



ANNUAL BUDGET
2026 – 2027

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

		Year Ended April 30			
		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROPERTY TAXES</u>					
01-00-3110	Property Tax IMRF/FICA	155,833	199,859	188,000	97,000
01-00-3120	Property Tax Road & Bridge	49,959	49,942	49,608	30,000
01-00-3140	Property Tax General Corporate	138,536	86,907	86,642	88,100
	Subtotal	<u>344,328</u>	<u>336,708</u>	<u>324,250</u>	<u>215,100</u>
<u>LICENSES & PERMITS</u>					
01-00-3210	Liquor License	21,215	22,651	25,000	25,000
01-00-3250	Franchise License	118,103	96,973	120,000	120,000
01-00-3260	Utility Franchise	1,002,069	1,041,525	1,025,000	1,025,000
01-00-3270	Infrastructure Fee	130,191	124,632	120,000	120,000
01-00-3310	Fees & Permits	84,703	84,975	247,000	100,000
01-00-3320	Inspection Fees	16,525	32,935	32,000	20,000
	Subtotal	<u>1,372,807</u>	<u>1,403,690</u>	<u>1,569,000</u>	<u>1,410,000</u>
<u>INTERGOVERNMENTAL</u>					
01-00-3410	State Income Tax	2,248,169	2,251,831	2,100,000	2,030,000
01-00-3420	State Replacement Tax	146,981	92,890	84,000	85,000
01-00-3425	Mobile Home Tax	5	-	5	5
01-00-3440	Cops Grant/SRO Officer	85,333	79,556	90,000	97,500
01-00-3445	Grant	13,036	13,355	33,000	10,000
01-00-3450	Sales Tax	3,288,807	3,484,579	3,819,000	4,000,000
01-00-3460	Business District Tax	106,469	113,334	125,000	-
01-00-3480	Video Gaming	277,161	315,610	350,000	325,000
01-00-3490	Cannabis Use Tax	17,427	17,256	17,000	17,000
	Subtotal	<u>6,183,387</u>	<u>6,368,410</u>	<u>6,618,005</u>	<u>6,564,505</u>
<u>FINES & FORFEITS</u>					
01-00-3510	Court Fines	42,943	49,295	43,000	40,000
01-00-3530	Penalties on Service	10,102	9,553	10,000	10,000
	Subtotal	<u>53,046</u>	<u>58,848</u>	<u>53,000</u>	<u>50,000</u>
<u>CHARGES FOR SERVICES</u>					
01-00-3680	Refuse Fees	984,216	1,032,356	1,059,000	1,091,000
01-00-3690	Utility Bill Adjustment	(1)	(232)	(100)	(250)
	Subtotal	<u>984,214</u>	<u>1,032,124</u>	<u>1,058,900</u>	<u>1,090,750</u>
<u>OTHER REVENUES</u>					
01-00-3810	Interest Income	446,757	421,911	385,000	420,000
01-00-3820	Rural Fire Dist. Rent	-	-	-	-
01-00-3830	Tower Rental	24,850	24,850	333,090	-
01-00-3840	Sundry Income	21,876	34,643	126,000	5,000
01-00-3841	Donations	45,836	41,461	41,000	45,000
01-00-3842	Asset Seizure	-	-	-	-
01-00-3845	Hotel/Motel Tax	34,312	23,736	30,000	30,000
01-00-3890	Miscellaneous	24,200	74,791	31,000	30,000
01-00-3891	Street Openings	-	-	-	-
	Subtotal	<u>597,832</u>	<u>621,393</u>	<u>946,090</u>	<u>530,000</u>
<u>OTHER FINANCING SOURCES</u>					
01-00-3960	Transfer from Other Funds	-	-	-	1,500,000
	Transfer from Invested Funds	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>
TOTAL RECEIPTS		9,535,613	9,821,173	10,569,245	11,360,355
TOTAL DISBURSEMENTS		10,091,084	9,746,045	9,983,790	13,094,800
EXCESS OF RECEIPTS OVER DISBURSEMENTS		(555,471)	75,128	585,455	(1,734,445)
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS					
DECREASE (INCREASE) IN RECEIVABLES / PAYABLES		(356,821)	361,017		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		8,303,036	7,390,744	7,826,889	8,412,344
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>7,390,744</u>	<u>7,826,889</u>	<u>8,412,344</u>	<u>6,677,899</u>

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

		Year Ended April 30			
		2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
LEGISLATIVE					
<u>SALARIES</u>					
01-12-4310	Mayor	26,675	26,697	28,000	29,000
01-12-4320	Aldermen	129,638	136,871	139,000	156,000
	Subtotal	<u>156,313</u>	<u>163,568</u>	<u>167,000</u>	<u>185,000</u>
<u>PENSION BENEFITS</u>					
01-12-4610	FICA	11,958	12,513	13,000	14,500
01-12-4620	IMRF	-	-	-	-
	Subtotal	<u>11,958</u>	<u>12,513</u>	<u>13,000</u>	<u>14,500</u>
<u>PROFESSIONAL SERVICES</u>					
01-12-5310	Professional Services	46,911	16,681	90,500	92,000
	Subtotal	<u>46,911</u>	<u>16,681</u>	<u>90,500</u>	<u>92,000</u>
<u>COMMUNICATIONS</u>					
01-12-5520	Communications	2,158	1,078	2,000	2,000
01-12-5540	Printing & Publishing	9,716	11,552	10,500	10,500
	Subtotal	<u>11,874</u>	<u>12,630</u>	<u>12,500</u>	<u>12,500</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-12-5610	Membership & Dues	14,650	15,500	15,200	15,500
01-12-5630	Training	3,565	5,589	3,000	14,000
01-12-5650	Books & Publications	786	2,359	1,500	1,500
	Subtotal	<u>19,001</u>	<u>23,447</u>	<u>19,700</u>	<u>31,000</u>
<u>SERVICE CHARGES</u>					
01-12-5770	Bad Debt Expense	1,302	-	2,000	2,000
	Subtotal	<u>1,302</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-12-5920	Insurance & Bonds	317	156	200	200
01-12-5942	Sales Tax Rebate	102,703	52,977	115,000	125,000
01-12-5960	Miscellaneous	17,161	26,895	18,000	20,000
	Subtotal	<u>120,182</u>	<u>80,029</u>	<u>133,200</u>	<u>145,200</u>
<u>GENERAL SUPPLIES</u>					
01-12-6510	Office Supplies	804	1,161	2,500	2,500
	Subtotal	<u>804</u>	<u>1,161</u>	<u>2,500</u>	<u>2,500</u>
<u>CAPITAL OUTLAY</u>					
01-12-8100	Land	47,792	-	-	-
01-12-8700	Furniture & Fixtures	-	1,887	300	500
01-12-8902	Capital Projects	-	-	-	-
01-12-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	<u>47,792</u>	<u>1,887</u>	<u>300</u>	<u>500</u>
TOTAL LEGISLATIVE		<u>416,135</u>	<u>311,916</u>	<u>440,700</u>	<u>485,200</u>

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

		Year Ended April 30			
FINANCE		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-13-4211	Director of Public Works	30,608	40,189	33,000	34,500
01-13-4212	Finance Director	23,134	22,664	21,000	22,000
01-13-4213	Clerical	67,515	87,638	85,000	89,000
01-13-4217	Human Resource	12,436	13,552	17,000	17,000
01-13-4218	Deputy Director of Public Works	-	5,540	19,500	20,500
01-13-4220	Part-time Salaries	3,060	3,426	8,000	8,000
01-13-4230	Over-time Salaries	627	76	100	2,000
01-13-4240	Sick Leave	4,521	48,051	5,500	5,700
01-13-4250	Vacation Leave	8,835	48,531	16,000	15,500
01-13-4340	Treasurer	9,254	9,393	9,400	9,650
	Subtotal	159,990	279,059	214,500	223,850
<u>INSURANCE BENEFITS</u>					
01-13-4510	Health Insurance	14,000	15,211	23,000	40,000
01-13-4515	Health Insurance Reimbursement	14,520	23,326	15,000	30,000
01-13-4530	Unemployment Insurance	285	339	400	400
	Subtotal	28,805	38,876	38,400	70,400
<u>PENSION BENEFITS</u>					
01-13-4610	FICA	11,828	20,293	16,000	17,100
01-13-4620	IMRF	8,038	13,851	11,000	13,500
01-13-4635	Bank Charges	1,720	1,489	1,500	3,000
	Subtotal	21,586	35,634	28,500	33,600
<u>OTHER BENEFITS</u>					
01-13-4710	Clothing Allowance	-	3,883	2,500	2,500
	Subtotal	-	3,883	2,500	2,500
<u>CONTRACTUAL SERVICES</u>					
01-13-5170	Equipment Rental & Service	1,794	3,042	2,500	2,550
	Subtotal	1,794	3,042	2,500	2,550
<u>PROFESSIONAL SERVICES</u>					
01-13-5310	Professional Services	3,149	5,918	4,350	3,900
01-13-5350	Independent Contractor	-	-	-	-
	Subtotal	3,149	5,918	4,350	3,900
<u>COMMUNICATIONS</u>					
01-13-5510	Postage	714	1,496	1,750	2,000
01-13-5520	Communications	17,610	16,449	18,800	19,600
01-13-5540	Printing & Publishing	1,560	1,771	2,000	2,000
	Subtotal	19,885	19,716	22,550	23,600
<u>PROFESSIONAL DEVELOPMENT</u>					
01-13-5610	Membership & Dues	-	-	100	600
01-13-5630	Training	112	543	500	3,000
01-13-5650	Books & Publications	-	57	-	-
	Subtotal	112	600	600	3,600
<u>OTHER CONTRACTUAL SERVICES</u>					
01-13-5920	Insurance & Bonds	10,434	13,042	11,000	16,000
01-13-5960	Miscellaneous	407	208	500	500
	Subtotal	10,841	13,250	11,500	16,500
<u>GENERAL SUPPLIES</u>					
01-13-6510	Office Supplies	2,811	2,628	3,500	5,000
01-13-6520	Department Supplies	1,219	872	1,500	1,500
	Subtotal	4,030	3,499	5,000	6,500

		<u>CAPITAL OUTLAY</u>			
01-13-8200	Building Improvements	-	-	-	-
01-13-8300	Equipment - Office	3,348	466	4,000	7,800
01-13-8400	Equipment - Vehicle	-	-	-	-
01-13-8700	Furniture & Fixtures	-	70	900	-
01-13-8800	Information Systems	18,762	18,004	25,500	31,000
01-13-9130	Tourism	25,099	38,370	31,500	49,600
	Subtotal	47,209	56,910	61,900	88,400
TOTAL FINANCE		297,401	460,387	392,300	475,400

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

		Year Ended April 30			
		2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
BUILDING					
<u>CONTRACTUAL SERVICES</u>					
01-14-5110	Building Repairs	119,224	16,246	75,000	185,500
01-14-5170	Equipment Rental & Service	19,711	4,351	10,000	31,000
	Subtotal	<u>138,935</u>	<u>20,597</u>	<u>85,000</u>	<u>216,500</u>
<u>PROFESSIONAL SERVICES</u>					
01-14-5310	Professional Services	4,815	8,580	6,000	6,800
01-14-5350	Independent Contractor	24,226	26,432	26,500	28,050
	Subtotal	<u>29,041</u>	<u>35,012</u>	<u>32,500</u>	<u>34,850</u>
<u>SERVICE CHARGES</u>					
01-14-5710	Utilities	56,486	56,537	65,000	67,000
	Subtotal	<u>56,486</u>	<u>56,537</u>	<u>65,000</u>	<u>67,000</u>
<u>GENERAL SUPPLIES</u>					
01-14-6540	Janitorial Supplies	1,873	2,281	2,500	2,500
01-14-6580	Fuels (Gas - Oil)	-	1,207	1,000	1,000
01-14-6590	Miscellaneous	-	-	-	-
	Subtotal	<u>1,873</u>	<u>3,488</u>	<u>3,500</u>	<u>3,500</u>
<u>CAPITAL OUTLAY</u>					
01-14-8300	Equipment	3,273	142,419	5,000	5,000
01-14-8700	Furniture & Fixtures	-	5,312	25,000	5,000
01-14-9592	Transfer to Other Funds	-	-	333,090	-
	Subtotal	<u>3,273</u>	<u>147,731</u>	<u>363,090</u>	<u>10,000</u>
TOTAL BUILDING		<u>229,608</u>	<u>263,365</u>	<u>549,090</u>	<u>331,850</u>

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

		Year Ended April 30			
		2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
LEGAL					
<u>PROFESSIONAL SERVICES</u>					
01-15-5330	Legal	89,106	88,035	95,000	130,000
01-15-5331	Legal Retainer	-	-	-	-
	Subtotal	<u>89,106</u>	<u>88,035</u>	<u>95,000</u>	<u>130,000</u>
<u>COMMUNICATIONS</u>					
01-15-5540	Printing & Publishing	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-15-5650	Books & Publications	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LEGAL		<u>89,106</u>	<u>88,035</u>	<u>95,000</u>	<u>130,000</u>

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

		Year Ended April 30			
		2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
ZONING/BUILDING INSPECTOR					
<u>SALARIES</u>					
01-16-4110	Planning Commission	5,100	5,335	9,000	9,000
01-16-4120	Zoning Board	4,150	4,110	9,000	9,000
01-16-4214	Zoning Officer	84,832	109,667	69,000	74,500
01-16-4215	Building Inspector	61,043	63,516	70,000	69,000
01-16-4220	Part-time Salaries	-	-	-	-
01-16-4230	Over-time Salaries	-	-	-	-
01-16-4240	Sick Leave	1,529	3,891	1,000	1,500
01-16-4250	Vacation Leave	7,550	13,004	11,500	7,000
	Subtotal	164,204	199,523	169,500	170,000
<u>INSURANCE BENEFITS</u>					
01-16-4510	Health Insurance	58,021	72,454	50,000	54,000
01-16-4515	Health Insurance Reimbursement	11,233	11,969	5,500	12,000
01-16-4530	Unemployment Insurance	306	469	500	500
	Subtotal	69,561	84,892	56,000	66,500
<u>PENSION BENEFITS</u>					
01-16-4610	FICA	12,462	15,221	13,000	13,500
01-16-4620	IMRF	8,453	9,793	9,000	10,000
	Subtotal	20,915	25,014	22,000	23,500
<u>CONTRACTUAL SERVICES</u>					
01-16-5130	Vehicle Maintenance & Repair	2,641	3,426	6,000	3,500
01-16-5170	Equipment Rental & Service	800	1,700	500	400
	Subtotal	3,441	5,126	6,500	3,900
<u>PROFESSIONAL SERVICES</u>					
01-16-5310	Professional Services	59,756	43,177	75,500	89,500
	Subtotal	59,756	43,177	75,500	89,500
<u>COMMUNICATIONS</u>					
01-16-5510	Postage	50	100	150	200
01-16-5520	Communications	1,139	1,560	1,200	1,200
01-16-5540	Printing & Publishing	176	156	200	200
	Subtotal	1,365	1,816	1,550	1,600
<u>PROFESSIONAL DEVELOPMENT</u>					
01-16-5610	Membership & Dues	568	185	250	600
01-16-5630	Training	80	651	1,000	5,000
01-16-5650	Books & Publications	765	(0)	-	500
	Subtotal	1,413	836	1,250	6,100
<u>OTHER CONTRACTUAL SERVICES</u>					
01-16-5920	Insurance & Bonds	5,777	5,547	6,400	7,000
01-16-5960	Miscellaneous	57	89	500	1,000
	Subtotal	5,834	5,636	6,900	8,000
<u>GENERAL SUPPLIES</u>					
01-16-6510	Office Supplies	2,414	3,293	3,000	3,000
01-16-6550	Vehicle Fuel & Lube	2,352	3,342	3,000	3,500
	Subtotal	4,766	6,635	6,000	6,500
<u>CAPITAL OUTLAY</u>					
01-16-8300	Equipment - Office	2,339	3,426	-	-
01-16-8400	Equipment - Vehicle	-	-	-	-
01-16-8700	Furniture & Fixtures	-	250	700	100
01-16-8800	Information Systems	-	-	800	900
	Subtotal	2,339	3,676	1,500	1,000
TOTAL ZONING/BUILDING INSPECTOR		333,591	376,330	346,700	376,600

