



**ANNUAL BUDGET
2017 – 2018**

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INTRODUCTION

In accordance with Chapter 65 of the Illinois Compiled Statutes (65 ILCS 5/8-2-9.1 through 5/8-2-9.10), the proposed budget for 2017-18 is submitted. In its final form, this budget document establishes the City of Waterloo's legal spending limit for the fiscal year beginning May 1, 2017 through April 30, 2018. Budget amendments can be made throughout the year with City Council approval.

The City's budget is prepared on the cash basis of accounting. The accounts of the City are organized by funds, each of which is considered a separate accounting entity. All of the funds of the City of Waterloo can be divided into three categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds. The budget includes projected receipts and disbursements for eight funds: General, Motor Fuel Tax, Capital Improvements, Water, Sewer, Electric, Gas, and Police Pension.

Governmental Funds are used to account for most, if not all, of a government's tax-supported activities. Within the Governmental Funds category is the General Fund, Motor Fuel Tax Fund and Capital Improvements Fund.

The General Fund is the chief operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. Within the General Fund, there are twelve departments: Legislative, Finance, Building, Legal, Zoning/Building Inspector, Records, Police, Emergency Management, Police Commission, Health and Ordinance, Social Services, and Street.

Proprietary Funds are used to account for a government's business-type activities, where all or part of the costs of activities are supported by fees and charges that are paid directly by those who benefit from the activities. The City maintains one type of Proprietary Fund, Enterprise Funds. The City uses Enterprise Funds to account for its Water, Sewer, Electric, and Gas utility operations.

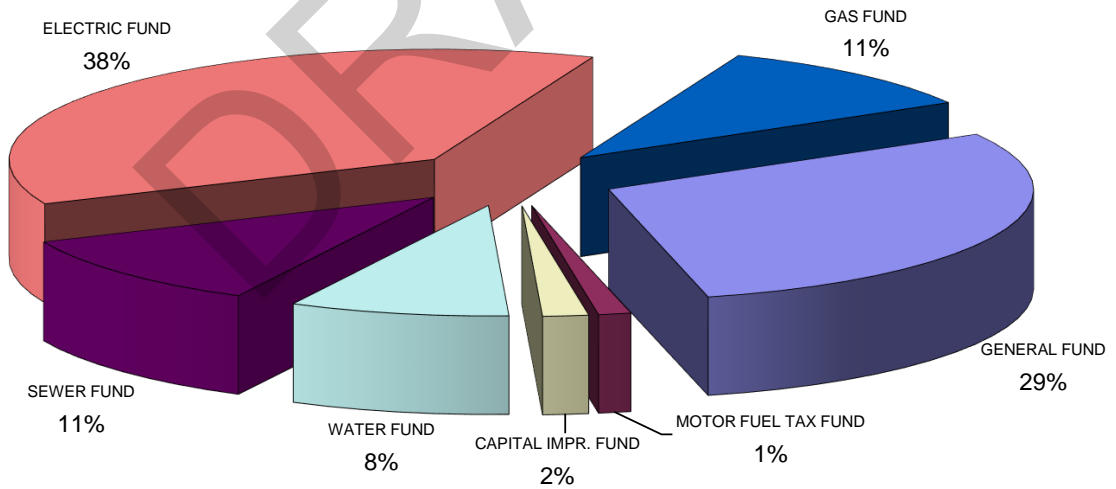
Fiduciary Funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs. The Police Pension Fund is the City's only Fiduciary Fund.

This document is a result of efficient planning, budgeting, auditing, reporting, and accounting in all municipal departments. It is a realistic financial plan for the City of Waterloo in the coming fiscal year.

CITY OF WATERLOO, ILLINOIS
 SUMMARY OF ESTIMATED RECEIPTS AND DISBURSEMENTS
 FISCAL YEAR ENDED APRIL 30, 2018

FUND	RECEIPTS	DISBURSEMENTS	SYSTEM DEVELOPMENT CHARGE	RECEIPTS OVER DISBURSEMENTS/ SYSTEM DEVELOPMENT CHARGE
GENERAL FUND	8,673,120	8,669,000		4,120
MOTOR FUEL TAX FUND	367,700	361,350		6,350
CAPITAL IMPROVEMENTS FUND	535,700	508,102		27,598
WATER FUND	2,445,000	2,440,872		4,128
SEWER FUND	3,174,764	3,171,645		3,119
ELECTRIC FUND	12,171,000	11,037,289		1,133,711
GAS FUND	3,149,400	3,104,565		44,835
TOTAL	30,516,684	29,292,823	-	1,223,861

Disbursements by Fund
\$29,292,823



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

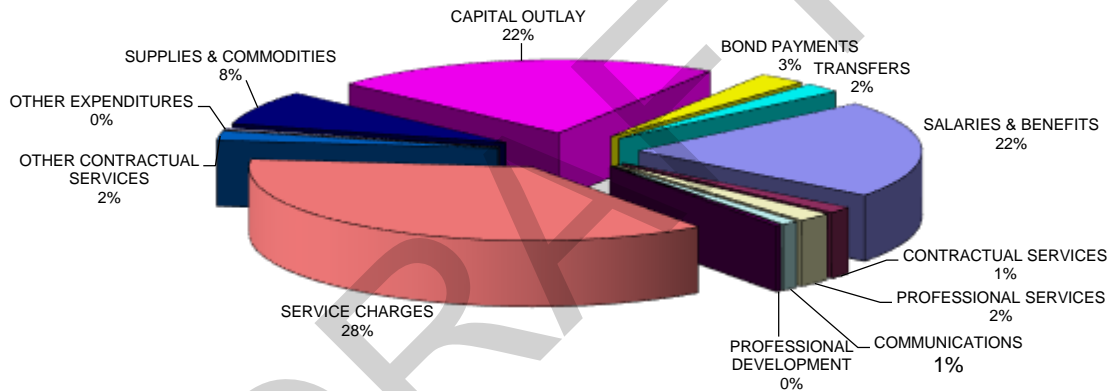
	2016-17 BUDGET	2016-17 ESTIMATE	2017-18 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
SALARIES	4,427,450	4,530,650	4,649,650	5%	15.87%
INSURANCE BENEFITS	792,350	857,850	877,150	11%	2.99%
PENSION BENEFITS	714,900	693,200	715,850	0%	2.44%
OTHER BENEFITS	35,205	35,205	42,709	21%	0.15%
CONTRACTUAL SERVICES	438,100	445,100	414,900	-5%	1.42%
PROFESSIONAL SERVICES	566,900	708,400	581,400	3%	1.98%
COMMUNICATIONS	279,100	272,600	285,900	2%	0.98%
PROFESSIONAL DEVELOPMENT	93,150	87,850	103,450	11%	0.35%
SERVICE CHARGES	10,390,500	10,378,000	10,729,500	3%	36.63%
OTHER CONTRACTUAL SERVICES	570,450	533,450	595,450	4%	2.03%
OTHER EXPENDITURES	93,000	138,000	113,100	22%	0.39%
MAINTENANCE SUPPLIES	57,500	55,500	55,000	-4%	0.19%
COMMODITIES	402,395	280,000	320,050	-20%	1.09%
GENERAL SUPPLIES	1,829,750	1,562,550	1,851,350	1%	6.32%
CAPITAL OUTLAY	5,453,645	4,245,670	6,528,570	20%	22.29%
TRANSFERS	621,564	621,564	621,564	0%	2.12%
PRINCIPAL ON BONDS	618,031	618,031	633,580	3%	2.16%
INTEREST ON BONDS	189,195	189,195	173,650	-8%	0.59%
TOTAL	27,573,185	26,252,815	29,292,823	6%	100.00%

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Expenditures, including the Utility Funds and other Special Funds, for FY 2017-18 total \$29.3 million. The current FY 2016-17 combined expenditures are \$26.3 million. There is a 6% budgeted increase in expenditures from the current FY 2016-17 budget. The major differences between the FY 2016-17 budget and the FY 2017-18 budget includes an increase in capital outlay and salaries and benefits. Several of the projects competed in prior fiscal years have not been paid as the City is waiting to be billed by the State. These payments are reflected in the FY 2017-2018 budget. Other significant capital outlay includes equipment purchases in the Police, Street and Utility Departments.

