6140	Street Maintenance & Repairs	32,687	48,621	50,000	50,000
01-41-6141	Street Signs	5,589	9,657	5,000	5,000
01-41-6170	Construction Materials	23,276	38,954	45,000	40,000
01-41-6190	Street Excavations	-	-	-	-
	Subtotal	61,552	97,232	100,000	95,000
<u>GENERAL SUPPLIES</u>					
01-41-6520	Department Supplies	8,868	7,414	10,000	10,000
01-41-6530	Tools	3,639	2,987	5,000	5,000
01-41-6540	Janitorial Supplies	2,972	5,582	3,000	3,000
01-41-6550	Vehicle Fuel & Lube	31,706	24,343	35,000	35,000
01-41-6610	Safety Materials	4,947	8,842	10,000	10,000
	Subtotal	52,132	49,168	63,000	63,000

		<u>CAPITAL OUTLAY</u>			
01-41-8100	Land	-	-	-	-
01-41-8200	Building Improvements	-	-	10,000	1,000
01-41-8300	Equipment	16,628	123,862	10,000	12,000
01-41-8302	Equipment - Office	-	-	-	1,500
01-41-8303	Equipment Leases	-	-	5,000	5,000
01-41-8400	Equipment - Vehicle	105,506	59,939	29,500	350,000
01-41-8600	Street Improvements	194,971	163,873	175,000	150,000
01-41-8901	Other Improvement - Storm Drains	38,820	-	15,000	100,000
01-41-8902	Capital Projects	999,822	1,259,715	1,000,000	5,589,000
	Subtotal	1,355,747	1,607,389	1,244,500	6,208,500
TOTAL STREET DEPARTMENT		2,095,795	2,420,861	2,164,500	7,260,519

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

CLASSIFICATION	Year Ended April 30			
	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Estimate</u>	2023 <u>Budget</u>
PROPERTY TAXES	345,222	417,675	294,750	320,450
LICENSES & PERMITS	1,360,236	1,341,253	1,341,750	1,348,000
INTERGOVERNMENTAL	4,093,824	5,191,679	5,291,991	5,266,380
FINES & FORFEITS	51,485	38,620	44,500	44,500
CHARGES FOR SERVICES	827,674	837,336	874,750	902,250
OTHER REVENUES	246,282	115,113	138,225	87,500
OTHER FINANCING SOURCES	-	-	-	5,282,239
	<u>6,924,723</u>	<u>7,941,676</u>	<u>7,985,966</u>	<u>13,251,319</u>

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

CLASSIFICATION	Year Ended April 30			
	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Estimate</u>	2023 <u>Budget</u>
SALARIES	2,390,710	2,487,056	2,748,840	2,939,250
INSURANCE BENEFITS	520,827	550,033	602,000	709,500
PENSION BENEFITS	241,832	279,163	296,000	309,000
OTHER BENEFITS	19,407	20,721	26,100	25,619
CONTRACTUAL SERVICES	118,319	109,591	159,100	183,200
PROFESSIONAL SERVICES	223,599	233,423	255,500	299,000
COMMUNICATIONS	231,467	242,855	266,600	279,300
PROFESSIONAL DEVELOPMENT	40,882	51,871	63,600	84,850
SERVICE CHARGES	965,710	991,963	1,029,600	1,056,000
OTHER CONTRACTUAL SERVICES	287,018	236,958	296,925	320,250
OTHER EXPENDITURES	114,076	126,665	255,000	224,100
MAINTENANCE SUPPLIES	61,552	97,232	100,000	95,000
GENERAL SUPPLIES	106,025	104,367	159,500	150,200
CAPITAL OUTLAY	1,489,309	1,933,571	1,526,700	6,515,000
	<u>6,810,733</u>	<u>7,465,469</u>	<u>7,785,465</u>	<u>13,190,269</u>

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

		Year Ended April 30			
	DEPARTMENT	2019 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Estimate</u>	2023 <u>Budget</u>
12	LEGISLATIVE	323,874	276,863	361,675	386,550
13	FINANCE	258,552	268,505	321,950	332,150
14	BUILDING	139,283	136,401	160,500	196,000
15	LEGAL	117,075	95,430	130,000	175,000
16	ZONING/BUILDING INSPECTOR	273,920	322,938	284,290	326,050
18	RECORDS	110,988	112,899	130,250	133,000
21	POLICE	2,376,819	2,668,141	2,901,400	3,048,700
23	EMERGENCY MANAGEMENT AGENCY	6,536	24,028	7,200	7,200
25	POLICE COMMISSION	4,062	1,623	10,700	9,700
31	HEALTH AND ORDINANCE	100	50	100	1,100
34	SOCIAL SERVICES	1,103,729	1,137,730	1,312,900	1,314,300
41	STREET DEPARTMENT	2,095,795	2,420,861	2,164,500	7,260,519
		<u>6,810,733</u>	<u>7,465,469</u>	<u>7,785,465</u>	<u>13,190,269</u>

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/23

		<u>AMOUNT</u>	<u>TOTAL</u>
	LEGISLATIVE		
01-12-8902	Capital Projects	\$ -	\$ -
	FINANCE		
01-13-8300	Equipment - Office Purchase of five computers estimated at \$5,000. Finance Department share \$1,000. Miscellaneous estimated \$1,000.	2,500	
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.	19,500	
01-13-9130	Tourism Expenditure of Hotel/Motel Tax Funds	15,000	
		<hr/>	39,000
	BUILDING		
01-14-8300	Equipment	-	
01-14-8700	Furniture & Fixtures	-	
		<hr/>	-
	ZONING/BUILDING INSPECTOR		
01-16-8300	Equipment - Office Miscellaneous estimated at \$2,000.	2,000	
01-16-8400	Equipment - Vehicle	-	
01-16-8800	Information Systems GIS License estimated at \$1,500.	1,500	
		<hr/>	3,500
	RECORDS		
01-18-8300	Equipment - Office Possible purchase of office equipment.	500	
01-18-8800	Information Systems Possible purchase of software.	500	
		<hr/>	1,000
	POLICE		
01-21-8300	Equipment - Office Purchase of computers estimated at \$2,000. Purchase of Router estimated at \$4,120. Miscellaneous estimated at \$2,380.	8,500	

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/23

		<u>AMOUNT</u>	<u>TOTAL</u>
01-21-8302	Equipment - New Payment towards body cameras estimated at \$10,000. Purchase of car cameras (net of grant) estimated at \$12,000. Purchase of simunition protective equipment estimated at \$960. Purchase of 2 223 conversion kits for simunition estimated at \$600. Purchase of AC Machine for Mechanic Shop estimated at \$15,000. Police Department share \$2,500. Miscellaneous estimated at \$3,940.	30,000	
01-21-8400	Equipment - Vehicle Purchase of 3 police SUV's estimated at \$145,000.	145,000	
01-21-8800	Information Systems Other system support estimated at \$57,000.	57,000	
01-21-9130	Community Relations	3,500	
01-21-9140	DARE Fund	4,000	
01-21-9150	DUI Fund	8,000	
01-21-9160	Explorer Program	1,500	
		<hr/>	257,500
	EMERGENCY MANAGEMENT AGENCY		
01-23-8301	Equipment	-	
01-23-8302	Equipment - New	<hr/> -	-
	HEALTH AND ORDINANCE		
01-31-8302	Equipment - New	<hr/> -	-
	SOCIAL SERVICES		
01-34-8300	Equipment - Office Purchase of laptop estimated at \$2,000.	2,000	
01-34-8700	Furniture & Fixtures	-	
01-34-8800	Information Systems	<hr/> 3,500	5,500
	STREETS & ALLEYS		
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 mower estimated at \$10,500. Street Department share \$2,100. Purchase of AC Machine for Mechanic Shop estimated at \$15,000. Street Department share \$2,500. Purchase of miscellaneous equipment estimated at \$2,400.	12,000	

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/23

		<u>AMOUNT</u>	<u>TOTAL</u>
01-41-8302	Equipment - Office Purchase of computer estimated at \$1,500.	1,500	
01-41-8303	Equipment Leases Rental of Composting Equipment estimated at \$5,000.	5,000	
01-41-8400	Equipment - Vehicle Purchase of 2 Dump trucks estimated at \$350,000.	350,000	
01-41-8600	Street Improvements Slab and Sidewalk replacement program estimated at \$150,000.	150,000	
01-41-8901	Other Improvements - Storm Drains Includes storm drain work on Columbia Avenue	100,000	
01-41-8902	Capital Projects 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. South Market Street Sidewalk estimated at \$10,000. Moore Street Phase V Engineering and construction (net of Federal and State Funding) estimated at \$1,223,000. Moore Street Phase VI Engineering and construction (net of Federal and State Funding) estimated at \$713,000. Moore Street Phase VII Engineering estimated at \$140,000. HH/Rt 3/CC Pedestrian Crossing estimated at \$100,000. ADA Sidewalk project estimated at \$135,000. Morrison Avenue (Construction) estimated at \$1,068,500. Veterans Drive/North Library estimated at \$891,100. Sealing program estimated at \$20,000. Rogers Street Extension - Phase I estimated at \$268,000. Market Street ADA Ramps estimated at \$500,000. Miscellaneous estimated at \$400.	5,589,000	
		6,208,500	
TOTAL CAPITAL OUTLAY			\$ 6,515,000

MOTOR FUEL TAX FUND

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2023 BUDGET</u>
15-00-3430	Motor Fuel Tax – Consists of our share (based on population) of motor fuel tax collected by the State. This is deposited monthly into a money market account, Motor Fuel Tax Fund from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review. This also includes the High Growth allotment and Local REBUILD Illinois Bond Funds.	\$599,000
15-00-3810	Interest Income – Includes interest income from the Motor Fuel Tax money market account and Motor Fuel CD's.	1,200
15-00-3890	Miscellaneous Income – Consists of miscellaneous income items. (Not usually used.)	-
	Transfer from Invested Funds – Consists of monies invested in prior years for use towards street improvement projects and maintenance. This transfer is the Local REBUILD Illinois Bond Funds received in the prior year.	597,199
TOTAL MOTOR FUEL TAX FUND		\$1,197,399