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

		Year Ended April 30			
RECORDS		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-18-4130	Deputy City Clerk	54,391	65,278	61,000	66,250
01-18-4230	Over-time Salaries	155	-	-	500
01-18-4240	Sick Leave	3,266	609	2,100	1,500
01-18-4250	Vacation Leave	8,712	5,279	11,400	7,600
01-18-4330	City Clerk	18,597	18,924	23,000	23,500
	Subtotal	<u>85,121</u>	<u>90,090</u>	<u>97,500</u>	<u>99,350</u>
<u>INSURANCE BENEFITS</u>					
01-18-4510	Health Insurance	12,292	12,481	15,000	17,800
01-18-4515	Health Insurance Reimbursement	5,684	2,571	1,000	5,000
01-18-4530	Unemployment Insurance	116	104	150	150
	Subtotal	<u>18,091</u>	<u>15,156</u>	<u>16,150</u>	<u>22,950</u>
<u>PENSION BENEFITS</u>					
01-18-4610	FICA	6,240	6,652	7,500	7,700
01-18-4620	IMRF	3,637	3,659	4,100	4,600
	Subtotal	<u>9,877</u>	<u>10,311</u>	<u>11,600</u>	<u>12,300</u>
<u>OTHER BENEFITS</u>					
01-18-4710	Clothing Allowance	-	526	300	300
	Subtotal	<u>-</u>	<u>526</u>	<u>300</u>	<u>300</u>
<u>CONTRACTUAL SERVICES</u>					
01-18-5120	Equipment Repairs	-	-	-	200
01-18-5170	Equipment Rental & Service	400	400	400	200
	Subtotal	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
<u>PROFESSIONAL SERVICES</u>					
01-18-5310	Professional Services	4,454	1,889	2,500	5,000
01-18-5330	Legal	-	-	-	-
	Subtotal	<u>4,454</u>	<u>1,889</u>	<u>2,500</u>	<u>5,000</u>
<u>COMMUNICATIONS</u>					
01-18-5510	Postage	50	100	150	200
01-18-5540	Printing & Publishing	3,816	3,569	3,500	5,000
	Subtotal	<u>3,866</u>	<u>3,669</u>	<u>3,650</u>	<u>5,200</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-18-5610	Membership & Dues	30	30	100	100
01-18-5630	Training	-	50	-	1,000
01-18-5650	Books & Publications	-	-	-	100
	Subtotal	<u>30</u>	<u>80</u>	<u>100</u>	<u>1,200</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-18-5920	Insurance & Bonds	246	93	100	250
01-18-5950	Recording Fees	882	882	2,000	2,000
01-18-5960	Miscellaneous	30	-	-	100
	Subtotal	<u>1,158</u>	<u>975</u>	<u>2,100</u>	<u>2,350</u>
<u>GENERAL SUPPLIES</u>					
01-18-6510	Office Supplies	256	156	-	250
	Subtotal	<u>256</u>	<u>156</u>	<u>-</u>	<u>250</u>
<u>CAPITAL OUTLAY</u>					
01-18-8300	Equipment - Office	1,395	-	-	-
01-18-8700	Furniture & Fixtures	-	-	650	-
01-18-8800	Information Systems	-	-	500	500
	Subtotal	<u>1,395</u>	<u>-</u>	<u>1,150</u>	<u>500</u>
TOTAL RECORDS		<u>124,647</u>	<u>123,251</u>	<u>135,450</u>	<u>149,800</u>

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

		Year Ended April 30			
POLICE		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-21-4210	Regular Salaries	1,673,260	1,676,294	1,735,000	1,792,000
01-21-4220	Part-time Salaries	26,944	26,434	28,500	40,000
01-21-4225	PEDA Salaries	62,435	-	17,000	-
01-21-4230	Over-time Salaries	111,468	107,976	111,000	115,000
01-21-4240	Sick Leave	68,123	48,586	73,000	75,000
01-21-4250	Vacation Leave	121,589	96,939	130,000	124,000
01-21-4260	Holiday	77,870	91,817	94,500	98,500
	Subtotal	<u>2,141,689</u>	<u>2,048,045</u>	<u>2,189,000</u>	<u>2,244,500</u>
<u>INSURANCE BENEFITS</u>					
01-21-4510	Health Insurance	360,542	403,216	400,000	420,000
01-21-4515	Health Insurance Reimbursement	56,188	72,035	45,000	65,000
01-21-4530	Unemployment Insurance	2,773	2,752	3,500	3,500
	Subtotal	<u>419,502</u>	<u>478,003</u>	<u>448,500</u>	<u>488,500</u>
<u>PENSION BENEFITS</u>					
01-21-4610	FICA	150,482	152,467	161,000	171,000
01-21-4620	IMRF	3,531	3,557	4,000	4,000
	Subtotal	<u>154,013</u>	<u>156,024</u>	<u>165,000</u>	<u>175,000</u>
<u>OTHER BENEFITS</u>					
01-21-4710	Clothing Allowance	25,788	25,770	10,000	30,000
	Subtotal	<u>25,788</u>	<u>25,770</u>	<u>10,000</u>	<u>30,000</u>
<u>CONTRACTUAL SERVICES</u>					
01-21-5130	Vehicle Maintenance & Repair	18,346	20,683	25,000	20,000
01-21-5170	Equipment Rental & Service	4,793	9,111	8,000	8,100
	Subtotal	<u>23,139</u>	<u>29,794</u>	<u>33,000</u>	<u>28,100</u>
<u>COMMUNICATIONS</u>					
01-21-5510	Postage	220	423	500	600
01-21-5520	Communications	285,514	311,865	350,500	378,500
01-21-5540	Printing & Publishing	1,014	499	1,000	1,000
	Subtotal	<u>286,748</u>	<u>312,787</u>	<u>352,000</u>	<u>380,100</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-21-5610	Membership & Dues	11,483	13,808	14,000	14,000
01-21-5630	Training	7,559	8,088	16,000	15,000
01-21-5650	Books & Publications	216	40	100	500
	Subtotal	<u>19,258</u>	<u>21,936</u>	<u>30,100</u>	<u>29,500</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-21-5920	Insurance & Bonds	108,887	97,868	87,000	110,000
01-21-5960	Miscellaneous	5,688	3,888	3,000	4,000
	Subtotal	<u>114,574</u>	<u>101,755</u>	<u>90,000</u>	<u>114,000</u>
<u>GENERAL SUPPLIES</u>					
01-21-6510	Office Supplies	2,892	2,801	5,000	5,000
01-21-6520	Department Supplies	7,242	5,865	6,500	6,500
01-21-6550	Vehicle Fuel & Lube	47,927	51,407	50,000	60,000
01-21-6570	Ammunition	3,372	7,388	7,500	7,000
01-21-6575	Canine	2,342	23,828	3,000	10,000
	Subtotal	<u>63,775</u>	<u>91,288</u>	<u>72,000</u>	<u>88,500</u>

		<u>CAPITAL OUTLAY</u>			
01-21-8300	Equipment - Office	3,595	3,963	2,700	1,500
01-21-8302	Equipment - New	86,370	137,288	80,500	141,800
01-21-8400	Equipment - Vehicle	197,719	125,970	118,000	1,200
01-21-8800	Information Systems	66,862	100,761	75,000	60,000
01-21-9130	Community Relations	2,566	2,660	3,500	3,500
01-21-9140	DARE Fund	3,700	2,592	4,000	4,000
01-21-9150	DUI Fund	6,953	8,812	8,000	8,000
01-21-9160	Explorer Program	1,505	1,236	2,000	2,000
01-21-9170	Equitable Sharing Funds	-	-	26,000	71,500
	Subtotal	<u>369,270</u>	<u>383,282</u>	<u>319,700</u>	<u>293,500</u>
TOTAL POLICE		<u>3,617,757</u>	<u>3,648,684</u>	<u>3,709,300</u>	<u>3,871,700</u>

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

		Year Ended April 30			
EMERGENCY MANAGEMENT AGENCY		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-23-4160	ESDA Coordinator	5,760	5,760	6,000	6,000
	Subtotal	<u>5,760</u>	<u>5,760</u>	<u>6,000</u>	<u>6,000</u>
<u>INSURANCE BENEFITS</u>					
01-23-4530	Unemployment Insurance	49	47	100	100
	Subtotal	<u>49</u>	<u>47</u>	<u>100</u>	<u>100</u>
<u>PENSION BENEFITS</u>					
01-23-4610	FICA	441	441	500	500
01-23-4620	IMRF	-	-	-	-
	Subtotal	<u>441</u>	<u>441</u>	<u>500</u>	<u>500</u>
<u>CONTRACTUAL SERVICES</u>					
01-23-5130	Vehicle Maintenance & Repair	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>COMMUNICATIONS</u>					
01-23-5510	Postage	50	100	100	100
01-23-5520	Communications	1,012	1,013	1,100	1,100
	Subtotal	<u>1,062</u>	<u>1,113</u>	<u>1,200</u>	<u>1,200</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-23-5630	Training	-	-	200	200
	Subtotal	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>
<u>GENERAL SUPPLIES</u>					
01-23-6550	Vehicle Fuel & Lube	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>CAPITAL OUTLAY</u>					
01-23-8301	Equipment	4,045	4,197	-	-
01-23-8302	Equipment - New	-	-	-	-
	Subtotal	<u>4,045</u>	<u>4,197</u>	<u>-</u>	<u>-</u>
TOTAL EMERGENCY MANAGEMENT COORDINATOR		<u>11,357</u>	<u>11,558</u>	<u>8,000</u>	<u>8,000</u>

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

		Year Ended April 30			
		2024	2025	2026	2027
POLICE COMMISSION		<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	5,613	545	9,000	9,000
	Subtotal	9,729	545	13,000	13,000
<u>COMMUNICATIONS</u>					
01-25-5510	Postage	-	-	-	-
01-25-5540	Printing & Publishing	-	-	200	200
	Subtotal	-	-	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
TOTAL POLICE COMMISSION		9,799	545	15,300	15,300

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

		Year Ended April 30			
		2024	2025	2026	2027
HEALTH AND ORDINANCE		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-31-5310	Professional Services	-	-	-	-
01-31-5330	Legal	-	-	-	-
	Subtotal	-	-	-	-
<u>COMMUNICATIONS</u>					
01-31-5510	Postage	-	-	-	-
01-31-5540	Printing & Publishing	-	-	-	-
	Subtotal	-	-	-	-
<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	-	-	-	-
TOTAL HEALTH AND ORDINANCE		-	-	-	-

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

		Year Ended April 30			
SOCIAL SERVICES		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-34-4219	Community Relations Coordinator	71,980	72,717	78,000	81,500
01-34-4240	Sick Leave	2,149	1,382	500	1,000
01-34-4250	Vacation Leave	4,471	7,617	8,000	7,500
	Subtotal	<u>78,600</u>	<u>81,716</u>	<u>86,500</u>	<u>90,000</u>
<u>INSURANCE BENEFITS</u>					
01-34-4510	Health Insurance	29,266	29,933	31,000	34,000
01-34-4515	Health Insurance Reimbursement	-	-	-	2,000
01-34-4530	Unemployment Insurance	116	104	150	150
	Subtotal	<u>29,381</u>	<u>30,037</u>	<u>31,150</u>	<u>36,150</u>
<u>PENSION BENEFITS</u>					
01-34-4610	FICA	5,855	6,137	6,500	7,000
01-34-4620	IMRF	4,275	4,210	4,850	5,500
	Subtotal	<u>10,130</u>	<u>10,348</u>	<u>11,350</u>	<u>12,500</u>
<u>CONTRACTUAL SERVICES</u>					
01-34-5170	Equipment Rental & Service	-	400	400	200
	Subtotal	<u>-</u>	<u>400</u>	<u>400</u>	<u>200</u>
<u>COMMUNICATIONS</u>					
01-34-5510	Postage	-	8	-	-
01-34-5520	Communications	567	1,122	1,500	1,500
01-34-5540	Printing & Publishing	-	-	100	100
	Subtotal	<u>567</u>	<u>1,130</u>	<u>1,600</u>	<u>1,600</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-34-5630	Training	1,135	45	-	1,500
01-34-5650	Books & Publications	30	30	50	50
	Subtotal	<u>1,165</u>	<u>75</u>	<u>50</u>	<u>1,550</u>
<u>SERVICE CHARGES</u>					
01-34-5720	Street Lighting	69,269	69,932	75,000	71,000
01-34-5730	Refuse	976,686	1,025,334	1,051,500	1,089,500
	Subtotal	<u>1,045,954</u>	<u>1,095,266</u>	<u>1,126,500</u>	<u>1,160,500</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-34-5920	Insurance & Bonds	1,040	976	1,000	1,200
01-34-5960	Miscellaneous	-	-	150	150
	Subtotal	<u>1,040</u>	<u>976</u>	<u>1,150</u>	<u>1,350</u>
<u>GENERAL SUPPLIES</u>					
01-34-6510	Office Supplies	625	1,029	1,500	3,500
	Subtotal	<u>625</u>	<u>1,029</u>	<u>1,500</u>	<u>3,500</u>
<u>CAPITAL OUTLAY</u>					
01-34-8300	Office Equipment	1,344	828	500	1,000
01-34-8700	Furniture & Fixtures	-	-	650	-
01-34-8800	Information Systems	4,594	10,234	6,500	6,600
	Subtotal	<u>5,938</u>	<u>11,061</u>	<u>7,650</u>	<u>7,600</u>
<u>OTHER EXPENDITURES</u>					
01-34-9130	Community Relations	27,504	25,134	45,000	34,500
01-34-9131	Contribution Sr. Citizens	7,500	7,500	7,500	7,500
01-34-9132	Sister Cities Program	440	3,524	600	600
01-34-9133	Downtown Enhancement	357,921	345,611	150,000	219,000
	Subtotal	<u>393,365</u>	<u>381,769</u>	<u>203,100</u>	<u>261,600</u>
TOTAL SOCIAL SERVICES		<u>1,566,766</u>	<u>1,613,807</u>	<u>1,470,950</u>	<u>1,576,550</u>

