



**ANNUAL BUDGET  
2025 – 2026**

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROPERTY TAXES</u>					
01-00-3110	Property Tax IMRF/FICA	134,323	155,833	200,100	190,000
01-00-3120	Property Tax Road & Bridge	49,874	49,959	50,000	50,000
01-00-3140	Property Tax General Corporate	136,722	138,536	85,000	85,000
	Subtotal	320,919	344,328	335,100	325,000
<u>LICENSES &amp; PERMITS</u>					
01-00-3210	Liquor License	23,145	21,215	25,000	25,000
01-00-3250	Franchise License	125,916	118,103	120,000	120,000
01-00-3260	Utility Franchise	964,486	1,002,069	1,035,000	1,025,000
01-00-3270	Infrastructure Fee	136,107	130,191	125,000	125,000
01-00-3310	Fees & Permits	100,479	84,703	100,000	100,000
01-00-3320	Inspection Fees	15,100	16,525	30,000	15,000
	Subtotal	1,365,233	1,372,807	1,435,000	1,410,000
<u>INTERGOVERNMENTAL</u>					
01-00-3410	State Income Tax	2,149,974	2,248,169	2,348,000	2,180,000
01-00-3420	State Replacement Tax	204,223	146,981	96,000	65,000
01-00-3425	Mobile Home Tax	5	5	5	5
01-00-3440	Cops Grant/SRO Officer	79,778	85,333	89,600	90,000
01-00-3445	Grant	22,163	13,036	13,000	10,000
01-00-3450	Sales Tax	2,986,098	3,288,807	3,300,000	3,300,000
01-00-3460	Business District Tax	103,554	106,469	105,000	105,000
01-00-3480	Video Gaming	262,308	277,161	310,000	310,000
01-00-3490	Cannabis Use Tax	16,969	17,427	17,200	17,200
	Subtotal	5,825,072	6,183,387	6,278,805	6,077,205
<u>FINES &amp; FORFEITS</u>					
01-00-3510	Court Fines	36,525	42,943	46,000	40,000
01-00-3530	Penalties on Service	9,541	10,102	10,000	10,000
	Subtotal	46,066	53,046	56,000	50,000
<u>CHARGES FOR SERVICES</u>					
01-00-3680	Refuse Fees	904,815	984,216	1,026,000	1,059,000
01-00-3690	Utility Bill Adjustment	(50)	(1)	(250)	(250)
	Subtotal	904,765	984,214	1,025,750	1,058,750
<u>OTHER REVENUES</u>					
01-00-3810	Interest Income	289,385	446,757	417,000	420,000
01-00-3820	Rural Fire Dist. Rent	-	-	-	-
01-00-3830	Tower Rental	22,089	24,850	25,000	333,090
01-00-3840	Sundry Income	8,392	21,876	34,000	5,000
01-00-3841	Donations	52,190	45,836	40,000	45,000
01-00-3842	Asset Seizure	-	-	-	-
01-00-3845	Hotel/Motel Tax	18,980	34,312	30,000	30,000
01-00-3890	Miscellaneous	2,031	24,200	75,000	22,500
01-00-3891	Street Openings	-	-	-	-
	Subtotal	393,067	597,832	621,000	855,590
<u>OTHER FINANCING SOURCES</u>					
01-00-3960	Transfer from Other Funds	716,639	-	-	1,500,000
	Transfer from Invested Funds	-	-	-	-
	Subtotal	716,639	-	-	1,500,000
TOTAL RECEIPTS		9,571,761	9,535,613	9,751,655	11,276,545
TOTAL DISBURSEMENTS		9,869,313	10,091,084	9,850,300	14,030,540
EXCESS OF RECEIPTS OVER DISBURSEMENTS		(297,552)	(555,471)	(98,645)	(2,753,995)
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS					
DECREASE (INCREASE) IN RECEIVABLES / PAYABLES		34,777	(356,821)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		8,565,811	8,303,036	7,390,744	7,292,099
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		8,303,036	7,390,744	7,292,099	4,538,104

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>LEGISLATIVE</b>					
<u>SALARIES</u>					
01-12-4310	Mayor	24,598	26,675	27,500	30,000
01-12-4320	Aldermen	126,929	129,638	137,000	167,000
	Subtotal	151,527	156,313	164,500	197,000
<u>PENSION BENEFITS</u>					
01-12-4610	FICA	11,451	11,958	14,000	15,000
01-12-4620	IMRF	-	-	-	-
	Subtotal	11,451	11,958	14,000	15,000
<u>PROFESSIONAL SERVICES</u>					
01-12-5310	Professional Services	41,329	46,911	60,000	90,500
	Subtotal	41,329	46,911	60,000	90,500
<u>COMMUNICATIONS</u>					
01-12-5520	Communications	2,243	2,158	2,000	2,000
01-12-5540	Printing & Publishing	7,394	9,716	10,500	10,500
	Subtotal	9,637	11,874	12,500	12,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-12-5610	Membership & Dues	14,600	14,650	15,000	15,150
01-12-5630	Training	2,183	3,565	6,000	13,500
01-12-5650	Books & Publications	619	786	950	800
	Subtotal	17,402	19,001	21,950	29,450
<u>SERVICE CHARGES</u>					
01-12-5770	Bad Debt Expense	712	1,302	2,000	2,000
	Subtotal	712	1,302	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-12-5920	Insurance & Bonds	474	317	200	200
01-12-5942	Sales Tax Rebate	101,351	102,703	115,000	115,000
01-12-5960	Miscellaneous	8,456	17,161	25,000	15,000
	Subtotal	110,281	120,182	140,200	130,200
<u>GENERAL SUPPLIES</u>					
01-12-6510	Office Supplies	11	804	1,500	2,500
	Subtotal	11	804	1,500	2,500
<u>CAPITAL OUTLAY</u>					
01-12-8100	Land	-	47,792	-	-
01-12-8700	Furniture & Fixtures	-	-	2,000	5,000
01-12-8902	Capital Projects	-	-	-	-
01-12-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	-	47,792	2,000	5,000
<b>TOTAL LEGISLATIVE</b>		<b>342,350</b>	<b>416,135</b>	<b>418,650</b>	<b>484,150</b>

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

		Year Ended April 30			
		2023	2024	2025	2026
<b>FINANCE</b>		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-13-4211	Director of Public Works	27,658	30,608	40,000	33,000
01-13-4212	Finance Director	22,478	23,134	23,000	21,000
01-13-4213	Clerical	62,296	67,515	87,000	85,000
01-13-4217	Human Resource	6,921	12,436	14,000	16,000
01-13-4218	Deputy Director of Public Works	-	-	5,000	19,500
01-13-4220	Part-time Salaries	4,524	3,060	5,000	7,500
01-13-4230	Over-time Salaries	134	627	2,000	2,000
01-13-4240	Sick Leave	3,496	4,521	49,000	5,000
01-13-4250	Vacation Leave	11,279	8,835	50,000	13,000
01-13-4340	Treasurer	9,117	9,254	9,400	9,400
	Subtotal	147,903	159,990	284,400	211,400
<u>INSURANCE BENEFITS</u>					
01-13-4510	Health Insurance	14,619	14,000	15,000	30,000
01-13-4515	Health Insurance Reimbursement	12,091	14,520	25,000	25,000
01-13-4530	Unemployment Insurance	196	285	300	300
	Subtotal	26,906	28,805	40,300	55,300
<u>PENSION BENEFITS</u>					
01-13-4610	FICA	11,071	11,828	20,000	16,000
01-13-4620	IMRF	9,704	8,038	14,000	11,000
01-13-4635	Bank Charges	948	1,720	3,000	3,000
	Subtotal	21,723	21,586	37,000	30,000
<u>OTHER BENEFITS</u>					
01-13-4710	Clothing Allowance	1,305	-	4,000	2,500
	Subtotal	1,305	-	4,000	2,500
<u>CONTRACTUAL SERVICES</u>					
01-13-5170	Equipment Rental & Service	1,967	1,794	2,800	2,500
	Subtotal	1,967	1,794	2,800	2,500
<u>PROFESSIONAL SERVICES</u>					
01-13-5310	Professional Services	2,223	3,149	3,100	4,350
01-13-5350	Independent Contractor	-	-	-	-
	Subtotal	2,223	3,149	3,100	4,350
<u>COMMUNICATIONS</u>					
01-13-5510	Postage	539	714	1,600	1,750
01-13-5520	Communications	17,450	17,610	18,800	18,800
01-13-5540	Printing & Publishing	1,565	1,560	2,000	2,000
	Subtotal	19,554	19,885	22,400	22,550
<u>PROFESSIONAL DEVELOPMENT</u>					
01-13-5610	Membership & Dues	334	-	-	600
01-13-5630	Training	248	112	1,000	3,000
01-13-5650	Books & Publications	-	-	-	-
	Subtotal	582	112	1,000	3,600
<u>OTHER CONTRACTUAL SERVICES</u>					
01-13-5920	Insurance & Bonds	11,278	10,434	11,500	16,000
01-13-5960	Miscellaneous	1,236	407	500	17,000
	Subtotal	12,514	10,841	12,000	33,000
<u>GENERAL SUPPLIES</u>					
01-13-6510	Office Supplies	2,662	2,811	2,500	5,000
01-13-6520	Department Supplies	1,091	1,219	1,500	1,500
	Subtotal	3,753	4,030	4,000	6,500

<u>CAPITAL OUTLAY</u>					
01-13-8200	Building Improvements	-	-	-	-
01-13-8300	Equipment - Office	4,730	3,348	1,000	8,600
01-13-8400	Equipment - Vehicle	-	-	-	-
01-13-8700	Furniture & Fixtures	-	-	-	900
01-13-8800	Information Systems	18,215	18,762	20,000	25,500
01-13-9130	Tourism	9,109	25,099	30,000	27,500
	Subtotal	32,054	47,209	51,000	62,500
<b>TOTAL FINANCE</b>		<b>270,484</b>	<b>297,401</b>	<b>462,000</b>	<b>434,200</b>

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

		Year Ended April 30			
<b>BUILDING</b>		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>CONTRACTUAL SERVICES</u>					
01-14-5110	Building Repairs	14,183	119,224	7,000	165,500
01-14-5170	Equipment Rental & Service	55,060	19,711	10,000	28,000
	Subtotal	69,243	138,935	17,000	193,500
<u>PROFESSIONAL SERVICES</u>					
01-14-5310	Professional Services	5,362	4,815	10,000	6,000
01-14-5350	Independent Contractor	23,354	24,226	25,000	26,500
	Subtotal	28,716	29,041	35,000	32,500
<u>SERVICE CHARGES</u>					
01-14-5710	Utilities	60,048	56,486	65,000	65,000
	Subtotal	60,048	56,486	65,000	65,000
<u>GENERAL SUPPLIES</u>					
01-14-6540	Janitorial Supplies	2,128	1,873	2,500	2,500
01-14-6580	Fuels (Gas - Oil)	-	-	1,500	1,000
01-14-6590	Miscellaneous	-	-	-	-
	Subtotal	2,128	1,873	4,000	3,500
<u>CAPITAL OUTLAY</u>					
01-14-8300	Equipment	-	3,273	143,000	5,000
01-14-8700	Furniture & Fixtures	-	-	6,000	29,500
01-14-9592	Transfer to Other Funds	-	-	-	333,090
	Subtotal	-	3,273	149,000	367,590
<b>TOTAL BUILDING</b>		<b>160,135</b>	<b>229,608</b>	<b>270,000</b>	<b>662,090</b>

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

		Year Ended April 30			
<b>LEGAL</b>		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-15-5330	Legal	107,303	89,106	125,000	130,000
01-15-5331	Legal Retainer	-	-	-	-
	Subtotal	107,303	89,106	125,000	130,000
<u>COMMUNICATIONS</u>					
01-15-5540	Printing & Publishing	-	-	-	-
	Subtotal	-	-	-	-
<u>PROFESSIONAL DEVELOPMENT</u>					
01-15-5650	Books & Publications	-	-	-	-
	Subtotal	-	-	-	-
<b>TOTAL LEGAL</b>		<b>107,303</b>	<b>89,106</b>	<b>125,000</b>	<b>130,000</b>

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

		Year Ended April 30			
		2023	2024	2025	2026
<b>ZONING/BUILDING INSPECTOR</b>		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u><b>SALARIES</b></u>					
01-16-4110	Planning Commission	6,190	5,100	9,000	9,000
01-16-4120	Zoning Board	6,950	4,150	9,000	9,000
01-16-4214	Zoning Officer	78,811	84,832	111,000	69,000
01-16-4215	Building Inspector	57,506	61,043	65,000	66,500
01-16-4220	Part-time Salaries	-	-	-	-
01-16-4230	Over-time Salaries	-	-	-	-
01-16-4240	Sick Leave	4,308	1,529	4,000	3,000
01-16-4250	Vacation Leave	6,253	7,550	12,500	7,000
	Subtotal	160,018	164,204	210,500	163,500
<u><b>INSURANCE BENEFITS</b></u>					
01-16-4510	Health Insurance	58,024	58,021	72,500	61,000
01-16-4515	Health Insurance Reimbursement	5,392	11,233	12,000	12,000
01-16-4530	Unemployment Insurance	322	306	500	400
	Subtotal	63,738	69,561	85,000	73,400
<u><b>PENSION BENEFITS</b></u>					
01-16-4610	FICA	12,261	12,462	14,500	13,000
01-16-4620	IMRF	10,709	8,453	9,500	9,000
	Subtotal	22,970	20,915	24,000	22,000
<u><b>CONTRACTUAL SERVICES</b></u>					
01-16-5130	Vehicle Maintenance & Repair	3,402	2,641	3,500	3,500
01-16-5170	Equipment Rental & Service	-	800	1,700	800
	Subtotal	3,402	3,441	5,200	4,300
<u><b>PROFESSIONAL SERVICES</b></u>					
01-16-5310	Professional Services	32,589	59,756	50,000	75,500
	Subtotal	32,589	59,756	50,000	75,500
<u><b>COMMUNICATIONS</b></u>					
01-16-5510	Postage	50	50	100	150
01-16-5520	Communications	969	1,139	1,500	1,200
01-16-5540	Printing & Publishing	-	176	200	200
	Subtotal	1,019	1,365	1,800	1,550
<u><b>PROFESSIONAL DEVELOPMENT</b></u>					
01-16-5610	Membership & Dues	191	568	600	600
01-16-5630	Training	679	80	1,000	5,000
01-16-5650	Books & Publications	-	765	800	500
	Subtotal	870	1,413	2,400	6,100
<u><b>OTHER CONTRACTUAL SERVICES</b></u>					
01-16-5920	Insurance & Bonds	6,326	5,777	7,000	7,000
01-16-5960	Miscellaneous	597	57	1,000	1,000
	Subtotal	6,923	5,834	8,000	8,000
<u><b>GENERAL SUPPLIES</b></u>					
01-16-6510	Office Supplies	3,340	2,414	3,500	3,000
01-16-6550	Vehicle Fuel & Lube	3,550	2,352	4,000	3,000
	Subtotal	6,890	4,766	7,500	6,000
<u><b>CAPITAL OUTLAY</b></u>					
01-16-8300	Equipment - Office	-	2,339	5,000	-
01-16-8400	Equipment - Vehicle	-	-	-	-
01-16-8700	Furniture & Fixtures	-	-	500	700
01-16-8800	Information Systems	490	-	-	800
	Subtotal	490	2,339	5,500	1,500
<b>TOTAL ZONING/BUILDING INSPECTOR</b>		<b>298,909</b>	<b>333,591</b>	<b>399,900</b>	<b>361,850</b>