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVENMENTAL</u>					
15-00-3430	Motor Fuel Tax	405,155	785,431	700,000	599,000
	Subtotal	405,155	785,431	700,000	599,000
<u>OTHER FINANCING SOURCES</u>					
15-00-3810	Interest Income	14,375	2,690	1,200	1,200
15-00-3890	Miscellaneous	-	-	-	-
	Transfer from Invested Funds	-	-	-	597,199
	Subtotal	14,375	2,690	1,200	598,399
TOTAL RECEIPTS		419,530	788,121	701,200	1,197,399
TOTAL DISBURSEMENTS		320,212	272,584	399,076	1,207,230
EXCESS OF RECEIPTS OVER DISBURSEMENTS		99,318	515,537	302,124	(9,831)
USE OF INVESTED FUNDS		-	-	-	(716,639)
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(8,169)	15,457		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		805,421	896,570	1,427,564	1,729,688
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>896,570</u>	<u>1,427,564</u>	<u>1,729,688</u>	<u>1,003,218</u>

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
		<u>SALARIES</u>			
15-00-4210	Regular Salaries	3,736	4,104	4,105	6,800
		3,736	4,104	4,105	6,800
		<u>PROFESSIONAL SERVICES</u>			
15-00-4635	Bank Charges	-	20	-	-
15-00-5310	Professional Services	12,983	11,519	10,500	12,700
	Subtotal	12,983	11,539	10,500	12,700
		<u>COMMODITIES</u>			
15-00-6141	Street Signs	-	4,087	5,170	5,350
15-00-6310	Resealing Material	197,931	161,786	225,450	302,500
15-00-6311	Shape & Prime	-	-	-	-
15-00-6312	Patching Materials	11,279	11,774	50,230	39,870
15-00-6313	Snow Removal - Salt	62,829	59,668	73,425	90,925
	Subtotal	272,039	237,315	354,275	438,645
		<u>CAPITAL OUTLAY</u>			
15-00-8303	Equipment Leases	10,183	8,594	11,696	11,696
15-00-8600	Street Improvements	-	-	-	-
15-00-8901	Other Improvements - Storm Drains	21,271	11,032	18,500	20,750
15-00-9592	Transfer to Other Funds				716,639
	Subtotal	31,454	19,626	30,196	749,085
TOTAL MOTOR FUEL TAX FUND		320,212	272,584	399,076	1,207,230

CITY OF WATERLOO, ILLINOIS
MOTOR FUEL TAX FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/23

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

CAPITAL IMPROVEMENTS FUND

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2023 BUDGET</u>
38-00-3460	City Utility Tax – Consists of revenue received through Utility billing, which is 5% of the Gas and Water billed amount.	\$235,000
38-00-3461	Other Utility Tax – Consists of revenue received from Ameren IP for municipal tax.	26,000
38-00-3462	Electric Municipal Tax – Consists of revenue received through Utility billing, which is a step rate according to Electric usage.	307,000
38-00-3690	Utility Bill Adjustment – Consists of revenue due to an adjustment on a utility billing.	(2,000)
38-00-3810	Interest Income – Includes interest income from General Fund checking account and any CD interest earned.	3,300
38-00-3811	Earnings on IMET – Includes earnings on investments held with Illinois Metropolitan Investment Fund.	-
38-00-3890	Miscellaneous – Other miscellaneous income.	-
	Transfer from Invested Funds – Consists of monies invested in prior years for use towards capital improvement projects.	-
	TOTAL CAPITAL IMPROVEMENTS FUND	\$569,300

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
38-00-3460	City Utility Tax	230,611	218,002	234,000	235,000
38-00-3461	Other Utility Tax	22,888	23,396	25,500	26,000
38-00-3462	Electric Municipal Tax	305,242	300,817	306,000	307,000
38-00-3690	Utility Bill Adjustment	(505)	(64)	(2,000)	(2,000)
	Subtotal	558,236	542,151	563,500	566,000
<u>OTHER FINANCING SOURCES</u>					
38-00-3810	Interest Income	3,886	2,942	3,200	3,300
38-00-3811	Earnings on IMET	54,758	(2,332)	-	-
38-00-3890	Miscellaneous	-	-	-	-
38-00-3990	From General Fund	-	-	-	-
	Transfer From Invested Funds	-	-	-	-
	Subtotal	58,644	610	3,200	3,300
TOTAL RECEIPTS		616,880	542,761	566,700	569,300
TOTAL DISBURSEMENTS		3,218,492	8,869	2,750	2,200
EXCESS OF RECEIPTS OVER DISBURSEMENTS		(2,601,612)	533,892	563,950	567,100
USE OF INVESTED FUNDS					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(4,633)	10,645		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,878,058	271,813	816,350	1,380,300
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		271,813	816,350	1,380,300	1,947,400

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

		Year Ended April 30			
		2020	2021	2022	2023
		<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	541	534	2,000	2,000
	Subtotal	541	534	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
38-00-5910	Customer Refunds	-	20	200	200
38-00-5960	Miscellaneous	-	-	-	-
	Subtotal	-	20	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	-	8,315	550	-
38-99-9999	Transfers	3,217,951	-	-	-
	Subtotal	3,217,951	8,315	550	-
TOTAL CAPITAL IMPROVEMENTS FUND		3,218,492	8,869	2,750	2,200

	<u>AMOUNT</u>	<u>TOTAL</u>
CAPITAL PROJECTS		
	\$ -	
	<hr/>	
TOTAL CAPITAL OUTLAY		<hr/> -

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
51-00-3530	Penalties on Services	22,554	15,148	22,000	24,000
	Subtotal	22,554	15,148	22,000	24,000
<u>CHARGES FOR SERVICES</u>					
51-00-3610	Water Sales	2,372,695	2,407,615	2,445,000	2,470,000
51-00-3660	Connection Fees	32,585	58,400	60,500	50,000
51-00-3670	Unmetered Sales	7,444	7,647	9,000	9,000
51-00-3690	Utility Bill Adjustment	(9,635)	(509)	6,000	(5,000)
	Subtotal	2,403,089	2,473,153	2,520,500	2,524,000
<u>OTHER REVENUES</u>					
51-00-3802	Property Damage	9,350	-	-	-
51-00-3810	Interest Income	1,440	641	2,500	2,250
51-00-3811	Earnings on IMET	119,946	8,599	(8,300)	5,000
51-00-3860	Grant	-	-	719,752	719,750
51-00-3865	Reimbursable from State	-	-	-	-
51-00-3890	Miscellaneous	10,874	9,077	11,000	11,000
	Subtotal	141,610	18,317	724,952	738,000
<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	-	-	-	15,165,900
51-00-3992	From Electric Fund	-	-	-	-
51-00-3993	From Sewer Fund	-	-	-	-
	Transfer from Water Infrastructure Fees	-	-	-	-
	Transfer from Invested Funds	-	-	-	719,752
	Subtotal	-	-	-	15,885,652
TOTAL RECEIPTS		2,567,253	2,506,618	3,267,452	19,171,652
TOTAL DISBURSEMENTS		2,142,279	2,343,988	3,045,130	18,818,420
EXCESS OF RECEIPTS OVER DISBURSEMENTS		424,974	162,630	222,322	353,232
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS		-		-	(719,752)
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		266,794	(312,720)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(1,361,722)	(616,600)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,719,182	2,049,228	1,282,538	1,504,860
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		2,049,228	1,282,538	1,504,860	1,138,340

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
ADMINISTRATION					
<u>SALARIES</u>					
51-11-4211	Director of Public Works	27,178	27,657	27,000	28,000
51-11-4212	Finance Director	22,856	23,191	22,500	23,500
51-11-4213	Clerical	61,229	61,664	69,000	66,000
51-11-4217	Human Resource	11,429	9,964	12,000	12,500
51-11-4220	Part-time	21,690	4,567	2,000	6,000
51-11-4230	Over-time	999	1,357	2,000	2,000
51-11-4240	Sick Leave	2,432	5,121	4,000	4,000
51-11-4250	Vacation Leave	8,237	8,093	13,000	12,000
	Subtotal	156,050	141,614	151,500	154,000
<u>INSURANCE BENEFITS</u>					
51-11-4510	Health Insurance	26,363	27,611	29,500	29,500
51-11-4515	Health Insurance Reimbursement	2,371	2,750	5,000	5,000
51-11-4530	Unemployment Insurance	251	192	300	300
	Subtotal	28,985	30,553	34,800	34,800
<u>PENSION BENEFITS</u>					
51-11-4610	FICA	11,576	10,922	11,500	12,000
51-11-4620	IMRF	8,865	(12,045)	14,000	12,000
	Subtotal	20,441	(1,123)	25,500	24,000
<u>CONTRACTUAL SERVICES</u>					
51-11-5170	Equipment Rental & Services	2,222	2,158	3,000	3,000
	Subtotal	2,222	2,158	3,000	3,000
<u>PROFESSIONAL SERVICES</u>					
51-11-5310	Professional Services	3,605	18,574	30,000	30,000
51-11-5330	Legal	-	-	-	-
51-11-5350	Independent Contractors	-	-	-	-
	Subtotal	3,605	18,574	30,000	30,000
<u>COMMUNICATIONS</u>					
51-11-5510	Postage	11,328	8,205	11,500	11,500
51-11-5540	Printing & Publishing	1,232	790	2,000	2,000
	Subtotal	12,560	8,995	13,500	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
51-11-5610	Membership & Dues	598	361	500	500
51-11-5620	Travel Expense	-	-	-	-
51-11-5630	Training	42	99	500	500
	Subtotal	640	460	1,000	1,000
<u>SERVICE CHARGES</u>					
51-11-5770	Bad Debt Expense	2,261	2,053	5,000	5,000
51-11-5790	Franchise Fees	117,152	122,540	125,000	125,000
	Subtotal	119,413	124,593	130,000	130,000
<u>OTHER CONTRACTUAL SERVICES</u>					
51-11-5910	Customer Refunds	-	1,069	2,500	2,500
51-11-5920	Insurance & Bonds	14,907	14,753	14,000	15,000
51-11-5960	Miscellaneous	2,933	2,580	3,500	3,500
	Subtotal	17,840	18,402	20,000	21,000
<u>GENERAL SUPPLIES</u>					
51-11-6510	Office Supplies	2,749	2,410	4,500	4,500
	Subtotal	2,749	2,410	4,500	4,500