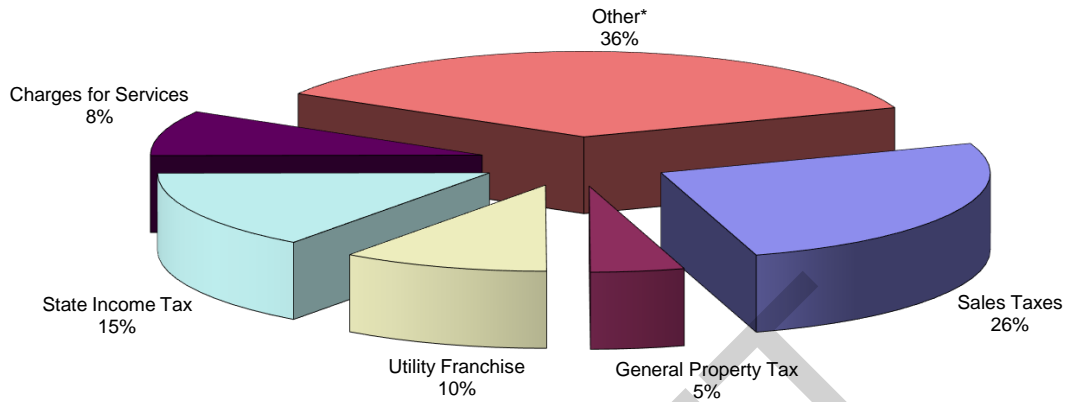
Disbursements by Classification

\$29,292,823



The combined revenues for all funds to support the FY 2017-18 budget are \$30.5 million, which includes \$3.0 million of invested funds, and \$0.6 million of transfers from other funds. The current FY 2016-17 combined budgeted revenues were \$28.5 million, which included \$2.1 million of invested funds, \$0.6 million of transfers from other funds. Excluding use of invested funds and transfers from other funds, there is a 4.5% increase in combined revenues. Revenue generated through utility usage is budgeted to increase slightly over the budgeted revenue from the prior fiscal year. The General Fund revenue is budgeted with an increase as outlined below.

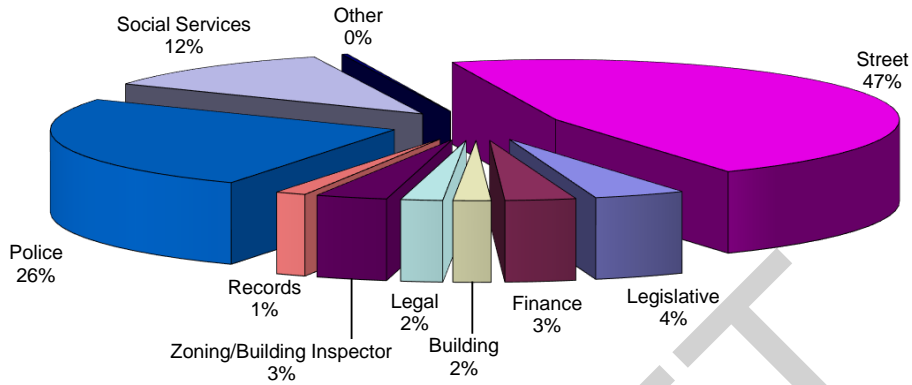
GENERAL FUND REVENUE SUMMARY



	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Sales Taxes	2,162,592	2,220,901	2,300,000	2,200,000	2,250,000	-2%	25.94%
General Property Tax	394,465	399,267	350,000	350,000	395,000	13%	4.55%
Utility Franchise	865,812	830,114	838,000	857,000	874,000	4%	10.08%
State Income Tax	1,251,466	1,292,895	1,293,200	1,287,600	1,291,900	0%	14.90%
Licenses, Permits & Fees	511,546	493,071	491,200	501,700	492,000	0%	5.67%
Fines & Forfeitures	73,135	57,602	59,200	59,200	59,200	0%	0.68%
Charges for Services	695,307	714,239	732,250	724,750	741,250	1%	8.55%
Investment Income	4,214	10,518	5,300	32,500	33,000	523%	0.38%
Hotel/Motel Tax	14,471	27,417	15,000	22,000	22,000	47%	0.25%
Miscellaneous	270,242	205,854	2,153,470	2,251,770	2,514,770	17%	28.99%
TOTAL	6,243,250	6,251,878	8,237,620	8,286,520	8,673,120	5%	100.00%

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

GENERAL FUND DEPARTMENTAL DISBURSEMENTS SUMMARY



	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Legislative	337,638	283,628	331,950	430,850	374,200	13%	4.32%
Finance	239,486	230,328	258,400	260,520	287,500	11%	3.32%
Building	110,136	123,134	227,000	233,000	153,500	-32%	1.77%
Legal	122,078	167,006	160,000	170,000	170,000	6%	1.96%
Zoning/Building Inspector	308,237	296,751	326,050	338,800	291,450	-11%	3.36%
Records	110,872	114,819	122,700	124,850	125,200	2%	1.44%
Police	1,859,600	2,037,660	2,069,000	2,149,400	2,211,900	7%	25.52%
Emergency Mgmt Agency	9,201	21,872	8,700	8,600	8,050	-7%	0.09%
Police Commission	4,113	1,367	7,600	9,800	13,700	80%	0.16%
Health and Ordinance	100	100	45,100	100	1,100	-98%	0.01%
Social Services	870,365	864,935	965,150	999,600	998,800	3%	11.52%
Street Department	1,604,070	2,897,104	3,692,350	3,099,050	4,033,600	9%	46.53%
TOTAL	5,575,896	7,038,704	8,214,000	7,824,570	8,669,000	6%	100.00%

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

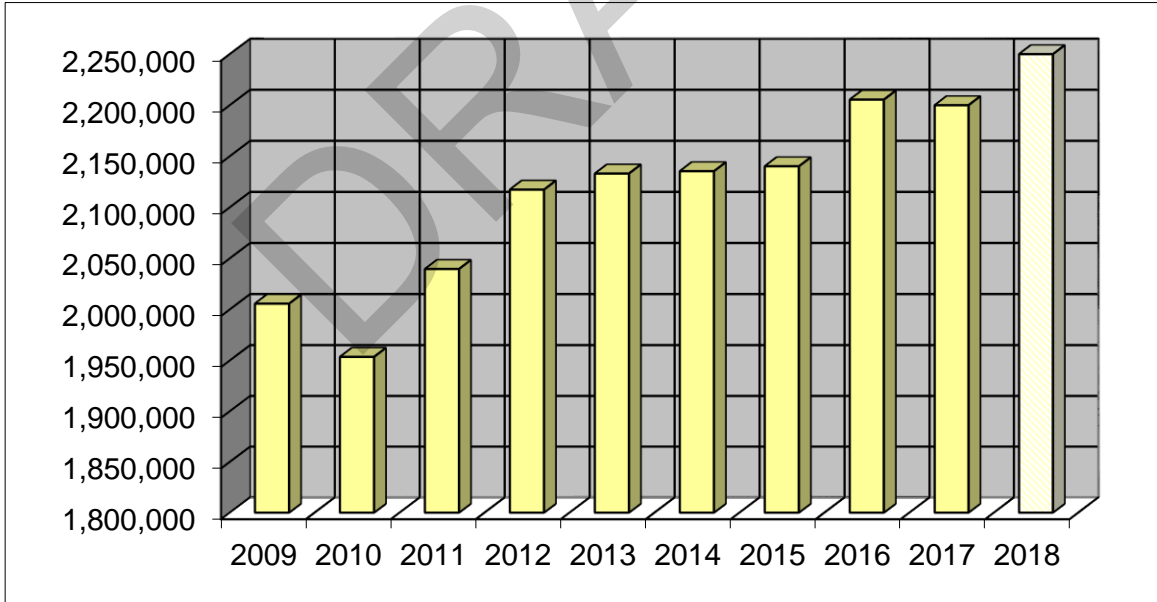
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REVENUE TRENDS