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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>RECORDS</b>					
<u>SALARIES</u>					
01-18-4130	Deputy City Clerk	55,439	54,391	63,000	65,000
01-18-4230	Over-time Salaries	253	155	500	500
01-18-4240	Sick Leave	2,968	3,266	1,500	1,500
01-18-4250	Vacation Leave	6,667	8,712	7,500	7,500
01-18-4330	City Clerk	18,324	18,597	21,000	23,000
	Subtotal	83,651	85,121	93,500	97,500
<u>INSURANCE BENEFITS</u>					
01-18-4510	Health Insurance	12,426	12,292	13,000	13,000
01-18-4515	Health Insurance Reimbursement	787	5,684	5,000	5,000
01-18-4530	Unemployment Insurance	113	116	150	150
	Subtotal	13,326	18,091	18,150	18,150
<u>PENSION BENEFITS</u>					
01-18-4610	FICA	6,173	6,240	6,700	7,500
01-18-4620	IMRF	4,739	3,637	4,000	4,000
	Subtotal	10,912	9,877	10,700	11,500
<u>OTHER BENEFITS</u>					
01-18-4710	Clothing Allowance	263	-	500	300
	Subtotal	263	-	500	300
<u>CONTRACTUAL SERVICES</u>					
01-18-5120	Equipment Repairs	-	-	200	200
01-18-5170	Equipment Rental & Service	-	400	400	400
	Subtotal	-	400	600	600
<u>PROFESSIONAL SERVICES</u>					
01-18-5310	Professional Services	1,245	4,454	5,000	5,000
01-18-5330	Legal	-	-	-	-
	Subtotal	1,245	4,454	5,000	5,000
<u>COMMUNICATIONS</u>					
01-18-5510	Postage	50	50	100	150
01-18-5540	Printing & Publishing	4,180	3,816	5,000	5,000
	Subtotal	4,230	3,866	5,100	5,150
<u>PROFESSIONAL DEVELOPMENT</u>					
01-18-5610	Membership & Dues	-	30	100	100
01-18-5630	Training	-	-	1,000	1,000
01-18-5650	Books & Publications	-	-	100	100
	Subtotal	-	30	1,200	1,200
<u>OTHER CONTRACTUAL SERVICES</u>					
01-18-5920	Insurance & Bonds	268	246	250	250
01-18-5950	Recording Fees	567	882	1,500	1,500
01-18-5960	Miscellaneous	-	30	100	100
	Subtotal	835	1,158	1,850	1,850
<u>GENERAL SUPPLIES</u>					
01-18-6510	Office Supplies	-	256	250	250
	Subtotal	-	256	250	250
<u>CAPITAL OUTLAY</u>					
01-18-8300	Equipment - Office	-	1,395	-	-
01-18-8700	Furniture & Fixtures	-	-	-	600
01-18-8800	Information Systems	-	-	500	500
	Subtotal	-	1,395	500	1,100
<b>TOTAL RECORDS</b>		<b>114,462</b>	<b>124,647</b>	<b>137,350</b>	<b>142,600</b>

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>POLICE</b>					
<u>SALARIES</u>					
01-21-4210	Regular Salaries	1,309,914	1,673,260	1,675,000	1,745,000
01-21-4220	Part-time Salaries	25,896	26,944	29,000	31,000
01-21-4225	PEDA Salaries	-	62,435	-	-
01-21-4230	Over-time Salaries	125,584	111,468	110,000	115,000
01-21-4240	Sick Leave	51,499	68,123	70,000	75,000
01-21-4250	Vacation Leave	93,067	121,589	110,000	114,500
01-21-4260	Holiday	103,105	77,870	91,000	95,000
	Subtotal	1,709,065	2,141,689	2,085,000	2,175,500
<u>INSURANCE BENEFITS</u>					
01-21-4510	Health Insurance	339,961	360,542	420,000	420,000
01-21-4515	Health Insurance Reimbursement	41,644	56,188	60,000	65,000
01-21-4530	Unemployment Insurance	2,335	2,773	3,000	3,000
	Subtotal	383,940	419,502	483,000	488,000
<u>PENSION BENEFITS</u>					
01-21-4610	FICA	125,380	150,482	160,000	170,000
01-21-4620	IMRF	4,564	3,531	4,000	4,000
	Subtotal	129,944	154,013	164,000	174,000
<u>OTHER BENEFITS</u>					
01-21-4710	Clothing Allowance	16,877	25,788	36,000	30,000
	Subtotal	16,877	25,788	36,000	30,000
<u>CONTRACTUAL SERVICES</u>					
01-21-5130	Vehicle Maintenance & Repair	18,630	18,346	20,000	20,000
01-21-5170	Equipment Rental & Service	2,570	4,793	7,500	5,000
	Subtotal	21,200	23,139	27,500	25,000
<u>COMMUNICATIONS</u>					
01-21-5510	Postage	200	220	500	500
01-21-5520	Communications	250,148	285,514	324,000	350,500
01-21-5540	Printing & Publishing	816	1,014	1,000	1,000
	Subtotal	251,164	286,748	325,500	352,000
<u>PROFESSIONAL DEVELOPMENT</u>					
01-21-5610	Membership & Dues	12,123	11,483	14,000	14,000
01-21-5630	Training	5,703	7,559	15,000	15,000
01-21-5650	Books & Publications	-	216	500	500
	Subtotal	17,826	19,258	29,500	29,500
<u>OTHER CONTRACTUAL SERVICES</u>					
01-21-5920	Insurance & Bonds	106,495	108,887	85,000	110,000
01-21-5960	Miscellaneous	2,418	5,688	4,000	4,000
	Subtotal	108,913	114,574	89,000	114,000
<u>GENERAL SUPPLIES</u>					
01-21-6510	Office Supplies	1,397	2,892	5,000	5,000
01-21-6520	Department Supplies	5,093	7,242	6,500	6,500
01-21-6550	Vehicle Fuel & Lube	57,765	47,927	60,000	60,000
01-21-6570	Ammunition	4,639	3,372	7,500	7,000
01-21-6575	Canine	699	2,342	25,000	20,000
	Subtotal	69,593	63,775	104,000	98,500

<u>CAPITAL OUTLAY</u>					
01-21-8300	Equipment - Office	2,272	3,595	5,000	2,000
01-21-8302	Equipment - New	70,602	86,370	95,000	95,500
01-21-8400	Equipment - Vehicle	149,906	197,719	130,000	117,000
01-21-8800	Information Systems	52,269	66,862	76,000	75,000
01-21-9130	Community Relations	5,392	2,566	3,500	3,500
01-21-9140	DARE Fund	2,799	3,700	4,000	4,000
01-21-9150	DUI Fund	655	6,953	8,000	8,000
01-21-9160	Explorer Program	205	1,505	2,000	2,000
	Subtotal	284,100	369,270	323,500	307,000
<b>TOTAL POLICE</b>		<b>2,992,622</b>	<b>3,617,757</b>	<b>3,667,000</b>	<b>3,793,500</b>

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

		Year Ended April 30			
		2023	2024	2025	2026
<b>EMERGENCY MANAGEMENT AGENCY</b>		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-23-4160	ESDA Coordinator	5,760	5,760	6,000	6,000
	Subtotal	5,760	5,760	6,000	6,000
<u>INSURANCE BENEFITS</u>					
01-23-4530	Unemployment Insurance	44	49	100	100
	Subtotal	44	49	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	50	50	100	100
01-23-5520	Communications	720	1,012	1,100	1,100
	Subtotal	770	1,062	1,200	1,200
<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	1,006	4,045	4,200	-
01-23-8302	Equipment - New	-	-	-	-
	Subtotal	1,006	4,045	4,200	-
<b>TOTAL EMERGENCY MANAGEMENT COORDINATOR</b>		<b>8,021</b>	<b>11,357</b>	<b>12,200</b>	<b>8,000</b>

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

		Year Ended April 30			
<b>POLICE COMMISSION</b>		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-25-5330	Legal	-	4,116	3,000	3,000
01-25-5380	Officer Candidates Testing	-	-	1,000	1,000
01-25-5390	Testing for Officer Hiring	8,060	5,613	9,000	9,000
	Subtotal	8,060	9,729	13,000	13,000
<u>COMMUNICATIONS</u>					
01-25-5510	Postage	-	-	-	-
01-25-5540	Printing & Publishing	254	-	200	200
	Subtotal	254	-	200	200
<u>PROFESSIONAL DEVELOPMENT</u>					
01-25-5610	Membership & Dues	-	-	-	-
01-25-5630	Training	-	-	2,000	2,000
	Subtotal	-	-	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-25-5920	Insurance & Bonds	-	-	-	-
	Subtotal	-	-	-	-
<u>GENERAL SUPPLIES</u>					
01-25-6510	Office Supplies	-	70	100	100
		-	70	100	100
<b>TOTAL POLICE COMMISSION</b>		<b>8,314</b>	<b>9,799</b>	<b>15,300</b>	<b>15,300</b>

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>HEALTH AND ORDINANCE</b>					
<u>PROFESSIONAL SERVICES</u>					
01-31-5310	Professional Services	-	-	-	-
01-31-5330	Legal	-	-	-	-
	Subtotal	-	-	-	-
<u>COMMUNICATIONS</u>					
01-31-5510	Postage	50	-	-	-
01-31-5540	Printing & Publishing	-	-	-	-
	Subtotal	50	-	-	-
<u>OTHER CONTRACTUAL SERVICES</u>					
01-31-5960	Miscellaneous	-	-	-	-
	Subtotal	-	-	-	-
<u>GENERAL SUPPLIES</u>					
01-31-6510	Office Supplies	-	-	-	-
	Subtotal	-	-	-	-
<u>CAPITAL OUTLAY</u>					
01-31-8302	Equipment - New	-	-	-	-
	Subtotal	-	-	-	-
<b>TOTAL HEALTH AND ORDINANCE</b>		<b>50</b>	-	-	-

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>SOCIAL SERVICES</b>					
<u>SALARIES</u>					
01-34-4219	Community Relations Coordinator	56,217	71,980	73,000	77,000
01-34-4240	Sick Leave	1,645	2,149	2,500	2,500
01-34-4250	Vacation Leave	5,496	4,471	8,000	7,000
	Subtotal	63,358	78,600	83,500	86,500
<u>INSURANCE BENEFITS</u>					
01-34-4510	Health Insurance	29,267	29,266	31,000	31,000
01-34-4515	Health Insurance Reimbursement	-	-	2,000	2,000
01-34-4530	Unemployment Insurance	113	116	150	150
	Subtotal	29,380	29,381	33,150	33,150
<u>PENSION BENEFITS</u>					
01-34-4610	FICA	4,753	5,855	6,500	7,000
01-34-4620	IMRF	4,611	4,275	4,200	4,700
	Subtotal	9,364	10,130	10,700	11,700
<u>CONTRACTUAL SERVICES</u>					
01-34-5170	Equipment Rental & Service	-	-	400	400
		-	-	400	400
<u>COMMUNICATIONS</u>					
01-34-5510	Postage	-	-	-	-
01-34-5520	Communications	664	567	1,000	1,500
01-34-5540	Printing & Publishing	-	-	100	100
	Subtotal	664	567	1,100	1,600
<u>PROFESSIONAL DEVELOPMENT</u>					
01-34-5630	Training	1,302	1,135	500	1,500
01-34-5650	Books & Publications	30	30	50	50
	Subtotal	1,332	1,165	550	1,550
<u>SERVICE CHARGES</u>					
01-34-5720	Street Lighting	69,136	69,269	70,000	70,000
01-34-5730	Refuse	897,322	976,686	1,021,000	1,051,500
	Subtotal	966,458	1,045,954	1,091,000	1,121,500
<u>OTHER CONTRACTUAL SERVICES</u>					
01-34-5920	Insurance & Bonds	1,101	1,040	1,000	1,200
01-34-5960	Miscellaneous	-	-	150	150
	Subtotal	1,101	1,040	1,150	1,350
<u>GENERAL SUPPLIES</u>					
01-34-6510	Office Supplies	2,925	625	1,000	3,500
	Subtotal	2,925	625	1,000	3,500
<u>CAPITAL OUTLAY</u>					
01-34-8300	Office Equipment	3,240	1,344	1,500	1,000
01-34-8700	Furniture & Fixtures	-	-	-	-
01-34-8800	Information Systems	3,694	4,594	6,250	6,500
	Subtotal	6,934	5,938	7,750	7,500
<u>OTHER EXPENDITURES</u>					
01-34-9130	Community Relations	17,576	27,504	35,000	58,500
01-34-9131	Contribution Sr. Citizens	7,500	7,500	7,500	7,500
01-34-9132	Sister Cities Program	310	440	3,100	600
01-34-9133	Downtown Enhancement	152,785	357,921	340,000	287,000
	Subtotal	178,171	393,365	385,600	353,600
<b>TOTAL SOCIAL SERVICES</b>		<b>1,259,687</b>	<b>1,566,766</b>	<b>1,615,900</b>	<b>1,622,350</b>