<u>CAPITAL OUTLAY</u>					
51-11-8300	Equipment-Office	1,078	-	2,000	2,500
51-11-8700	Furniture & Fixtures	150	-	2,000	2,000
51-11-8800	Information Systems	9,623	11,984	19,000	18,000
	Subtotal	10,851	11,984	23,000	22,500
<u>OTHER FINANCING USES</u>					
51-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	-	-	-	-
TOTAL WATER ADMINISTRATION		375,356	358,620	436,800	438,300

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

DISTRIBUTION		Year Ended April 30			
		2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Estimate</u>	2023 <u>Budget</u>
<u>SALARIES</u>					
51-48-4210	Regular Salaries	98,894	106,450	115,000	125,000
51-48-4215	Utility Workers	-	-	-	-
51-48-4230	Over-time	4,210	9,153	5,000	5,000
51-48-4240	Sick Leave	3,678	6,560	5,000	4,500
51-48-4250	Vacation Leave	10,046	10,820	14,000	14,000
51-48-4270	Inter-Departmental	53,032	139,576	50,000	50,000
	Subtotal	169,860	272,559	189,000	198,500
<u>INSURANCE BENEFITS</u>					
51-48-4510	Health Insurance	27,404	28,590	32,000	33,000
51-48-4515	Health Insurance Reimbursement	5,430	4,091	5,000	5,000
51-48-4530	Unemployment Insurance	152	244	300	300
	Subtotal	32,986	32,925	37,300	38,300
<u>PENSION BENEFITS</u>					
51-48-4610	FICA	12,404	19,966	15,000	15,000
51-48-4620	IMRF	12,447	(9,432)	20,000	16,000
	Subtotal	24,851	10,534	35,000	31,000
<u>OTHER BENEFITS</u>					
51-48-4710	Clothing Allowance	234	1,082	2,800	2,420
	Subtotal	234	1,082	2,800	2,420
<u>CONTRACTUAL SERVICES</u>					
51-48-5110	Building Repairs	2,951	1,775	2,000	2,000
51-48-5120	Equipment Repairs	3,907	12,024	18,000	10,000
51-48-5130	Vehicle Repairs	-	-	-	-
51-48-5160	Machinery Repairs	-	-	-	-
	Subtotal	6,858	13,799	20,000	12,000
<u>PROFESSIONAL SERVICES</u>					
51-48-5310	Professional Services	-	209	500	500
51-48-5350	Independent Contractor	-	-	-	-
	Subtotal	-	209	500	500
<u>COMMUNICATIONS</u>					
51-48-5520	Communications	4,169	4,814	4,500	5,000
	Subtotal	4,169	4,814	4,500	5,000
<u>PROFESSIONAL DEVELOPMENT</u>					
51-48-5620	Travel Expense	-	-	-	-
51-48-5630	Training	684	964	2,000	2,000
	Subtotal	684	964	2,000	2,000
<u>SERVICE CHARGES</u>					
51-48-5710	Utilities	14,342	12,807	15,000	15,000
51-48-5750	Water Purchased	1,007,887	1,137,044	1,255,000	1,270,000
51-48-5760	Water Sample Testing	6,364	6,698	10,000	10,000
	Subtotal	1,028,593	1,156,549	1,280,000	1,295,000
<u>OTHER CONTRACTUAL SERVICES</u>					
51-48-5960	Miscellaneous	4,684	4,655	5,000	10,000
	Subtotal	4,684	4,655	5,000	10,000

<u>GENERAL SUPPLIES</u>					
51-48-6520	Department Supplies	1,065	1,973	2,500	2,500
51-48-6530	Tools	2,599	2,610	3,000	3,000
51-48-6540	Janitorial Supplies	-	-	-	-
51-48-6550	Vehicle Fuel & Lube	3,394	3,034	4,000	4,000
51-48-6560	Chemicals	2,733	5,701	8,000	8,000
51-48-6580	Fuels (Gas - Oil)	-	234	1,000	1,000
51-48-6610	Safety Materials	1,054	646	2,500	2,500
	Subtotal	10,845	14,198	21,000	21,000
<u>CAPITAL OUTLAY</u>					
51-48-8100	Land	-	-	76,230	-
51-48-8200	Building Improvements	-	1,377	-	-
51-48-8302	Equipment-New	2,897	3,875	10,000	12,000
51-48-8303	Equipment Leases	-	-	-	-
51-48-8400	Vehicles	-	-	65,000	-
51-48-8501	Meters	7,016	3,278	-	22,000
51-48-8503	Line Materials	25,827	55,651	50,000	50,000
51-48-8505	New Lines & Fitting	-	-	-	-
51-48-8902	Capital Projects	214,767	159,950	810,000	16,680,400
	Subtotal	250,507	224,131	1,011,230	16,764,400
TOTAL WATER DISTRIBUTION		1,534,271	1,736,419	2,608,330	18,380,120

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

		Year Ended April 30			
INTEREST & BOND		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PRINCIPAL ON BONDS</u>					
51-82-7110	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<u>INTEREST ON BONDS</u>					
51-82-7210	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<u>PAYING FEES</u>					
51-82-7310	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION & AMORTIZATION</u>					
51-82-9000	Depreciation	232,652	248,949	-	-
51-82-9011	Amortization - Bond Discount	-	-	-	-
51-82-9012	Amortization - Bond Issuance Cost	-	-	-	-
51-99-9999	Transfers	-	-	-	-
	Subtotal	232,652	248,949	-	-
TOTAL INTEREST & BOND		232,652	248,949	-	-
TOTAL WATER FUND		2,142,279	2,343,988	3,045,130	18,818,420

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

CLASSIFICATION	Year Ended April 30			
	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Estimate</u>	2023 <u>Budget</u>
SALARIES	325,910	414,173	340,500	352,500
INSURANCE BENEFITS	61,971	63,478	72,100	73,100
PENSION BENEFITS	45,292	9,411	60,500	55,000
OTHER BENEFITS	234	1,082	2,800	2,420
CONTRACTUAL SERVICES	9,080	15,957	23,000	15,000
PROFESSIONAL SERVICES	3,605	18,783	30,500	30,500
COMMUNICATIONS	16,729	13,809	18,000	18,500
PROFESSIONAL DEVELOPMENT	1,324	1,424	3,000	3,000
SERVICE CHARGES	1,148,006	1,281,142	1,410,000	1,425,000
OTHER CONTRACTUAL SERVICES	22,524	23,057	25,000	31,000
GENERAL SUPPLIES	13,594	16,608	25,500	25,500
CAPITAL OUTLAY	261,358	236,115	1,034,230	16,786,900
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	-	-
INTEREST ON BONDS	-	-	-	-
PAYING FEES	-	-	-	-
TRANSFERS	-	-	-	-
DEPRECIATION & AMORTIZATION	232,652	248,949	-	-
	<u>2,142,279</u>	<u>2,343,988</u>	<u>3,045,130</u>	<u>18,818,420</u>

CITY OF WATERLOO, ILLINOIS
WATER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/23

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
51-11-8300	Equipment - Office Purchase of laptop estimated at \$2,000. Water Department share \$400. Purchase of five computers estimated at \$5,000. Water Department share \$1,000. Miscellaneous estimated \$1,100.	\$ 2,500	
51-11-8700	Furniture & Fixtures Miscellaneous estimated at \$2,000.	2,000	
51-11-8800	Information Systems	18,000	
		<hr/>	\$ 22,500
	DISTRIBUTION		
51-48-8100	Land	-	
51-48-8200	Building Improvements	-	
51-48-8302	Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Water Department share \$5,000. Purchase of mower estimated at \$10,500. Water Department share \$2,100. Purchase of AC Machine for Mechanic Shop estimated at \$15,000. Water Department share \$2,500. Miscellaneous estimated at \$2,400	12,000	
51-48-8303	Equipment Leases	-	
51-48-8400	Vehicles	-	
51-48-8501	Meters	22,000	
51-48-8503	Line Materials	50,000	
51-48-8902	Capital Projects Morrison Ave water service upgrade estimated \$10,000 Veteran's Drive waterline estimated at \$25,000 Water Tower/Plant/Pipework bidding engineering estimated at \$15,000 Water Tower Construction estimated at \$2,510,900 Water Plant Construction estimated at \$7,409,500 Water System Pipework estimated at \$6,685,000 Pellet softening pilot estimated at \$20,000. Miscellaneous estimated at \$5,000.	<hr/> 16,680,400	16,764,400
	TOTAL CAPITAL OUTLAY		<hr/> 16,786,900 <hr/>