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

		Year Ended April 30			
		2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
STREET DEPARTMENT					
<u>SALARIES</u>					
01-41-4210	Regular Salaries	447,518	470,797	460,000	475,000
01-41-4220	Part-time Salaries	241	5,474	6,000	7,000
01-41-4230	Over-time Salaries	16,337	14,777	11,000	15,000
01-41-4240	Sick Leave	10,131	14,533	35,000	20,000
01-41-4250	Vacation Leave	37,934	40,880	50,000	50,000
01-41-4270	Interdepartmental Salaries	6,165	3,539	10,500	10,000
	Subtotal	518,326	550,000	572,500	577,000
<u>INSURANCE BENEFITS</u>					
01-41-4510	Health Insurance	87,039	87,261	90,000	96,000
01-41-4515	Health Insurance Reimbursement	11,702	16,114	15,000	15,000
01-41-4530	Unemployment Insurance	729	683	1,000	900
	Subtotal	99,470	104,058	106,000	111,900
<u>PENSION BENEFITS</u>					
01-41-4610	FICA	37,915	40,436	42,000	44,000
01-41-4620	IMRF	28,249	28,209	32,000	35,000
	Subtotal	66,164	68,645	74,000	79,000
<u>OTHER BENEFITS</u>					
01-41-4710	Clothing Allowance	3,687	2,589	5,000	7,200
	Subtotal	3,687	2,589	5,000	7,200
<u>CONTRACTUAL SERVICES</u>					
01-41-5110	Building Repairs	4,898	1,910	5,000	5,000
01-41-5120	Equipment Repairs	94,382	88,103	85,000	85,000
	Subtotal	99,280	90,013	90,000	90,000
<u>COMMUNICATIONS</u>					
01-41-5520	Communications	2,168	3,272	3,500	3,500
	Subtotal	2,168	3,272	3,500	3,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-41-5630	Training	1,672	1,361	1,500	2,500
	Subtotal	1,672	1,361	1,500	2,500
<u>SERVICE CHARGES</u>					
01-41-5710	Utilities	17,576	18,388	20,000	21,500
	Subtotal	17,576	18,388	20,000	21,500
<u>OTHER CONTRACTUAL SERVICES</u>					
01-41-5920	Insurance & Bonds	49,074	41,894	37,000	50,000
01-41-5960	Miscellaneous	5,280	5,307	4,000	10,000
	Subtotal	54,354	47,201	41,000	60,000
<u>MAINTENANCE SUPPLIES</u>					
01-41-6140	Street Maintenance & Repairs	25,192	37,152	50,000	51,000
01-41-6141	Street Signs	1,218	9,415	10,000	12,000
01-41-6170	Construction Materials	33,431	50,318	60,000	60,000
01-41-6190	Street Excavations	-	-	-	-
	Subtotal	59,840	96,885	120,000	123,000
<u>GENERAL SUPPLIES</u>					
01-41-6520	Department Supplies	4,177	5,129	8,000	10,000
01-41-6530	Tools	4,967	6,862	5,000	5,000
01-41-6540	Janitorial Supplies	3,308	1,730	3,000	3,000
01-41-6550	Vehicle Fuel & Lube	43,190	27,754	40,000	55,000
01-41-6610	Safety Materials	8,576	5,342	10,000	10,000
	Subtotal	64,218	46,817	66,000	83,000

		<u>CAPITAL OUTLAY</u>			
01-41-8100	Land	-	-	-	-
01-41-8200	Building Improvements	-	-	1,500	26,500
01-41-8300	Equipment	36,149	178,206	205,000	342,000
01-41-8302	Equipment - Office	1,333	-	-	1,300
01-41-8303	Equipment Leases	10,460	-	-	-
01-41-8400	Equipment - Vehicle	239,407	172,823	120,000	284,000
01-41-8600	Street Improvements	264,876	243,650	300,000	300,000
01-41-8901	Other Improvement - Storm Drains	19,317	16,069	20,000	75,000
01-41-8902	Capital Projects	1,836,620	1,208,190	1,075,000	3,487,000
	Subtotal	2,408,162	1,818,937	1,721,500	4,515,800
TOTAL STREET DEPARTMENT		3,394,917	2,848,165	2,821,000	5,674,400

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

CLASSIFICATION	Year Ended April 30			
	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
PROPERTY TAXES	344,328	336,708	324,250	215,100
LICENSES & PERMITS	1,372,807	1,403,690	1,569,000	1,410,000
INTERGOVERNMENTAL	6,183,387	6,368,410	6,618,005	6,564,505
FINES & FORFEITS	53,046	58,848	53,000	50,000
CHARGES FOR SERVICES	984,214	1,032,124	1,058,900	1,090,750
OTHER REVENUES	597,832	621,393	946,090	530,000
OTHER FINANCING SOURCES	-	-	-	1,500,000
	<u>9,535,613</u>	<u>9,821,173</u>	<u>10,569,245</u>	<u>11,360,355</u>

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

CLASSIFICATION	Year Ended April 30			
	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
SALARIES	3,310,002	3,417,762	3,502,500	3,595,700
INSURANCE BENEFITS	664,859	751,071	696,300	796,500
PENSION BENEFITS	295,083	318,930	325,950	350,900
OTHER BENEFITS	29,474	32,768	17,800	40,000
CONTRACTUAL SERVICES	266,989	149,372	217,800	341,650
PROFESSIONAL SERVICES	242,145	191,257	313,350	368,250
COMMUNICATIONS	327,534	356,133	398,750	429,500
PROFESSIONAL DEVELOPMENT	42,652	48,335	55,500	77,650
SERVICE CHARGES	1,121,319	1,170,190	1,213,500	1,251,000
OTHER CONTRACTUAL SERVICES	307,982	249,822	285,850	347,400
OTHER EXPENDITURES	393,365	381,769	203,100	261,600
MAINTENANCE SUPPLIES	59,840	96,885	120,000	123,000
GENERAL SUPPLIES	140,418	154,072	156,600	194,350
CAPITAL OUTLAY	2,889,423	2,427,682	2,476,790	4,917,300
	<u>10,091,084</u>	<u>9,746,045</u>	<u>9,983,790</u>	<u>13,094,800</u>

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

		Year Ended April 30			
DEPARTMENT	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>	
12	LEGISLATIVE	416,135	311,916	440,700	485,200
13	FINANCE	297,401	460,387	392,300	475,400
14	BUILDING	229,608	263,365	549,090	331,850
15	LEGAL	89,106	88,035	95,000	130,000
16	ZONING/BUILDING INSPECTOR	333,591	376,330	346,700	376,600
18	RECORDS	124,647	123,251	135,450	149,800
21	POLICE	3,617,757	3,648,684	3,709,300	3,871,700
23	EMERGENCY MANAGEMENT AGENCY	11,357	11,558	8,000	8,000
25	POLICE COMMISSION	9,799	545	15,300	15,300
31	HEALTH AND ORDINANCE	-	-	-	-
34	SOCIAL SERVICES	1,566,766	1,613,807	1,470,950	1,576,550
41	STREET DEPARTMENT	3,394,917	2,848,165	2,821,000	5,674,400
		<u>10,091,084</u>	<u>9,746,045</u>	<u>9,983,790</u>	<u>13,094,800</u>

CITY OF WATERLOO, ILLINOIS
 GENERAL FUND
 CAPITAL OUTLAY
 FISCAL YEAR END 4/30/27

		<u>AMOUNT</u>		<u>TOTAL</u>
LEGISLATIVE				
01-12-8700	Furniture & Fixtures Miscellaneous estimated at \$500.	\$ 500.00	\$	500
FINANCE				
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 \$9,000. Finance Department share \$1,800 Purchase of copier for Business Office estimated at \$9,000. Finance Department share \$1,800 Purchase of intercom system for Public Works estimated at \$8,000. Finance Department share \$1,600. Miscellaneous estimated \$2,100.	7,800		
01-13-8700	Furniture & Fixtures	-		
01-13-8800	Information Systems Network support and possible purchase of computer hardware or software for office use.	31,000		
01-13-9130	Tourism Expenditure of Hotel/Motel Tax Funds	49,600		
				88,400
BUILDING				
01-14-8300	Equipment Miscellaneous estimated at \$5,000.	5,000		
01-14-8700	Furniture & Fixtures Miscellaneous estimated at \$5,000.	5,000		
				10,000
ZONING/BUILDING INSPECTOR				
01-16-8300	Equipment - Office	-		
01-16-8700	Furniture & Fixtures Miscellaneous estimated at \$100.	100		
01-16-8800	Information Systems Software licenses	900		
				1,000

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/27

	<u>AMOUNT</u>	<u>TOTAL</u>
RECORDS		
01-18-8700 Furniture & Fixtures	-	
01-18-8800 Information Systems Possible purchase of software.	500	
	<hr/>	500
POLICE		
01-21-8300 Equipment - Office Purchase of computer estimated at \$1,500.	1,500	
01-21-8302 Equipment - New Payment towards body and fleet cameras \$52,245. Purchase of 5 tasers estimated at \$20,000/5 year contract. LPR camera replacements (4) estimated at 20,000. Purchase of 22 firearms estimated at \$17,372. Purchase of 5 radios estimated at \$20,627. Miscellaneous estimated at \$2,500. Fleet Mechanic Bay & Equipment estimated at \$150,000. Police Dept share \$25,000	141,744	
01-21-8400 Equipment - Vehicle Purchase of bed cover	1,200	
01-21-8800 Information Systems Other system support estimated at \$60,000.	60,000	
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	
01-21-9170 Equitable Sharing Funds Purchase of new SUV estimated at \$54,500. Outfitting SUV estimated at \$17,000.	71,500	293,444
EMERGENCY MANAGEMENT AGENCY		
01-23-8301 Equipment	-	
01-23-8302 Equipment - New	<hr/>	-
SOCIAL SERVICES		
01-34-8300 Equipment - Office Miscellaneous estimated at \$1,000.	1,000	
01-34-8700 Furniture & Fixtures	-	
01-34-8800 Information Systems	<hr/>	7,600

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/27

		<u>AMOUNT</u>	<u>TOTAL</u>
	STREETS & ALLEYS		
01-41-8200	Building Improvements Possible Building Improvements estimated at \$1,500. Fleet Mechanic Bay & Equipment estimated at \$150,000. Street Dept share \$25,000	26,500	
01-41-8300	Equipment Purchase of replacement sweeper estimated at \$300,000. Purchase of skid steer trailer estimated at \$24,000. Purchase of backhoe / mini ex equipment estimated at \$5,000. Purchase of rock chip spreader estimated at \$13,000.	342,000	
01-41-8302	Equipment - Office Purchase of computer estimated at \$1,300.	1,300	
01-41-8303	Equipment Leases	-	
01-41-8400	Equipment - Vehicle Purchase of tandem truck - \$144,000 remaining balance from previous year Purchase of utility truck estimated at \$140,000.	284,000	
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 estimated 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 Sidewalk 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. 4th Street engineering estimated at \$81,000. 4th Street construction estimated at \$800,000. Miscellaneous asphalt sealing estimated at \$50,000 Rogers Street Extension - estimated at \$500,000. Dannehold Farms Dr. / Rebekah Ct storm sewer project estimated at \$207,000. East Third Street and Alley storm sewer project estimated at \$204,000. Striping estimated at \$30,000.	3,487,000	
		4,515,800	
	TOTAL CAPITAL OUTLAY		\$ 4,917,244

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

		Year Ended April 30			
		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
15-00-3430	Motor Fuel Tax	521,227	550,179	571,000	570,000
	Subtotal	521,227	550,179	571,000	570,000
<u>OTHER FINANCING SOURCES</u>					
15-00-3810	Interest Income	80,749	83,252	84,500	80,000
15-00-3890	Miscellaneous	-	-	-	-
	Transfer from Invested Funds	-	-	-	-
	Subtotal	80,749	83,252	84,500	80,000
TOTAL RECEIPTS		601,976	633,431	655,500	650,000
TOTAL DISBURSEMENTS		436,107	-	444,300	536,700
EXCESS OF RECEIPTS OVER DISBURSEMENTS		165,869	633,431	211,200	113,300
USE OF INVESTED FUNDS		-	-	-	-
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(528)	-		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		1,422,054	1,587,395	2,220,825	2,432,025
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>1,587,395</u>	<u>2,220,825</u>	<u>2,432,025</u>	<u>2,545,325</u>

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

		Year Ended April 30			
		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
		<u>SALARIES</u>			
15-00-4210	Regular Salaries	4,540	-	6,800	6,800
		4,540	-	6,800	6,800
		<u>PROFESSIONAL SERVICES</u>			
15-00-4635	Bank Charges	-	-	-	-
15-00-5310	Professional Services	16,753	2,534	13,000	13,000
	Subtotal	16,753	2,534	13,000	13,000
		<u>COMMODITIES</u>			
15-00-6141	Street Signs	-	11,848	12,000	10,100
15-00-6310	Resealing Material	307,309	269,451	309,500	393,100
15-00-6311	Shape & Prime	-	-	-	-
15-00-6312	Patching Materials	13,753	31,799	32,500	17,200
15-00-6313	Snow Removal - Salt	59,919	66,885	32,500	53,500
	Subtotal	380,981	379,984	386,500	473,900
		<u>CAPITAL OUTLAY</u>			
15-00-8303	Equipment Leases	9,564	-	13,000	13,000
15-00-8600	Street Improvements	-	-	-	-
15-00-8901	Other Improvements - Storm Drains	24,270	19,711	25,000	30,000
15-00-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	33,834	19,711	38,000	43,000
TOTAL MOTOR FUEL TAX FUND		436,107	402,229	444,300	536,700

CITY OF WATERLOO, ILLINOIS
MOTOR FUEL TAX FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/27