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

		Year Ended April 30			
STREET DEPARTMENT		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-41-4210	Regular Salaries	425,438	447,518	471,500	490,000
01-41-4220	Part-time Salaries	(270)	241	6,000	6,000
01-41-4230	Over-time Salaries	9,050	16,337	20,000	24,000
01-41-4240	Sick Leave	9,164	10,131	15,000	14,000
01-41-4250	Vacation Leave	33,667	37,934	41,000	43,000
01-41-4270	Interdepartmental Salaries	3,722	6,165	10,000	10,000
	Subtotal	480,771	518,326	563,500	587,000
<u>INSURANCE BENEFITS</u>					
01-41-4510	Health Insurance	83,738	87,039	90,000	92,000
01-41-4515	Health Insurance Reimbursement	9,425	11,702	15,000	15,000
01-41-4530	Unemployment Insurance	723	729	800	800
	Subtotal	93,886	99,470	105,800	107,800
<u>PENSION BENEFITS</u>					
01-41-4610	FICA	35,561	37,915	42,000	45,000
01-41-4620	IMRF	34,862	28,249	30,000	32,000
	Subtotal	70,423	66,164	72,000	77,000
<u>OTHER BENEFITS</u>					
01-41-4710	Clothing Allowance	2,144	3,687	7,200	7,200
	Subtotal	2,144	3,687	7,200	7,200
<u>CONTRACTUAL SERVICES</u>					
01-41-5110	Building Repairs	6,951	4,898	5,000	5,000
01-41-5120	Equipment Repairs	91,089	94,382	85,000	85,000
	Subtotal	98,040	99,280	90,000	90,000
<u>COMMUNICATIONS</u>					
01-41-5520	Communications	3,559	2,168	3,500	3,500
	Subtotal	3,559	2,168	3,500	3,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-41-5630	Training	1,231	1,672	2,500	2,500
	Subtotal	1,231	1,672	2,500	2,500
<u>SERVICE CHARGES</u>					
01-41-5710	Utilities	19,540	17,576	20,000	20,000
	Subtotal	19,540	17,576	20,000	20,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-41-5920	Insurance & Bonds	44,868	49,074	45,000	50,000
01-41-5960	Miscellaneous	5,840	5,280	10,000	10,000
	Subtotal	50,708	54,354	55,000	60,000
<u>MAINTENANCE SUPPLIES</u>					
01-41-6140	Street Maintenance & Repairs	18,685	25,192	50,000	50,000
01-41-6141	Street Signs	7,876	1,218	10,000	12,000
01-41-6170	Construction Materials	44,818	33,431	60,000	60,000
01-41-6190	Street Excavations	-	-	-	-
	Subtotal	71,379	59,840	120,000	122,000
<u>GENERAL SUPPLIES</u>					
01-41-6520	Department Supplies	9,778	4,177	7,000	10,000
01-41-6530	Tools	4,915	4,967	7,000	5,000
01-41-6540	Janitorial Supplies	3,356	3,308	3,000	3,000
01-41-6550	Vehicle Fuel & Lube	60,720	43,190	55,000	55,000
01-41-6610	Safety Materials	7,866	8,576	10,000	10,000
	Subtotal	86,635	64,218	82,000	83,000



<u>CAPITAL OUTLAY</u>					
01-41-8100	Land	-	-	-	-
01-41-8200	Building Improvements	-	-	1,000	1,500
01-41-8300	Equipment	13,285	36,149	198,000	215,000
01-41-8302	Equipment - Office	1,611	1,333	1,500	-
01-41-8303	Equipment Leases	6,823	10,460	-	-
01-41-8400	Equipment - Vehicle	351,944	239,407	185,000	260,000
01-41-8600	Street Improvements	222,401	264,876	250,000	300,000
01-41-8901	Other Improvement - Storm Drains	46,042	19,317	20,000	75,000
01-41-8902	Capital Projects	2,686,554	1,836,620	950,000	4,365,000
	Subtotal	3,328,660	2,408,162	1,605,500	5,216,500
<b>TOTAL STREET DEPARTMENT</b>		<b>4,306,976</b>	<b>3,394,917</b>	<b>2,727,000</b>	<b>6,376,500</b>

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

CLASSIFICATION	Year Ended April 30			
	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Estimate</u>	2026 <u>Budget</u>
PROPERTY TAXES	320,919	344,328	335,100	325,000
LICENSES & PERMITS	1,365,233	1,372,807	1,435,000	1,410,000
INTERGOVERNMENTAL	5,825,072	6,183,387	6,278,805	6,077,205
FINES & FORFEITS	46,066	53,046	56,000	50,000
CHARGES FOR SERVICES	904,765	984,214	1,025,750	1,058,750
OTHER REVENUES	393,067	597,832	621,000	855,590
OTHER FINANCING SOURCES	716,639	-	-	1,500,000
	<u>9,571,761</u>	<u>9,535,613</u>	<u>9,751,655</u>	<u>11,276,545</u>

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

CLASSIFICATION	Year Ended April 30			
	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Estimate</u>	2026 <u>Budget</u>
SALARIES	2,802,053	3,310,002	3,490,900	3,524,400
INSURANCE BENEFITS	611,220	664,859	765,500	775,900
PENSION BENEFITS	277,228	295,083	332,900	341,700
OTHER BENEFITS	20,589	29,474	47,700	40,000
CONTRACTUAL SERVICES	193,852	266,989	143,500	316,300
PROFESSIONAL SERVICES	221,465	242,145	291,100	350,850
COMMUNICATIONS	290,901	327,534	373,300	400,250
PROFESSIONAL DEVELOPMENT	39,243	42,652	61,300	76,100
SERVICE CHARGES	1,046,758	1,121,319	1,178,000	1,208,500
OTHER CONTRACTUAL SERVICES	291,275	307,982	307,200	348,400
OTHER EXPENDITURES	178,171	393,365	385,600	353,600
MAINTENANCE SUPPLIES	71,379	59,840	120,000	122,000
GENERAL SUPPLIES	171,935	140,418	204,350	203,850
CAPITAL OUTLAY	3,653,244	2,889,423	2,148,950	5,968,690
	<u>9,869,313</u>	<u>10,091,084</u>	<u>9,850,300</u>	<u>14,030,540</u>

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

		Year Ended April 30			
	DEPARTMENT	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Estimate</u>	2026 <u>Budget</u>
12	LEGISLATIVE	342,350	416,135	418,650	484,150
13	FINANCE	270,484	297,401	462,000	434,200
14	BUILDING	160,135	229,608	270,000	662,090
15	LEGAL	107,303	89,106	125,000	130,000
16	ZONING/BUILDING INSPECTOR	298,909	333,591	399,900	361,850
18	RECORDS	114,462	124,647	137,350	142,600
21	POLICE	2,992,622	3,617,757	3,667,000	3,793,500
23	EMERGENCY MANAGEMENT AGENCY	8,021	11,357	12,200	8,000
25	POLICE COMMISSION	8,314	9,799	15,300	15,300
31	HEALTH AND ORDINANCE	50	-	-	-
34	SOCIAL SERVICES	1,259,687	1,566,766	1,615,900	1,622,350
41	STREET DEPARTMENT	4,306,976	3,394,917	2,727,000	6,376,500
		<u>9,869,313</u>	<u>10,091,084</u>	<u>9,850,300</u>	<u>14,030,540</u>

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CITY OF WATERLOO, ILLINOIS  
GENERAL FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/26

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>LEGISLATIVE</b>		
01-12-8700	Furniture & Fixtures Purchase of chairs estimated at \$2,800. Miscellaneous estimated at \$2,200.	<u>\$ 5,000.00</u>	\$ 5,000
	<b>FINANCE</b>		
01-13-8300	Equipment - Office Purchase of two computers estimated at \$2,500. Finance Department share \$500. Purchase of copier for Public Works IT estimated at \$11,000. Finance Department share \$2,200. Purchase of copier for Buisness Office estimated at \$11,000. Finance Department share \$2,200. Purchase of intercom system for Public Works estimated at \$8,000. Finance Department share \$1,600. Miscellaneous estimated \$2,100.	8,600	
01-13-8700	Furniture & Fixtures Purchase of office chairs estimated at \$4,500. Finance Department share \$900.	900	
01-13-8800	Information Systems Network support and possible purchase of computer hardware or software for office use.	25,500	
01-13-9130	Tourism Expenditure of Hotel/Motel Tax Funds	27,500	
		<hr/>	62,500
	<b>BUILDING</b>		
01-14-8300	Equipment Miscellaneous estimated at \$5,000.	5,000	
01-14-8700	Furniture & Fixtures Purchase of chairs and tables for Council Chambers estimated at \$21,000. Purchase of chairs for Upstairs Meeting Room estimated at \$3,500. Miscellaneous estimated at \$5,000.	29,500	
01-14-9592	Transfer to Other Funds	333,090	
		<hr/>	367,590
	<b>ZONING/BUILDING INSPECTOR</b>		
01-16-8300	Equipment - Office	-	
01-16-8700	Furniture & Fixtures Purchase of Office Chair estimated at \$600. Miscellaneous estimated at \$100.	700	
01-16-8800	Information Systems Software licenses	800	
		<hr/>	1,500

CITY OF WATERLOO, ILLINOIS  
GENERAL FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/26

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>RECORDS</b>		
01-18-8700	Furniture & Fixtures Purchase of Office Chair estimated at \$600.	600	
01-18-8800	Information Systems Possible purchase of software.	500	
		<hr/>	1,100
	<b>POLICE</b>		
01-21-8300	Equipment - Office Purchase of 2 computers estimated at \$2,000.	2,000	
01-21-8302	Equipment - New Payment towards body cameras estimated at \$11,650 Payment towards car cameras estimated at \$31,585 Purchase of 3 downtown cameras estimated at \$15,000 Purchase of 5 tasers estimated at \$20,000. Purchase of indoor drone estimated at \$1,800. LPR in Cars (software) estimated at 14,100. Miscellaneous estimated at \$1,365.	95,500	
01-21-8400	Equipment - Vehicle Purchase of 2 new explorers (with equipment) estimated at \$57,000.	117,000	
01-21-8800	Information Systems Other system support estimated at \$75,600.	75,000	
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	2,000	
		<hr/>	307,000
	<b>EMERGENCY MANAGEMENT AGENCY</b>		
01-23-8301	Equipment	-	
01-23-8302	Equipment - New	<hr/> -	-
	<b>SOCIAL SERVICES</b>		
01-34-8300	Equipment - Office Miscellaneous estimated at \$1,000.	1,000	
01-34-8700	Furniture & Fixtures	-	
01-34-8800	Information Systems	<hr/> 6,500	7,500

CITY OF WATERLOO, ILLINOIS  
GENERAL FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/26

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>STREETS &amp; ALLEYS</b>		
01-41-8200	Building Improvements Possible Building Improvements estimated at \$1,500.	1,500	
01-41-8300	Equipment Purchase of Mini Ex estimated at \$100,000. Street Department share \$25,000. Purchase of skidsteer estimate at \$130,000. Purchase of skidsteer attachment estimated at \$60,000.	215,000	
01-41-8302	Equipment - Office	-	
01-41-8303	Equipment Leases	-	
01-41-8400	Equipment - Vehicle Purchase of tandum trailer	260,000	
01-41-8600	Street Improvements Slab and Sidewalk replacement program estimated at \$250,000. ADA Sidewalks estimated at \$50,000.	300,000	
01-41-8901	Other Improvements - Storm Drains Miscellaneous estiamted at \$75,000.	75,000	
01-41-8902	Capital Projects 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 Sidewal estimated at \$10,000. Moore Street Phase 5 & 6 balance due on project estimated at \$455,000. Moore Street Phase 7 balance due on project estimated at \$755,000.  HH Road engineering estimated at \$75,000 Flower Street engineering estimated at \$90,000. 3rd Street engineering estimated at \$43,000. 4th Street engineering estimated at \$81,000. 3rd Street construction estimated at \$475,000. 4th Street construction estimated at \$1,071,000. Miscellaneous asphalt sealing estimated at \$50,000 Rogers Street Extension - estimated at \$1,000,000. Striping estimated at \$30,000.	4,365,000	
			5,216,500
	<b>TOTAL CAPITAL OUTLAY</b>		<u><u>\$ 5,968,690</u></u>

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVENMENTAL</u>					
15-00-3430	Motor Fuel Tax	567,095	521,227	550,000	550,000
	Subtotal	567,095	521,227	550,000	550,000
<u>OTHER FINANCING SOURCES</u>					
15-00-3810	Interest Income	56,730	80,749	84,500	84,500
15-00-3890	Miscellaneous	-	-	-	-
	Transfer from Invested Funds	-	-	-	-
	Subtotal	56,730	80,749	84,500	84,500
TOTAL RECEIPTS		623,825	601,976	634,500	634,500
TOTAL DISBURSEMENTS		1,041,044	436,107	504,800	491,800
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>(417,219)</b>	<b>165,869</b>	<b>129,700</b>	<b>142,700</b>
USE OF INVESTED FUNDS		-	-	-	-
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(9,177)	(528)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		1,861,650	1,435,254	1,600,595	1,730,295
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>1,435,254</u>	<u>1,600,595</u>	<u>1,730,295</u>	<u>1,872,995</u>



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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
		<u>SALARIES</u>			
15-00-4210	Regular Salaries	4,803	4,540	6,800	6,800
		4,803	4,540	6,800	6,800
		<u>PROFESSIONAL SERVICES</u>			
15-00-4635	Bank Charges	-	-	-	-
15-00-5310	Professional Services	8,228	16,753	13,000	13,000
	Subtotal	8,228	16,753	13,000	13,000
		<u>COMMODITIES</u>			
15-00-6141	Street Signs	3,994	-	12,000	12,000
15-00-6310	Resealing Material	185,661	307,309	325,000	309,500
15-00-6311	Shape & Prime	-	-	-	-
15-00-6312	Patching Materials	18,242	13,753	30,000	32,500
15-00-6313	Snow Removal - Salt	73,169	59,919	80,000	80,000
	Subtotal	281,066	380,981	447,000	434,000
		<u>CAPITAL OUTLAY</u>			
15-00-8303	Equipment Leases	10,000	9,564	13,000	13,000
15-00-8600	Street Improvements	-	-	-	-
15-00-8901	Other Improvements - Storm Drains	20,308	24,270	25,000	25,000
15-00-9592	Transfer to Other Funds	716,639	-	-	-
	Subtotal	746,947	33,834	38,000	38,000
<b>TOTAL MOTOR FUEL TAX FUND</b>		<b>1,041,044</b>	<b>436,107</b>	<b>504,800</b>	<b>491,800</b>

CITY OF WATERLOO, ILLINOIS  
MOTOR FUEL TAX FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/26