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
52-00-3530	Penalties on Services	17,530	11,927	18,000	20,000
	Subtotal	17,530	11,927	18,000	20,000
<u>CHARGES FOR SERVICES</u>					
52-00-3620	Sewer Charges	1,770,195	1,783,535	1,800,000	1,825,000
52-00-3660	Connection Fees	112,422	208,693	202,000	175,000
52-00-3690	Utility Bill Adjustment	(7,207)	(393)	(5,000)	(5,000)
52-00-3700	Sewer Facility Charges	-	-	-	-
52-00-3710	Miscellaneous Disposal Fees	-	-	-	-
52-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	1,875,410	1,991,835	1,997,000	1,995,000
<u>OTHER REVENUES</u>					
52-00-3802	Property Damage	-	-	-	-
52-00-3810	Interest Income	4,954	4,852	3,200	3,250
52-00-3811	Earnings on IMET	63,250	876	(9,700)	7,400
52-00-3860	Grant & Low Interest Loan	-	-	-	-
52-00-3865	Reimbursement from State	-	-	-	-
52-00-3890	Miscellaneous	11,958	9,648	11,000	11,000
	Subtotal	80,162	15,376	4,500	21,650
<u>OTHER FINANCING SOURCES</u>					
52-00-3940	IDOT Reimbursement	-	-	-	-
52-00-3960	Transfer from Other Funds - Cap. Impr. & Water	3,217,951	-	-	-
	Transfer from Invested Funds	-	-	-	-
	Loan Proceeds	-	-	-	-
	Subtotal	3,217,951	-	-	-
TOTAL RECEIPTS		5,191,053	2,019,138	2,019,500	2,036,650
TOTAL DISBURSEMENTS		1,876,344	1,525,431	2,037,000	1,847,346
EXCESS OF RECEIPTS OVER DISBURSEMENTS		3,314,709	493,707	(17,500)	189,304
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS					-
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(5,180,819)	(429,039)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		239,136	297,832		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,823,995	1,197,021	1,559,521	1,542,021
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		1,197,021	1,559,521	1,542,021	1,731,325

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
ADMINISTRATION					
<u>SALARIES</u>					
52-11-4211	Director of Public Works	27,178	27,657	27,000	28,000
52-11-4212	Finance Director	22,856	23,192	22,500	23,500
52-11-4213	Clerical	61,229	61,664	69,000	66,000
52-11-4217	Human Resource	11,429	9,964	12,000	12,500
52-11-4220	Part-time	2,063	2,430	2,000	6,000
52-11-4230	Over-time	999	1,357	2,000	2,000
52-11-4240	Sick Leave	2,432	5,121	4,000	4,000
52-11-4250	Vacation Leave	8,237	8,094	13,000	12,000
	Subtotal	136,423	139,479	151,500	154,000
<u>INSURANCE BENEFITS</u>					
52-11-4510	Health Insurance	26,363	27,592	29,500	29,500
52-11-4515	Health Insurance Reimbursement	2,371	2,750	5,000	5,000
52-11-4530	Unemployment Insurance	154	173	300	300
	Subtotal	28,888	30,515	34,800	34,800
<u>PENSION BENEFITS</u>					
52-11-4610	FICA	9,970	10,687	11,500	12,000
52-11-4620	IMRF	8,865	(12,045)	14,000	12,000
	Subtotal	18,835	(1,358)	25,500	24,000
<u>CONTRACTUAL SERVICES</u>					
52-11-5170	Equipment Rental & Services	2,044	2,158	2,500	2,500
	Subtotal	2,044	2,158	2,500	2,500
<u>PROFESSIONAL SERVICES</u>					
52-11-5310	Professional Services	40,532	60,387	80,000	75,000
52-11-5330	Legal	-	-	-	-
52-11-5350	Independent Contractors	-	-	-	-
	Subtotal	40,532	60,387	80,000	75,000
<u>COMMUNICATIONS</u>					
52-11-5510	Postage	11,312	8,193	11,500	11,500
52-11-5540	Printing & Publishing	1,232	790	2,000	2,000
	Subtotal	12,544	8,983	13,500	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
52-11-5610	Membership & Dues	-	-	100	100
52-11-5620	Travel Expense	-	-	-	-
52-11-5630	Training	-	99	500	500
	Subtotal	-	99	600	600
<u>SERVICE CHARGES</u>					
52-11-5770	Bad Debt Expense	1,867	2,082	4,000	4,000
52-11-5790	Franchise Fees	87,515	90,749	92,000	93,000
	Subtotal	89,382	92,831	96,000	97,000
<u>OTHER CONTRACTUAL SERVICES</u>					
52-11-5910	Customer Refunds	65,530	1,917	5,000	5,000
52-11-5920	Insurance & Bonds	31,742	30,211	30,000	32,000
52-11-5960	Miscellaneous	2,934	2,580	3,500	3,500
	Subtotal	100,206	34,708	38,500	40,500
<u>GENERAL SUPPLIES</u>					
52-11-6510	Office Supplies	2,854	2,694	4,500	4,500
	Subtotal	2,854	2,694	4,500	4,500

<u>CAPITAL OUTLAY</u>					
52-11-8300	Equipment-Office	635	-	2,000	2,500
52-11-8700	Furniture & Fixtures	150	-	2,000	2,000
52-11-8800	Information Systems	9,623	11,984	19,000	18,000
52-11-8904	Interest Expense	-	-	-	-
	Subtotal	10,408	11,984	23,000	22,500
<u>OTHER FINANCING USES</u>					
52-11-9592	Transfer to Other Funds	-	-	350,000	-
	Subtotal	-	-	350,000	-
TOTAL SEWER ADMINISTRATION		442,116	382,480	820,400	468,900

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
TREATMENT PLANT					
<u>SALARIES</u>					
52-43-4210	Regular Salaries	263,078	207,105	275,000	240,000
52-43-4230	Over-time	4,710	5,431	7,000	7,000
52-43-4240	Sick Leave	2,620	3,930	5,000	5,000
52-43-4250	Vacation Leave	23,619	15,182	16,000	25,000
52-43-4270	Inter-Departmental	135	-	5,000	5,000
	Subtotal	294,162	231,648	308,000	282,000
<u>INSURANCE BENEFITS</u>					
52-43-4510	Health Insurance	47,220	49,681	65,000	77,000
52-43-4515	Health Insurance Reimbursement	2,953	4,461	9,000	8,000
52-43-4530	Unemployment Insurance	322	279	400	400
	Subtotal	50,495	54,421	74,400	85,400
<u>PENSION BENEFITS</u>					
52-43-4610	FICA	21,519	17,523	22,000	22,000
52-43-4620	IMRF	19,216	(24,637)	30,000	23,000
	Subtotal	40,735	(7,114)	52,000	45,000
<u>OTHER BENEFITS</u>					
52-43-4710	Clothing Allowance	1,357	1,034	4,200	4,046
	Subtotal	1,357	1,034	4,200	4,046
<u>CONTRACTUAL SERVICES</u>					
52-43-5110	Building Repairs	723	-	3,000	2,000
52-43-5120	Equipment Repairs	65,025	25,110	75,000	50,000
52-43-5130	Vehicle Repairs	-	-	-	-
52-43-5160	Machinery Repairs	-	-	-	-
	Subtotal	65,748	25,110	78,000	52,000
<u>COMMUNICATIONS</u>					
52-43-5520	Communications	28,317	5,020	12,000	17,000
	Subtotal	28,317	5,020	12,000	17,000
<u>PROFESSIONAL DEVELOPMENT</u>					
52-43-5620	Travel Expense	-	-	-	-
52-43-5630	Training	787	1,009	3,000	12,000
	Subtotal	787	1,009	3,000	12,000
<u>SERVICE CHARGES</u>					
52-43-5710	Utilities	207,558	206,788	210,000	220,000
52-43-5740	EPA Permits	17,500	17,500	20,000	20,000
52-43-5780	Disposal Fees	8,031	4,320	5,000	5,000
	Subtotal	233,089	228,608	235,000	245,000
<u>OTHER CONTRACTUAL SERVICES</u>					
52-43-5960	Miscellaneous	3,791	3,510	5,000	10,000
	Subtotal	3,791	3,510	5,000	10,000
<u>GENERAL SUPPLIES</u>					
52-43-6510	Office Supplies	41	-	300	300
52-43-6520	Department Supplies	354	961	2,000	2,000
52-43-6530	Tools	169	-	1,000	1,000
52-43-6540	Janitorial Supplies	185	125	500	500
52-43-6550	Vehicle Fuel & Lube	416	19	200	200
52-43-6560	Chemicals	5,786	11,581	14,500	15,000
52-43-6610	Safety Materials	1,063	1,291	1,500	1,000
	Subtotal	8,014	13,977	20,000	20,000

		<u>CAPITAL OUTLAY</u>			
52-43-8100	Land	-	-	-	-
52-43-8200	Building Improvements	-	-	-	-
52-43-8302	Equipment-New	-	-	-	1,500
52-43-8902	Capital Projects	-	-	-	-
	Subtotal	-	-	-	1,500
TOTAL SEWER TREATMENT PLANT		726,495	557,223	791,600	773,946

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
SEWER SANITATION SYSTEM					
<u>CONTRACTUAL SERVICES</u>					
52-44-5110	Building Repairs	157	-	1,000	1,000
52-44-5120	Equipment Repairs	79,686	60,575	95,000	80,000
52-44-5130	Vehicle Repairs	-	-	-	-
52-44-5160	Machinery Repairs	-	-	-	-
	Subtotal	79,843	60,575	96,000	81,000
<u>SERVICE CHARGES</u>					
52-44-5710	Utilities	69,554	74,498	75,000	75,000
	Subtotal	69,554	74,498	75,000	75,000
<u>GENERAL SUPPLIES</u>					
52-44-6520	Department Supplies	3,199	2,402	5,000	5,000
52-44-6530	Tools	758	555	1,000	1,000
52-44-6550	Vehicle Fuel & Lube	3,600	5,460	8,000	8,000
52-44-6560	Chemicals	-	-	500	500
52-44-6580	Fuels (Gas - Oil)	-	1,231	2,000	2,000
52-44-6610	Safety Materials	465	653	2,000	1,000
	Subtotal	8,022	10,301	18,500	17,500
<u>CAPITAL OUTLAY</u>					
52-44-8100	Land	-	-	-	-
52-44-8200	Building Improvements	500	-	1,000	1,000
52-44-8302	Equipment-New	2,929	3,851	7,000	122,000
52-44-8303	Equipment Leases	-	-	7,500	8,000
52-44-8400	Vehicles	-	-	-	100,000
52-44-8902	Capital Projects	-	3,627	220,000	200,000
	Subtotal	3,429	7,478	235,500	431,000
TOTAL SEWER SANITATION SYSTEM		160,848	152,852	425,000	604,500