	<u>AMOUNT</u>	<u>TOTAL</u>
STREET IMPROVEMENTS	\$ -	

TOTAL CAPITAL OUTLAY		<u><u>-</u></u>

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

		Year Ended April 30			
		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
38-00-3460	City Utility Tax	308,302	308,324	305,000	310,000
38-00-3461	Other Utility Tax	26,787	26,469	28,500	31,000
38-00-3462	Electric Municipal Tax	304,203	311,196	310,000	315,000
38-00-3690	Utility Bill Adjustment	(48)	(105)	(2,000)	(2,000)
	Subtotal	<u>639,244</u>	<u>645,884</u>	<u>641,500</u>	<u>654,000</u>
<u>OTHER FINANCING SOURCES</u>					
38-00-3810	Interest Income	3,532	5,402	1,500	1,500
38-00-3811	Earnings on IMET	64,869	169,876	115,000	71,000
38-00-3890	Miscellaneous	-	-	-	-
38-00-3990	From General Fund	-	-	-	-
	Transfer From Invested Funds	-	-	-	-
	Subtotal	<u>68,401</u>	<u>175,278</u>	<u>116,500</u>	<u>72,500</u>
TOTAL RECEIPTS		<u>707,646</u>	<u>821,162</u>	<u>758,000</u>	<u>726,500</u>
TOTAL DISBURSEMENTS		817	0	2,200	1,502,200
EXCESS OF RECEIPTS OVER DISBURSEMENTS		<u>706,829</u>	<u>821,162</u>	<u>755,800</u>	<u>(775,700)</u>
USE OF INVESTED FUNDS					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		2,399			
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,079,846	2,789,074	3,610,236	4,366,036
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u><u>2,789,074</u></u>	<u><u>3,610,236</u></u>	<u><u>4,366,036</u></u>	<u><u>3,590,336</u></u>

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

		Year Ended April 30			
		2024	2025	2026	2027
		<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 Dispersing Agent	-	-	-	-
	Subtotal	-	-	-	-
<u>SERVICE CHARGES</u>					
38-00-5770	Bad Debt Expense	409	0	2,000	2,000
	Subtotal	409	0	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
38-00-5910	Customer Refunds	408	-	200	200
38-00-5960	Miscellaneous	-	-	-	-
	Subtotal	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	-	-	-	1,500,000
	Subtotal	-	-	-	1,500,000
TOTAL CAPITAL IMPROVEMENTS FUND		817	0	2,200	1,502,200

CITY OF WATERLOO, ILLINOIS
CAPITAL IMPROVEMENT FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/27

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

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

		Year Ended April 30			
		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
51-00-3530	Penalties on Services	36,865	32,159	35,000	35,000
	Subtotal	<u>36,865</u>	<u>32,159</u>	<u>35,000</u>	<u>35,000</u>
<u>CHARGES FOR SERVICES</u>					
51-00-3610	Water Sales	3,817,225	3,789,686	4,000,000	4,200,000
51-00-3660	Connection Fees	33,727	30,040	37,000	35,000
51-00-3670	Unmetered Sales	12,672	11,380	12,000	12,000
51-00-3690	Utility Bill Adjustment	(844)	(1,691)	(110,000)	(5,000)
	Subtotal	<u>3,862,781</u>	<u>3,829,416</u>	<u>3,939,000</u>	<u>4,242,000</u>
<u>OTHER REVENUES</u>					
51-00-3802	Property Damage	204	-	2,650	-
51-00-3810	Interest Income	9,972	9,449	10,500	10,500
51-00-3811	Earnings on IMET	14,302	136,272	107,000	85,000
51-00-3860	Grant	1,439,503	9,566	-	-
51-00-3865	Reimbursable from State	-	-	-	-
51-00-3890	Miscellaneous	17,904	-	6,200	10,000
	Subtotal	<u>1,481,885</u>	<u>155,286</u>	<u>126,350</u>	<u>105,500</u>
<u>OTHER FINANCING SOURCES</u>					
51-00-3940	IDOT Reimbursement	-	-	-	-
51-00-3950	Bond Reserve	-	-	-	-
51-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
51-00-3980	IEPA Loan	15,391,083	16,734,812	1,062,879	-
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	3,500,000	-	-
	Subtotal	<u>15,691,083</u>	<u>20,234,812</u>	<u>1,395,969</u>	<u>-</u>
TOTAL RECEIPTS		<u>21,072,614</u>	<u>24,251,672</u>	<u>5,496,319</u>	<u>4,382,500</u>
TOTAL DISBURSEMENTS		<u>23,818,854</u>	<u>19,377,850</u>	<u>4,369,113</u>	<u>5,048,118</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS		<u>(2,746,240)</u>	<u>4,873,822</u>	<u>1,127,206</u>	<u>(665,618)</u>
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS		(300,000)	(3,500,000)	-	-
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		3,801,971	605,797		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		-			
FEDERAL GRANT - ARPA		(1,439,504)	<u>(262,282)</u>		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		3,003,596	2,319,823	4,037,160	5,164,366
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>2,319,823</u>	<u>4,037,160</u>	<u>5,164,366</u>	<u>4,498,748</u>

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

		Year Ended April 30			
ADMINISTRATION		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
51-11-4211	Director of Public Works	34,640	2,653	33,000	34,500
51-11-4212	Finance Director	24,266	(2,740)	21,000	22,000
51-11-4213	Clerical	67,813	94,636	85,000	89,000
51-11-4217	Human Resource	12,628	14,106	17,000	17,000
51-11-4218	Deputy Director of Public Works	-	5,540	19,500	20,500
51-11-4220	Part-time	7,243	4,222	7,600	8,000
51-11-4230	Over-time	627	76	1,400	2,000
51-11-4240	Sick Leave	4,521	48,051	5,500	5,700
51-11-4250	Vacation Leave	8,835	48,531	15,000	15,500
	Subtotal	<u>160,572</u>	<u>215,075</u>	<u>205,000</u>	<u>214,200</u>
<u>INSURANCE BENEFITS</u>					
51-11-4510	Health Insurance	24,770	22,570	42,000	47,000
51-11-4515	Health Insurance Reimbursement	6,268	7,925	6,000	7,500
51-11-4530	Unemployment Insurance	320	329	400	300
	Subtotal	<u>31,358</u>	<u>30,824</u>	<u>48,400</u>	<u>54,800</u>
<u>PENSION BENEFITS</u>					
51-11-4610	FICA	11,870	15,955	16,000	16,000
51-11-4620	IMRF	(14,791)	32,791	11,000	11,000
	Subtotal	<u>(2,921)</u>	<u>48,746</u>	<u>27,000</u>	<u>27,000</u>
<u>CONTRACTUAL SERVICES</u>					
51-11-5170	Equipment Rental & Services	2,094	2,767	3,000	3,000
	Subtotal	<u>2,094</u>	<u>2,767</u>	<u>3,000</u>	<u>3,000</u>
<u>PROFESSIONAL SERVICES</u>					
51-11-5310	Professional Services	10,402	32,655	36,200	52,000
51-11-5330	Legal	-	-	-	-
51-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>10,402</u>	<u>32,655</u>	<u>36,200</u>	<u>52,000</u>
<u>COMMUNICATIONS</u>					
51-11-5510	Postage	11,182	17,733	19,500	17,000
51-11-5540	Printing & Publishing	1,440	1,615	3,200	2,000
	Subtotal	<u>12,622</u>	<u>19,347</u>	<u>22,700</u>	<u>19,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
51-11-5610	Membership & Dues	394	93	500	500
51-11-5620	Travel Expense	-	336	-	-
51-11-5630	Training	-	-	800	500
	Subtotal	<u>394</u>	<u>429</u>	<u>1,300</u>	<u>1,000</u>
<u>SERVICE CHARGES</u>					
51-11-5770	Bad Debt Expense	1,531	-	5,000	5,000
51-11-5790	Franchise Fees	192,113	190,230	190,000	190,000
	Subtotal	<u>193,644</u>	<u>190,230</u>	<u>195,000</u>	<u>195,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
51-11-5910	Customer Refunds	8,165	244	1,000	2,500
51-11-5920	Insurance & Bonds	11,053	17,639	30,000	35,000
51-11-5960	Miscellaneous	2,449	1,146	3,000	3,000
	Subtotal	<u>21,667</u>	<u>19,029</u>	<u>34,000</u>	<u>40,500</u>
<u>GENERAL SUPPLIES</u>					
51-11-6510	Office Supplies	2,613	2,661	4,500	4,500
	Subtotal	<u>2,613</u>	<u>2,661</u>	<u>4,500</u>	<u>4,500</u>

		<u>CAPITAL OUTLAY</u>			
51-11-8300	Equipment-Office	214	466	1,000	7,800
51-11-8700	Furniture & Fixtures	-	70	900	-
51-11-8800	Information Systems	18,370	20,860	22,000	26,400
	Subtotal	<u>18,583</u>	<u>21,396</u>	<u>23,900</u>	<u>34,200</u>
		<u>OTHER FINANCING USES</u>			
51-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL WATER ADMINISTRATION		<u>451,028</u>	<u>583,159</u>	<u>601,000</u>	<u>645,200</u>

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

		Year Ended April 30			
		2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
WATER TREATMENT PLANT					
<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	-	973	2,500	25,000
	Subtotal	-	973	2,500	30,000
<u>PROFESSIONAL SERVICES</u>					
51-47-5310	Professional Services	-	66,001	150,000	157,500
	Subtotal	-	66,001	150,000	157,500
<u>COMMUNICATIONS</u>					
51-47-5520	Communications	-	603	5,500	6,100
	Subtotal	-	603	5,500	6,100
<u>PROFESSIONAL DEVELOPMENT</u>					
51-47-5630	Training	-	-	-	-
	Subtotal	-	-	-	-
<u>SERVICE CHARGES</u>					
51-47-5710	Utilities	-	83,253	165,000	200,000
51-47-5740	EPA Permits	-	-	500	20,000
51-47-5760	Water Sample Testing	-	5,117	15,000	20,000
51-47-5780	Disposal Fees	-	1,074	10,000	10,000
	Subtotal	-	89,444	190,500	250,000
<u>OTHER CONTRACTUAL SERVICES</u>					
51-47-5960	Miscellaneous	-	-	5,000	5,000
	Subtotal	-	-	5,000	5,000
<u>GENERAL SUPPLIES</u>					
51-47-6520	Department Supplies	-	2,569	4,500	10,000
51-47-6530	Tools	-	216	1,500	5,000
51-47-6540	Janitorial Supplies	-	318	1,500	1,500
51-47-6550	Vehicle Fuel & Lube	-	48,823	-	-
51-47-6560	Chemicals	-	1,253	150,000	200,000
51-47-6580	Fuels (Gas - Oil)	-	103	2,500	2,500
51-47-6610	Safety Materials	-	-	-	5,000
	Subtotal	-	53,282	160,000	224,000

		<u>CAPITAL OUTLAY</u>			
51-47-8200	Building Improvements	-	-	-	-
51-47-8302	Equipment-New	-	6,400	21,000	85,000
51-47-8902	Capital Projects	-	-	3,000	135,000
	Subtotal	-	6,400	24,000	220,000
TOTAL WATER TREATMENT PLANT		-	216,703	537,500	892,600

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

DISTRIBUTION		Year Ended April 30			
		2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
<u>SALARIES</u>					
51-48-4210	Regular Salaries	42,308	37,690	60,000	63,000
51-48-4230	Over-time	6,266	2,909	3,000	3,000
51-48-4240	Sick Leave	2,386	8,735	2,000	2,000
51-48-4250	Vacation Leave	10,827	18,854	6,000	7,000
51-48-4270	Inter-Departmental	78,220	56,603	149,000	100,000
	Subtotal	140,007	124,792	220,000	175,000
<u>INSURANCE BENEFITS</u>					
51-48-4510	Health Insurance	30,804	8,981	5,000	8,000
51-48-4515	Health Insurance Reimbursement	4,685	2,780	5,000	5,000
51-48-4520	Other Post Employment Benefit	1,743	1,757	-	-
51-48-4530	Unemployment Insurance	248	145	350	150
	Subtotal	37,479	13,663	10,350	13,150
<u>PENSION BENEFITS</u>					
51-48-4610	FICA	10,262	8,264	16,000	13,500
51-48-4620	IMRF	(19,988)	44,312	12,000	11,000
51-48-4620	IMRF - Other Employer Benefit	(420)	(5,611)	-	-
	Subtotal	(10,146)	46,965	28,000	24,500
<u>OTHER BENEFITS</u>					
51-48-4710	Clothing Allowance	3,616	933	1,200	1,200
	Subtotal	3,616	933	1,200	1,200
<u>CONTRACTUAL SERVICES</u>					
51-48-5110	Building Repairs	2,893	1,663	500	2,000
51-48-5120	Equipment Repairs	9,511	11,901	5,000	15,000
51-48-5130	Vehicle Repairs	-	-	-	-
51-48-5160	Machinery Repairs	-	-	-	-
	Subtotal	12,404	13,565	5,500	17,000
<u>PROFESSIONAL SERVICES</u>					
51-48-5310	Professional Services	20,885	21,987	25,000	206,600
	Subtotal	20,885	21,987	25,000	206,600
<u>COMMUNICATIONS</u>					
51-48-5520	Communications	5,250	6,732	7,500	7,500
	Subtotal	5,250	6,732	7,500	7,500
<u>PROFESSIONAL DEVELOPMENT</u>					
51-48-5630	Training	2,360	924	5,000	5,000
	Subtotal	2,360	924	5,000	5,000
<u>SERVICE CHARGES</u>					
51-48-5710	Utilities	12,478	24,794	43,500	50,000
51-48-5750	Water Purchased	1,889,919	1,157,349	-	-
51-48-5760	Water Sample Testing	5,162	6,150	20,000	20,000
	Subtotal	1,907,559	1,188,293	63,500	70,000
<u>OTHER CONTRACTUAL SERVICES</u>					
51-48-5960	Miscellaneous	4,439	5,042	6,000	5,000
	Subtotal	4,439	5,042	6,000	5,000

		<u>GENERAL SUPPLIES</u>			
51-48-6520	Department Supplies	5,041	3,584	3,000	3,000
51-48-6530	Tools	4,347	5,621	2,000	7,500
51-48-6540	Janitorial Supplies	-	-	100	-
51-48-6550	Vehicle Fuel & Lube	4,242	3,194	6,000	6,000
51-48-6560	Chemicals	5,530	7,134	-	-
51-48-6580	Fuels (Gas - Oil)	-	615	1,000	1,000
51-48-6610	Safety Materials	1,865	942	5,000	5,000
	Subtotal	21,024	21,090	17,100	22,500
		<u>CAPITAL OUTLAY</u>			
51-48-8100	Land	-	-	6,250	343,548
51-48-8200	Building Improvements	2,897	4,359	2,500	25,000
51-48-8302	Equipment-New	5,649	15,237	50,000	85,000
51-48-8303	Equipment Leases	-	-	-	-
51-48-8400	Vehicles	-	21,319	-	-
51-48-8501	Meters	2,118	31,969	10,000	10,000
51-48-8503	Line Materials	159,482	111,648	70,000	70,000
51-48-8902	Capital Projects	20,786,150	16,431,773	1,500,000	1,225,000
	Subtotal	20,956,297	16,616,307	1,638,750	1,758,548
TOTAL WATER DISTRIBUTION		23,101,175	18,060,293	2,027,900	2,305,998