Ten-Year Sales Tax Revenue History

The largest source of general fund revenues is sales tax. Based on historical data, sales tax is expected to provide one-third of the general fund budget for fiscal year 2015-16. Of the \$0.075 per dollar state sales tax, \$0.01 is returned to the city in which the retail sale was made. As the graph below reflects, sales tax revenue is projected to increase slightly.

Fiscal Year	Revenue Received	Percent Change
2009	2,005,738	3%
2010	1,953,631	-3%
2011	2,039,675	4%
2012	2,117,381	4%
2013	2,133,099	1%
2014	2,135,398	0%
2015	2,140,229	0%
2016	2,205,481	3%
2017	2,200,000	0%
2018	2,250,000	2%



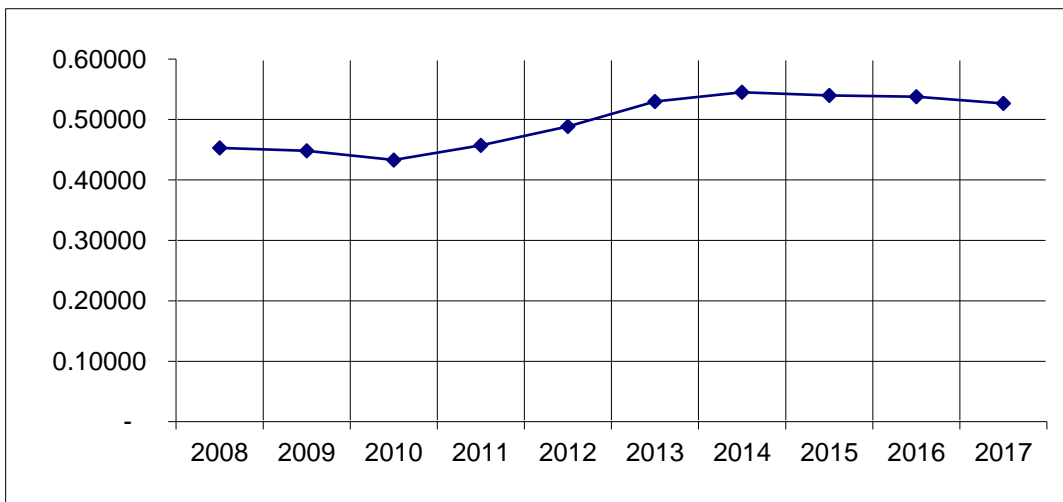
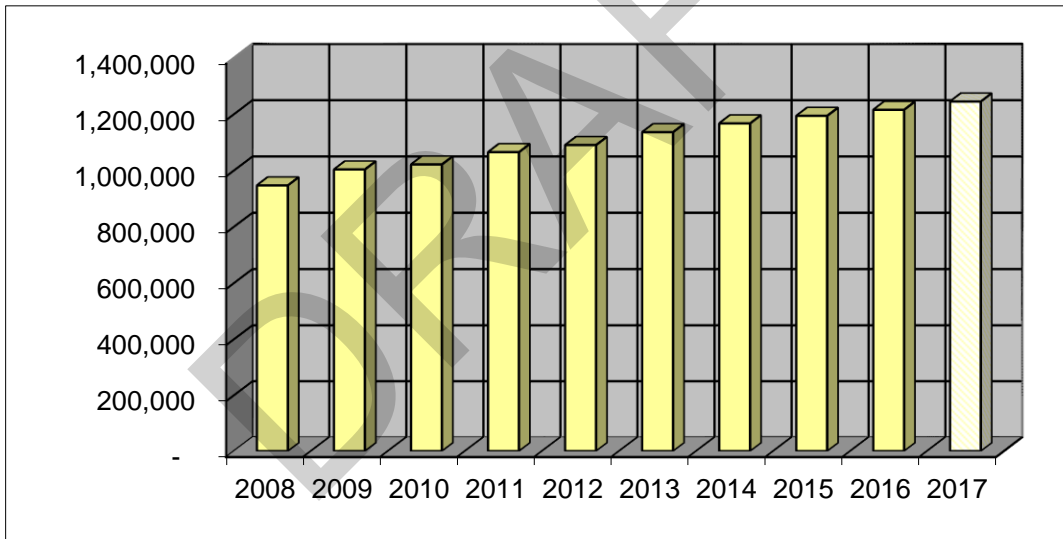
Ten-Year Property Tax Revenue History

The total 2016 property tax levy for the City of Waterloo is \$1,245,000. Levies included are listed below. The Corporate, Road, and a portion of the IMRF & FICA levies are deposited directly into the General Fund to be used for operating expenditures. Specific expenditure levies, Band, Library - Special, and Library are forwarded on to each specific entity. The Police Pension levy is determined by the Illinois Division of Insurance and must be deposited into fiduciary funds. Rates are per \$100 of Equalized Assessed Value (EAV). The City of Waterloo is subject to PTELL (Property Tax Extension Law Limit). The 2017 rate is estimated.

Collection Year	Tax Extension	Tax Rate
2008	946,875	0.45297
2009	1,003,576	0.44813
2010	1,021,370	0.43312
2011	1,065,083	0.45730
2012	1,090,310	0.48841
2013	1,135,981	0.53001
2014	1,167,311	0.54516
2015	1,194,068	0.53987
2016	1,215,513	0.53783
2017	1,245,000	0.52643

Corporate	\$ 231,000
Road	\$ 55,000
Band	\$ 22,000
IMRF & FICA	\$ 132,000
Police Pension	\$ 405,000
Library - Special	\$ 47,000
Library	<u>\$ 353,000</u>