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
INTEREST & BOND REDEMPTION					
<u>PRINCIPAL ON BONDS</u>					
52-82-7120	Revenue Bonds 1996	-	-	-	-
	Subtotal	-	-	-	-
<u>INTEREST ON BONDS</u>					
52-82-7220	Revenue Bonds 1996	103,100	-	-	-
	Subtotal	103,100	-	-	-
<u>PAYING FEES</u>					
52-82-7320	Revenue Bonds 1996	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION</u>					
52-82-9000	Depreciation Expense	443,785	432,876	-	-
	Subtotal	443,785	432,876	-	-
<u>OTHER</u>					
52-82-9595	Abandonment of Assets				
	Subtotal				
TOTAL INTEREST & BOND REDEMPTION		546,885	432,876	-	-
TOTAL SEWER FUND		1,876,344	1,525,431	2,037,000	1,847,346

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

CLASSIFICATION	Year Ended April 30			
	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Estimate</u>	2023 <u>Budget</u>
SALARIES	430,585	371,127	459,500	436,000
INSURANCE BENEFITS	79,383	84,936	109,200	120,200
PENSION BENEFITS	59,570	(8,472)	77,500	69,000
OTHER BENEFITS	1,357	1,034	4,200	4,046
CONTRACTUAL SERVICES	147,635	87,843	176,500	135,500
PROFESSIONAL SERVICES	40,532	60,387	80,000	75,000
COMMUNICATIONS	40,861	14,003	25,500	30,500
PROFESSIONAL DEVELOPMENT	787	1,108	3,600	12,600
SERVICE CHARGES	392,025	395,937	406,000	417,000
OTHER CONTRACTUAL SERVICES	103,997	38,218	43,500	50,500
GENERAL SUPPLIES	18,890	26,972	43,000	42,000
CAPITAL OUTLAY	13,837	19,462	258,500	455,000
OTHER FINANCING USES	-	-	350,000	-
PRINCIPAL ON BONDS	-	-	-	-
INTEREST ON BONDS	103,100	-	-	-
PAYING FEES	-	-	-	-
DEPRECIATION	443,785	432,876	-	-
	<u>1,876,344</u>	<u>1,525,431</u>	<u>2,037,000</u>	<u>1,847,346</u>

CITY OF WATERLOO, ILLINOIS
SEWER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/23

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
52-11-8300	Equipment - Office Purchase of laptop estimated at \$2,000. Sewer Department share \$400. Purchase of five computers estimated at \$5,000. Sewer Department share \$1,000. Miscellaneous estimated \$1,100.	\$ 2,500	
52-11-8700	Furniture & Fixtures Miscellaneous estimated at \$2,000	2,000	
52-11-8800	Information Systems	18,000	
		<hr/>	\$ 22,500
	SEWER TREATMENT PLANT		
52-43-8100	Land	-	
52-43-8200	Building Improvements	-	
52-43-8302	Equipment - New Purchase of computer estimated at \$1,500.	1,500	
52-43-8902	Capital Projects	-	
		<hr/>	1,500
	SEWER SANITATION SYSTEM		
52-44-8100	Land	-	
52-44-8200	Building Improvements Possible Building Improvements estimated at \$1,000.	1,000	
52-44-8302	Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Sewer Department share \$5,000. Purchase of mower estimated at \$10,500. Sewer Department share \$2,100. Purchase of AC Machine for Mechanic Shop estimated at \$15,000. Sewer Department share \$2,500. Purchase of Sewer Machine estimated at \$110,000. Miscellaneous estimated at \$2,400.	122,000	
52-44-8303	Equipment Leases Leasing large sewer cleaning equipment if necessary	8,000	
52-44-8400	Vehicles Purchase of Panel Truck with Small Hoist estimated at \$100,000.	100,000	
52-44-8902	Capital Projects Sewer rehab estimated at \$160,000. Lift Station Generator (Quail Ridge) estimated at \$40,000.	200,000	
		<hr/>	431,000
	TOTAL CAPITAL OUTLAY		<hr/> 455,000 <hr/>

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
53-00-3530	Penalties on Services	85,086	62,417	90,000	92,000
	Subtotal	85,086	62,417	90,000	92,000
<u>CHARGES FOR SERVICES</u>					
53-00-3630	Electric Sales	10,736,433	11,086,382	10,850,000	11,050,000
53-00-3650	IMEA Credits	684,746	683,446	687,900	687,000
53-00-3660	Connection Fees	47,630	85,410	80,000	70,000
53-00-3690	Utility Bill Adjustment	(18)	(2,472)	(2,000)	(2,000)
53-00-3740	Street Lighting	60,000	60,000	60,000	60,000
	Subtotal	11,528,791	11,912,766	11,675,900	11,865,000
<u>OTHER REVENUES</u>					
53-00-3802	Property Damage	16,405	20,510	2,000	2,000
53-00-3810	Interest Income	12,683	14,496	11,500	10,600
53-00-3811	Earnings on IMET	394,140	35,209	(90,000)	70,000
53-00-3821	Fuel Reimbursement	-	-	-	-
53-00-3850	Subdivision Reimbursement	86,444	133,798	105,000	54,000
53-00-3855	Commercial Reimbursement	40,036	18,787	3,000	-
53-00-3860	Grant	-	-	-	-
53-00-3865	Reimbursement from State	-	-	-	-
53-00-3890	Miscellaneous	15,810	13,516	11,000	11,000
	Subtotal	565,518	236,316	42,500	147,600
<u>OTHER FINANCING SOURCES</u>					
53-00-3940	IDOT Reimbursement	-	-	-	-
53-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
53-00-3990	Transfer from General Fund	-	-	-	-
53-00-3994	State of Illinois Reimbursement	-	-	-	-
	Transfer from (to) Other Funds	-	-	350,000	-
	Transfer from Invested Funds	-	-	-	-
	Subtotal	-	-	350,000	-
TOTAL RECEIPTS		12,179,395	12,211,499	12,158,400	12,104,600
TOTAL DISBURSEMENTS		10,849,648	11,083,044	11,923,850	11,250,212
EXCESS OF RECEIPTS OVER DISBURSEMENTS		1,329,747	1,128,455	234,550	854,388
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS		-	-	-	-
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(788,619)	190,352		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		473,050	543,438		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		9,383,298	10,397,476	12,259,721	12,494,271
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		10,397,476	12,259,721	12,494,271	13,348,659

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
ADMINISTRATION					
<u>SALARIES</u>					
53-11-4211	Director of Public Works	27,178	27,657	27,000	28,000
53-11-4212	Finance Director	22,856	23,191	22,500	23,500
53-11-4213	Clerical	61,229	61,664	69,000	66,000
53-11-4217	Human Resource	11,429	9,964	12,000	12,500
53-11-4220	Part-time	21,710	5,122	2,000	6,000
53-11-4230	Over-time	999	1,357	2,000	2,000
53-11-4240	Sick Leave	2,432	5,121	4,000	4,000
53-11-4250	Vacation Leave	8,237	8,094	13,000	12,000
	Subtotal	156,070	142,170	151,500	154,000
<u>INSURANCE BENEFITS</u>					
53-11-4510	Health Insurance	26,363	27,601	29,500	29,500
53-11-4515	Health Insurance Reimbursement	2,528	2,750	5,000	5,000
53-11-4530	Unemployment Insurance	250	192	300	300
	Subtotal	29,141	30,543	34,800	34,800
<u>PENSION BENEFITS</u>					
53-11-4610	FICA	11,570	10,918	11,500	12,000
53-11-4620	IMRF	8,865	(12,045)	14,000	12,000
	Subtotal	20,435	(1,127)	25,500	24,000
<u>CONTRACTUAL SERVICES</u>					
53-11-5170	Equipment Rental & Services	2,222	2,158	3,000	3,000
	Subtotal	2,222	2,158	3,000	3,000
<u>PROFESSIONAL SERVICES</u>					
53-11-5310	Professional Services	77,018	30,219	65,000	80,000
53-11-5350	Independent Contractors	-	-	-	-
	Subtotal	77,018	30,219	65,000	80,000
<u>COMMUNICATIONS</u>					
53-11-5510	Postage	11,295	8,193	11,500	11,500
53-11-5540	Printing & Publishing	1,232	790	2,000	2,000
	Subtotal	12,527	8,983	13,500	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
53-11-5610	Membership & Dues	-	-	100	100
53-11-5630	Training	5,391	99	5,000	5,000
	Subtotal	5,391	99	5,100	5,100
<u>SERVICE CHARGES</u>					
53-11-5770	Bad Debt Expense	9,602	8,857	20,000	20,000
53-11-5790	Franchise Fees	533,734	559,202	560,000	560,000
	Subtotal	543,336	568,059	580,000	580,000
<u>OTHER CONTRACTUAL SERVICES</u>					
53-11-5910	Customer Refunds	1,594	325	5,000	5,000
53-11-5920	Insurance & Bonds	111,296	110,834	126,000	133,000
53-11-5940	State Utility Tax	-	-	-	-
53-11-5960	Miscellaneous	2,934	2,610	3,500	5,000
	Subtotal	115,824	113,769	134,500	143,000
<u>GENERAL SUPPLIES</u>					
53-11-6510	Office Supplies	3,412	2,578	4,500	4,500
	Subtotal	3,412	2,578	4,500	4,500
<u>CAPITAL OUTLAY</u>					
53-11-8300	Equipment-Office	1,520	-	2,000	2,500
53-11-8700	Furniture & Fixtures	150	-	2,000	2,000
53-11-8800	Information Systems	9,623	11,984	19,000	18,000
	Subtotal	11,293	11,984	23,000	22,500
TOTAL ELECTRIC ADMINISTRATION		976,669	909,435	1,040,400	1,064,400