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

		Year Ended April 30			
INTEREST & BOND		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PRINCIPAL ON BONDS</u>					
51-82-7110	Revenue Bonds 4/1/93	-	-	912,626	922,343
	Subtotal	-	-	912,626	922,343
<u>INTEREST ON BONDS</u>					
51-82-7210	Revenue Bonds 4/1/93	-	251,044	290,087	281,976
	Subtotal	-	251,044	290,087	281,976
<u>PAYING FEES</u>					
51-82-7310	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION & AMORTIZATION</u>					
51-82-9000	Depreciation	266,651	266,651	-	-
51-82-9011	Amortization - Bond Discount	-	-	-	-
51-82-9012	Amortization - Bond Issuance Cost	-	-	-	-
51-99-9999	Transfers	-	-	-	-
	Subtotal	266,651	266,651	-	-
TOTAL INTEREST & BOND		266,651	517,695	1,202,713	1,204,320
TOTAL WATER FUND		23,818,854	19,377,850	4,369,113	5,048,118

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

CLASSIFICATION	Year Ended April 30			
	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
SALARIES	300,580	339,867	425,000	389,200
INSURANCE BENEFITS	68,837	44,488	58,750	67,950
PENSION BENEFITS	(13,067)	95,710	55,000	51,500
OTHER BENEFITS	3,616	933	1,200	1,200
CONTRACTUAL SERVICES	14,498	17,305	11,000	50,000
PROFESSIONAL SERVICES	31,287	54,642	211,200	416,100
COMMUNICATIONS	17,872	26,079	35,700	32,600
PROFESSIONAL DEVELOPMENT	2,754	1,353	6,300	6,000
SERVICE CHARGES	2,101,203	1,378,523	449,000	515,000
OTHER CONTRACTUAL SERVICES	26,105	24,071	45,000	50,500
GENERAL SUPPLIES	23,638	23,751	181,600	251,000
CAPITAL OUTLAY	20,974,880	16,637,703	1,686,650	2,012,748
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	912,626	922,343
INTEREST ON BONDS	-	251,044	290,087	281,976
PAYING FEES	-	-	-	-
TRANSFERS	-	-	-	-
DEPRECIATION & AMORTIZATION	266,651	266,651	-	-
	<u>23,818,854</u>	<u>19,162,120</u>	<u>4,369,113</u>	<u>5,048,118</u>

CITY OF WATERLOO, ILLINOIS
WATER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/27

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
51-11-8300	Equipment - Office 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 \$9,000. Finance Department share \$1,800 Purchase of copier for Business Office estimated at \$9,000. Finance Department share \$1,800 Miscellaneous estimated \$2,100.	\$ 7,800	
51-11-8700	Furniture & Fixtures	-	
51-11-8800	Information Systems	26,400	
		\$ 34,200	
	WATER TREATMENT PLANT		
51-47-8302	Equipment - New Purchase of mower estimated at \$10,000. Purchase of cooling units for the wells estimated at \$40,000. Purchase of grit cat pull behind trailer estimated at \$30,000. Miscellaneous estimated \$5,000.	\$ 85,000.00	
51-47-8902	Capital Projects Fence the perimeter of the well site estimate at \$112,000. Concrete repairs on east side of building estimated at \$23,000.	135,000	
		-	\$ 220,000
	DISTRIBUTION		
51-48-8100	Land Purchase of Feldmeir Farm in the amount of \$1,342,726.19. Water Department share \$343,547.94	343,548	
51-48-8200	Building Improvements Fleet Mechanic Bay & Equipment estimated at \$150,000. Water Dept share \$25,000	25,000	
51-48-8302	Equipment - New Purchase of valve exerciser estimated at \$100,000. Water Department share \$80,000. Purchase of trash pump estimated at \$3,000. Miscellaneous estimated at \$2000.	85,000	
51-48-8303	Equipment Leases	-	
51-48-8400	Vehicles	-	
51-48-8501	Meters	10,000	
51-48-8503	Line Materials	70,000	
51-48-8902	Capital Projects 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 750,000 Extension to 57 acres estimated at \$250,000	1,225,000	1,758,548
	TOTAL CAPITAL OUTLAY	2,012,748	

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

		Year Ended April 30			
		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
52-00-3530	Penalties on Services	22,744	20,574	23,000	23,000
	Subtotal	22,744	20,574	23,000	23,000
<u>CHARGES FOR SERVICES</u>					
52-00-3620	Sewer Charges	2,232,752	2,231,653	2,350,000	2,500,000
52-00-3660	Connection Fees	89,452	103,642	118,000	105,000
52-00-3690	Utility Bill Adjustment	(7,525)	(2,120)	(10,000)	(5,000)
52-00-3700	Sewer Facility Charges	-	-	-	-
52-00-3710	Miscellaneous Disposal Fees	-	-	-	-
52-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	2,314,679	2,333,175	2,458,000	2,600,000
<u>OTHER REVENUES</u>					
52-00-3802	Property Damage	-	-	-	-
52-00-3810	Interest Income	5,952	4,542	5,000	5,500
52-00-3811	Earnings on IMET	48,581	156,001	77,000	55,000
52-00-3860	Grant & Low Interest Loan	-	-	-	-
52-00-3865	Reimbursement from State	-	-	-	-
52-00-3890	Miscellaneous	11,662	9,905	15,000	10,000
	Subtotal	66,194	170,448	97,000	70,500
<u>OTHER FINANCING SOURCES</u>					
52-00-3940	IDOT Reimbursement	-	-	-	-
52-00-3960	Transfer from Other Funds - Cap. Impr. & Water	-	-	-	-
	Transfer from Invested Funds	-	-	-	-
	Loan Proceeds	-	-	-	-
	Subtotal	-	-	-	-
TOTAL RECEIPTS		2,403,617	2,524,196	2,578,000	2,693,500
TOTAL DISBURSEMENTS		1,857,339	2,191,390	1,897,100	3,407,898
EXCESS OF RECEIPTS OVER DISBURSEMENTS		546,278	332,806	680,900	(714,398)
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS				-	-
SYSTEM DEVELOPMENT CHARGES					
	DECREASE (INCREASE) IN RECEIVABLES/PAYABLES	403,926	528,367		
	DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.	(254,151)	(447,253)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,021,720	2,717,773	3,131,693	3,812,593
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>2,717,773</u>	<u>3,131,693</u>	<u>3,812,593</u>	<u>3,098,195</u>

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

		Year Ended April 30			
		2024	2025	2026	2027
ADMINISTRATION		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
52-11-4211	Director of Public Works	34,640	2,653	33,000	34,500
52-11-4212	Finance Director	24,266	(2,740)	21,000	22,000
52-11-4213	Clerical	67,813	94,507	85,000	89,000
52-11-4217	Human Resource	12,628	14,106	17,000	17,000
52-11-4218	Deputy Director of Public Works	-	5,540	19,500	20,500
52-11-4220	Part-time	7,243	4,222	7,600	8,000
52-11-4230	Over-time	627	76	100	2,000
52-11-4240	Sick Leave	4,521	48,051	5,500	5,700
52-11-4250	Vacation Leave	8,835	48,531	15,000	15,500
	Subtotal	<u>160,572</u>	<u>214,946</u>	<u>203,700</u>	<u>214,200</u>
<u>INSURANCE BENEFITS</u>					
52-11-4510	Health Insurance	24,770	25,012	45,000	47,000
52-11-4515	Health Insurance Reimbursement	6,268	7,925	6,000	7,500
52-11-4530	Unemployment Insurance	320	329	400	300
	Subtotal	<u>31,358</u>	<u>33,266</u>	<u>51,400</u>	<u>54,800</u>
<u>PENSION BENEFITS</u>					
52-11-4610	FICA	11,870	21,423	16,000	16,000
52-11-4620	IMRF	(14,791)	32,791	11,000	11,000
	Subtotal	<u>(2,921)</u>	<u>54,214</u>	<u>27,000</u>	<u>27,000</u>
<u>CONTRACTUAL SERVICES</u>					
52-11-5170	Equipment Rental & Services	1,794	2,149	3,000	3,000
	Subtotal	<u>1,794</u>	<u>2,149</u>	<u>3,000</u>	<u>3,000</u>
<u>PROFESSIONAL SERVICES</u>					
52-11-5310	Professional Services	85,711	105,943	75,000	126,500
52-11-5330	Legal	-	-	-	-
52-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>85,711</u>	<u>105,943</u>	<u>75,000</u>	<u>126,500</u>
<u>COMMUNICATIONS</u>					
52-11-5510	Postage	11,182	17,117	17,500	17,000
52-11-5540	Printing & Publishing	1,440	1,615	2,000	2,000
	Subtotal	<u>12,622</u>	<u>18,731</u>	<u>19,500</u>	<u>19,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
52-11-5610	Membership & Dues	-	-	100	100
52-11-5620	Travel Expense	-	-	-	-
52-11-5630	Training	-	199	500	500
	Subtotal	<u>-</u>	<u>199</u>	<u>600</u>	<u>600</u>
<u>SERVICE CHARGES</u>					
52-11-5770	Bad Debt Expense	1,422	-	4,000	4,000
52-11-5790	Franchise Fees	111,503	111,846	115,000	115,000
	Subtotal	<u>112,926</u>	<u>111,846</u>	<u>119,000</u>	<u>119,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
52-11-5910	Customer Refunds	4,749	(0)	1,000	5,000
52-11-5920	Insurance & Bonds	23,793	22,640	25,000	25,000
52-11-5960	Miscellaneous	2,449	1,146	3,000	3,000
	Subtotal	<u>30,991</u>	<u>23,786</u>	<u>29,000</u>	<u>33,000</u>
<u>GENERAL SUPPLIES</u>					
52-11-6510	Office Supplies	2,416	2,607	4,500	4,500
	Subtotal	<u>2,416</u>	<u>2,607</u>	<u>4,500</u>	<u>4,500</u>

		<u>CAPITAL OUTLAY</u>			
52-11-8300	Equipment-Office	214	466	1,000	7,800
52-11-8700	Furniture & Fixtures	-	70	900	-
52-11-8800	Information Systems	18,370	20,153	22,000	26,400
52-11-8904	Interest Expense	-	-	-	-
	Subtotal	18,583	20,689	23,900	34,200
		<u>OTHER FINANCING USES</u>			
52-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	-	-	-	-
TOTAL SEWER ADMINISTRATION		454,052	588,375	556,600	635,800

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

		Year Ended April 30			
		2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
TREATMENT PLANT					
<u>SALARIES</u>					
52-43-4210	Regular Salaries	249,577	295,385	265,000	278,000
52-43-4230	Over-time	4,720	8,123	4,000	5,000
52-43-4240	Sick Leave	4,606	4,516	33,000	8,000
52-43-4250	Vacation Leave	16,647	18,918	30,000	18,000
52-43-4270	Inter-Departmental	1,249	3,236	2,000	2,000
	Subtotal	<u>276,798</u>	<u>330,178</u>	<u>334,000</u>	<u>311,000</u>
<u>INSURANCE BENEFITS</u>					
52-43-4510	Health Insurance	69,926	62,067	70,000	78,000
52-43-4515	Health Insurance Reimbursement	15,647	14,393	10,000	12,000
52-43-4520	Other Post Employment Benefit	(13,897)	1,757	-	-
52-43-4530	Unemployment Insurance	347	307	550	500
	Subtotal	<u>72,023</u>	<u>78,523</u>	<u>80,550</u>	<u>90,500</u>
<u>PENSION BENEFITS</u>					
52-43-4610	FICA	19,651	17,265	25,000	24,000
52-43-4620	IMRF	(28,782)	63,809	18,500	18,500
52-43-4625	IMRF - Other Employment Benefits	4,124	(663)	-	-
	Subtotal	<u>(5,007)</u>	<u>80,411</u>	<u>43,500</u>	<u>42,500</u>
<u>OTHER BENEFITS</u>					
52-43-4710	Clothing Allowance	1,800	2,207	3,600	3,600
	Subtotal	<u>1,800</u>	<u>2,207</u>	<u>3,600</u>	<u>3,600</u>
<u>CONTRACTUAL SERVICES</u>					
52-43-5110	Building Repairs	-	-	3,300	2,000
52-43-5120	Equipment Repairs	63,957	128,365	80,000	80,000
52-43-5130	Vehicle Repairs	-	-	-	-
52-43-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>63,957</u>	<u>128,365</u>	<u>83,300</u>	<u>82,000</u>
<u>COMMUNICATIONS</u>					
52-43-5520	Communications	11,615	12,675	5,000	20,000
	Subtotal	<u>11,615</u>	<u>12,675</u>	<u>5,000</u>	<u>20,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
52-43-5620	Travel Expense	-	-	-	-
52-43-5630	Training	2,052	1,902	5,000	5,000
	Subtotal	<u>2,052</u>	<u>1,902</u>	<u>5,000</u>	<u>5,000</u>
<u>SERVICE CHARGES</u>					
52-43-5710	Utilities	219,940	226,021	230,000	235,000
52-43-5740	EPA Permits	17,500	17,500	17,500	20,000
52-43-5780	Disposal Fees	3,020	2,080	5,000	5,000
	Subtotal	<u>240,460</u>	<u>245,601</u>	<u>252,500</u>	<u>260,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
52-43-5960	Miscellaneous	3,445	3,448	5,000	5,000
	Subtotal	<u>3,445</u>	<u>3,448</u>	<u>5,000</u>	<u>5,000</u>
<u>GENERAL SUPPLIES</u>					
52-43-6510	Office Supplies	-	-	-	500
52-43-6520	Department Supplies	1,700	3,414	2,000	2,000
52-43-6530	Tools	143	738	1,000	1,000
52-43-6540	Janitorial Supplies	114	227	500	500
52-43-6550	Vehicle Fuel & Lube	-	-	200	200
52-43-6560	Chemicals	8,608	5,795	15,500	15,000
52-43-6610	Safety Materials	844	534	2,600	5,000
	Subtotal	<u>11,408</u>	<u>10,707</u>	<u>21,800</u>	<u>24,200</u>