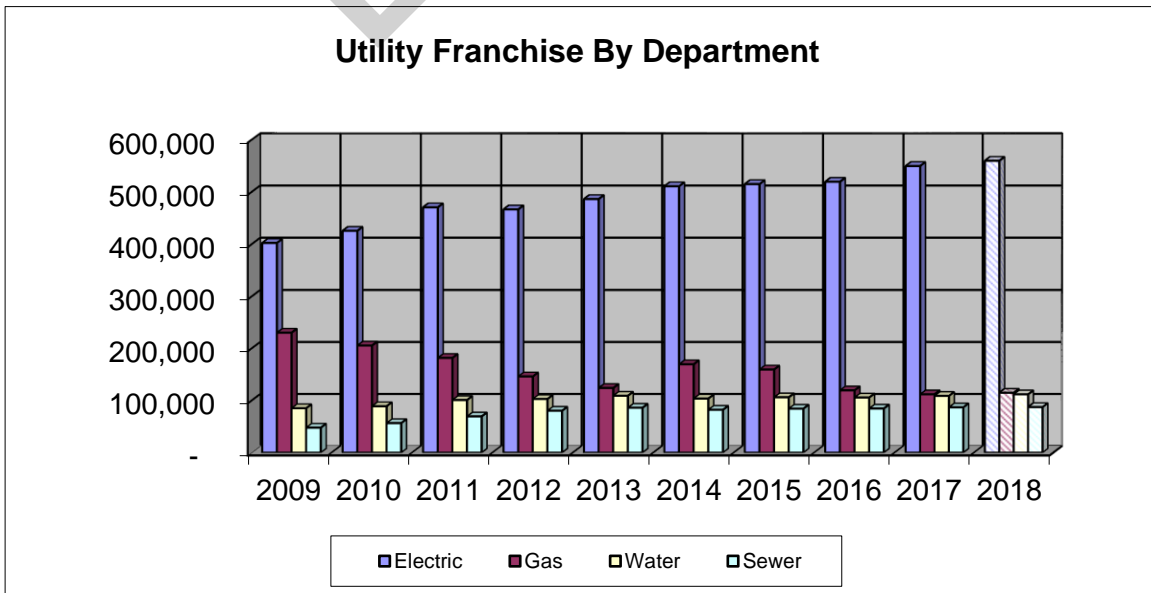
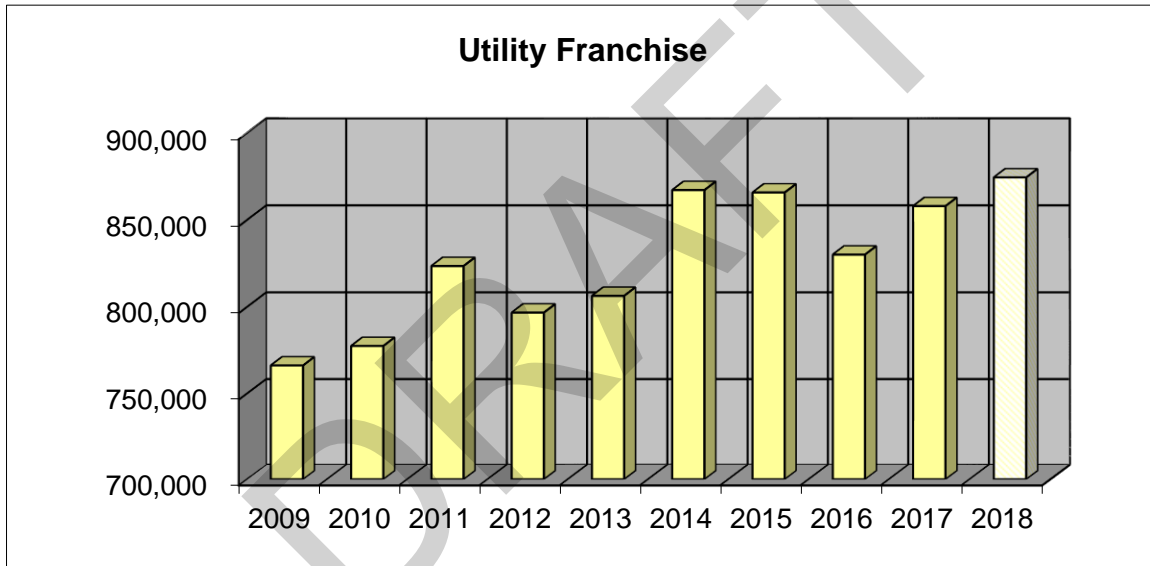
\$ 1,245,000



Ten-Year Utility Franchise History

The third largest source of general fund revenues is utility franchise. In 2017, utility franchise is expected to provide 10% of the general fund budget. The City collects five percent of receipts from the electric, gas, water and sewer utilities as a utility franchise fee beginning May, 2000. Prior to that date, the City collected three percent of electric and gas receipts only.

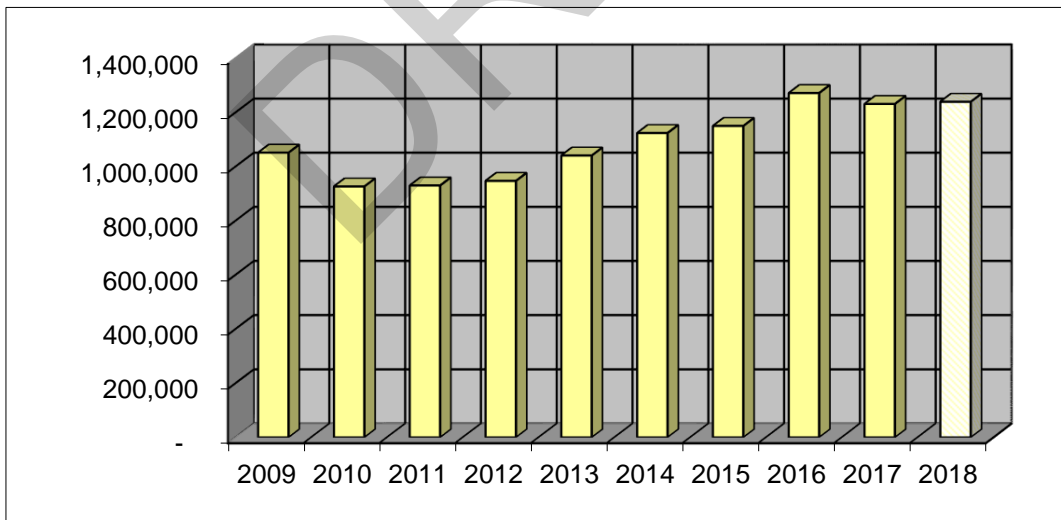
Fiscal Year	Electric Department	Gas Department	Water Department	Sewer Department	Total Franchise
2009	402,612	230,538	85,287	47,965	766,402
2010	425,881	205,811	89,168	56,745	777,605
2011	470,903	182,048	101,051	69,556	823,558
2012	466,878	146,413	103,036	80,455	796,782
2013	486,689	124,273	109,248	86,205	806,415
2014	511,191	169,839	103,846	82,339	867,215
2015	515,356	159,712	106,301	84,443	865,812
2016	519,849	119,675	105,875	84,715	830,114
2017	550,000	112,000	109,000	87,000	858,000
2018	560,000	115,000	112,000	87,500	874,500



Ten-Year Income Tax Revenue History

The second largest source of general fund revenues is income tax. During 2003, the State of Illinois eliminated the photoprocessing tax that was collected along with the income tax. For Fiscal Year End 2012 the City's new population per the 2010 census is being recognized for distribution purposes. In 2018, income tax is expected to provide 14% of the general fund budget. The State of Illinois distributes 8% of the net state income tax receipts to municipalities on a per capita basis.