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
PRODUCTION					
<u>SALARIES</u>					
53-47-4210	Regular Salaries	167,951	247,159	250,000	250,000
53-47-4230	Over-time	1,512	11,570	4,000	4,000
53-47-4240	Sick Leave	4,478	3,647	4,500	4,500
53-47-4250	Vacation Leave	8,128	15,600	23,000	14,000
53-47-4270	Inter-Departmental	-	-	2,000	2,000
	Subtotal	182,069	277,976	283,500	274,500
<u>INSURANCE BENEFITS</u>					
53-47-4510	Health Insurance	39,499	68,599	74,000	65,000
53-47-4515	Health Insurance Reimbursement	4,681	6,855	12,000	12,000
53-47-4530	Unemployment Insurance	159	346	350	300
	Subtotal	44,339	75,800	86,350	77,300
<u>PENSION BENEFITS</u>					
53-47-4610	FICA	12,980	20,583	21,000	21,000
53-47-4620	IMRF	12,665	(20,987)	29,000	23,000
	Subtotal	25,645	(404)	50,000	44,000
<u>OTHER BENEFITS</u>					
53-47-4710	Clothing Allowance	1,591	2,251	5,800	2,000
	Subtotal	1,591	2,251	5,800	2,000
<u>CONTRACTUAL SERVICES</u>					
53-47-5110	Building Repairs	25	3,203	3,000	3,000
53-47-5150	Utility System Maintenance	48,481	99,390	60,000	75,000
53-47-5160	Machinery Repairs	-	-	-	-
	Subtotal	48,506	102,593	63,000	78,000
<u>PROFESSIONAL SERVICES</u>					
53-47-5310	Professional Services	65	-	1,000	1,000
	Subtotal	65	-	1,000	1,000
<u>COMMUNICATIONS</u>					
53-47-5520	Communications	1,838	2,390	2,500	2,500
	Subtotal	1,838	2,390	2,500	2,500
<u>PROFESSIONAL DEVELOPMENT</u>					
53-47-5620	Travel Expense	-	-	-	-
53-47-5630	Training	654	1,009	1,000	1,000
	Subtotal	654	1,009	1,000	1,000
<u>SERVICE CHARGES</u>					
53-47-5710	Utilities	34,349	40,521	42,000	44,000
53-47-5740	EPA Permits	5,626	5,626	6,000	6,000
	Subtotal	39,975	46,147	48,000	50,000
<u>GENERAL SUPPLIES</u>					
53-47-6520	Department Supplies	2,291	2,574	3,000	3,000
53-47-6530	Tools	580	991	1,000	1,000
53-47-6540	Janitorial Supplies	2,567	4,237	4,500	4,500
53-47-6560	Chemicals	4,095	5,520	8,000	8,000
53-47-6565	Water Treatment Chemicals	-	-	-	-
53-47-6580	Fuels - (Gas & Oil)	4,575	10,680	50,000	50,000
53-47-6600	Lubricants	-	30	1,000	1,000
53-47-6610	Safety Materials	1,102	1,185	2,000	2,000
	Subtotal	15,210	25,217	69,500	69,500

		<u>CAPITAL OUTLAY</u>			
53-47-8100	Land	-	-	-	-
53-47-8200	Building Improvements	592	-	21,500	10,000
53-47-8302	Equipment-New	1,196	501	9,000	13,000
53-47-8400	Equipment - Vehicles	-	-	-	-
53-47-8902	Capital Projects	-	-	675,000	-
	Subtotal	1,788	501	705,500	23,000
TOTAL ELECTRIC PRODUCTION		361,680	533,480	1,316,150	622,800

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

DISTRIBUTION		Year Ended April 30			
		2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Estimate</u>	2023 <u>Budget</u>
<u>SALARIES</u>					
53-48-4210	Regular Salaries	548,785	567,016	635,000	710,000
53-48-4230	Over-time	19,406	35,188	30,000	30,000
53-48-4240	Sick Leave	32,043	22,578	32,000	24,000
53-48-4250	Vacation Leave	49,032	61,611	57,000	57,000
53-48-4270	Inter-Departmental	-	-	1,000	1,000
	Subtotal	649,266	686,393	755,000	822,000
<u>INSURANCE BENEFITS</u>					
53-48-4510	Health Insurance	118,224	117,985	130,000	142,000
53-48-4515	Health Insurance Reimbursement	19,968	15,012	15,000	12,000
53-48-4530	Unemployment Insurance	614	693	1,000	1,000
	Subtotal	138,806	133,690	146,000	155,000
<u>PENSION BENEFITS</u>					
53-48-4610	FICA	46,614	52,467	56,000	63,000
53-48-4620	IMRF	45,856	(63,873)	75,000	64,000
	Subtotal	92,470	(11,406)	131,000	127,000
<u>OTHER BENEFITS</u>					
53-48-4710	Clothing Allowance	2,346	3,019	12,300	7,012
	Subtotal	2,346	3,019	12,300	7,012
<u>CONTRACTUAL SERVICES</u>					
53-48-5110	Building Repairs	870	1,050	2,000	2,000
53-48-5120	Equipment Repairs	10,804	24,503	40,000	30,000
53-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	11,674	25,553	42,000	32,000
<u>PROFESSIONAL SERVICES</u>					
53-48-5310	Professional Services	2,078	4,062	15,000	15,000
	Subtotal	2,078	4,062	15,000	15,000
<u>COMMUNICATIONS</u>					
53-48-5520	Communications	3,946	4,939	6,000	7,000
	Subtotal	3,946	4,939	6,000	7,000
<u>PROFESSIONAL DEVELOPMENT</u>					
53-48-5620	Travel Expense	-	-	-	-
53-48-5630	Training	2,011	1,703	6,000	6,000
	Subtotal	2,011	1,703	6,000	6,000
<u>SERVICE CHARGES</u>					
53-48-5710	Utilities	21,444	22,544	25,000	25,000
53-48-5760	Electric Purchased	7,574,032	7,649,589	7,500,000	7,700,000
	Subtotal	7,595,476	7,672,133	7,525,000	7,725,000
<u>OTHER CONTRACTUAL SERVICES</u>					
53-48-5960	Miscellaneous	-	-	6,000	1,000
	Subtotal	-	-	6,000	1,000
<u>GENERAL SUPPLIES</u>					
53-48-6180	Street Light Materials	77,177	84,117	200,000	100,000
53-48-6520	Department Supplies	27,289	23,074	35,000	35,000
53-48-6530	Tools	2,717	5,135	5,000	5,000
53-48-6540	Janitorial Supplies	1,360	346	1,500	1,500
53-48-6550	Vehicle Fuel & Lube	15,825	12,134	17,000	17,000
53-48-6610	Safety Materials	11,824	5,622	10,000	10,000
	Subtotal	136,192	130,428	268,500	168,500

		<u>CAPITAL OUTLAY</u>			
53-48-8100	Land	-	-	-	-
53-48-8200	Building Improvements	1,150	-	7,000	5,000
53-48-8302	Equipment-New	3,518	3,894	130,000	156,500
53-48-8303	Equipment Leases	-	-	-	-
53-48-8400	Vehicles	-	-	15,000	-
53-48-8501	Meters	-	-	40,000	20,000
53-48-8502	Transformers	-	-	130,000	100,000
53-48-8503	Line Materials	85,077	162,686	250,000	150,000
53-48-8504	Poles	-	-	10,000	30,000
53-48-8508	Contracted Tree Trimming	23,725	2,627	10,000	10,000
53-48-8509	PCB Program	455	395	12,500	1,000
53-48-8902	Capital Projects	50	38,224	50,000	25,000
	Subtotal	113,975	207,826	654,500	497,500
		<u>DEPRECIATION</u>			
53-48-9100	Depreciation	763,059	781,789	-	-
53-48-9120	Loss on Disposal of Fixed Asset	-	-	-	-
	Subtotal	763,059	781,789	-	-
TOTAL ELECTRIC DISTRIBUTION		9,511,299	9,640,129	9,567,300	9,563,012
TOTAL ELECTRIC FUND		10,849,648	11,083,044	11,923,850	11,250,212

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

CLASSIFICATION	Year Ended April 30			
	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Estimate</u>	2023 <u>Budget</u>
SALARIES	987,405	1,106,539	1,190,000	1,250,500
INSURANCE BENEFITS	212,286	240,033	267,150	267,100
PENSION BENEFITS	138,550	(12,937)	206,500	195,000
OTHER BENEFITS	3,937	5,270	18,100	9,012
CONTRACTUAL SERVICES	62,402	130,304	108,000	113,000
PROFESSIONAL SERVICES	79,161	34,281	81,000	96,000
COMMUNICATIONS	18,311	16,312	22,000	23,000
PROFESSIONAL DEVELOPMENT	8,056	2,811	12,100	12,100
SERVICE CHARGES	8,178,787	8,286,339	8,153,000	8,355,000
OTHER CONTRACTUAL SERVICES	115,824	113,769	140,500	144,000
GENERAL SUPPLIES	154,814	158,223	342,500	242,500
CAPITAL OUTLAY	127,056	220,311	1,383,000	543,000
DEPRECIATION	763,059	781,789	-	-
	<u>10,849,648</u>	<u>11,083,044</u>	<u>11,923,850</u>	<u>11,250,212</u>

CITY OF WATERLOO, ILLINOIS
ELECTRIC FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/23