		<u>CAPITAL OUTLAY</u>			
52-43-8100	Land	-	-	-	-
52-43-8200	Building Improvements	2,675	9,700	15,000	5,000
52-43-8302	Equipment-New	1,619	3,688	-	-
52-43-8902	Capital Projects	9,070	-	6,000	752,000
	Subtotal	13,364	13,388	21,000	757,000
TOTAL SEWER TREATMENT PLANT		691,915	907,405	855,250	1,600,800

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

		Year Ended April 30			
SEWER SANITATION SYSTEM		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>CONTRACTUAL SERVICES</u>					
52-44-5110	Building Repairs	-	-	8,250	1,000
52-44-5120	Equipment Repairs	116,629	110,212	60,000	150,000
52-44-5130	Vehicle Repairs	-	-	-	-
52-44-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>116,629</u>	<u>110,212</u>	<u>68,250</u>	<u>151,000</u>
<u>SERVICE CHARGES</u>					
52-44-5710	Utilities	75,542	82,853	77,000	80,000
	Subtotal	<u>75,542</u>	<u>82,853</u>	<u>77,000</u>	<u>80,000</u>
<u>GENERAL SUPPLIES</u>					
52-44-6520	Department Supplies	13,265	3,994	5,000	8,000
52-44-6530	Tools	(515)	176	3,000	3,000
52-44-6550	Vehicle Fuel & Lube	10,988	6,383	13,000	13,000
52-44-6560	Chemicals	-	186	750	750
52-44-6580	Fuels (Gas - Oil)	-	873	2,000	2,000
52-44-6610	Safety Materials	1,066	187	2,000	2,000
	Subtotal	<u>24,804</u>	<u>11,800</u>	<u>25,750</u>	<u>28,750</u>
<u>CAPITAL OUTLAY</u>					
52-44-8100	Land	-	-	6,250	343,548
52-44-8200	Building Improvements	-	-	-	35,000
52-44-8302	Equipment-New	5,187	5,046	100,000	-
52-44-8303	Equipment Leases	-	-	8,000	8,000
52-44-8400	Vehicles	-	(1)	-	170,000
52-44-8902	Capital Projects	7,585	4,075	200,000	355,000
	Subtotal	<u>12,773</u>	<u>9,121</u>	<u>314,250</u>	<u>911,548</u>
TOTAL SEWER SANITATION SYSTEM		<u>229,748</u>	<u>213,986</u>	<u>485,250</u>	<u>1,171,298</u>

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

		Year Ended April 30			
INTEREST & BOND REDEMPTION		<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
<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	481,624	481,624	-	-
	Subtotal	481,624	481,624	-	-
<u>OTHER</u>					
52-82-9595	Abandonment of Assets				
	Subtotal				
TOTAL INTEREST & BOND REDEMPTION		481,624	481,624	-	-
TOTAL SEWER FUND		1,857,339	2,191,390	1,897,100	3,407,898

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

CLASSIFICATION	Year Ended April 30			
	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
SALARIES	437,371	545,124	537,700	525,200
INSURANCE BENEFITS	103,381	111,789	131,950	145,300
PENSION BENEFITS	(7,929)	134,625	70,500	69,500
OTHER BENEFITS	1,800	2,207	3,600	3,600
CONTRACTUAL SERVICES	182,380	240,726	154,550	236,000
PROFESSIONAL SERVICES	85,711	105,943	75,000	126,500
COMMUNICATIONS	24,237	31,406	24,500	39,000
PROFESSIONAL DEVELOPMENT	2,052	2,101	5,600	5,600
SERVICE CHARGES	428,928	440,300	448,500	459,000
OTHER CONTRACTUAL SERVICES	34,436	27,234	34,000	38,000
GENERAL SUPPLIES	38,627	25,114	52,050	57,450
CAPITAL OUTLAY	44,720	43,197	359,150	1,702,748
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	-	-
INTEREST ON BONDS	-	-	-	-
PAYING FEES	-	-	-	-
DEPRECIATION	481,624	481,624	-	-
	<u>1,857,339</u>	<u>2,191,390</u>	<u>1,897,100</u>	<u>3,407,898</u>

CITY OF WATERLOO, ILLINOIS
SEWER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/27

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
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. Water Department share \$1,600. Purchase of copier for Public Works IT estimated at \$9,000. Finance Department share \$1,800 Purchase of copier for Business Office estimated at \$9,000. Finance Department share \$1,800 Miscellaneous estimated \$2,100.	\$ 7,800	
52-11-8700	Furniture & Fixtures		
52-11-8800	Information Systems	26,400	
		\$ 34,200	
	SEWER TREATMENT PLANT		
52-43-8100	Land	-	
52-43-8200	Building Improvements Miscellaneous estimated at \$5,000.	5,000	
52-43-8302	Equipment - New	-	
52-43-8902	Capital Projects Purchase of 2 replacement blowers estimated at \$180,000. Purchase of 2 motive pumps estimated at \$75,000. Upgrade to the SCADA system estimated at \$291,860. Miscellaneous Sewer Treatment Plant repairs estimated \$100,000.	752,000	757,000
	SEWER SANITATION SYSTEM		
52-44-8100	Land Purchase of Feldmeier Farm in the amount of \$1,342,726.19. Sewer Department share \$343,547.94	343,548	
52-44-8200	Building Improvements Possible Building Improvements estimated at \$10,000. Fleet Mechanic Bay & Equipment estimated at \$150,000. Sewer Dept share \$25,000	35,000	
52-44-8302	Equipment - New		
52-44-8303	Equipment Leases Leasing large sewer cleaning equipment if necessary	8,000	
52-44-8400	Vehicles Purchase of new service crane truck estimated at \$170,000.	170,000	
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 2 pumps for East Ridge Lift Station estimated at \$50,000	355,000	
		911,548	
	TOTAL CAPITAL OUTLAY		1,702,748

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

		Year Ended April 30			
		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
53-00-3530	Penalties on Services	103,022	90,666	100,000	100,000
	Subtotal	<u>103,022</u>	<u>90,666</u>	<u>100,000</u>	<u>100,000</u>
<u>CHARGES FOR SERVICES</u>					
53-00-3630	Electric Sales	10,943,170	11,893,369	12,000,000	13,100,000
53-00-3650	IMEA Credits	690,794	693,725	733,000	960,000
53-00-3660	Connection Fees	41,364	66,676	60,000	60,000
53-00-3690	Utility Bill Adjustment	5,430	(1,625)	(22,500)	(5,000)
53-00-3740	Street Lighting	60,000	60,000	60,000	60,000
	Subtotal	<u>11,740,758</u>	<u>12,712,145</u>	<u>12,830,500</u>	<u>14,175,000</u>
<u>OTHER REVENUES</u>					
53-00-3802	Property Damage	12,298	59,888	8,000	5,000
53-00-3810	Interest Income	6,961	4,508	3,000	3,000
53-00-3811	Earnings on IMET	400,806	838,130	210,000	40,000
53-00-3821	Fuel Reimbursement	-	-	-	-
53-00-3850	Subdivision Reimbursement	167,269	126,819	53,000	60,000
53-00-3855	Commercial Reimbursement	-	16,258	16,000	-
53-00-3860	Grant	-	-	-	-
53-00-3865	Reimbursement from State	-	-	-	-
53-00-3890	Miscellaneous	121,723	19,449	30,000	10,000
	Subtotal	<u>709,057</u>	<u>1,065,052</u>	<u>320,000</u>	<u>118,000</u>
<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	75,000	3,500,000	8,900,000	500,000
	Transfer from Invested Funds	-	-	-	-
	Subtotal	<u>75,000</u>	<u>3,500,000</u>	<u>8,900,000</u>	<u>500,000</u>
TOTAL RECEIPTS		<u>12,627,837</u>	<u>17,367,863</u>	<u>22,150,500</u>	<u>14,893,000</u>
TOTAL DISBURSEMENTS		<u>11,365,296</u>	<u>12,550,886</u>	<u>21,868,950</u>	<u>15,665,248</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS		<u>1,262,541</u>	<u>4,816,977</u>	<u>281,550</u>	<u>(772,248)</u>
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS		(75,000)	(3,500,000)	(8,900,000)	(500,000)
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		752,599	830,408		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(985,268)	(4,772,841)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		13,559,480	14,514,352	11,888,896	3,270,446
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>14,514,352</u>	<u>11,888,896</u>	<u>3,270,446</u>	<u>1,998,198</u>

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

		Year Ended April 30			
ADMINISTRATION		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
53-11-4211	Director of Public Works	34,640	2,653	33,000	34,500
53-11-4212	Finance Director	24,266	(2,740)	21,000	22,000
53-11-4213	Clerical	67,813	92,335	85,000	89,000
53-11-4217	Human Resource	12,628	14,106	17,000	17,000
53-11-4218	Deputy Director of Public Works	-	5,540	19,500	20,500
53-11-4220	Part-time	7,243	4,222	7,500	8,000
53-11-4230	Over-time	627	76	100	2,000
53-11-4240	Sick Leave	4,521	48,051	5,500	5,700
53-11-4250	Vacation Leave	8,835	48,531	15,000	15,500
	Subtotal	<u>160,573</u>	<u>212,774</u>	<u>203,600</u>	<u>214,200</u>
<u>INSURANCE BENEFITS</u>					
53-11-4510	Health Insurance	24,771	(9,405)	45,100	47,000
53-11-4515	Health Insurance Reimbursement	6,268	7,925	6,000	7,500
53-11-4530	Unemployment Insurance	320	329	400	300
	Subtotal	<u>31,359</u>	<u>(1,151)</u>	<u>51,500</u>	<u>54,800</u>
<u>PENSION BENEFITS</u>					
53-11-4610	FICA	11,870	26,094	16,000	16,000
53-11-4620	IMRF	(14,791)	32,791	11,000	11,000
	Subtotal	<u>(2,921)</u>	<u>58,885</u>	<u>27,000</u>	<u>27,000</u>
<u>CONTRACTUAL SERVICES</u>					
53-11-5170	Equipment Rental & Services	2,194	2,599	3,000	3,000
	Subtotal	<u>2,194</u>	<u>2,599</u>	<u>3,000</u>	<u>3,000</u>
<u>PROFESSIONAL SERVICES</u>					
53-11-5310	Professional Services	24,641	26,181	35,000	40,600
53-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>24,641</u>	<u>26,181</u>	<u>35,000</u>	<u>40,600</u>
<u>COMMUNICATIONS</u>					
53-11-5510	Postage	11,195	17,165	17,500	17,000
53-11-5540	Printing & Publishing	1,440	1,615	2,000	2,000
	Subtotal	<u>12,635</u>	<u>18,780</u>	<u>19,500</u>	<u>19,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
53-11-5610	Membership & Dues	-	-	100	100
53-11-5630	Training	1,224	4,297	5,000	5,000
	Subtotal	<u>1,224</u>	<u>4,297</u>	<u>5,100</u>	<u>5,100</u>
<u>SERVICE CHARGES</u>					
53-11-5770	Bad Debt Expense	7,724	-	17,500	20,000
53-11-5790	Franchise Fees	547,598	595,004	565,000	550,000
	Subtotal	<u>555,322</u>	<u>595,004</u>	<u>582,500</u>	<u>570,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
53-11-5910	Customer Refunds	(500)	-	1,000	1,000
53-11-5920	Insurance & Bonds	126,500	144,820	161,500	170,000
53-11-5940	State Utility Tax	-	-	-	-
53-11-5960	Miscellaneous	3,505	1,146	3,000	3,000
	Subtotal	<u>129,505</u>	<u>145,966</u>	<u>165,500</u>	<u>174,000</u>
<u>GENERAL SUPPLIES</u>					
53-11-6510	Office Supplies	2,535	2,729	4,500	4,500
	Subtotal	<u>2,535</u>	<u>2,729</u>	<u>4,500</u>	<u>4,500</u>
<u>CAPITAL OUTLAY</u>					
53-11-8300	Equipment-Office	214	466	1,000	7,800
53-11-8700	Furniture & Fixtures	-	70	900	-
53-11-8800	Information Systems	18,370	18,999	22,000	26,400
	Subtotal	<u>18,584</u>	<u>19,535</u>	<u>23,900</u>	<u>34,200</u>
TOTAL ELECTRIC ADMINISTRATION		<u>935,651</u>	<u>1,085,599</u>	<u>1,121,100</u>	<u>1,146,400</u>

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

		Year Ended April 30			
PRODUCTION		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
53-47-4210	Regular Salaries	202,279	263,663	250,000	255,000
53-47-4230	Over-time	2,595	6,553	4,000	5,000
53-47-4240	Sick Leave	5,628	6,736	7,000	7,000
53-47-4250	Vacation Leave	10,456	16,174	14,000	15,500
53-47-4270	Inter-Departmental	-	1,411	5,500	2,000
	Subtotal	<u>220,957</u>	<u>294,536</u>	<u>280,500</u>	<u>284,500</u>
<u>INSURANCE BENEFITS</u>					
53-47-4510	Health Insurance	54,008	11,538	70,000	88,000
53-47-4515	Health Insurance Reimbursement	11,911	11,538	12,000	15,000
53-47-4530	Unemployment Insurance	368	316	400	400
	Subtotal	<u>66,288</u>	<u>23,393</u>	<u>82,400</u>	<u>103,400</u>
<u>PENSION BENEFITS</u>					
53-47-4610	FICA	15,824	19,001	20,000	22,000
53-47-4620	IMRF	(25,984)	57,605	15,500	17,000
	Subtotal	<u>(10,160)</u>	<u>76,606</u>	<u>35,500</u>	<u>39,000</u>
<u>OTHER BENEFITS</u>					
53-47-4710	Clothing Allowance	5,879	5,293	5,500	5,900
	Subtotal	<u>5,879</u>	<u>5,293</u>	<u>5,500</u>	<u>5,900</u>
<u>CONTRACTUAL SERVICES</u>					
53-47-5110	Building Repairs	3,145	3,390	2,000	3,000
53-47-5150	Utility System Maintenance	44,028	59,769	50,000	100,000
53-47-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>47,173</u>	<u>63,159</u>	<u>52,000</u>	<u>103,000</u>
<u>PROFESSIONAL SERVICES</u>					
53-47-5310	Professional Services	4,587	18,883	40,000	45,000
	Subtotal	<u>4,587</u>	<u>18,883</u>	<u>40,000</u>	<u>45,000</u>
<u>COMMUNICATIONS</u>					
53-47-5520	Communications	2,252	3,192	4,000	4,000
	Subtotal	<u>2,252</u>	<u>3,192</u>	<u>4,000</u>	<u>4,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
53-47-5630	Training	1,023	969	1,300	1,000
	Subtotal	<u>1,023</u>	<u>969</u>	<u>1,300</u>	<u>1,000</u>
<u>SERVICE CHARGES</u>					
53-47-5710	Utilities	39,385	44,027	45,000	50,000
53-47-5740	EPA Permits	2,820	-	3,000	6,000
	Subtotal	<u>42,205</u>	<u>44,027</u>	<u>48,000</u>	<u>56,000</u>
<u>GENERAL SUPPLIES</u>					
53-47-6520	Department Supplies	2,982	1,535	2,000	3,000
53-47-6530	Tools	1,583	2,115	2,000	3,000
53-47-6540	Janitorial Supplies	9,451	7,823	7,000	8,000
53-47-6560	Chemicals	8,332	3,405	6,000	8,000
53-47-6565	Water Treatment Chemicals	-	-	-	-
53-47-6580	Fuels - (Gas & Oil)	21,938	(11,458)	50,000	50,000
53-47-6600	Lubricants	-	-	2,000	2,000
53-47-6610	Safety Materials	2,463	1,437	1,500	5,000
	Subtotal	<u>46,750</u>	<u>4,857</u>	<u>70,500</u>	<u>79,000</u>