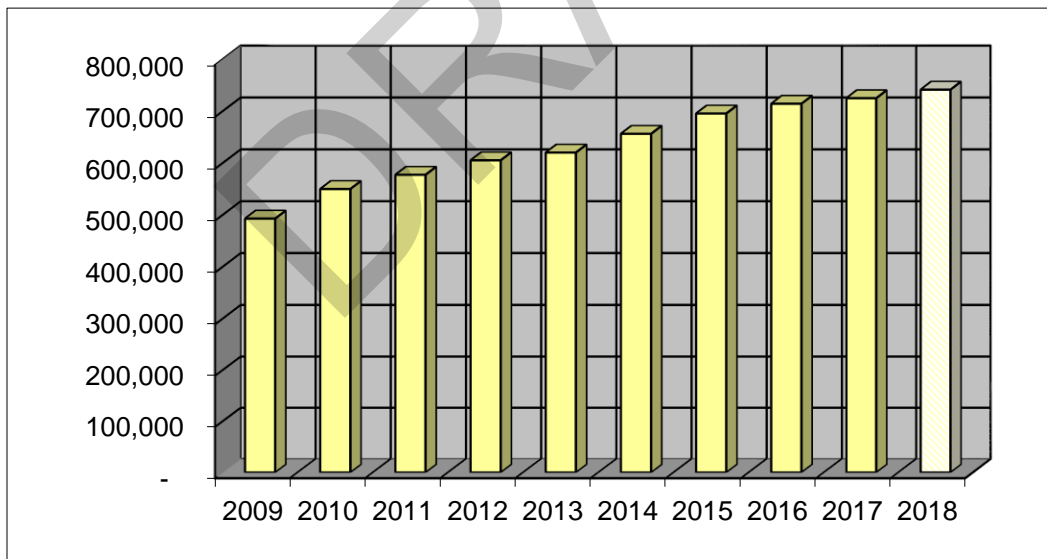
Fiscal Year	Revenue Received	Percent Change
2009	1,051,027	11%
2010	926,016	-12%
2011	929,742	0%
2012	946,828	2%
2013	1,040,447	10%
2014	1,123,527	8%
2015	1,149,767	2%
2016	1,271,366	11%
2017	1,231,000	-3%
2018	1,239,000	1%



Ten-Year Refuse Revenue History

The City contracts with a private hauler for residential curbside trash pickup. Currently, Reliable Sanitation is providing this service to approximately 4,150 households. The City expects revenue and expenditures increase slightly in 2018.

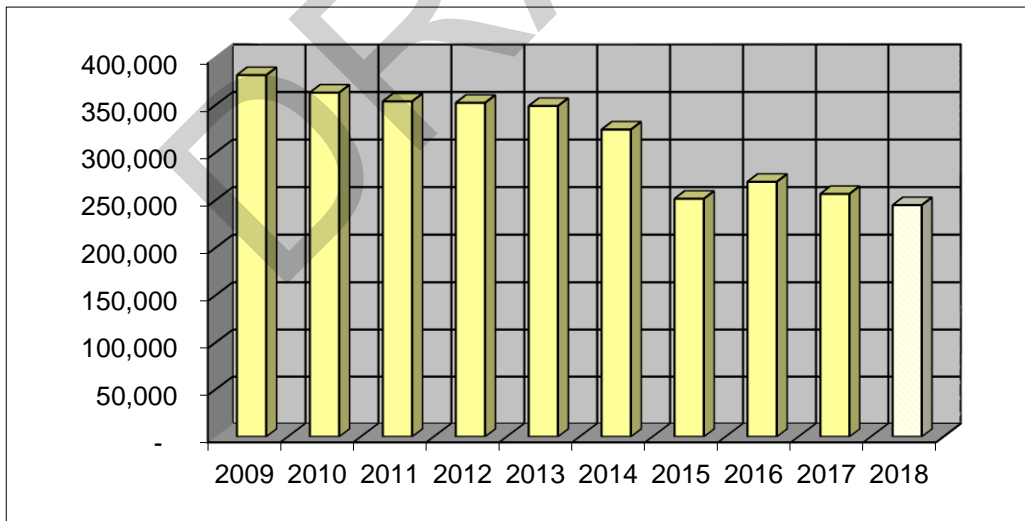
Fiscal Year	Revenue Received	Percent Change
2009	492,859	5%
2010	549,960	12%
2011	577,301	5%
2012	605,278	5%
2013	620,179	2%
2014	656,360	6%
2015	695,475	6%
2016	714,370	3%
2017	725,000	1%
2018	741,500	2%



Ten-Year Telecommunications Tax Revenue History

The City collects the Simplified Municipal Telecommunications Tax at a rate of 6%, which began January 1, 2003 under Public Act 92-0526. All telephone service providers are required to collect this tax and submit it to the State of Illinois. The State of Illinois retains 1/2% as an administration fee and returns 5 1/2% to the City.

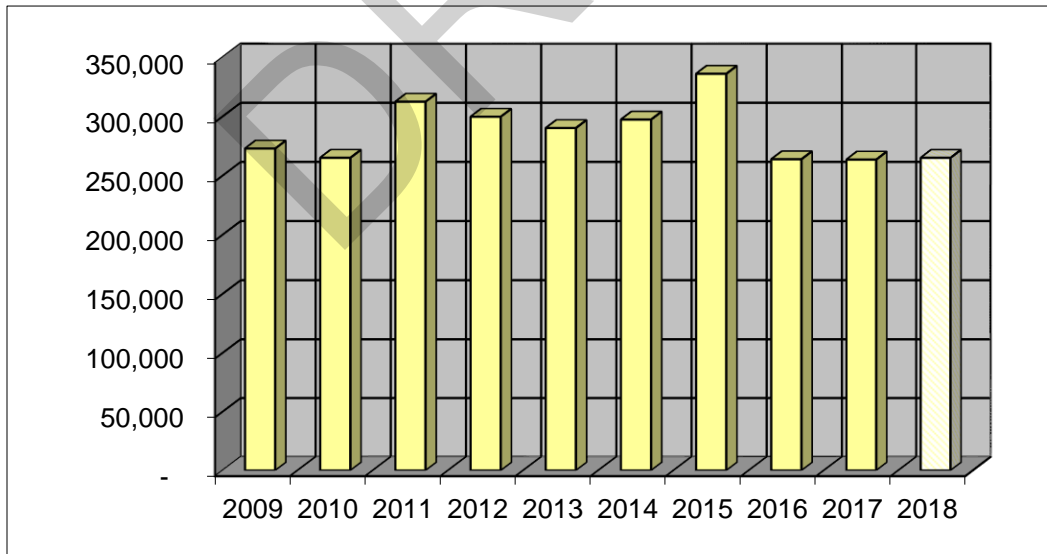
Fiscal Year	Simplified Telecom Tax	Percent Change
2009	381,706	-4%
2010	363,307	-5%
2011	354,065	-3%
2012	352,516	0%
2013	349,209	-1%
2014	324,460	-7%
2015	251,710	-22%
2016	269,544	7%
2017	256,800	-5%
2018	245,000	-5%



Ten-Year Motor Fuel Tax Revenue History

Illinois Motor Fuel Tax funds are derived from a tax based on the consumption of motor fuel. The tax collected is deposited in the State Motor Fuel Tax Fund for distribution by the Department of Transportation. State Statutes provide for certain up-front deductions. The remainder is allocated between the State and local portions. Municipalities receive their share on a per capita basis. Permissible uses of Motor Fuel Tax revenue by municipalities is contained within the State Statutes. The City maintains a separate fund for this revenue and the state does regular compliance testing.