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
53-11-8300	Equipment - Office Purchase of laptop estimated at \$2,000. Electric Department share \$400. Purchase of five computers estimated at \$5,000. Electric Department share \$1,000. Miscellaneous estimated \$1,100.	2,500	
53-11-8700	Furniture & Fixtures Miscellaneous estimated at \$2,000	2,000	
53-11-8800	Information Systems	18,000	
		<hr/>	22,500
	PRODUCTION		
53-47-8100	Land	-	
53-47-8200	Building Improvements Paint Fuel Tanks estimated at \$5,600. Office Floor Improvement estimated at \$3,500. Miscellaneous estimated at \$900.	10,000	
53-47-8302	Equipment - New Purchase of Ice Machine estimated at \$5,650. Purchase of 2 computers estimated at \$3,000. Miscellaneous estimated at \$4,350	13,000	
53-47-8400	Equipment - Vehicle	-	
53-47-8902	Capital Projects	<hr/> -	23,000
	DISTRIBUTION		
53-48-8100	Land	-	
53-48-8200	Building Improvements Miscellaneous estimated at \$5,000.	5,000	
53-48-8302	Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Electric Department share \$5,000 Purchase of mower estimated at \$10,500. Electric Department share \$2,100. Purchase of AC Machine for Mechanic Shop estimated at \$15,000. Electric Department share \$2,500. Purchase of Mini Excavator estimated at \$155,000. Electric Department share \$77,500. Purchase of Trailer for Mini Excavator estimated at \$35,000. Electric Department share \$17,500. Purchase of Tugger/Adapting Kit for Trailer estimated at \$20,000. Purchase of Electronics for Ditch Witch Bore Machine estimated at \$25,000.	156,500	

	Purchase of computer estimated at \$1,500.		
	Miscellaneous estimated at \$5,400		
53-48-8400	Vehicles	-	
53-48-8501	Meters	20,000	
53-48-8502	Transformers	100,000	
53-48-8503	Line Materials	150,000	
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	25,000	
	Breakers for Substation (2) estimated at \$20,000.		
	Miscellaneous estimated at \$5,000		
			497,500
	TOTAL CAPITAL OUTLAY		543,000

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
54-00-3530	Penalties on Services	22,900	15,795	24,000	24,000
	Subtotal	22,900	15,795	24,000	24,000
<u>CHARGES FOR SERVICES</u>					
54-00-3640	Gas Sales	2,749,122	2,462,396	3,020,000	3,000,000
54-00-3660	Connection Fees	27,900	41,885	53,000	42,500
54-00-3690	Utility Bill Adjustment	(850)	(85)	(5,000)	(5,000)
54-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	2,776,172	2,504,196	3,068,000	3,037,500
<u>OTHER REVENUES</u>					
54-00-3802	Property Damage	-	2,093	-	-
54-00-3810	Interest Income	2,931	6,064	6,200	6,500
54-00-3811	Earnings on IMET	200,644	22,672	(37,520)	28,300
54-00-3850	Subdivision Reimbursement	11,397	51,445	70,000	37,000
54-00-3855	Commercial Reimbursement	8,283	-	4,000	-
54-00-3860	Grant	-	-	-	-
54-00-3890	Miscellaneous	330,841	11,141	11,000	11,000
	Subtotal	554,096	93,415	53,680	82,800
<u>OTHER FINANCING SOURCES</u>					
54-00-3940	IDOT Reimbursement	-	-	-	-
54-00-3960	Transfer from Other Funds	-	-	-	-
	Transfer from Invested Funds			-	317,000
	Subtotal	-	-	-	317,000
TOTAL RECEIPTS		3,353,168	2,613,406	3,145,680	3,461,300
TOTAL DISBURSEMENTS		2,695,940	2,756,282	4,002,900	3,453,614
EXCESS OF RECEIPTS OVER DISBURSEMENTS		657,228	(142,876)	(857,220)	7,686
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS					(317,000)
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(324,239)	810,883		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		22,449	68,690		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		4,597,053	4,952,491	5,689,188	4,831,968
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>4,952,491</u>	<u>5,689,188</u>	<u>4,831,968</u>	<u>4,522,654</u>

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
ADMINISTRATION					
<u>SALARIES</u>					
54-11-4211	Director of Public Works	27,178	27,658	27,000	28,000
54-11-4212	Finance Director	22,856	23,191	22,500	23,500
54-11-4213	Clerical	61,230	61,664	69,000	66,000
54-11-4217	Human Resource	11,429	9,965	12,000	12,500
54-11-4220	Part-time	21,715	5,122	2,000	6,000
54-11-4230	Over-time	999	1,357	2,000	2,000
54-11-4240	Sick Leave	2,432	5,121	4,000	4,000
54-11-4250	Vacation Leave	8,238	8,094	13,000	12,000
	Subtotal	156,077	142,172	151,500	154,000
<u>INSURANCE BENEFITS</u>					
54-11-4510	Health Insurance	26,363	27,601	29,500	29,500
54-11-4515	Health Insurance Reimbursement	2,371	2,750	5,000	5,000
54-11-4530	Unemployment Insurance	251	192	300	300
	Subtotal	28,985	30,543	34,800	34,800
<u>PENSION BENEFITS</u>					
54-11-4610	FICA	11,594	10,918	11,500	12,000
54-11-4620	IMRF	8,865	(12,045)	14,000	12,000
	Subtotal	20,459	(1,127)	25,500	24,000
<u>CONTRACTUAL SERVICES</u>					
54-11-5170	Equipment Rental & Services	2,222	2,158	3,000	3,000
	Subtotal	2,222	2,158	3,000	3,000
<u>PROFESSIONAL SERVICES</u>					
54-11-5310	Professional Services	31,440	37,259	55,000	55,500
54-11-5330	Legal	26,656	10,350	5,000	5,000
54-11-5350	Independent Contractors	-	-	-	-
	Subtotal	58,096	47,609	60,000	60,500
<u>COMMUNICATIONS</u>					
54-11-5510	Postage	11,383	8,193	11,500	11,500
54-11-5540	Printing & Publishing	1,232	1,134	2,000	2,000
	Subtotal	12,615	9,327	13,500	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
54-11-5610	Membership & Dues	395	4,740	5,000	5,000
54-11-5620	Travel Expense	-	-	-	-
54-11-5630	Training	89	99	500	500
54-11-5650	Books & Publications	-	-	500	500
	Subtotal	484	4,839	6,000	6,000
<u>SERVICE CHARGES</u>					
54-11-5770	Bad Debt Expense	2,686	2,773	5,000	5,000
54-11-5790	Franchise Fees	138,439	129,624	153,000	153,000
	Subtotal	141,125	132,397	158,000	158,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-11-5910	Customer Refunds	-	125	1,000	1,000
54-11-5920	Insurance & Bonds	35,186	34,961	35,000	37,000
54-11-5940	State Utility Tax	-	-	-	-
54-11-5960	Miscellaneous	2,934	2,580	3,500	3,500
	Subtotal	38,120	37,666	39,500	41,500

		<u>GENERAL SUPPLIES</u>			
54-11-6510	Office Supplies	3,128	2,600	4,500	4,500
	Subtotal	3,128	2,600	4,500	4,500
		<u>CAPITAL OUTLAY</u>			
54-11-8300	Equipment-Office	1,078	-	2,000	2,500
54-11-8700	Furniture & Fixtures	150	-	2,000	2,000
54-11-8800	Information Systems	9,623	11,984	19,000	18,000
	Subtotal	10,851	11,984	23,000	22,500
54-11-9592	Transfer to Other Funds	-	-	-	-
TOTAL GAS ADMINISTRATION		472,162	420,168	519,300	522,300

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

DISTRIBUTION		Year Ended April 30			
		2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Estimate</u>	2023 <u>Budget</u>
<u>SALARIES</u>					
54-48-4210	Regular Salaries	333,213	197,562	340,000	390,000
54-48-4230	Over-time	11,645	11,353	12,000	12,000
54-48-4240	Sick Leave	13,428	9,638	11,000	12,000
54-48-4250	Vacation Leave	21,924	24,477	30,000	30,000
54-48-4270	Inter-Departmental	66,448	64,688	85,000	75,000
	Subtotal	446,658	307,718	478,000	519,000
<u>INSURANCE BENEFITS</u>					
54-48-4510	Health Insurance	99,539	82,040	80,000	100,000
54-48-4515	Health Insurance Reimbursement	15,788	12,548	15,000	17,000
54-48-4530	Unemployment Insurance	496	364	600	600
	Subtotal	115,823	94,952	95,600	117,600
<u>PENSION BENEFITS</u>					
54-48-4610	FICA	31,464	24,113	35,000	40,000
54-48-4620	IMRF	29,042	(38,628)	50,000	43,000
	Subtotal	60,506	(14,515)	85,000	83,000
<u>OTHER BENEFITS</u>					
54-48-4710	Clothing Allowance	1,291	2,071	9,500	5,714
	Subtotal	1,291	2,071	9,500	5,714
<u>CONTRACTUAL SERVICES</u>					
54-48-5110	Building Repairs	283	1,975	2,000	2,000
54-48-5120	Equipment Repairs	15,435	8,084	30,000	25,000
54-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	15,718	10,059	32,000	27,000
<u>COMMUNICATIONS</u>					
54-48-5520	Communications	4,662	5,315	6,000	6,000
	Subtotal	4,662	5,315	6,000	6,000
<u>PROFESSIONAL DEVELOPMENT</u>					
54-48-5620	Travel Expense	-	-	-	-
54-48-5630	Training	1,126	1,189	5,000	5,000
	Subtotal	1,126	1,189	5,000	5,000
<u>SERVICE CHARGES</u>					
54-48-5710	Utilities	14,041	15,242	16,000	16,000
	Subtotal	14,041	15,242	16,000	16,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-48-5960	Miscellaneous	-	-	500	500
	Subtotal	-	-	500	500
<u>GENERAL SUPPLIES</u>					
54-48-6510	Office Supplies	135	380	500	500
54-48-6520	Department Supplies	1,363	2,978	3,000	3,000
54-48-6530	Tools	3,934	2,160	5,000	5,000
54-48-6540	Janitorial Supplies	187	533	500	500
54-48-6550	Vehicle Fuel & Lube	11,727	10,547	15,000	15,000
54-48-6560	Chemicals	3,024	1,791	5,000	6,000
54-48-6580	Natural Gas Purchase	1,282,121	1,654,856	2,350,000	1,700,000
54-48-6610	Safety Materials	3,115	3,442	5,000	5,000
	Subtotal	1,305,606	1,676,687	2,384,000	1,735,000