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

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVENMENTAL</u>					
38-00-3460	City Utility Tax	293,562	308,302	305,000	305,000
38-00-3461	Other Utility Tax	27,057	26,787	28,000	28,000
38-00-3462	Electric Municipal Tax	308,222	304,203	309,000	310,000
38-00-3690	Utility Bill Adjustment	(94)	(48)	(2,000)	(2,000)
	Subtotal	628,747	639,244	640,000	641,000
<u>OTHER FINANCING SOURCES</u>					
38-00-3810	Interest Income	3,881	3,532	4,500	3,500
38-00-3811	Earnings on IMET	11,720	64,869	150,000	60,000
38-00-3890	Miscellaneous	-	-	-	-
38-00-3990	From General Fund	-	-	-	-
	Transfer From Invested Funds	-	-	-	-
	Subtotal	15,601	68,401	154,500	63,500
TOTAL RECEIPTS		644,348	707,646	794,500	704,500
TOTAL DISBURSEMENTS		499	817	2,200	2,200
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>643,849</b>	<b>706,829</b>	<b>792,300</b>	<b>702,300</b>
USE OF INVESTED FUNDS					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(6,869)	2,399		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		1,370,300	2,007,280	2,716,508	3,508,808
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		2,007,280	2,716,508	3,508,808	4,211,108

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

		Year Ended April 30			
		2023	2024	2025	2026
		<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	392	409	2,000	2,000
	Subtotal	392	409	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
38-00-5910	Customer Refunds	107	408	200	200
38-00-5960	Miscellaneous	-	-	-	-
	Subtotal	107	408	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	-	-	-	-
38-99-9999	Transfers	-	-	-	-
	Subtotal	-	-	-	-
<b>TOTAL CAPITAL IMPROVEMENTS FUND</b>		<b>499</b>	<b>817</b>	<b>2,200</b>	<b>2,200</b>

CITY OF WATERLOO, ILLINOIS  
CAPITAL IMPROVEMENT FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/26

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

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
51-00-3530	Penalties on Services	26,322	36,865	35,000	35,000
	Subtotal	26,322	36,865	35,000	35,000
<u>CHARGES FOR SERVICES</u>					
51-00-3610	Water Sales	2,941,437	3,817,225	3,900,000	4,000,000
51-00-3660	Connection Fees	38,955	33,727	33,000	33,000
51-00-3670	Unmetered Sales	6,299	12,672	12,000	12,000
51-00-3690	Utility Bill Adjustment	(2,087)	(844)	(5,000)	(5,000)
	Subtotal	2,984,604	3,862,781	3,940,000	4,040,000
<u>OTHER REVENUES</u>					
51-00-3802	Property Damage	-	204	-	-
51-00-3810	Interest Income	8,492	9,972	10,500	10,500
51-00-3811	Earnings on IMET	11,445	14,302	120,000	48,500
51-00-3860	Grant	719,752	1,439,503	-	-
51-00-3865	Reimbursable from State	-	-	-	-
51-00-3890	Miscellaneous	11,570	17,904	4,000	10,000
	Subtotal	751,259	1,481,885	134,500	69,000
<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	-	15,391,083	17,000,000	1,250,000
51-00-3991	From General Fund	-	-	-	333,090
51-00-3992	From Electric Fund	-	-	-	-
51-00-3993	From Sewer Fund	-	-	-	-
	Transfer from Water Infrastructure Fees	-	-	-	-
	Transfer from Invested Funds	-	300,000	-	-
	Subtotal	-	15,691,083	17,000,000	1,583,090
TOTAL RECEIPTS		3,762,185	21,072,614	21,109,500	5,727,090
TOTAL DISBURSEMENTS		2,521,726	23,818,854	19,749,450	5,485,850
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>1,240,459</b>	<b>(2,746,240)</b>	<b>1,360,050</b>	<b>241,240</b>
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS		-	(300,000)	-	-
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		79,672	3,801,971		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(67,159)			
FEDERAL GRANT - ARPA			(1,439,504)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		1,750,624	3,003,596	2,319,823	3,679,873
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		3,003,596	2,319,823	3,679,873	3,921,113

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

		Year Ended April 30			
		2023	2024	2025	2026
ADMINISTRATION		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
51-11-4211	Director of Public Works	17,827	34,640	40,000	33,000
51-11-4212	Finance Director	24,074	24,266	23,000	21,000
51-11-4213	Clerical	63,180	67,813	87,000	85,000
51-11-4217	Human Resource	7,014	12,628	14,000	16,000
51-11-4218	Deputy Director of Public Works	-	-	5,000	19,500
51-11-4220	Part-time	4,163	7,243	7,000	7,500
51-11-4230	Over-time	134	627	2,000	2,000
51-11-4240	Sick Leave	3,496	4,521	49,000	5,000
51-11-4250	Vacation Leave	11,279	8,835	50,000	13,000
	Subtotal	131,167	160,572	277,000	202,000
<u>INSURANCE BENEFITS</u>					
51-11-4510	Health Insurance	25,319	24,770	35,000	38,500
51-11-4515	Health Insurance Reimbursement	4,538	6,268	6,000	6,000
51-11-4530	Unemployment Insurance	189	320	400	300
	Subtotal	30,046	31,358	41,400	44,800
<u>PENSION BENEFITS</u>					
51-11-4610	FICA	9,675	11,870	19,500	16,000
51-11-4620	IMRF	20,111	(14,791)	14,000	11,000
	Subtotal	29,786	(2,921)	33,500	27,000
<u>CONTRACTUAL SERVICES</u>					
51-11-5170	Equipment Rental & Services	1,773	2,094	3,000	3,000
	Subtotal	1,773	2,094	3,000	3,000
<u>PROFESSIONAL SERVICES</u>					
51-11-5310	Professional Services	53,453	10,402	28,000	36,200
51-11-5330	Legal	-	-	-	-
51-11-5350	Independent Contractors	-	-	-	-
	Subtotal	53,453	10,402	28,000	36,200
<u>COMMUNICATIONS</u>					
51-11-5510	Postage	6,061	11,182	12,000	12,500
51-11-5540	Printing & Publishing	1,565	1,440	2,000	2,000
	Subtotal	7,626	12,622	14,000	14,500
<u>PROFESSIONAL DEVELOPMENT</u>					
51-11-5610	Membership & Dues	621	394	500	500
51-11-5620	Travel Expense	-	-	-	-
51-11-5630	Training	190	-	500	500
	Subtotal	811	394	1,000	1,000
<u>SERVICE CHARGES</u>					
51-11-5770	Bad Debt Expense	1,705	1,531	5,000	5,000
51-11-5790	Franchise Fees	140,248	192,113	190,000	190,000
	Subtotal	141,953	193,644	195,000	195,000
<u>OTHER CONTRACTUAL SERVICES</u>					
51-11-5910	Customer Refunds	2,141	8,165	2,500	2,500
51-11-5920	Insurance & Bonds	13,081	11,053	33,500	35,000
51-11-5960	Miscellaneous	1,341	2,449	3,000	3,000
	Subtotal	16,563	21,667	39,000	40,500
<u>GENERAL SUPPLIES</u>					
51-11-6510	Office Supplies	2,551	2,613	4,500	4,500
	Subtotal	2,551	2,613	4,500	4,500

<u>CAPITAL OUTLAY</u>					
51-11-8300	Equipment-Office	110	214	3,000	8,600
51-11-8700	Furniture & Fixtures	-	-	-	900
51-11-8800	Information Systems	17,757	18,370	20,000	22,000
	Subtotal	17,867	18,583	23,000	31,500
<u>OTHER FINANCING USES</u>					
51-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	-	-	-	-
<b>TOTAL WATER ADMINISTRATION</b>		<b>433,596</b>	<b>451,028</b>	<b>659,400</b>	<b>600,000</b>

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>WATER TREATMENT PLANT</b>					
<u>SALARIES</u>					
51-47-4210	Regular Salaries	-	-	-	-
51-47-4230	Over-time	-	-	-	-
51-47-4240	Sick Leave	-	-	-	-
51-47-4250	Vacation Leave	-	-	-	-
51-47-4270	Inter-Departmental	-	-	-	-
	Subtotal	-	-	-	-
<u>INSURANCE BENEFITS</u>					
51-47-4510	Health Insurance	-	-	-	-
51-47-4515	Health Insurance Reimbursement	-	-	-	-
51-47-4530	Unemployment Insurance	-	-	-	-
	Subtotal	-	-	-	-
<u>PENSION BENEFITS</u>					
51-47-4610	FICA	-	-	-	-
51-47-4620	IMRF	-	-	-	-
	Subtotal	-	-	-	-
<u>OTHER BENEFITS</u>					
51-47-4710	Clothing Allowance	-	-	-	-
	Subtotal	-	-	-	-
<u>CONTRACTUAL SERVICES</u>					
51-47-5110	Building Repairs	-	-	-	5,000
51-47-5120	Equipment Repairs	-	-	200	50,000
	Subtotal	-	-	200	55,000
<u>PROFESSIONAL SERVICES</u>					
51-47-5310	Professional Services	-	-	100,000	150,000
	Subtotal	-	-	100,000	150,000
<u>COMMUNICATIONS</u>					
51-47-5520	Communications	-	-	1,000	3,500
	Subtotal	-	-	1,000	3,500
<u>PROFESSIONAL DEVELOPMENT</u>					
51-47-5630	Training	-	-	-	-
	Subtotal	-	-	-	-
<u>SERVICE CHARGES</u>					
51-47-5710	Utilities	-	-	70,000	200,000
51-47-5740	EPA Permits	-	-	-	20,000
51-47-5760	Water Sample Testing	-	-	10,000	10,000
51-47-5780	Disposal Fees	-	-	1,000	5,000
	Subtotal	-	-	81,000	235,000
<u>OTHER CONTRACTUAL SERVICES</u>					
51-47-5960	Miscellaneous	-	-	-	5,000
	Subtotal	-	-	-	5,000
<u>GENERAL SUPPLIES</u>					
51-47-6520	Department Supplies	-	-	3,000	3,000
51-47-6530	Tools	-	-	1,000	5,000
51-47-6540	Janitorial Supplies	-	-	500	1,500
51-47-6550	Vehicle Fuel & Lube	-	-	-	-
51-47-6560	Chemicals	-	-	60,000	250,000
51-47-6580	Fuels (Gas - Oil)	-	-	2,500	2,500
51-47-6610	Safety Materials	-	-	-	-
	Subtotal	-	-	67,000	262,000

<u>CAPITAL OUTLAY</u>				
51-47-8200	Building Improvements	-	-	-
51-47-8302	Equipment-New	-	-	10,000
51-47-8902	Capital Projects	-	-	30,000
	Subtotal	-	-	10,000
				45,000
<b>TOTAL WATER TREATMENT PLANT</b>		-	-	<b>259,200</b>
				<b>755,500</b>

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

DISTRIBUTION		Year Ended April 30			
		2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Estimate</u>	2026 <u>Budget</u>
<u>SALARIES</u>					
51-48-4210	Regular Salaries	45,428	42,308	40,000	65,000
51-48-4230	Over-time	5,106	6,266	4,000	7,000
51-48-4240	Sick Leave	4,276	2,386	10,000	3,000
51-48-4250	Vacation Leave	16,579	10,827	20,000	5,000
51-48-4270	Inter-Departmental	111,087	78,220	75,000	75,000
	Subtotal	182,476	140,007	149,000	155,000
<u>INSURANCE BENEFITS</u>					
51-48-4510	Health Insurance	31,186	30,804	25,000	7,500
51-48-4515	Health Insurance Reimbursement	5,287	4,685	5,000	5,000
51-48-4520	Other Post Employment Benefit	-	1,743	-	-
51-48-4530	Unemployment Insurance	368	248	150	150
	Subtotal	36,841	37,479	30,150	12,650
<u>PENSION BENEFITS</u>					
51-48-4610	FICA	13,335	10,262	12,500	12,500
51-48-4620	IMRF	27,614	(19,988)	8,000	8,000
51-48-4620	IMRF - Other Employer Benefit	-	(420)	-	-
	Subtotal	40,949	(10,146)	20,500	20,500
<u>OTHER BENEFITS</u>					
51-48-4710	Clothing Allowance	1,188	3,616	1,200	1,200
	Subtotal	1,188	3,616	1,200	1,200
<u>CONTRACTUAL SERVICES</u>					
51-48-5110	Building Repairs	330	2,893	4,000	4,000
51-48-5120	Equipment Repairs	27,770	9,511	15,000	15,000
51-48-5130	Vehicle Repairs	-	-	-	-
51-48-5160	Machinery Repairs	-	-	-	-
	Subtotal	28,100	12,404	19,000	19,000
<u>PROFESSIONAL SERVICES</u>					
51-48-5310	Professional Services	1,775	20,885	22,000	217,000
	Subtotal	1,775	20,885	22,000	217,000
<u>COMMUNICATIONS</u>					
51-48-5520	Communications	6,691	5,250	7,500	7,500
	Subtotal	6,691	5,250	7,500	7,500
<u>PROFESSIONAL DEVELOPMENT</u>					
51-48-5630	Training	3,572	2,360	5,000	5,000
	Subtotal	3,572	2,360	5,000	5,000
<u>SERVICE CHARGES</u>					
51-48-5710	Utilities	13,182	12,478	19,000	15,000
51-48-5750	Water Purchased	1,411,934	1,889,919	1,300,000	-
51-48-5760	Water Sample Testing	7,016	5,162	10,000	15,000
	Subtotal	1,432,132	1,907,559	1,329,000	30,000
<u>OTHER CONTRACTUAL SERVICES</u>					
51-48-5960	Miscellaneous	4,670	4,439	5,000	5,000
	Subtotal	4,670	4,439	5,000	5,000

<u>GENERAL SUPPLIES</u>					
51-48-6520	Department Supplies	2,514	5,041	4,000	3,000
51-48-6530	Tools	1,886	4,347	7,500	7,500
51-48-6540	Janitorial Supplies	-	-	-	-
51-48-6550	Vehicle Fuel & Lube	4,465	4,242	6,000	6,000
51-48-6560	Chemicals	5,567	5,530	7,000	-
51-48-6580	Fuels (Gas - Oil)	-	-	1,000	1,000
51-48-6610	Safety Materials	2,591	1,865	5,000	5,000
	Subtotal	17,023	21,024	30,500	22,500
<u>CAPITAL OUTLAY</u>					
51-48-8100	Land	-	-	-	-
51-48-8200	Building Improvements	-	2,897	5,000	5,000
51-48-8302	Equipment-New	3,161	5,649	18,000	110,000
51-48-8303	Equipment Leases	-	-	-	-
51-48-8400	Vehicles	-	-	22,000	-
51-48-8501	Meters	673	2,118	32,000	25,000
51-48-8503	Line Materials	60,928	159,482	135,000	70,000
51-48-8902	Capital Projects	12,050	20,786,150	17,000,000	3,425,000
	Subtotal	76,812	20,956,297	17,212,000	3,635,000
<b>TOTAL WATER DISTRIBUTION</b>		<b>1,832,229</b>	<b>23,101,175</b>	<b>18,830,850</b>	<b>4,130,350</b>