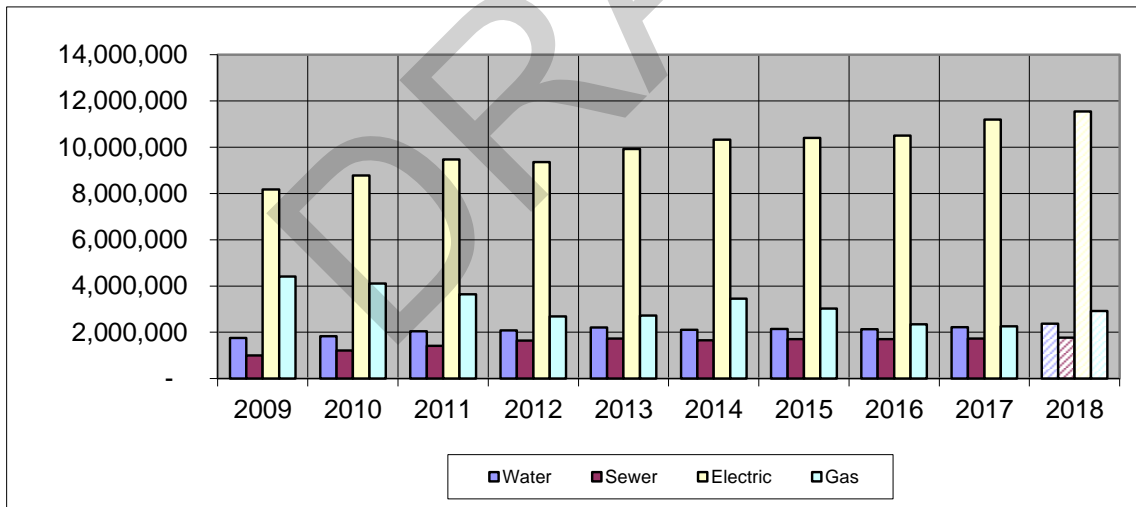
Fiscal Year	Revenue Received	Percent Change
2009	272,842	5%
2010	265,030	-3%
2011	312,465	18%
2012	299,721	-4%
2013	290,172	-3%
2014	297,314	2%
2015	336,045	13%
2016	263,778	-22%
2017	263,500	0%
2018	265,000	1%



Ten-Year Utility Revenue History

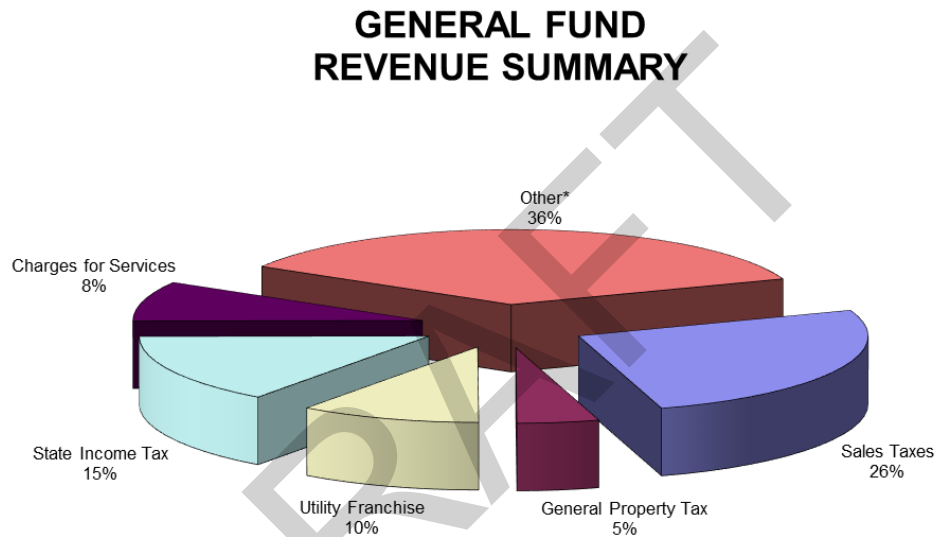
The City provides water, sewer, electric, and gas services to customers within the city and to a few customers outside city limits. Water and sewer revenue has increased slightly over the years with the growth of the City. Electric has also increased over the years with the growth of the City and has some volatility with the weather. Gas revenue has fluctuated over the years due to growth, weather, and the price of natural gas.

Fiscal Year	Water Revenue	Percent Change	Sewer Revenue	Percent Change	Electric Revenue	Percent Change	Gas Revenue	Percent Change
2009	1,749,305	-2%	999,065	-3%	8,171,514	4%	4,412,475	1%
2010	1,824,305	4%	1,218,586	22%	8,773,825	7%	4,107,671	-7%
2011	2,042,939	12%	1,418,550	16%	9,471,683	8%	3,646,953	-11%
2012	2,077,814	2%	1,642,280	16%	9,353,421	-1%	2,681,426	-26%
2013	2,201,395	6%	1,731,718	5%	9,918,374	6%	2,717,207	1%
2014	2,109,808	-4%	1,659,037	-4%	10,322,371	4%	3,457,697	27%
2015	2,144,338	2%	1,699,877	2%	10,395,894	1%	3,021,675	-13%
2016	2,137,240	0%	1,707,490	0%	10,499,223	1%	2,345,514	-22%
2017	2,219,500	4%	1,731,000	1%	11,195,000	7%	2,263,000	-4%
2018	2,370,500	7%	1,767,000	2%	11,545,000	3%	2,919,000	29%



- General Fund Revenue -

General Fund revenue for FY 2017-18 is budgeted at \$8.7 million, an increase from the FY 2016-17. Sales tax revenue, the funds largest source of revenue is expected to decrease 2% from budgeted FY 2016-17, since the City's actual sales tax received is less than anticipated when the budget was prepared last year. State Income Tax revenue, the next largest source of revenue, is projected to decrease slightly from budgeted FY 2016-17. Utility franchise, another significant source of revenue, however, is projected to increase 4% from FY 2016-17. Other includes a \$2.3 million transfer from invested funds. Increases in projected revenue include an increase in general property taxes, charges for services, licenses, permits and fees, hotel/motel tax and investment income.

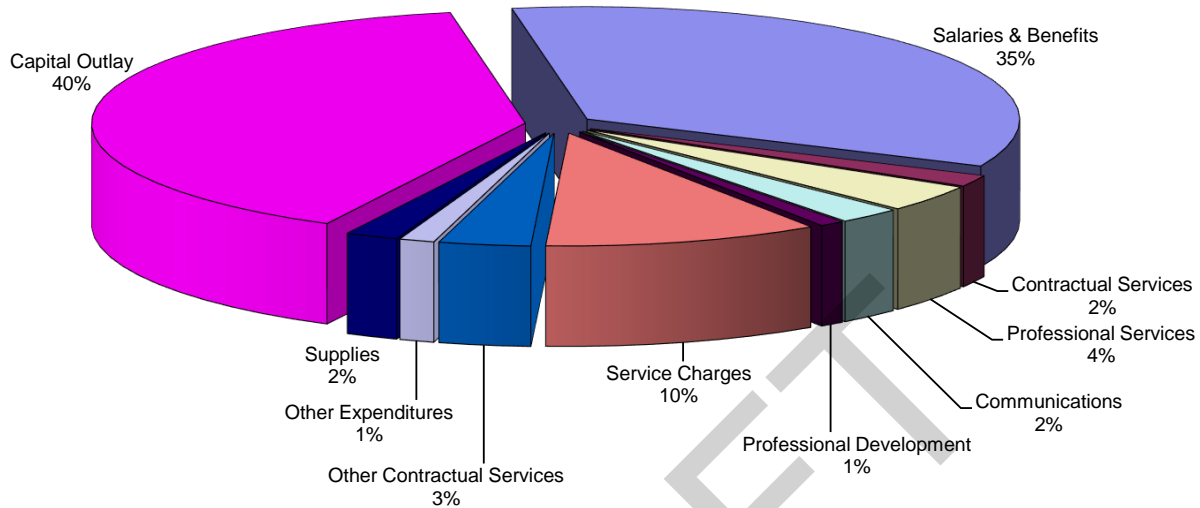


*Other includes Licenses, Permits & Fees, Fines & Forfeitures, Investment Income, Hotel/Motel Tax, Transfers from Invested Funds and Miscellaneous.