		<u>CAPITAL OUTLAY</u>			
54-48-8100	Land	-	-	-	-
54-48-8200	Building Improvements	-	-	2,000	9,500
54-48-8302	Equipment-New	2,929	9,283	90,000	122,000
54-48-8303	Equipment Leases	-	-	-	-
54-48-8400	Vehicles	-	-	-	85,000
54-48-8501	Meters	-	-	45,000	45,000
54-48-8503	Line Maintenance Materials	62,411	33,315	110,000	110,000
54-48-8902	Capital Projects	11,571	2,167	125,000	45,000
	Subtotal	76,911	44,765	372,000	416,500
		<u>DEPRECIATION</u>			
54-48-9100	Depreciation	181,436	192,631	-	-
	Subtotal	181,436	192,631	-	-
TOTAL GAS DISTRIBUTION		2,223,778	2,336,114	3,483,600	2,931,314
TOTAL GAS FUND		2,695,940	2,756,282	4,002,900	3,453,614

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

CLASSIFICATION	Year Ended April 30			
	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Estimate</u>	2023 <u>Budget</u>
SALARIES	602,735	449,890	629,500	673,000
INSURANCE BENEFITS	144,808	125,495	130,400	152,400
PENSION BENEFITS	80,965	(15,642)	110,500	107,000
OTHER BENEFITS	1,291	2,071	9,500	5,714
CONTRACTUAL SERVICES	17,940	12,217	35,000	30,000
PROFESSIONAL SERVICES	58,096	47,609	60,000	60,500
COMMUNICATIONS	17,277	14,642	19,500	19,500
PROFESSIONAL DEVELOPMENT	1,610	6,028	11,000	11,000
SERVICE CHARGES	155,166	147,639	174,000	174,000
OTHER CONTRACTUAL SERVICES	38,120	37,666	40,000	42,000
GENERAL SUPPLIES	1,308,734	1,679,287	2,388,500	1,739,500
CAPITAL OUTLAY	87,762	56,749	395,000	439,000
DEPRECIATION	181,436	192,631	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
	<u>2,695,940</u>	<u>2,756,282</u>	<u>4,002,900</u>	<u>3,453,614</u>

CITY OF WATERLOO, ILLINOIS
GAS FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/23

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
54-11-8300	Equipment - Office Purchase of laptop estimated at \$2,000. Gas Department share \$400. Purchase of five computers estimated at \$5,000. Gas Department share \$1,000. Miscellaneous estimated \$1,100.	\$ 2,500	
54-11-8700	Furniture & Fixtures Miscellaneous estimated at \$2,000	2,000	
54-11-8800	Information Systems	18,000	
		<hr/>	22,500
	DISTRIBUTION		
54-48-8100	Land	-	
54-48-8200	Building Improvements Purchase of Ice Guards estimated at \$7,500. Miscellaneous estimated at \$2,000.	9,500	
54-48-8302	Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Gas Department share \$5,000. Purchase of mower estimated at \$10,500. Gas Department share \$2,100. Purchase of AC Machine for Mechanic Shop estimated at \$15,000. Gas Department share \$2,500. Purchase of Mini Excavator estimated at \$155,000. Gas Department share \$77,500. Purchase of Trailer for Mini Excavator estimated at \$35,000. Gas Department share \$17,500. Purchase of 2" Coil Pipe Trailer estimated at \$15,000. Miscellaneous estimated at \$2,400.	122,000	
54-48-8303	Equipment Leases	-	
54-48-8400	Vehicles Purchase of 550 Series 4 Wheel Drive Truck with Enclosed Bed estimated at \$85,000.	85,000	
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 Morrison Avenue gas main re-location estimated at \$5,000	45,000	
		<hr/>	416,500
	TOTAL CAPITAL OUTLAY		<hr/> 439,000 <hr/>

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

		Year Ended April 30			
		2020	2020	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>TAXES</u>					
72-00-3150	Property Tax - Current	500,000	653,000	653,000	654,000
	Subtotal	500,000	653,000	653,000	654,000
<u>OTHER REVENUES</u>					
72-00-3810	Interest Income	102,456	102,530	105,000	110,000
72-00-3811	Unrealized Appreciation	(14,284)	849,650	-	-
72-00-3812	Gain/Loss on Investments	9,819	102,016	-	-
72-00-3814	Interest Income - CD's	-	-	-	-
72-00-3815	Accrued Income	26,403	948	-	-
72-00-3816	Purchase Discounts	-	-	-	-
72-00-3817	Dividend Income	74,874	66,000	100,000	100,000
72-00-3818	Interest Income - Checking	92	216	110	100
72-00-3881	From James Trantham	-	-	-	-
72-00-3883	From Michael Douglas	4,226	-	-	-
72-00-3885	From John Sawyer	-	-	-	-
72-00-3893	From Dwight Loless	-	-	-	-
72-00-3894	From Trinity Daws	7,828	8,482	8,400	9,000
72-00-3897	From Dale Siebenberger	7,425	8,048	8,000	8,300
72-00-3899	From Jeffrey Prosise	9,668	10,536	10,500	10,700
72-00-3901	From Scott Spencer	1,564	-	-	-
72-00-3903	From David Midkiff II	7,828	8,482	8,400	9,000
72-00-3904	From Clifford M Haddick	7,425	8,048	8,000	8,300
72-00-3908	From Evan Ford	-	(123,850)	-	-
72-00-3909	From Dane Luke	8,425	9,408	9,200	9,600
72-00-3912	From Daniel Pittman	7,425	8,047	8,000	8,300
72-00-3913	From Eric Zaber	7,828	8,482	8,400	9,000
72-00-3914	From Justin Ellis	(94)	-	-	-
72-00-3915	From Robert Fernandez	(11,478)	-	-	-
72-00-3916	From Shaun Wiegand	7,425	8,047	8,000	7,900
72-00-3917	From Andrew Potter	7,336	8,047	6,200	-
72-00-3918	From Nicholas Elliott	(3,497)	-	-	-
72-00-3919	From Joshua Wirth	7,335	8,047	-	-
72-00-3920	From Justin Braun	7,211	8,059	8,000	8,300
72-00-3921	From Scott Votrain II	7,118	8,019	6,200	-
72-00-3922	From Mason Ingram	7,013	7,918	8,000	8,300
72-00-3923	From Brandon Braye	6,844	7,831	8,000	8,300
72-00-3924	From Andrew Dahlem	1,044	7,724	8,000	7,900
72-00-3925	From Jacob Renner	1,044	7,724	5,100	-
72-00-3926	From Stephen Moravec	-	5,434	7,700	8,300
72-00-3927	From Michael Benda	-	-	7,400	8,300
72-00-3928	From Kevin Schreckenber	-	-	2,800	8,100
72-00-3929	From Samuel Pruitt	-	-	1,210	8,100
72-00-3990	From General Fund	-	-	-	-
	Subtotal	306,303	1,143,893	350,620	355,800
TOTAL RECEIPTS		806,303	1,796,893	1,003,620	1,009,800
TOTAL DISBURSEMENTS		503,571	501,178	667,910	628,175
EXCESS OF RECEIPTS OVER DISBURSEMENTS		302,732	1,295,715	335,710	381,625
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		34,646	(156,498)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		6,006,732	6,344,110	7,483,327	7,819,037
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>6,344,110</u>	<u>7,483,327</u>	<u>7,819,037</u>	<u>8,200,662</u>

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

		Year Ended April 30			
		2020	2021	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PENSION BENEFITS</u>					
72-00-4630	Federal Tax Paid	-	-	-	-
72-00-4635	Bank Charges	18,814	19,852	24,000	24,000
72-00-4640	Service Pension Paid	456,646	315,757	324,700	333,200
72-00-4650	Disability Pension Paid		116,294	109,880	111,345
72-00-4660	Survivor Pension Paid		26,778	26,880	26,880
72-00-4670	Refund Pension			150,000	100,000
	Subtotal	475,460	478,681	635,460	595,425
<u>PROFESSIONAL SERVICES</u>					
72-00-5310	Professional Services	1,813	2,460	3,000	3,000
72-00-5330	Legal	-	-	-	-
	Subtotal	1,813	2,460	3,000	3,000
<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	-	1,875	3,500	3,500
	Subtotal	-	1,875	3,500	3,500
<u>OTHER CONTRACTUAL SERVICES</u>					
72-00-5920	Insurance & Bonds	3,082	3,159	3,500	3,500
72-00-5922	Accounting	4,850	5,150	5,700	6,000
72-00-5924	Safe Deposit Box	30	30	50	50
72-00-5925	Legal	16,246	8,504	15,000	15,000
72-00-5926	Dues	795	-	-	-
72-00-5927	IL Department of Insurance	1,197	1,319	1,500	1,500
	Subtotal	26,200	18,162	25,750	26,050
<u>GENERAL SUPPLIES</u>					
72-00-6510	Office Supplies	98	-	100	100
	Subtotal	98	-	100	100
TOTAL POLICE PENSION FUND		503,571	501,178	667,910	628,175