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

		Year Ended April 30			
<b>INTEREST &amp; BOND</b>		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b><u>PRINCIPAL ON BONDS</u></b>					
51-82-7110	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<b><u>INTEREST ON BONDS</u></b>					
51-82-7210	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<b><u>PAYING FEES</u></b>					
51-82-7310	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<b><u>DEPRECIATION &amp; AMORTIZATION</u></b>					
51-82-9000	Depreciation	255,901	266,651	-	-
51-82-9011	Amortization - Bond Discount	-	-	-	-
51-82-9012	Amortization - Bond Issuance Cost	-	-	-	-
51-99-9999	Transfers	-	-	-	-
	Subtotal	255,901	266,651	-	-
<b>TOTAL INTEREST &amp; BOND</b>		<b>255,901</b>	<b>266,651</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER FUND</b>		<b>2,521,726</b>	<b>23,818,854</b>	<b>19,749,450</b>	<b>5,485,850</b>

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

CLASSIFICATION	Year Ended April 30			
	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Estimate</u>	2026 <u>Budget</u>
SALARIES	313,643	300,580	426,000	357,000
INSURANCE BENEFITS	66,887	68,837	71,550	57,450
PENSION BENEFITS	70,735	(13,067)	54,000	47,500
OTHER BENEFITS	1,188	3,616	1,200	1,200
CONTRACTUAL SERVICES	29,873	14,498	22,200	77,000
PROFESSIONAL SERVICES	55,228	31,287	150,000	403,200
COMMUNICATIONS	14,317	17,872	22,500	25,500
PROFESSIONAL DEVELOPMENT	4,383	2,754	6,000	6,000
SERVICE CHARGES	1,574,085	2,101,203	1,605,000	460,000
OTHER CONTRACTUAL SERVICES	21,233	26,105	44,000	50,500
GENERAL SUPPLIES	19,574	23,638	102,000	289,000
CAPITAL OUTLAY	94,679	20,974,880	17,245,000	3,711,500
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	-	-
INTEREST ON BONDS	-	-	-	-
PAYING FEES	-	-	-	-
TRANSFERS	-	-	-	-
DEPRECIATION & AMORTIZATION	255,901	266,651	-	-
	<u>2,521,726</u>	<u>23,818,854</u>	<u>19,749,450</u>	<u>5,485,850</u>

CITY OF WATERLOO, ILLINOIS  
WATER FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/26

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>ADMINISTRATION</b>		
51-11-8300	Equipment - Office	\$ 8,600	
	Purchase of two computers estimated at \$2,500. Water Department share \$500.		
	Purchase of intercom system for Public Works estimated at \$8,000. Water Department share \$1,600.		
	Purchase of copier for Public Works IT estimated at \$11,000. Water Department share \$2,200.		
	Purchase of copier for Buisness Office estimated at \$11,000. Water Department share \$2,200.		
	Miscellaneous estimated \$2,100.		
51-11-8700	Furniture & Fixtures	900	
	Purchase of office chairs estimated at \$4,500. Water Department share \$900.		
51-11-8800	Information Systems	22,000	
		<hr/>	\$ 31,500
	<b>WATER TREATMENT PLANT</b>		
51-47-8302	Equipment - New	15,000	
	Purchase of mower estimated at \$10,000. Miscellaneous estimated at \$5,000.		
51-47-8902	Capital Projects		
	Cooling Units for the wells estimated at \$30,000.	<hr/> 30,000	\$ 45,000
	<b>DISTRIBUTION</b>		
51-48-8100	Land	-	
51-48-8200	Building Improvements	5,000	
51-48-8302	Equipment - New	110,000	
	Purchase of mini x estimated at \$100,000. Water Department share \$25,000.		
	Purchase of valve exersisor estimated at \$100,000. Water Department share \$80,000.		
	Purchase of trash pump estimated at \$3,000. Miscellaneous estimated at \$2000.		
51-48-8303	Equipment Leases	-	
51-48-8400	Vehicles	-	
51-48-8501	Meters	25,000	
51-48-8503	Line Materials	70,000	
51-48-8902	Capital Projects	<hr/> 3,425,000	3,635,000
	Repainting of Old Watertower estimated at \$450,000		
	North Moore St. Ground Storage Tank estimated at \$225,000		
	600 block of Church Street, Remlock to Sewer Plant Loop, South Market, North Market, and Flower Street water main replacement projects estimated at 500,000		
	Extension to 57 acres estimated at \$250,000		
	Water Plant Construction estimated at \$2,000,000		
	<b>TOTAL CAPITAL OUTLAY</b>		<hr/> <b>3,711,500</b> <hr/>

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b><u>REVENUE</u></b>					
52-00-3530	Penalties on Services	19,103	22,744	23,000	23,000
	Subtotal	19,103	22,744	23,000	23,000
<b><u>CHARGES FOR SERVICES</u></b>					
52-00-3620	Sewer Charges	1,999,451	2,232,752	2,250,000	2,310,000
52-00-3660	Connection Fees	129,998	89,452	105,000	105,000
52-00-3690	Utility Bill Adjustment	(3,239)	(7,525)	(5,000)	(5,000)
52-00-3700	Sewer Facility Charges	-	-	-	-
52-00-3710	Miscellaneous Disposal Fees	-	-	-	-
52-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	2,126,210	2,314,679	2,350,000	2,410,000
<b><u>OTHER REVENUES</u></b>					
52-00-3802	Property Damage	-	-	-	-
52-00-3810	Interest Income	4,294	5,952	4,500	5,500
52-00-3811	Earnings on IMET	12,500	48,581	150,000	57,000
52-00-3860	Grant & Low Interest Loan	-	-	-	-
52-00-3865	Reimbursement from State	-	-	-	-
52-00-3890	Miscellaneous	12,157	11,662	4,000	10,000
	Subtotal	28,951	66,194	158,500	72,500
<b><u>OTHER FINANCING SOURCES</u></b>					
52-00-3940	IDOT Reimbursement	-	-	-	-
52-00-3960	Transfer from Other Funds - Cap. Impr. & Water	-	-	-	-
	Transfer from Invested Funds	-	-	-	-
	Loan Proceeds	-	-	-	-
	Subtotal	-	-	-	-
<b>TOTAL RECEIPTS</b>		2,174,264	2,403,617	2,531,500	2,505,500
<b>TOTAL DISBURSEMENTS</b>		1,847,344	1,857,339	2,243,450	2,568,850
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		326,920	546,278	288,050	(63,350)
<b>COMMITMENT TO PENSION FUNDS</b>					
<b>USE OF INVESTED FUNDS</b>				-	-
<b>SYSTEM DEVELOPMENT CHARGES</b>					
<b>DECREASE (INCREASE) IN RECEIVABLES/PAYABLES</b>		(10,175)	403,926		
<b>DECREASE (INCREASE) IN PROPERTY, PLANT &amp; EQUIP.</b>		57,060	(254,151)		
<b>CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED</b>		1,647,915	2,021,720	2,717,773	3,005,823
<b>CASH BALANCE, ENDING-ACTUAL AND ESTIMATED</b>		2,021,720	2,717,773	3,005,823	2,942,473



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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>ADMINISTRATION</b>					
<u>SALARIES</u>					
52-11-4211	Director of Public Works	17,827	34,640	40,000	33,000
52-11-4212	Finance Director	24,074	24,266	23,000	21,000
52-11-4213	Clerical	63,180	67,813	87,000	85,000
52-11-4217	Human Resource	7,014	12,628	14,000	16,000
52-11-4218	Deputy Director of Public Works	-	-	5,000	19,500
52-11-4220	Part-time	4,163	7,243	5,000	7,500
52-11-4230	Over-time	134	627	2,000	2,000
52-11-4240	Sick Leave	3,496	4,521	49,000	5,000
52-11-4250	Vacation Leave	11,278	8,835	50,000	13,000
	Subtotal	131,166	160,572	275,000	202,000
<u>INSURANCE BENEFITS</u>					
52-11-4510	Health Insurance	25,319	24,770	35,000	38,500
52-11-4515	Health Insurance Reimbursement	4,538	6,268	6,000	6,000
52-11-4530	Unemployment Insurance	189	320	400	300
	Subtotal	30,046	31,358	41,400	44,800
<u>PENSION BENEFITS</u>					
52-11-4610	FICA	9,675	11,870	19,000	16,000
52-11-4620	IMRF	20,111	(14,791)	14,000	11,000
	Subtotal	29,786	(2,921)	33,000	27,000
<u>CONTRACTUAL SERVICES</u>					
52-11-5170	Equipment Rental & Services	1,773	1,794	3,000	3,000
	Subtotal	1,773	1,794	3,000	3,000
<u>PROFESSIONAL SERVICES</u>					
52-11-5310	Professional Services	78,676	85,711	100,000	126,500
52-11-5330	Legal	-	-	-	-
52-11-5350	Independent Contractors	-	-	-	-
	Subtotal	78,676	85,711	100,000	126,500
<u>COMMUNICATIONS</u>					
52-11-5510	Postage	6,106	11,182	12,000	12,500
52-11-5540	Printing & Publishing	1,565	1,440	2,000	2,000
	Subtotal	7,671	12,622	14,000	14,500
<u>PROFESSIONAL DEVELOPMENT</u>					
52-11-5610	Membership & Dues	-	-	100	100
52-11-5620	Travel Expense	-	-	-	-
52-11-5630	Training	163	-	500	500
	Subtotal	163	-	600	600
<u>SERVICE CHARGES</u>					
52-11-5770	Bad Debt Expense	1,434	1,422	4,000	4,000
52-11-5790	Franchise Fees	99,222	111,503	115,000	115,000
	Subtotal	100,656	112,926	119,000	119,000
<u>OTHER CONTRACTUAL SERVICES</u>					
52-11-5910	Customer Refunds	1,147	4,749	1,000	5,000
52-11-5920	Insurance & Bonds	27,887	23,793	25,000	25,000
52-11-5960	Miscellaneous	1,341	2,449	3,000	3,000
	Subtotal	30,375	30,991	29,000	33,000
<u>GENERAL SUPPLIES</u>					
52-11-6510	Office Supplies	2,662	2,416	4,500	4,500
	Subtotal	2,662	2,416	4,500	4,500

<u>CAPITAL OUTLAY</u>					
52-11-8300	Equipment-Office	111	214	3,000	8,600
52-11-8700	Furniture & Fixtures	-	-	-	900
52-11-8800	Information Systems	18,168	18,370	20,000	22,000
52-11-8904	Interest Expense	-	-	-	-
	Subtotal	18,279	18,583	23,000	31,500
<u>OTHER FINANCING USES</u>					
52-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	-	-	-	-
<b>TOTAL SEWER ADMINISTRATION</b>		<b>431,253</b>	<b>454,052</b>	<b>642,500</b>	<b>606,400</b>

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>TREATMENT PLANT</b>					
<u>SALARIES</u>					
52-43-4210	Regular Salaries	233,814	249,577	275,000	283,000
52-43-4230	Over-time	3,463	4,720	7,000	7,000
52-43-4240	Sick Leave	10,400	4,606	6,000	9,000
52-43-4250	Vacation Leave	29,736	16,647	18,000	30,000
52-43-4270	Inter-Departmental	150	1,249	2,000	2,000
	Subtotal	277,563	276,798	308,000	331,000
<u>INSURANCE BENEFITS</u>					
52-43-4510	Health Insurance	74,854	69,926	74,000	75,500
52-43-4515	Health Insurance Reimbursement	6,382	15,647	15,000	18,000
52-43-4520	Other Post Employment Benefit	-	(13,897)	-	-
52-43-4530	Unemployment Insurance	388	347	400	400
	Subtotal	81,624	72,023	89,400	93,900
<u>PENSION BENEFITS</u>					
52-43-4610	FICA	19,954	19,651	23,000	25,000
52-43-4620	IMRF	42,723	(28,782)	16,000	16,000
52-43-4625	IMRF - Other Employment Benefits	-	4,124	-	-
	Subtotal	62,677	(5,007)	39,000	41,000
<u>OTHER BENEFITS</u>					
52-43-4710	Clothing Allowance	1,033	1,800	3,600	3,600
	Subtotal	1,033	1,800	3,600	3,600
<u>CONTRACTUAL SERVICES</u>					
52-43-5110	Building Repairs	29	-	-	2,000
52-43-5120	Equipment Repairs	42,830	63,957	120,000	80,000
52-43-5130	Vehicle Repairs	-	-	-	-
52-43-5160	Machinery Repairs	-	-	-	-
	Subtotal	42,859	63,957	120,000	82,000
<u>COMMUNICATIONS</u>					
52-43-5520	Communications	17,902	11,615	20,000	20,000
	Subtotal	17,902	11,615	20,000	20,000
<u>PROFESSIONAL DEVELOPMENT</u>					
52-43-5620	Travel Expense	-	-	-	-
52-43-5630	Training	2,007	2,052	5,000	5,000
	Subtotal	2,007	2,052	5,000	5,000
<u>SERVICE CHARGES</u>					
52-43-5710	Utilities	206,915	219,940	230,000	230,000
52-43-5740	EPA Permits	17,500	17,500	17,500	20,000
52-43-5780	Disposal Fees	3,860	3,020	5,000	5,000
	Subtotal	228,275	240,460	252,500	255,000
<u>OTHER CONTRACTUAL SERVICES</u>					
52-43-5960	Miscellaneous	3,445	3,445	5,000	5,000
	Subtotal	3,445	3,445	5,000	5,000
<u>GENERAL SUPPLIES</u>					
52-43-6510	Office Supplies	383	-	-	500
52-43-6520	Department Supplies	1,745	1,700	2,500	2,000
52-43-6530	Tools	655	143	1,000	1,000
52-43-6540	Janitorial Supplies	-	114	500	500
52-43-6550	Vehicle Fuel & Lube	-	-	200	200
52-43-6560	Chemicals	4,615	8,608	15,000	15,000
52-43-6610	Safety Materials	793	844	1,000	1,000
	Subtotal	8,191	11,408	20,200	20,200