- General Fund Disbursements -

General Fund disbursements for FY 2017-178is budgeted at \$8.7 million, an increase from FY 2016-17. Salaries, Insurance Benefits, and Pension Benefits, which account for 35% of total disbursements, are projected to increase 5% from FYE 2016-17. Contractual Services is budgeted at a decrease with the replacement of the chiller at City Hall completed the prior fiscal year. Professional Development is budgeted with a 14% increase due to the hiring and training of new police officers. Other Expenditures is budgeted with a 22% increase with more projected to be disbursed in downtown enhancements. Capital Outlay is budgeted to increase 12% from the FY 2016-17. Although this is a large part of the budget, most of the budgeted amount is equipment purchases in various departments and construction projects in the Street Department. A large amount of the budgeted capital projects are projects completed, but not billed for from the State of Illinois. Invested Funds transferred from General Fund will be used to pay for a significant amount of capital outlay costs.

GENERAL FUND DISBURSEMENTS SUMMARY



	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATED	2017-18 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Salaries	1,941,532	2,013,479	2,147,300	2,241,000	2,251,400	5%	25.97%
Insurance Benefits	490,784	490,134	421,700	437,370	459,400	9%	5.30%
Pension Benefits	262,146	254,029	268,000	24,300	265,550	-1%	3.06%
Other Benefits	18,849	14,971	17,500	17,500	26,050	49%	0.30%
Contractual Services	81,352	82,567	221,100	212,100	142,400	-36%	1.64%
Professional Services	216,155	276,847	310,900	424,900	330,900	6%	3.82%
Communications	184,176	183,678	207,600	201,100	204,800	-1%	2.36%
Professional Development	36,674	44,746	69,850	64,350	79,950	14%	0.92%
Service Charges	839,915	853,135	881,500	871,000	888,500	1%	10.25%
Other Contractual Services	229,803	237,119	296,750	268,750	296,350	0%	3.42%
Other Expenditures	63,170	35,572	93,000	138,000	113,100	22%	1.30%
Maintenance Supplies	29,452	36,013	57,500	55,500	55,000	-4%	0.63%
General Supplies	107,200	93,680	143,900	119,000	115,500	-20%	1.33%
Capital Outlay	1,074,688	2,422,754	3,077,400	2,509,200	3,440,100	12%	39.68%
TOTAL	5,575,896	7,038,724	8,214,000	7,584,070	8,669,000	6%	100.00%

GENERAL FUND REVENUE ACCOUNTS

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2018 BUDGET</u>
01-00-3110	Prop. Tax IMRF/FICA – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	\$109,000
01-00-3120	Prop. Tax Road & Bridge – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	55,000
01-00-3140	Prop. Tax Gen. Corporate – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	231,000
01-00-3210	Liquor License – Consists of revenue received for liquor licenses. The majority of revenue is collected in May and June (Tavern liquor licenses due June 30).	7,000
01-00-3250	Franchise License – Consists of revenue received from Charter Communications and HTC. This is received quarterly from Charter Communications based on gross receipts and ad sales, of which we receive 5%. HTC remits on annual basis 5% of gross receipts from their IPTV System sales.	130,000
01-00-3260	Utility Franchise – A transfer is made monthly from the water, sewer, electric and gas fund of 5% of gross receipts (water, sewer, electric & gas sales plus penalties paid) received from the prior month for each fund respectively.	874,000
01-00-3270	Infrastructure Fee – Consists of revenue received from Harrisonville Telephone Company and other telephone service providers through the Simplified Telecommunications Tax Act. This is received monthly from Illinois Department of Revenue.	245,000
01-00-3310	Fees & Permits – Consists of revenue received from building permits, zoning permits, raffle licenses, charitable games licenses, preliminary plat fees, special use permits, solicitation permits and sign permits.	90,000
01-00-3320	Inspection Fees – Consists of revenue received from certificate of building maintenance and occupancy permits and inspection fees on rental property and new construction.	20,000

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2018 BUDGET</u>
01-00-3410	State Income Tax – Consists of our share (based on population) of income tax deposited into the Local Government Distributive Fund (LGDF) and our share of local use tax. This is deposited monthly (approximately the third week) into IPTIP from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review.	1,239,000
01-00-3420	State Replacement Tax – Consists of our share of personal property replacement tax. Illinois allocates this in eight periods (January, March, April, May, July, August, October and December) for the appropriate calendar year and deposits into IPTIP from the Illinois Department of Revenue. This is then divided up into Corporate (3140), Road & Bridge (3120), Library, Band, and IMRF (General & Library). Our allocation factor has historically been .0138844%.	52,900
01-00-3425	Mobile Home Taxes –	20
01-00-3445	Grant – Consists of money received from grants.	-
01-00-3450	Sales Tax - Consists of our share of sales tax revenue. This is deposited monthly (around the 10 th of the month) into IPTIP from the Illinois Department of Revenue. We receive payment every month for the third month prior sales. Example: December sales reported to IDOR in January and the City’s portion is received in March.	2,250,000
01-00-3460	Business District Tax – Consists of 1% Business District Tax (additional sales tax) on purchases within the Business District.	90,000
01-00-3480	Video Gaming – Consists of our share (5%) of the net video gaming activity.	84,000
01-00-3510	Court Fines – Consists of revenue received from the Circuit Clerk’s office for our share of court fines, including any restitution payments to the City. This is received monthly.	50,000
01-00-3530	Penalties on Service – Consists of revenue for late payment of utilities at the rate of 10% of the current bill.	9,200

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2018 BUDGET</u>
01-00-3680	Refuse Fees – Consists of revenue of \$14.89 a month for each address in the City, unless they have a dumpster. The budgeted amount for FYE 4/30/18 is estimated at \$14.89 based on an estimated price of \$14.69 with Reliable Sanitation.	741,500
01-00-3690	Utility Bill Adjustment – Consists of revenue due to an adjustment on a utility billing.	(250)
01-00-3810	Interest Income – Includes interest income from the IPTIP account, General Fund checking account and any CD interest earned on General Fund CD's.	33,000
01-00-3830	Tower Rental – This is revenue from Verizon & Sprint PCS for the rental of the City Water Tower.	30,000
01-00-3840	Sundry Income – This consists of miscellaneous income, including money received from the sale of fixed assets.	11,000
01-00-3841	Donations – Consists of donations received, including DARE donations and PumpkinFest sponsorships. Revenue received from DUI arrests specifically earmarked for the purchase of DUI equipment and revenue received from Public Act 94-1009, effective 1/1/07, for defendants receiving court supervision, which is specifically earmarked for the Police Vehicle Fund, is also included.	22,000
01-00-3845	Hotel/Motel Tax - Consists of revenue received from Hotel/Motel operators. This is received monthly based on Hotel/Motel gross receipts, of which we receive 5%.	22,000
01-00-3890	Miscellaneous - Consists of miscellaneous revenue received from miscellaneous invoices by Street Department.	2,000
01-00-3960	Transfer from Invested Funds	2,275,750
TOTAL GENERAL FUND		\$8,673,120