		<u>CAPITAL OUTLAY</u>			
53-47-8100	Land	-	-	-	-
53-47-8200	Building Improvements	1,040	743	-	95,000
53-47-8302	Equipment-New	163	2,959	8,500	14,000
53-47-8400	Equipment - Vehicles	-	-	56,600	-
53-47-8902	Capital Projects	7,887	102,073	82,500	360,000
53-47-8902.16	Solar Turbine	-	0.35	9,430,000	500,000
	Subtotal	9,090	105,776	9,577,600	969,000
TOTAL ELECTRIC PRODUCTION		436,044	640,692	10,197,300	1,689,800

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

		Year Ended April 30			
		2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
DISTRIBUTION					
<u>SALARIES</u>					
53-48-4210	Regular Salaries	667,834	786,552	785,000	815,000
53-48-4230	Over-time	54,881	33,524	27,000	50,000
53-48-4240	Sick Leave	9,678	11,963	31,000	20,000
53-48-4250	Vacation Leave	53,881	56,825	65,000	60,000
53-48-4270	Inter-Departmental	-	239	-	1,000
	Subtotal	<u>786,274</u>	<u>889,103</u>	<u>908,000</u>	<u>946,000</u>
<u>INSURANCE BENEFITS</u>					
53-48-4510	Health Insurance	120,770	128,297	135,000	165,000
53-48-4515	Health Insurance Reimbursement	7,769	16,455	15,000	16,000
53-48-4520	Other Post Employment Benefit	4,607	9,664	-	-
53-48-4530	Unemployment Insurance	924	835	1,200	1,200
	Subtotal	<u>134,070</u>	<u>155,251</u>	<u>151,200</u>	<u>182,200</u>
<u>PENSION BENEFITS</u>					
53-48-4610	FICA	57,258	56,168	66,500	72,500
53-48-4620	IMRF	(82,349)	182,564	50,000	55,000
53-48-4710	IMRF - Other Employer Benefits	14,613	(2,496)	-	-
	Subtotal	<u>(10,478)</u>	<u>236,236</u>	<u>116,500</u>	<u>127,500</u>
<u>OTHER BENEFITS</u>					
53-48-4710	Clothing Allowance	4,274	9,221	9,600	9,600
	Subtotal	<u>4,274</u>	<u>9,221</u>	<u>9,600</u>	<u>9,600</u>
<u>CONTRACTUAL SERVICES</u>					
53-48-5110	Building Repairs	3,807	325	11,000	2,000
53-48-5120	Equipment Repairs	32,716	43,186	25,000	45,000
	Subtotal	<u>36,523</u>	<u>43,511</u>	<u>36,000</u>	<u>47,000</u>
<u>PROFESSIONAL SERVICES</u>					
53-48-5310	Professional Services	13,862	25,701	20,000	45,000
	Subtotal	<u>13,862</u>	<u>25,701</u>	<u>20,000</u>	<u>45,000</u>
<u>COMMUNICATIONS</u>					
53-48-5520	Communications	6,398	7,468	9,000	9,000
	Subtotal	<u>6,398</u>	<u>7,468</u>	<u>9,000</u>	<u>9,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
53-48-5630	Training	11,277	7,316	4,000	10,000
	Subtotal	<u>11,277</u>	<u>7,316</u>	<u>4,000</u>	<u>10,000</u>
<u>SERVICE CHARGES</u>					
53-48-5710	Utilities	23,929	24,486	26,000	30,000
53-48-5760	Electric Purchased	7,610,665	8,000,647	8,300,000	9,500,000
	Subtotal	<u>7,634,594</u>	<u>8,025,133</u>	<u>8,326,000</u>	<u>9,530,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
53-48-5960	Miscellaneous	8,455	1,603	4,000	5,000
	Subtotal	<u>8,455</u>	<u>1,603</u>	<u>4,000</u>	<u>5,000</u>
<u>GENERAL SUPPLIES</u>					
53-48-6180	Street Light Materials	38,355	24,037	20,000	75,000
53-48-6520	Department Supplies	25,065	32,014	25,000	35,000
53-48-6530	Tools	9,964	7,271	10,000	10,000
53-48-6540	Janitorial Supplies	271	231	1,500	1,500
53-48-6550	Vehicle Fuel & Lube	28,030	30,897	27,000	27,000
53-48-6610	Safety Materials	9,942	24,809	20,000	25,000
	Subtotal	<u>111,627</u>	<u>119,258</u>	<u>103,500</u>	<u>173,500</u>

		<u>CAPITAL OUTLAY</u>			
53-48-8100	Land	-	-	6,250	343,548
53-48-8200	Building Improvements	495	6,094	1,000	5,000
53-48-8302	Equipment-New	5,272	18,820	325,000	88,000
53-48-8303	Equipment Leases	-	-	-	-
53-48-8400	Vehicles	-	1,518	4,500	720,000
53-48-8501	Meters	900	-	-	30,000
53-48-8502	Transformers	-	(0)	22,000	120,000
53-48-8503	Line Materials	318,106	302,086	250,000	250,000
53-48-8504	Poles	-	30,934	40,000	40,000
53-48-8508	Contracted Tree Trimming	2,667	302	139,000	100,000
53-48-8509	PCB Program	1,343	1,343	3,000	3,000
53-48-8902	Capital Projects	62,562	78,318	72,000	70,000
	Subtotal	391,345	439,414	862,750	1,769,548
		<u>DEPRECIATION</u>			
53-48-9100	Depreciation	865,381	865,381	-	-
53-48-9120	Loss on Disposal of Fixed Asset	-	-	-	-
	Subtotal	865,381	865,381	-	-
TOTAL ELECTRIC DISTRIBUTION		9,993,601	10,824,595	10,550,550	12,854,348
TOTAL ELECTRIC FUND		11,365,296	12,550,886	21,868,950	15,665,248

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

CLASSIFICATION	Year Ended April 30			
	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
SALARIES	1,167,804	1,396,413	1,392,100	1,444,700
INSURANCE BENEFITS	231,716	177,492	285,100	340,400
PENSION BENEFITS	(23,559)	371,727	179,000	193,500
OTHER BENEFITS	10,153	14,514	15,100	15,500
CONTRACTUAL SERVICES	85,890	109,270	91,000	153,000
PROFESSIONAL SERVICES	43,089	70,764	95,000	125,000
COMMUNICATIONS	21,285	29,440	32,500	32,000
PROFESSIONAL DEVELOPMENT	13,524	12,582	10,400	16,100
SERVICE CHARGES	8,232,121	8,664,164	8,956,500	10,156,000
OTHER CONTRACTUAL SERVICES	137,960	147,569	169,500	179,000
GENERAL SUPPLIES	160,912	126,845	178,500	257,000
CAPITAL OUTLAY	419,019	564,725	10,464,250	2,772,748
DEPRECIATION	865,381	865,381	-	-
	<u>11,365,296</u>	<u>12,550,886</u>	<u>21,868,950</u>	<u>15,684,948</u>

CITY OF WATERLOO, ILLINOIS
ELECTRIC FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/27

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
53-11-8300	Equipment - Office Purchase of two computers estimated at \$2,500. 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 \$9,000 Electric Department share \$1,800. Purchase of copier for Business Office estimated at \$9,000 Electric Department share \$1,800. Miscellaneous estimated \$2,100.	7,800	
53-11-8700	Furniture & Fixtures		
53-11-8800	Information Systems	26,400	
		26,400	34,200
	PRODUCTION		
53-47-8100	Land		
53-47-8200	Building Improvements Fencing estimated at \$50,000 Fleet Mechanic Bay & Equipment estimated at \$150,000. Electric Dept share \$25,000 Purchase of air compressor and dryer for CAT building estimated at \$15,000. Miscellaneous estimated at \$5000.	95,000	
53-47-8302	Equipment - New Purchase of welder for service truck estimated at \$9,000. Miscellaneous estimated at \$5,000.	14,000	
53-47-8400	Equipment - Vehicle		
53-47-8902	Capital Projects Upgrade to the SCADA system estimated at \$360,000.	360,000	
53-47-8902.16	Solar Turbine	500,000	
		500,000	969,000
	DISTRIBUTION		
53-48-8100	Land Purchase of Feldmeier Farm in the amount of \$1,342,726.19. Electric Department share \$343,547.94	343,548	
53-48-8200	Building Improvements Miscellaneous estimated at \$5,000.	5,000	
53-48-8302	Equipment - New Purchase of fault detectors estimated at \$40,000.	88,000	

Purchase of phase id system estimated at \$15,000.
Purchase of digger derrek tree brace estimated at \$30,000.
Purchase of (3) cutter head jaws estimated at \$3,000.

53-48-8400	Vehicles Purchase of bucket truck estimated at \$500,000. Purchase of used bucket truck estimated at \$160,000. Purchase of pickup truck estimated at \$60,000.	720,000	
53-48-8501	Meters	30,000	
53-48-8502	Transformers	120,000	
53-48-8503	Line Materials	250,000	
53-48-8504	Poles	40,000	
53-48-8508	Contracted Tree Trimming	100,000	
53-48-8509	PCB Program	3,000	
53-48-8902	Capital Projects Polo Run wire replacement estimated at \$65,000. Miscellaneous estimated at \$5,000	70,000	
			1,769,548
TOTAL CAPITAL OUTLAY			<u>2,772,748</u>

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

		Year Ended April 30			
		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
REVENUE					
54-00-3530	Penalties on Services	28,404	19,895	26,000	26,000
	Subtotal	28,404	19,895	26,000	26,000
CHARGES FOR SERVICES					
54-00-3640	Gas Sales	2,916,817	2,927,473	3,700,000	3,650,000
54-00-3660	Connection Fees	32,168	40,411	56,000	45,000
54-00-3690	Utility Bill Adjustment	(802)	(353)	(5,000)	(5,000)
54-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	2,948,183	2,967,532	3,751,000	3,690,000
OTHER REVENUES					
54-00-3802	Property Damage	-	1,351	1,700	-
54-00-3810	Interest Income	3,396	2,625	2,000	3,000
54-00-3811	Earnings on IMET	128,804	267,851	130,000	100,000
54-00-3850	Subdivision Reimbursement	47,556	57,791	-	40,000
54-00-3855	Commercial Reimbursement	-	14,400	67,000	-
54-00-3860	Grant	-	-	-	-
54-00-3890	Miscellaneous	24,635	116,271	6,000	10,000
	Subtotal	204,392	460,290	206,700	153,000
OTHER FINANCING SOURCES					
54-00-3940	IDOT Reimbursement	-	-	-	-
54-00-3960	Transfer from Other Funds	-	-	-	-
	Transfer from Invested Funds	400,000	-	-	-
	Subtotal	400,000	-	-	-
TOTAL RECEIPTS		3,580,978	3,447,716	3,983,700	3,869,000
TOTAL DISBURSEMENTS		3,465,316	3,386,453	3,425,150	4,165,848
EXCESS OF RECEIPTS OVER DISBURSEMENTS		115,662	61,263	558,550	(296,848)
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS					
		(400,000)			
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		228,761	329,727		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(297,034)	(135,658)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		4,658,542	4,305,931	4,561,263	5,119,813
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>4,305,931</u>	<u>4,561,263</u>	<u>5,119,813</u>	<u>4,822,965</u>

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

		Year Ended April 30			
ADMINISTRATION		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
54-11-4211	Director of Public Works	34,641	2,653	33,000	34,500
54-11-4212	Finance Director	24,266	(2,740)	21,000	22,000
54-11-4213	Clerical	67,813	92,335	85,000	89,000
54-11-4217	Human Resource	12,628	14,106	17,000	17,000
54-11-4218	Deputy Director of Public Works	-	5,540	19,500	20,500
54-11-4220	Part-time	7,242	4,222	7,600	8,000
54-11-4230	Over-time	627	76	100	2,000
54-11-4240	Sick Leave	4,520	48,051	5,500	5,700
54-11-4250	Vacation Leave	8,835	48,531	15,000	15,500
	Subtotal	<u>160,573</u>	<u>212,774</u>	<u>203,700</u>	<u>214,200</u>
<u>INSURANCE BENEFITS</u>					
54-11-4510	Health Insurance	24,813	33,708	41,500	47,000
54-11-4515	Health Insurance Reimbursement	6,268	7,925	6,000	7,500
54-11-4530	Unemployment Insurance	320	329	400	300
	Subtotal	<u>31,401</u>	<u>41,962</u>	<u>47,900</u>	<u>54,800</u>
<u>PENSION BENEFITS</u>					
54-11-4610	FICA	11,869	21,190	16,000	16,000
54-11-4620	IMRF	(14,791)	32,791	11,000	11,000
	Subtotal	<u>(2,922)</u>	<u>53,981</u>	<u>27,000</u>	<u>27,000</u>
<u>CONTRACTUAL SERVICES</u>					
54-11-5170	Equipment Rental & Services	2,094	3,217	3,000	3,000
	Subtotal	<u>2,094</u>	<u>3,217</u>	<u>3,000</u>	<u>3,000</u>
<u>PROFESSIONAL SERVICES</u>					
54-11-5310	Professional Services	69,423	41,727	60,000	60,600
54-11-5330	Legal	-	-	-	-
54-11-5350	Independent Contractors	-	1,379	-	-
	Subtotal	<u>69,423</u>	<u>43,106</u>	<u>60,000</u>	<u>60,600</u>
<u>COMMUNICATIONS</u>					
54-11-5510	Postage	11,195	20,139	17,500	17,000
54-11-5540	Printing & Publishing	1,440	2,005	2,000	2,000
	Subtotal	<u>12,636</u>	<u>22,143</u>	<u>19,500</u>	<u>19,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
54-11-5610	Membership & Dues	3,806	3,826	5,000	5,000
54-11-5620	Travel Expense	-	-	-	-
54-11-5630	Training	53	536	900	500
54-11-5650	Books & Publications	-	-	-	500
	Subtotal	<u>3,859</u>	<u>4,362</u>	<u>5,900</u>	<u>6,000</u>
<u>SERVICE CHARGES</u>					
54-11-5770	Bad Debt Expense	1,792	-	5,000	5,000
54-11-5790	Franchise Fees	150,854	144,445	170,000	190,000
	Subtotal	<u>152,646</u>	<u>144,445</u>	<u>175,000</u>	<u>195,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
54-11-5910	Customer Refunds	-	-	1,000	1,000
54-11-5920	Insurance & Bonds	35,946	35,922	33,500	35,000
54-11-5940	State Utility Tax	-	-	-	-
54-11-5960	Miscellaneous	3,014	1,146	3,000	3,000
	Subtotal	<u>38,960</u>	<u>37,068</u>	<u>37,500</u>	<u>39,000</u>