		<u>CAPITAL OUTLAY</u>			
52-43-8100	Land	-	-	-	-
52-43-8200	Building Improvements	1,369	2,675	10,000	15,000
52-43-8302	Equipment-New	29	1,619	78,000	-
52-43-8902	Capital Projects	-	9,070	140,000	315,000
	Subtotal	1,398	13,364	228,000	330,000
<b>TOTAL SEWER TREATMENT PLANT</b>		<b>726,974</b>	<b>691,915</b>	<b>1,090,700</b>	<b>1,186,700</b>

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>SEWER SANITATION SYSTEM</b>					
<u>CONTRACTUAL SERVICES</u>					
52-44-5110	Building Repairs	-	-	1,000	1,000
52-44-5120	Equipment Repairs	113,589	116,629	125,000	150,000
52-44-5130	Vehicle Repairs	-	-	-	-
52-44-5160	Machinery Repairs	-	-	-	-
	Subtotal	113,589	116,629	126,000	151,000
<u>SERVICE CHARGES</u>					
52-44-5710	Utilities	75,752	75,542	77,000	77,000
	Subtotal	75,752	75,542	77,000	77,000
<u>GENERAL SUPPLIES</u>					
52-44-6520	Department Supplies	6,965	13,265	5,000	8,000
52-44-6530	Tools	1,209	(515)	3,000	3,000
52-44-6550	Vehicle Fuel & Lube	11,630	10,988	13,000	13,000
52-44-6560	Chemicals	240	-	750	750
52-44-6580	Fuels (Gas - Oil)	-	-	2,000	2,000
52-44-6610	Safety Materials	980	1,066	2,000	2,000
	Subtotal	21,024	24,804	25,750	28,750
<u>CAPITAL OUTLAY</u>					
52-44-8100	Land	-	-	-	-
52-44-8200	Building Improvements	-	-	-	1,000
52-44-8302	Equipment-New	3,516	5,187	8,000	100,000
52-44-8303	Equipment Leases	2,400	-	-	8,000
52-44-8400	Vehicles	-	-	21,500	-
52-44-8902	Capital Projects	15,462	7,585	252,000	410,000
	Subtotal	21,378	12,773	281,500	519,000
<b>TOTAL SEWER SANITATION SYSTEM</b>		<b>231,743</b>	<b>229,748</b>	<b>510,250</b>	<b>775,750</b>

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>INTEREST &amp; BOND REDEMPTION</b>					
<u>PRINCIPAL ON BONDS</u>					
52-82-7120	Revenue Bonds 1996	-	-	-	-
	Subtotal	-	-	-	-
<u>INTEREST ON BONDS</u>					
52-82-7220	Revenue Bonds 1996	-	-	-	-
	Subtotal	-	-	-	-
<u>PAYING FEES</u>					
52-82-7320	Revenue Bonds 1996	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION</u>					
52-82-9000	Depreciation Expense	457,374	481,624	-	-
	Subtotal	457,374	481,624	-	-
<u>OTHER</u>					
52-82-9595	Abandonment of Assets				
	Subtotal				
<b>TOTAL INTEREST &amp; BOND REDEMPTION</b>		<b>457,374</b>	<b>481,624</b>	<b>-</b>	<b>-</b>
<b>TOTAL SEWER FUND</b>		<b>1,847,344</b>	<b>1,857,339</b>	<b>2,243,450</b>	<b>2,568,850</b>

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

CLASSIFICATION	Year Ended April 30			
	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Estimate</u>	2026 <u>Budget</u>
SALARIES	408,729	437,371	583,000	533,000
INSURANCE BENEFITS	111,670	103,381	130,800	138,700
PENSION BENEFITS	92,463	(7,929)	72,000	68,000
OTHER BENEFITS	1,033	1,800	3,600	3,600
CONTRACTUAL SERVICES	158,221	182,380	249,000	236,000
PROFESSIONAL SERVICES	78,676	85,711	100,000	126,500
COMMUNICATIONS	25,573	24,237	34,000	34,500
PROFESSIONAL DEVELOPMENT	2,170	2,052	5,600	5,600
SERVICE CHARGES	404,683	428,928	448,500	451,000
OTHER CONTRACTUAL SERVICES	33,820	34,436	34,000	38,000
GENERAL SUPPLIES	31,877	38,627	50,450	53,450
CAPITAL OUTLAY	41,055	44,720	532,500	880,500
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	-	-
INTEREST ON BONDS	-	-	-	-
PAYING FEES	-	-	-	-
DEPRECIATION	457,374	481,624	-	-
	<u>1,847,344</u>	<u>1,857,339</u>	<u>2,243,450</u>	<u>2,568,850</u>

CITY OF WATERLOO, ILLINOIS  
SEWER FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/26

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>ADMINISTRATION</b>		
52-11-8300	Equipment - Office Purchase of two computers estimated at \$2,500. Sewer Department share \$500. Purchase of intercom system for Public Works estimated at \$8,000. Sewer Department share \$1,600. Purchase of copier for Public Works IT estimated at \$11,000. Sewer Department share \$2,200. Purchase of copier for Buisness Office estimated at \$11,000. Sewer Department share \$2,200. Miscellaneous estimated \$2,000.	\$ 8,600	
52-11-8700	Furniture & Fixtures Purchase of office chairs estimated at \$4,500. Sewer Department share \$900.	900	
52-11-8800	Information Systems	22,000	
		<hr/>	\$ 31,500
	<b>SEWER TREATMENT PLANT</b>		
52-43-8100	Land	-	
52-43-8200	Building Improvements Fencing estimated at \$10,000. Miscellaneous estimated at \$5,000.	15,000	
52-43-8302	Equipment - New	-	
52-43-8902	Capital Projects Purchase of 4 replacement blowers estimated at \$90,000. Purchase of 3 replacement blowers estimated at \$75,000. Purchase of 2 motive pumps estimated at \$75,000. Miscellaneous Sewer Treatment Plant repairs estimated \$75,000.	315,000	
			330,000
	<b>SEWER SANITATION SYSTEM</b>		
52-44-8100	Land	-	
52-44-8200	Building Improvements Possible Building Improvements estimated at \$1,000.	1,000	
52-44-8302	Equipment - New Purchase of crawler camera estimated at \$100,000	100,000	
52-44-8303	Equipment Leases Leasing large sewer cleaning equipment if necessary	8,000	
52-44-8400	Vehicles	-	
52-44-8902	Capital Projects Sewer lining estimated at \$225,000. Sewer rehab manholes estimated at \$30,000. North Market sewer main extension estimated at \$50,000. Purchase of generator for the North East Lift Station estimated at \$55,000 Purchase of 2 pumps for East Ridge Lift Station estimated at \$50,000	410,000	
		<hr/>	519,000
	<b>TOTAL CAPITAL OUTLAY</b>		<hr/> <b>880,500</b> <hr/>



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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
53-00-3530	Penalties on Services	90,420	103,022	100,000	100,000
	Subtotal	90,420	103,022	100,000	100,000
<u>CHARGES FOR SERVICES</u>					
53-00-3630	Electric Sales	10,818,339	10,943,170	11,475,000	11,500,000
53-00-3650	IMEA Credits	691,981	690,794	694,000	694,000
53-00-3660	Connection Fees	54,027	41,364	66,000	45,000
53-00-3690	Utility Bill Adjustment	390	5,430	(10,000)	(5,000)
53-00-3740	Street Lighting	60,000	60,000	60,000	60,000
	Subtotal	11,624,737	11,740,758	12,285,000	12,294,000
<u>OTHER REVENUES</u>					
53-00-3802	Property Damage	7,921	12,298	60,000	5,000
53-00-3810	Interest Income	7,233	6,961	5,000	6,000
53-00-3811	Earnings on IMET	131,038	400,806	780,000	275,000
53-00-3821	Fuel Reimbursement	-	-	-	-
53-00-3850	Subdivision Reimbursement	83,301	167,269	98,500	50,000
53-00-3855	Commercial Reimbursement	-	-	-	-
53-00-3860	Grant	-	-	-	-
53-00-3865	Reimbursement from State	-	-	-	-
53-00-3890	Miscellaneous	16,551	121,723	13,500	10,000
	Subtotal	246,044	709,057	957,000	346,000
<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	-	-	-	-
	Transfer from Invested Funds	-	75,000	3,500,000	9,800,000
	Subtotal	-	75,000	3,500,000	9,800,000
TOTAL RECEIPTS		11,961,201	12,627,837	16,842,000	22,540,000
TOTAL DISBURSEMENTS		11,493,339	11,365,296	16,801,000	22,467,900
EXCESS OF RECEIPTS OVER DISBURSEMENTS		467,862	1,262,541	41,000	72,100
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS		-	(75,000)	(3,500,000)	(9,800,000)
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		105,564	752,599		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		397,292	(985,268)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		12,588,762	13,559,480	14,514,352	11,055,352
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		13,559,480	14,514,352	11,055,352	1,327,452

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>ADMINISTRATION</b>					
<u>SALARIES</u>					
53-11-4211	Director of Public Works	17,827	34,640	40,000	33,000
53-11-4212	Finance Director	24,074	24,266	23,000	21,000
53-11-4213	Clerical	63,180	67,813	87,000	85,000
53-11-4217	Human Resource	7,014	12,628	14,000	16,000
53-11-4218	Deputy Director of Public Works	-	-	5,000	19,500
53-11-4220	Part-time	4,163	7,243	5,000	7,500
53-11-4230	Over-time	134	627	2,000	2,000
53-11-4240	Sick Leave	3,496	4,521	49,000	5,000
53-11-4250	Vacation Leave	11,279	8,835	50,000	13,000
	Subtotal	131,167	160,573	275,000	202,000
<u>INSURANCE BENEFITS</u>					
53-11-4510	Health Insurance	25,319	24,771	35,000	38,500
53-11-4515	Health Insurance Reimbursement	4,538	6,268	6,000	6,000
53-11-4530	Unemployment Insurance	189	320	400	300
	Subtotal	30,046	31,359	41,400	44,800
<u>PENSION BENEFITS</u>					
53-11-4610	FICA	9,675	11,870	19,000	16,000
53-11-4620	IMRF	20,111	(14,791)	14,000	11,000
	Subtotal	29,786	(2,921)	33,000	27,000
<u>CONTRACTUAL SERVICES</u>					
53-11-5170	Equipment Rental & Services	2,533	2,194	3,000	3,000
	Subtotal	2,533	2,194	3,000	3,000
<u>PROFESSIONAL SERVICES</u>					
53-11-5310	Professional Services	35,413	24,641	30,000	41,500
53-11-5350	Independent Contractors	-	-	-	-
	Subtotal	35,413	24,641	30,000	41,500
<u>COMMUNICATIONS</u>					
53-11-5510	Postage	6,118	11,195	12,000	12,500
53-11-5540	Printing & Publishing	1,565	1,440	2,000	2,000
	Subtotal	7,683	12,635	14,000	14,500
<u>PROFESSIONAL DEVELOPMENT</u>					
53-11-5610	Membership & Dues	-	-	100	100
53-11-5630	Training	1,501	1,224	6,000	5,000
	Subtotal	1,501	1,224	6,100	5,100
<u>SERVICE CHARGES</u>					
53-11-5770	Bad Debt Expense	7,084	7,724	20,000	20,000
53-11-5790	Franchise Fees	546,795	547,598	550,000	550,000
	Subtotal	553,879	555,322	570,000	570,000
<u>OTHER CONTRACTUAL SERVICES</u>					
53-11-5910	Customer Refunds	-	(500)	1,000	1,000
53-11-5920	Insurance & Bonds	123,408	126,500	154,000	158,000
53-11-5940	State Utility Tax	-	-	-	-
53-11-5960	Miscellaneous	1,514	3,505	3,000	3,000
	Subtotal	124,922	129,505	158,000	162,000
<u>GENERAL SUPPLIES</u>					
53-11-6510	Office Supplies	2,615	2,535	4,500	4,500
	Subtotal	2,615	2,535	4,500	4,500
<u>CAPITAL OUTLAY</u>					
53-11-8300	Equipment-Office	111	214	3,000	8,600
53-11-8700	Furniture & Fixtures	-	-	-	900
53-11-8800	Information Systems	18,580	18,370	20,000	22,000
	Subtotal	18,691	18,584	23,000	31,500
<b>TOTAL ELECTRIC ADMINISTRATION</b>		<b>938,236</b>	<b>935,651</b>	<b>1,158,000</b>	<b>1,105,900</b>

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>PRODUCTION</b>					
<u>SALARIES</u>					
53-47-4210	Regular Salaries	244,311	202,279	255,000	265,000
53-47-4230	Over-time	2,757	2,595	7,000	5,000
53-47-4240	Sick Leave	7,100	5,628	7,000	6,000
53-47-4250	Vacation Leave	14,886	10,456	16,500	17,000
53-47-4270	Inter-Departmental	-	-	2,000	2,000
	Subtotal	269,054	220,957	287,500	295,000
<u>INSURANCE BENEFITS</u>					
53-47-4510	Health Insurance	65,304	54,008	55,000	60,000
53-47-4515	Health Insurance Reimbursement	8,521	11,911	12,000	12,000
53-47-4530	Unemployment Insurance	369	368	400	400
	Subtotal	74,194	66,288	67,400	72,400
<u>PENSION BENEFITS</u>					
53-47-4610	FICA	19,525	15,824	20,000	22,000
53-47-4620	IMRF	41,681	(25,984)	14,000	15,500
	Subtotal	61,206	(10,160)	34,000	37,500
<u>OTHER BENEFITS</u>					
53-47-4710	Clothing Allowance	3,564	5,879	5,500	5,900
	Subtotal	3,564	5,879	5,500	5,900
<u>CONTRACTUAL SERVICES</u>					
53-47-5110	Building Repairs	3,913	3,145	3,500	3,000
53-47-5150	Utility System Maintenance	150,621	44,028	75,000	75,000
53-47-5160	Machinery Repairs	-	-	-	-
	Subtotal	154,534	47,173	78,500	78,000
<u>PROFESSIONAL SERVICES</u>					
53-47-5310	Professional Services	1,253	4,587	19,000	45,000
	Subtotal	1,253	4,587	19,000	45,000
<u>COMMUNICATIONS</u>					
53-47-5520	Communications	3,791	2,252	4,000	4,000
	Subtotal	3,791	2,252	4,000	4,000
<u>PROFESSIONAL DEVELOPMENT</u>					
53-47-5630	Training	1,096	1,096	1,000	1,000
	Subtotal	1,096	1,023	1,000	1,000
<u>SERVICE CHARGES</u>					
53-47-5710	Utilities	38,385	39,385	40,000	40,000
53-47-5740	EPA Permits	2,820	2,820	6,000	6,000
	Subtotal	41,205	42,205	46,000	46,000
<u>GENERAL SUPPLIES</u>					
53-47-6520	Department Supplies	2,880	2,982	3,000	3,000
53-47-6530	Tools	522	1,583	2,000	3,000
53-47-6540	Janitorial Supplies	6,253	9,451	8,000	8,000
53-47-6560	Chemicals	5,625	8,332	2,000	8,000
53-47-6565	Water Treatment Chemicals	-	-	-	-
53-47-6580	Fuels - (Gas & Oil)	15,491	21,938	50,000	50,000
53-47-6600	Lubricants	25	-	2,000	2,000
53-47-6610	Safety Materials	1,624	2,463	2,000	2,000
	Subtotal	32,420	46,750	69,000	76,000

		<u>CAPITAL OUTLAY</u>			
53-47-8100	Land	-	-	-	-
53-47-8200	Building Improvements	13,140	1,040	6,000	5,000
53-47-8302	Equipment-New	1,374	163	5,000	8,000
53-47-8400	Equipment - Vehicles	-	-	-	55,000
53-47-8902	Capital Projects	-	7,887	155,000	-
53-47-8902.16	Solar Turbine	-	-	4,200,000	9,898,000
	Subtotal	14,514	9,090	4,366,000	9,966,000
<b>TOTAL ELECTRIC PRODUCTION</b>		<b>656,831</b>	<b>436,045</b>	<b>4,977,900</b>	<b>10,626,800</b>

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

		Year Ended April 30			
DISTRIBUTION		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
53-48-4210	Regular Salaries	663,881	667,834	760,000	785,000
53-48-4230	Over-time	31,575	54,881	50,000	60,000
53-48-4240	Sick Leave	19,368	9,678	20,000	20,000
53-48-4250	Vacation Leave	59,233	53,881	55,000	60,000
53-48-4270	Inter-Departmental	-	-	1,000	1,000
	Subtotal	774,057	786,274	886,000	926,000
<u>INSURANCE BENEFITS</u>					
53-48-4510	Health Insurance	132,260	120,770	120,000	130,000
53-48-4515	Health Insurance Reimbursement	12,714	7,769	15,000	15,000
53-48-4520	Other Post Employment Benefit	-	4,607	-	-
53-48-4530	Unemployment Insurance	902	924	1,000	1,000
	Subtotal	145,876	134,070	136,000	146,000
<u>PENSION BENEFITS</u>					
53-48-4610	FICA	56,632	57,258	65,000	71,000
53-48-4620	IMRF	118,791	(82,349)	45,000	50,000
53-48-4710	IMRF - Other Employer Benefits	-	14,613	-	-
	Subtotal	175,423	(10,478)	110,000	121,000
<u>OTHER BENEFITS</u>					
53-48-4710	Clothing Allowance	2,192	4,274	9,600	9,600
	Subtotal	2,192	4,274	9,600	9,600
<u>CONTRACTUAL SERVICES</u>					
53-48-5110	Building Repairs	1,274	3,807	2,000	2,000
53-48-5120	Equipment Repairs	35,120	32,716	45,000	45,000
	Subtotal	36,394	36,523	47,000	47,000
<u>PROFESSIONAL SERVICES</u>					
53-48-5310	Professional Services	16,212	13,862	25,000	20,000
	Subtotal	16,212	13,862	25,000	20,000
<u>COMMUNICATIONS</u>					
53-48-5520	Communications	7,555	6,398	9,000	9,000
	Subtotal	7,555	6,398	9,000	9,000
<u>PROFESSIONAL DEVELOPMENT</u>					
53-48-5630	Training	7,894	11,277	7,000	10,000
	Subtotal	7,894	11,277	7,000	10,000
<u>SERVICE CHARGES</u>					
53-48-5710	Utilities	23,835	23,929	26,000	26,000
53-48-5760	Electric Purchased	7,504,714	7,610,665	8,000,000	8,000,000
	Subtotal	7,528,549	7,634,594	8,026,000	8,026,000
<u>OTHER CONTRACTUAL SERVICES</u>					
53-48-5960	Miscellaneous	1,115	8,455	-	5,000
	Subtotal	1,115	8,455	-	5,000
<u>GENERAL SUPPLIES</u>					
53-48-6180	Street Light Materials	50,793	38,355	50,000	75,000
53-48-6520	Department Supplies	26,992	25,065	35,000	35,000
53-48-6530	Tools	12,399	9,964	10,000	10,000
53-48-6540	Janitorial Supplies	191	271	1,500	1,500
53-48-6550	Vehicle Fuel & Lube	23,932	28,030	31,000	27,000
53-48-6610	Safety Materials	7,380	9,942	25,000	25,000
	Subtotal	121,687	111,627	152,500	173,500

<u>CAPITAL OUTLAY</u>					
53-48-8100	Land	-	-	-	-
53-48-8200	Building Improvements	3,401	495	7,000	5,000
53-48-8302	Equipment-New	3,413	5,272	55,000	397,000
53-48-8303	Equipment Leases	-	-	-	-
53-48-8400	Vehicles	163	-	467,000	-
53-48-8501	Meters	(3,955)	900	30,000	30,000
53-48-8502	Transformers	-	-	200,000	350,000
53-48-8503	Line Materials	227,075	318,106	340,000	250,000
53-48-8504	Poles	-	-	40,000	40,000
53-48-8508	Contracted Tree Trimming	4,301	2,667	-	10,000
53-48-8509	PCB Program	2,962	1,343	3,000	3,000
53-48-8902	Capital Projects	1,690	62,562	115,000	105,000
	Subtotal	239,050	391,345	1,257,000	1,190,000
<u>DEPRECIATION</u>					
53-48-9100	Depreciation	842,268	865,381	-	-
53-48-9120	Loss on Disposal of Fixed Asset	-	-	-	-
	Subtotal	842,268	865,381	-	-
<b>TOTAL ELECTRIC DISTRIBUTION</b>		<b>9,898,272</b>	<b>9,993,601</b>	<b>10,665,100</b>	<b>10,683,100</b>
<b>TOTAL ELECTRIC FUND</b>		<b>11,493,339</b>	<b>11,365,296</b>	<b>16,801,000</b>	<b>22,467,900</b>

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

CLASSIFICATION	Year Ended April 30			
	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Estimate</u>	2026 <u>Budget</u>
SALARIES	1,174,278	1,167,804	1,448,500	1,423,000
INSURANCE BENEFITS	250,116	231,716	244,800	263,200
PENSION BENEFITS	266,415	(23,559)	177,000	185,500
OTHER BENEFITS	5,756	10,153	15,100	15,500
CONTRACTUAL SERVICES	193,461	85,890	128,500	128,000
PROFESSIONAL SERVICES	52,878	43,089	74,000	95,000
COMMUNICATIONS	19,029	21,285	27,000	27,500
PROFESSIONAL DEVELOPMENT	10,491	13,524	14,100	16,100
SERVICE CHARGES	8,123,633	8,232,121	8,642,000	8,642,000
OTHER CONTRACTUAL SERVICES	126,037	137,960	158,000	167,000
GENERAL SUPPLIES	156,722	160,912	226,000	254,000
CAPITAL OUTLAY	272,255	419,019	5,646,000	11,187,500
DEPRECIATION	842,268	865,381	-	-
	<u>11,493,339</u>	<u>11,365,296</u>	<u>16,801,000</u>	<u>22,404,300</u>

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CITY OF WATERLOO, ILLINOIS  
ELECTRIC FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/26

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>ADMINISTRATION</b>		
53-11-8300	Equipment - Office Purchase of two computers estimated at \$3,000. Electric Department share \$500. Purchase of intercom system for Public Works estimated at \$8,000. Electric Department share \$1,600. Purchase of copier for Public Works IT estimated at \$11,000 Electric Department share \$2,200. Purchase of copier for Business Office estimated at \$11,000 Electric Department share \$2,200. Miscellaneous estimated \$2,100.	8,600	
53-11-8700	Furniture & Fixtures Purchase of chairs estimated at \$4,500. Electric Department share \$900.	900	
53-11-8800	Information Systems	22,000	
		31,500	31,500
	<b>PRODUCTION</b>		
53-47-8100	Land	-	
53-47-8200	Building Improvements Miscellaneous estimated at \$5000.	5,000	
53-47-8302	Equipment - New Purchase of tire balancer estimated at \$25,000 Power Department share \$3,000 Miscellaneous estimated at \$5,000.	8,000	
53-47-8400	Equipment - Vehicle Purchase of F-250 estimated at \$55,000.	55,000	
53-47-8902	Capital Projects	-	
53-47-8902.16	Solar Turbine Purchase of solar turbine estimated at \$3,800,000 Site work estimated at \$5,600,000 Professional services estimated at \$150,000 Construction/Project Contingency estimated at \$250,000 Installation of 4" gas main estimated at \$98,000	9,898,000	9,966,000
	<b>DISTRIBUTION</b>		
53-48-8100	Land	-	
53-48-8200	Building Improvements Miscellaneous estimated at \$5,000.	5,000	
53-48-8302	Equipment - New Purchase of Mini Ex estimated at \$100,000 Electric Department share \$25,000. Purchase of Mini Derrick estimated at \$280,000 Purchase of pads/rolls for yard access estimated at \$25,000	397,000	



Purchase of locaters estimated at \$13,000  
Purchase of fault detectors estimated at \$40,000  
Purchase of load break tools estimated at \$6,000  
Purchase of cable testers estimated at \$4,000  
Purchase of voltage detector estimated at \$4,000

53-48-8400	Vehicles	-	
53-48-8501	Meters	30,000	
53-48-8502	Transformers	350,000	
53-48-8503	Line Materials	250,000	
53-48-8504	Poles	40,000	
53-48-8508	Contracted Tree Trimming	10,000	
53-48-8509	PCB Program	3,000	
53-48-8902	Capital Projects	105,000	
	CAT 8 for City Hall estimated at \$10,000.		
	East Ridge Wire Replacement estimated at \$90,000.		
	Miscellaneous estimated at \$5,000		
			1,190,000
<b>TOTAL CAPITAL OUTLAY</b>			<b>11,187,500</b>

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
54-00-3530	Penalties on Services	31,136	28,404	26,000	26,000
	Subtotal	31,136	28,404	26,000	26,000
<u>CHARGES FOR SERVICES</u>					
54-00-3640	Gas Sales	3,508,094	2,916,817	3,000,000	3,900,000
54-00-3660	Connection Fees	34,815	32,168	40,000	42,000
54-00-3690	Utility Bill Adjustment	(105)	(802)	(5,000)	(5,000)
54-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	3,542,804	2,948,183	3,035,000	3,937,000
<u>OTHER REVENUES</u>					
54-00-3802	Property Damage	-	-	1,400	-
54-00-3810	Interest Income	2,686	3,396	2,500	3,000
54-00-3811	Earnings on IMET	46,148	128,804	250,000	125,000
54-00-3850	Subdivision Reimbursement	30,705	47,556	58,000	40,000
54-00-3855	Commercial Reimbursement	-	-	14,400	-
54-00-3860	Grant	-	-	-	-
54-00-3890	Miscellaneous	9,785	24,635	110,000	10,000
	Subtotal	89,324	204,392	436,300	178,000
<u>OTHER FINANCING SOURCES</u>					
54-00-3940	IDOT Reimbursement	-	-	-	-
54-00-3960	Transfer from Other Funds	-	-	-	-
	Transfer from Invested Funds	-	400,000	-	-
	Subtotal	-	400,000	-	-
TOTAL RECEIPTS		3,663,264	3,580,978	3,497,300	4,141,000
TOTAL DISBURSEMENTS		3,842,225	3,465,316	3,441,800	4,632,200
EXCESS OF RECEIPTS OVER DISBURSEMENTS		(178,961)	115,662	55,500	(491,200)
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS			(400,000)		
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(1,984)	228,761		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(30,917)	(297,034)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		4,870,404	4,658,542	4,305,931	4,361,431
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		4,658,542	4,305,931	4,361,431	3,870,231

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>ADMINISTRATION</b>					
<u>SALARIES</u>					
54-11-4211	Director of Public Works	17,827	34,641	40,000	33,000
54-11-4212	Finance Director	24,074	24,266	23,000	21,000
54-11-4213	Clerical	63,180	67,813	87,000	85,000
54-11-4217	Human Resource	7,014	12,628	14,000	16,000
54-11-4218	Deputy Director of Public Works	-	-	5,000	19,500
54-11-4220	Part-time	4,163	7,242	5,000	7,500
54-11-4230	Over-time	134	627	2,000	2,000
54-11-4240	Sick Leave	3,496	4,520	49,000	5,000
54-11-4250	Vacation Leave	11,278	8,835	50,000	13,000
	Subtotal	131,166	160,573	275,000	202,000
<u>INSURANCE BENEFITS</u>					
54-11-4510	Health Insurance	25,655	24,813	35,000	38,500
54-11-4515	Health Insurance Reimbursement	4,538	6,268	6,000	6,000
54-11-4530	Unemployment Insurance	188	320	400	300
	Subtotal	30,381	31,401	41,400	44,800
<u>PENSION BENEFITS</u>					
54-11-4610	FICA	9,675	11,869	19,000	16,000
54-11-4620	IMRF	20,111	(14,791)	14,000	11,000
	Subtotal	29,786	(2,922)	33,000	27,000
<u>CONTRACTUAL SERVICES</u>					
54-11-5170	Equipment Rental & Services	2,533	2,094	3,000	3,000
	Subtotal	2,533	2,094	3,000	3,000
<u>PROFESSIONAL SERVICES</u>					
54-11-5310	Professional Services	39,194	69,423	60,000	60,000
54-11-5330	Legal	-	-	-	-
54-11-5350	Independent Contractors	-	-	-	-
	Subtotal	39,194	69,423	60,000	60,000
<u>COMMUNICATIONS</u>					
54-11-5510	Postage	6,061	11,195	15,000	12,500
54-11-5540	Printing & Publishing	1,565	1,440	2,000	2,000
	Subtotal	7,626	12,636	17,000	14,500
<u>PROFESSIONAL DEVELOPMENT</u>					
54-11-5610	Membership & Dues	3,740	3,806	5,000	5,000
54-11-5620	Travel Expense	-	-	-	-
54-11-5630	Training	229	53	500	500
54-11-5650	Books & Publications	-	-	500	500
	Subtotal	3,969	3,859	6,000	6,000
<u>SERVICE CHARGES</u>					
54-11-5770	Bad Debt Expense	1,133	1,792	5,000	5,000
54-11-5790	Franchise Fees	178,221	150,854	130,000	170,000
	Subtotal	179,354	152,646	135,000	175,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-11-5910	Customer Refunds	-	-	1,000	1,000
54-11-5920	Insurance & Bonds	33,656	35,946	38,000	38,000
54-11-5940	State Utility Tax	-	-	-	-
54-11-5960	Miscellaneous	1,341	3,014	3,000	3,000
	Subtotal	34,997	38,960	42,000	42,000