		<u>GENERAL SUPPLIES</u>			
54-11-6510	Office Supplies	2,614	2,661	4,500	4,500
	Subtotal	<u>2,614</u>	<u>2,661</u>	<u>4,500</u>	<u>4,500</u>
		<u>CAPITAL OUTLAY</u>			
54-11-8300	Equipment-Office	214	868	1,000	7,800
54-11-8700	Furniture & Fixtures	-	70	900	-
54-11-8800	Information Systems	18,370	18,999	22,000	26,400
	Subtotal	<u>18,583</u>	<u>19,937</u>	<u>23,900</u>	<u>34,200</u>
54-11-9592	Transfer to Other Funds	-	-	-	-
TOTAL GAS ADMINISTRATION		<u>489,865</u>	<u>585,656</u>	<u>607,900</u>	<u>657,300</u>

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

DISTRIBUTION		Year Ended April 30			
		2024 Actual	2025 Actual	2026 Estimate	2027 Budget
<u>SALARIES</u>					
54-48-4210	Regular Salaries	392,807	461,027	350,000	390,000
54-48-4230	Over-time	12,042	7,184	12,000	12,000
54-48-4240	Sick Leave	5,771	9,478	8,000	10,000
54-48-4250	Vacation Leave	31,656	50,082	36,000	38,000
54-48-4270	Inter-Departmental	110,606	113,960	40,000	45,000
	Subtotal	552,882	641,731	446,000	495,000
<u>INSURANCE BENEFITS</u>					
54-48-4510	Health Insurance	92,670	70,059	110,000	130,000
54-48-4515	Health Insurance Reimbursement	19,169	25,346	15,000	20,000
54-48-4520	Other Post Employment Benefit	4,622	5,272	-	-
54-48-4530	Unemployment Insurance	762	673	800	800
	Subtotal	117,223	101,350	125,800	150,800
<u>PENSION BENEFITS</u>					
54-48-4610	FICA	40,121	40,632	35,000	38,000
54-48-4620	IMRF	(54,366)	120,528	25,000	31,000
54-48-4625	IMRF - Other Employer Benefits	(4,726)	1,769	-	-
	Subtotal	(18,972)	162,929	60,000	69,000
<u>OTHER BENEFITS</u>					
54-48-4710	Clothing Allowance	5,324	2,794	7,200	7,200
	Subtotal	5,324	2,794	7,200	7,200
<u>CONTRACTUAL SERVICES</u>					
54-48-5110	Building Repairs	5,135	1,084	2,000	2,000
54-48-5120	Equipment Repairs	18,825	24,035	25,000	15,000
54-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	23,960	25,119	27,000	17,000
<u>COMMUNICATIONS</u>					
54-48-5520	Communications	7,490	8,944	10,000	10,000
	Subtotal	7,490	8,944	10,000	10,000
<u>PROFESSIONAL DEVELOPMENT</u>					
54-48-5620	Travel Expense	-	-	-	-
54-48-5630	Training	4,587	2,757	2,000	7,000
	Subtotal	4,587	2,757	2,000	7,000
<u>SERVICE CHARGES</u>					
54-48-5710	Utilities	24,246	16,139	20,000	20,000
	Subtotal	24,246	16,139	20,000	20,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-48-5960	Miscellaneous	-	171	500	500
	Subtotal	-	171	500	500
<u>GENERAL SUPPLIES</u>					
54-48-6510	Office Supplies	-	69	500	500
54-48-6520	Department Supplies	7,088	3,012	3,500	3,500
54-48-6530	Tools	7,359	1,287	5,000	5,000
54-48-6540	Janitorial Supplies	225	267	500	500
54-48-6550	Vehicle Fuel & Lube	18,699	20,614	25,000	25,000
54-48-6560	Chemicals	960	2,171	2,000	6,000
54-48-6580	Natural Gas Purchase	1,831,334	1,446,006	1,900,000	1,800,000
54-48-6610	Safety Materials	6,911	979	5,000	5,000
	Subtotal	1,872,575	1,474,405	1,941,500	1,845,500

		<u>CAPITAL OUTLAY</u>			
54-48-8100	Land	-	-	6,250	343,548
54-48-8200	Building Improvements	-	2,771	-	40,000
54-48-8302	Equipment-New	5,994	14,516	35,000	28,000
54-48-8303	Equipment Leases	-	-	-	-
54-48-8400	Vehicles	-	809	-	-
54-48-8501	Meters	3,448	1,960	35,000	75,000
54-48-8503	Line Maintenance Materials	102,061	63,018	26,000	50,000
54-48-8902	Capital Projects	-	6,750	75,000	350,000
	Subtotal	111,503	89,824	177,250	886,548
		<u>DEPRECIATION</u>			
54-48-9100	Depreciation	274,633	274,633	-	-
	Subtotal	274,633	274,633	-	-
TOTAL GAS DISTRIBUTION		2,975,451	2,800,797	2,817,250	3,508,548
TOTAL GAS FUND		3,465,316	3,386,453	3,425,150	4,165,848

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

CLASSIFICATION	Year Ended April 30			
	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
SALARIES	713,454	854,505	649,700	709,200
INSURANCE BENEFITS	148,624	143,312	173,700	205,600
PENSION BENEFITS	(21,894)	216,910	87,000	96,000
OTHER BENEFITS	5,324	2,794	7,200	7,200
CONTRACTUAL SERVICES	26,053	28,336	30,000	20,000
PROFESSIONAL SERVICES	69,423	43,106	60,000	60,600
COMMUNICATIONS	20,125	31,087	29,500	29,000
PROFESSIONAL DEVELOPMENT	8,446	7,119	7,900	13,000
SERVICE CHARGES	176,892	160,584	195,000	215,000
OTHER CONTRACTUAL SERVICES	38,960	37,239	38,000	39,500
GENERAL SUPPLIES	1,875,188	1,477,066	1,946,000	1,850,000
CAPITAL OUTLAY	130,086	109,762	201,150	920,748
DEPRECIATION	274,633	274,633	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
	<u>3,465,316</u>	<u>3,386,453</u>	<u>3,425,150</u>	<u>4,165,848</u>

CITY OF WATERLOO, ILLINOIS
 GAS FUND
 CAPITAL OUTLAY
 FISCAL YEAR END 4/30/27

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
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 \$9,000. Gas Department share \$1,800. Purchase of copier for Business Office estimated at \$9,000. Gas Department share \$1,800. Miscellaneous estimated \$2,100.	\$ 7,800	
54-11-8700	Furniture & Fixtures		
54-11-8800	Information Systems	26,400	
		26,400	34,200
	DISTRIBUTION		
54-48-8100	Land Purchase of Feldmeir Farm in the amount of \$1,342,726.19. Gas Department share \$343,547.94	343,548	
54-48-8200	Building Improvements Purchase of new shed for odorizer estimated at \$10,000. Miscellaneous estimated at \$5,000. Fleet Mechanic Bay & Equipment estimated at \$150,000. Gas Dept share \$25,000	40,000	
54-48-8302	Equipment - New Purchase of valve exerciser estimated at \$100,000 Gas department share \$20,000. Purchase of gas detectors estimated at \$8,000	28,000	
54-48-8303	Equipment Leases	-	
54-48-8400	Vehicles	-	
54-48-8501	Meters	75,000	
54-48-8503	Line Maintenance Materials Line Material estimated at \$50,000	50,000	
54-48-8902	Capital Projects Expansion to 57 Acres - Gas Main estimated at \$250,000. Take point upgrades , new meters and other equipment estimated at \$50,000. Sandblasting regulator stations estimated at \$25,000. Miscellaneous \$25,000	350,000	
		350,000	886,548
	TOTAL CAPITAL OUTLAY		920,748

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

		Year Ended April 30			
		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>TAXES</u>					
72-00-3145	Employer Contributiona	-	4,483	-	-
72-00-3151	Property Tax - Current	689,216	774,020	801,000	930,000
	Subtotal	689,216	778,503	801,000	930,000
<u>OTHER REVENUES</u>					
72-00-3810	Interest Income	-	-	-	-
72-00-3811	Unrealized Appreciation	563,928	-	-	-
72-00-3812	Gain/Loss on Investments	120,805	839,163	-	-
72-00-3814	Interest Income - CD's	-	-	-	-
72-00-3815	Accrued Income	-	-	-	-
72-00-3816	Purchase Discounts	-	-	-	-
72-00-3817	Dividend Income	-	-	-	-
72-00-3818	Interest Income - Checking	139	105	200	200
72-00-3820	IPOPIF Income	51,631	-	-	-
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	9,498	10,651	11,100	11,500
72-00-3897	From Dale Siebenberger	8,536	8,858	9,400	9,650
72-00-3899	From Jeffrey Prosize	8,343	-	-	-
72-00-3901	From Scott Spencer	-	-	-	-
72-00-3903	From David Midkiff II	9,306	9,599	10,100	10,400
72-00-3904	From Clifford M Haddick	9,306	9,617	10,100	10,400
72-00-3908	From Evan Ford	-	-	-	-
72-00-3909	From Dane Luke	10,526	11,929	12,500	12,900
72-00-3912	From Daniel Pittman	3,010	-	-	-
72-00-3913	From Eric Zaber	7,005	-	-	-
72-00-3914	From Justin Ellis	-	-	-	-
72-00-3915	From Robert Fernandez	-	-	-	-
72-00-3916	From Shaun Wiegand	8,734	9,577	10,100	10,400
72-00-3917	From Andrew Potter	-	-	-	-
72-00-3918	From Nicholas Elliott	-	-	-	-
72-00-3919	From Joshua Wirth	-	-	-	-
72-00-3920	From Justin Braun	8,622	8,858	9,400	9,650
72-00-3921	From Scott Votrain II	-	-	-	-
72-00-3922	From Mason Ingram	8,619	8,858	9,400	9,650
72-00-3923	From Brandon Braye	8,620	8,858	9,400	9,650
72-00-3924	From Andrew Dahlem	8,155	9,287	10,100	10,400
72-00-3925	From Jacob Renner	-	-	-	-
72-00-3926	From Stephen Moravec	8,160	8,378	9,000	9,400
72-00-3927	From Michael Benda	8,622	8,858	9,400	9,650
72-00-3928	From Kevin Schreckenber	30,025	8,873	9,400	9,650
72-00-3929	From Samuel Pruitt	8,619	8,862	9,400	9,650
72-00-3930	From Abdulrahman Salama	8,586	8,950	9,400	9,650
72-00-3931	From Brandon Hartin	6,995	8,298	9,400	9,400
72-00-3932	From Richard Smith	7,337	8,770	9,400	9,650
72-00-3933	From Chad Haris	-	8,430	9,400	9,650
72-00-3934	From Chad Nord	-	7,530	9,000	9,400
72-00-3990	From General Fund	-	-	-	-
72-00-3991	From Other Pension Fund	32,928	101,504	-	-
	Subtotal	956,054	1,113,809	185,600	190,900
TOTAL RECEIPTS		1,645,270	1,892,312	986,600	1,120,900
TOTAL DISBURSEMENTS		557,232	589,188	744,345	667,650
EXCESS OF RECEIPTS OVER DISBURSEMENTS		1,088,038	1,303,124	242,255	453,250
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES					
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		7,728,429	8,816,467	10,119,590	10,361,845

CASH BALANCE, ENDING-ACTUAL AND ESTIMATED

8,816,467 10,119,590 10,361,845 10,815,095

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

		Year Ended April 30			
		2024	2025	2026	2027
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PENSION BENEFITS</u>					
72-00-4630	Federal Tax Paid	-	-	-	-
72-00-4635	Bank Charges	-	-	-	-
72-00-4640	Service Pension Paid	361,766	421,939	434,865	446,500
72-00-4650	Disability Pension Paid	114,702	115,854	232,500	140,100
72-00-4660	Survivor Pension Paid	26,778	26,778	26,800	26,800
72-00-4670	Refund Pension	23,778	-	-	-
	Subtotal	<u>527,024</u>	<u>564,571</u>	<u>694,165</u>	<u>613,400</u>
<u>PROFESSIONAL SERVICES</u>					
72-00-5310	Professional Services	2,000	5,960	21,000	10,000
72-00-5330	Legal	-	-	-	-
	Subtotal	<u>2,000</u>	<u>5,960</u>	<u>21,000</u>	<u>10,000</u>
<u>COMMUNICATIONS</u>					
72-00-5540	Printing & Publishing	-	-	-	100
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
72-00-5620	Travel	-	-	-	-
72-00-5630	Training	-	-	-	3,500
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,500</u>
<u>IPOPIF</u>					
72-00-5810	IPOPIF Administrative Expense	1,719	-	-	2,500
72-00-5820	IPOPIF Investment Expense	1,654	-	-	2,500
72-00-5830	IPOPIF Investment Manager Fees	993	-	-	2,000
72-00-5840	IPOPIF IFA Loan Repayment	5,477	-	-	-
	Subtotal	<u>9,842</u>	<u>-</u>	<u>-</u>	<u>7,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
72-00-5920	Insurance & Bonds	-	-	-	3,500
72-00-5921	Transfer Difference	-	-	-	-
72-00-5922	Accounting	8,250	6,800	7,000	10,000
72-00-5924	Safe Deposit Box	30	30	50	50
72-00-5925	Legal	8,351	11,827	22,000	20,000
72-00-5926	Dues	-	-	-	-
72-00-5927	IL Department of Insurance	1,638	-	-	-
	Subtotal	<u>18,269</u>	<u>18,657</u>	<u>29,050</u>	<u>33,550</u>
<u>GENERAL SUPPLIES</u>					
72-00-6510	Office Supplies	97	-	130	100
	Subtotal	<u>97</u>	<u>-</u>	<u>130</u>	<u>100</u>
TOTAL POLICE PENSION FUND		<u>557,232</u>	<u>589,188</u>	<u>744,345</u>	<u>667,650</u>