		<u>GENERAL SUPPLIES</u>			
54-11-6510	Office Supplies	2,582	2,614	4,500	4,500
	Subtotal	2,582	2,614	4,500	4,500
		<u>CAPITAL OUTLAY</u>			
54-11-8300	Equipment-Office	111	214	3,000	8,600
54-11-8700	Furniture & Fixtures	-	-	-	900
54-11-8800	Information Systems	18,580	18,370	20,000	22,000
	Subtotal	18,691	18,583	23,000	31,500
54-11-9592	Transfer to Other Funds	-	-	-	-
<b>TOTAL GAS ADMINISTRATION</b>		<b>480,279</b>	<b>489,865</b>	<b>639,900</b>	<b>610,300</b>

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

DISTRIBUTION		Year Ended April 30			
		2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Estimate</u>	2026 <u>Budget</u>
<u>SALARIES</u>					
54-48-4210	Regular Salaries	338,477	392,807	450,000	460,000
54-48-4230	Over-time	6,504	12,042	6,500	12,000
54-48-4240	Sick Leave	9,810	5,771	12,000	12,000
54-48-4250	Vacation Leave	26,874	31,656	50,000	35,000
54-48-4270	Inter-Departmental	94,385	110,606	114,000	118,000
	Subtotal	476,050	552,882	632,500	637,000
<u>INSURANCE BENEFITS</u>					
54-48-4510	Health Insurance	80,346	92,670	121,000	124,000
54-48-4515	Health Insurance Reimbursement	7,377	19,169	25,000	20,000
54-48-4520	Other Post Employment Benefit	-	4,622	-	-
54-48-4530	Unemployment Insurance	717	762	700	700
	Subtotal	88,440	117,223	146,700	144,700
<u>PENSION BENEFITS</u>					
54-48-4610	FICA	35,328	40,121	45,000	49,000
54-48-4620	IMRF	63,563	(54,366)	32,000	35,000
54-48-4625	IMRF - Other Employer Benefits	-	(4,726)	-	-
	Subtotal	98,891	(18,972)	77,000	84,000
<u>OTHER BENEFITS</u>					
54-48-4710	Clothing Allowance	3,054	5,324	7,200	7,200
	Subtotal	3,054	5,324	7,200	7,200
<u>CONTRACTUAL SERVICES</u>					
54-48-5110	Building Repairs	512	5,135	2,000	2,000
54-48-5120	Equipment Repairs	11,225	18,825	25,000	35,000
54-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	11,737	23,960	27,000	37,000
<u>COMMUNICATIONS</u>					
54-48-5520	Communications	7,792	7,490	10,000	10,000
	Subtotal	7,792	7,490	10,000	10,000
<u>PROFESSIONAL DEVELOPMENT</u>					
54-48-5620	Travel Expense	-	-	-	-
54-48-5630	Training	5,985	4,587	7,000	7,000
	Subtotal	5,985	4,587	7,000	7,000
<u>SERVICE CHARGES</u>					
54-48-5710	Utilities	15,184	24,246	20,000	20,000
	Subtotal	15,184	24,246	20,000	20,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-48-5960	Miscellaneous	80	-	500	500
	Subtotal	80	-	500	500
<u>GENERAL SUPPLIES</u>					
54-48-6510	Office Supplies	225	-	500	500
54-48-6520	Department Supplies	3,748	7,088	3,500	3,500
54-48-6530	Tools	4,544	7,359	5,000	5,000
54-48-6540	Janitorial Supplies	168	225	500	500
54-48-6550	Vehicle Fuel & Lube	26,130	18,699	25,000	25,000
54-48-6560	Chemicals	2,793	960	2,500	2,000
54-48-6580	Natural Gas Purchase	2,297,015	1,831,334	1,500,000	2,500,000
54-48-6610	Safety Materials	4,036	6,911	5,000	5,000
	Subtotal	2,338,659	1,872,575	1,542,000	2,541,500

<u>CAPITAL OUTLAY</u>					
54-48-8100	Land	-	-	-	-
54-48-8200	Building Improvements	5,886	-	5,000	5,000
54-48-8302	Equipment-New	10,707	5,994	82,000	53,000
54-48-8303	Equipment Leases	-	-	-	-
54-48-8400	Vehicles	-	-	140,000	-
54-48-8501	Meters	-	3,448	5,000	50,000
54-48-8503	Line Maintenance Materials	70,323	102,061	100,000	25,000
54-48-8902	Capital Projects	593	-	-	400,000
	Subtotal	87,509	111,503	332,000	533,000
<u>DEPRECIATION</u>					
54-48-9100	Depreciation	228,565	274,633	-	-
	Subtotal	228,565	274,633	-	-
<b>TOTAL GAS DISTRIBUTION</b>		<b>3,361,946</b>	<b>2,975,451</b>	<b>2,801,900</b>	<b>4,021,900</b>
<b>TOTAL GAS FUND</b>		<b>3,842,225</b>	<b>3,465,316</b>	<b>3,441,800</b>	<b>4,632,200</b>

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

CLASSIFICATION	Year Ended April 30			
	2023	2024	2025	2026
	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
SALARIES	607,216	713,454	907,500	839,000
INSURANCE BENEFITS	118,821	148,624	188,100	189,500
PENSION BENEFITS	128,677	(21,894)	110,000	111,000
OTHER BENEFITS	3,054	5,324	7,200	7,200
CONTRACTUAL SERVICES	14,270	26,053	30,000	40,000
PROFESSIONAL SERVICES	39,194	69,423	60,000	60,000
COMMUNICATIONS	15,418	20,125	27,000	24,500
PROFESSIONAL DEVELOPMENT	9,954	8,446	13,000	13,000
SERVICE CHARGES	194,538	176,892	155,000	195,000
OTHER CONTRACTUAL SERVICES	35,077	38,960	42,500	42,500
GENERAL SUPPLIES	2,341,241	1,875,188	1,546,500	2,546,000
CAPITAL OUTLAY	106,200	130,086	355,000	564,500
DEPRECIATION	228,565	274,633	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
	<u>3,842,225</u>	<u>3,465,316</u>	<u>3,441,800</u>	<u>4,632,200</u>

CITY OF WATERLOO, ILLINOIS  
GAS FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/26

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>ADMINISTRATION</b>		
54-11-8300	Equipment - Office Purchase of two computers estimated at \$3,000. Gas Department share \$500. Purchase of intercom system for Public Works estimated at \$8,000. Gas Department share \$1,600. Purchase of copier for Public Works IT estimated at \$11,000. Gas Department share \$2,200. Purchase of copier for Buisness Office estimated at \$11,000. Gas Department share \$2,200. Miscellaneous estimated \$2,100.	\$ 8,600	
54-11-8700	Furniture & Fixtures Purchase of office chairs estimated at \$2,000 Gas Department share \$900.	900	
54-11-8800	Information Systems	22,000	
		<hr/>	31,500
	<b>DISTRIBUTION</b>		
54-48-8100	Land	-	
54-48-8200	Building Improvements Miscellaneous estimatated at \$5,000.	5,000	
54-48-8302	Equipment - New Purchase of Mini Ex estimated at \$100,000 Gas department share \$25,000. Purchase of 2 Gas Detectors estimated at \$8,000. Purchase of Valve Exerciser estimated at \$100,000 Gas department share \$20,000.	53,000	
54-48-8303	Equipment Leases	-	
54-48-8400	Vehicles	-	
54-48-8501	Meters	50,000	
54-48-8503	Line Maintenance Materials Line Material estimated at \$25,000	25,000	
54-48-8902	Capital Projects Purchase of Odorizer estimated at \$125,000 Expansion to 57 Acres - Gas Main estimated at \$250,000. Miscellaneous \$25,000	400,000	
		<hr/>	533,000
	<b>TOTAL CAPITAL OUTLAY</b>		<hr/> <b>564,500</b> <hr/>



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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>TAXES</u>					
72-00-3151	Property Tax - Current	690,000	689,216	775,000	808,000
	Subtotal	690,000	689,216	775,000	808,000
<u>OTHER REVENUES</u>					
72-00-3810	Interest Income	63,921	-	-	-
72-00-3811	Unrealized Appreciation	173,537	563,928	-	-
72-00-3812	Gain/Loss on Investments	(19,877)	120,805	-	10,000
72-00-3814	Interest Income - CD's	-	-	-	-
72-00-3815	Accrued Income	(31,964)	-	-	-
72-00-3816	Purchase Discounts	-	-	-	-
72-00-3817	Dividend Income	31,676	-	-	-
72-00-3818	Interest Income - Checking	247	139	200	200
72-00-3820	IPOPIF Income	28,096	51,631	55,000	60,000
72-00-3881	From James Trantham	-	-	-	-
72-00-3883	From Michael Douglas	-	-	-	-
72-00-3885	From John Sawyer	-	-	-	-
72-00-3893	From Dwight Loless	-	-	-	-
72-00-3894	From Trinity Daws	9,002	9,498	10,700	11,100
72-00-3897	From Dale Siebenberger	8,325	8,536	8,800	9,400
72-00-3899	From Jeffrey Prosise	10,957	8,343	-	-
72-00-3901	From Scott Spencer	-	-	-	-
72-00-3903	From David Midkiff II	9,000	9,306	9,600	10,100
72-00-3904	From Clifford M Haddick	8,896	9,306	9,600	10,100
72-00-3908	From Evan Ford	-	-	-	-
72-00-3909	From Dane Luke	9,783	10,526	11,900	12,500
72-00-3912	From Daniel Pittman	3,749	3,010	-	-
72-00-3913	From Eric Zaber	5,860	7,005	-	-
72-00-3914	From Justin Ellis	-	-	-	-
72-00-3915	From Robert Fernandez	-	-	-	-
72-00-3916	From Shaun Wiegand	7,810	8,734	9,500	10,100
72-00-3917	From Andrew Potter	-	-	-	-
72-00-3918	From Nicholas Elliott	-	-	-	-
72-00-3919	From Joshua Wirth	-	-	-	-
72-00-3920	From Justin Braun	8,314	8,622	8,800	9,400
72-00-3921	From Scott Votrain II	-	-	-	-
72-00-3922	From Mason Ingram	8,312	8,619	8,800	9,400
72-00-3923	From Brandon Braye	8,312	8,620	8,800	9,400
72-00-3924	From Andrew Dahlem	7,858	8,155	9,200	10,100
72-00-3925	From Jacob Renner	-	-	-	-
72-00-3926	From Stephen Moravec	7,967	8,160	8,400	9,400
72-00-3927	From Michael Benda	8,352	8,622	8,900	9,400
72-00-3928	From Kevin Schreckenber	8,064	30,025	8,800	9,400
72-00-3929	From Samuel Pruitt	7,704	8,619	23,000	9,400
72-00-3930	From Abdulrahman Salama	7,812	8,586	8,900	9,400
72-00-3931	From Brandon Hartin	-	6,995	75,000	9,400
72-00-3932	From Richard Smith	-	7,337	8,700	9,400
72-00-3933	From Chad Haris	-	-	8,100	-
72-00-3934	From Chad Nord	-	-	7,500	-
72-00-3990	From General Fund	-	-	-	-
72-00-3991	From Other Pension Fund	-	32,928	-	-
	Subtotal	391,713	956,054	308,200	237,600
TOTAL RECEIPTS		1,081,713	1,645,270	1,083,200	1,045,600
TOTAL DISBURSEMENTS		655,657	550,117	594,505	727,920
EXCESS OF RECEIPTS OVER DISBURSEMENTS		426,056	1,095,153	488,695	317,680
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(6,767)			
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		7,309,140	7,728,429	8,823,582	9,312,277
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		7,728,429	8,823,582	9,312,277	9,629,957

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

		Year Ended April 30			
		2023	2024	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b><u>PENSION BENEFITS</u></b>					
72-00-4630	Federal Tax Paid	-	-	-	-
72-00-4635	Bank Charges	9,625	-	-	-
72-00-4640	Service Pension Paid	333,122	361,766	422,000	434,865
72-00-4650	Disability Pension Paid	111,247	114,702	115,855	117,005
72-00-4660	Survivor Pension Paid	26,778	26,778	26,800	26,800
72-00-4670	Refund Pension	481	23,778	-	100,000
	Subtotal	481,253	527,024	564,655	678,670
<b><u>PROFESSIONAL SERVICES</u></b>					
72-00-5310	Professional Services	1,732	2,000	11,000	10,000
72-00-5330	Legal	-	-	-	-
	Subtotal	1,732	2,000	11,000	10,000
<b><u>COMMUNICATIONS</u></b>					
72-00-5540	Printing & Publishing	-	-	-	100
	Subtotal	-	-	-	100
<b><u>PROFESSIONAL DEVELOPMENT</u></b>					
72-00-5620	Travel	-	-	-	-
72-00-5630	Training	-	-	-	3,500
	Subtotal	-	-	-	3,500
<b><u>IPOPIF</u></b>					
72-00-5810	IPOPIF Administrative Expense	458	1,719	-	2,500
72-00-5820	IPOPIF Investment Expense	1,388	1,654	-	2,500
72-00-5830	IPOPIF Investment Manager Fees	258	993	-	2,000
72-00-5840	IPOPIF IFA Loan Repayment	5,477	-	-	-
	Subtotal	7,581	4,365	-	7,000
<b><u>OTHER CONTRACTUAL SERVICES</u></b>					
72-00-5920	Insurance & Bonds	3,159	-	-	3,500
72-00-5921	Transfer Difference	146,132	-	-	-
72-00-5922	Accounting	6,250	8,250	6,800	10,000
72-00-5924	Safe Deposit Box	30	30	50	50
72-00-5925	Legal	7,814	8,351	12,000	15,000
72-00-5926	Dues	-	-	-	-
72-00-5927	IL Department of Insurance	1,638	-	-	-
	Subtotal	165,023	16,631	18,850	28,550
<b><u>GENERAL SUPPLIES</u></b>					
72-00-6510	Office Supplies	68	97	-	100
	Subtotal	68	97	-	100
<b>TOTAL POLICE PENSION FUND</b>		<b>655,657</b>	<b>550,117</b>	<b>594,505</b>	<b>727,920</b>