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

		Year Ended April 30			
		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROPERTY TAXES</u>					
01-00-3110	Property Tax IMRF/FICA	104,664	107,945	108,000	109,000
01-00-3120	Property Tax Road & Bridge	54,837	54,971	55,000	55,000
01-00-3140	Property Tax General Corporate	234,964	236,351	187,000	231,000
	Subtotal	<u>394,465</u>	<u>399,267</u>	<u>350,000</u>	<u>395,000</u>
<u>LICENSES & PERMITS</u>					
01-00-3210	Liquor License	5,640	6,217	6,900	7,000
01-00-3250	Franchise License	112,175	120,855	128,000	130,000
01-00-3260	Utility Franchise	865,812	830,114	857,000	874,000
01-00-3270	Infrastructure Fee	281,483	266,205	256,800	245,000
01-00-3310	Fees & Permits	93,498	81,495	90,000	90,000
01-00-3320	Inspection Fees	18,750	18,300	20,000	20,000
	Subtotal	<u>1,377,358</u>	<u>1,323,185</u>	<u>1,358,700</u>	<u>1,366,000</u>
<u>INTERGOVERNMENTAL</u>					
01-00-3410	State Income Tax	1,190,771	1,231,185	1,231,000	1,239,000
01-00-3420	State Replacement Tax	60,695	61,710	56,600	52,900
01-00-3425	Mobile Home Tax	16	16	20	20
01-00-3445	Grant	61,909	720	-	-
01-00-3450	Sales Tax	2,162,592	2,220,901	2,200,000	2,250,000
01-00-3460	Business District Tax	61,738	79,525	91,000	90,000
01-00-3480	Video Gaming	54,974	60,061	80,000	84,000
	Subtotal	<u>3,592,695</u>	<u>3,654,118</u>	<u>3,658,620</u>	<u>3,715,920</u>
<u>FINES & FORFEITS</u>					
01-00-3510	Court Fines	63,595	48,412	50,000	50,000
01-00-3530	Penalties on Service	9,540	9,190	9,200	9,200
	Subtotal	<u>73,135</u>	<u>57,602</u>	<u>59,200</u>	<u>59,200</u>
<u>CHARGES FOR SERVICES</u>					
01-00-3680	Refuse Fees	695,475	714,370	725,000	741,500
01-00-3690	Utility Bill Adjustment	(168)	(131)	(250)	(250)
	Subtotal	<u>695,307</u>	<u>714,239</u>	<u>724,750</u>	<u>741,250</u>
<u>OTHER REVENUES</u>					
01-00-3810	Interest Income	4,214	10,518	32,500	33,000
01-00-3820	Rural Fire Dist. Rent	2,000	-	-	-
01-00-3830	Tower Rental	29,313	29,313	30,000	30,000
01-00-3840	Sundry Income	5,953	4,427	58,000	11,000
01-00-3841	Donations	50,319	28,008	27,000	22,000
01-00-3845	Hotel/Motel Tax	14,471	27,417	22,000	22,000
01-00-3890	Miscellaneous	4,020	3,784	500	2,000
01-00-3891	Street Openings	-	-	-	-
	Subtotal	<u>110,290</u>	<u>103,467</u>	<u>170,000</u>	<u>120,000</u>
<u>OTHER FINANCING SOURCES</u>					
01-00-3960	Transfer from Other Funds	-	-	-	-
	Transfer from Invested Funds	-	-	1,965,250	2,275,750
	Subtotal	<u>-</u>	<u>-</u>	<u>1,965,250</u>	<u>2,275,750</u>
TOTAL RECEIPTS		6,243,250	6,251,878	8,286,520	8,673,120
TOTAL DISBURSEMENTS		5,575,896	7,038,724	7,824,570	8,669,000
EXCESS OF RECEIPTS OVER DISBURSEMENTS		667,354	(786,846)	461,950	4,120
COMMITMENT TO PENSION FUNDS				(75,820)	(75,560)
USE OF INVESTED FUNDS				(1,965,250)	(2,275,750)
DECREASE (INCREASE) IN RECEIVABLES / PAYABLES		149,860	19,963		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		7,451,363	8,268,577	7,501,694	5,922,574
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>8,268,577</u>	<u>7,501,694</u>	<u>5,922,574</u>	<u>3,575,384</u>

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

		Year Ended April 30			
		2015	2016	2017	2018
LEGISLATIVE		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-12-4310	Mayor	18,298	23,278	25,000	25,500
01-12-4320	Aldermen	105,207	112,693	130,000	130,000
	Subtotal	123,505	135,971	155,000	155,500
<u>PENSION BENEFITS</u>					
01-12-4610	FICA	9,448	10,238	12,600	12,500
01-12-4620	IMRF	3,663	-	-	-
	Subtotal	13,111	10,238	12,600	12,500
<u>PROFESSIONAL SERVICES</u>					
01-12-5310	Professional Services	20,218	26,546	129,000	59,000
	Subtotal	20,218	26,546	129,000	59,000
<u>COMMUNICATIONS</u>					
01-12-5520	Communications	4,676	5,281	5,000	5,000
01-12-5540	Printing & Publishing	5,940	6,171	6,300	6,700
	Subtotal	10,616	11,451	11,300	11,700
<u>PROFESSIONAL DEVELOPMENT</u>					
01-12-5610	Membership & Dues	1,681	1,650	12,000	12,000
01-12-5630	Training	5,055	11,436	10,000	15,500
01-12-5650	Books & Publications	243	215	250	250
	Subtotal	6,979	13,301	22,250	27,750
<u>SERVICE CHARGES</u>					
01-12-5770	Bad Debt Expense	3,005	2,110	2,000	2,000
	Subtotal	3,005	2,110	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-12-5920	Insurance & Bonds	378	370	500	550
01-12-5942	Sales Tax Rebate	58,819	68,808	83,000	90,000
01-12-5960	Miscellaneous	11,435	14,460	15,000	15,000
	Subtotal	70,632	83,638	98,500	105,550
<u>GENERAL SUPPLIES</u>					
01-12-6510	Office Supplies	-	62	200	200
	Subtotal	-	62	200	200
<u>CAPITAL OUTLAY</u>					
01-12-8100	Land	-	-	-	-
01-12-8902	Capital Projects	89,572	310	-	-
01-12-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	89,572	310	-	-
TOTAL LEGISLATIVE		337,638	283,628	430,850	374,200

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

		Year Ended April 30			
FINANCE		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-13-4211	Director of Public Works	22,208	23,497	24,000	24,500
01-13-4212	Finance Director	18,595	18,454	19,700	20,200
01-13-4213	Clerical	55,180	54,732	58,500	60,000
01-13-4217	Human Resource	-	-	-	11,000
01-13-4220	Part-time Salaries	4,335	4,178	4,500	4,200
01-13-4230	Over-time Salaries	897	965	2,000	2,000
01-13-4240	Sick Leave	2,030	1,822	2,600	3,000
01-13-4250	Vacation Leave	7,463	8,281	9,000	10,000
01-13-4340	Treasurer	8,115	8,215	8,500	8,500
	Subtotal	118,823	120,144	128,800	143,400
<u>INSURANCE BENEFITS</u>					
01-13-4510	Health Insurance	24,801	17,887	18,500	22,000
01-13-4515	Health Insurance Reimbursement	-	-	6,520	7,000
01-13-4530	Unemployment Insurance	143	156	200	200
	Subtotal	24,944	18,043	25,220	29,200
<u>PENSION BENEFITS</u>					
01-13-4610	FICA	8,857	8,895	10,000	12,000
01-13-4620	IMRF	17,435	15,944	14,000	15,000
01-13-4635	Bank Charges	656	607	900	1,000
	Subtotal	26,948	25,446	24,900	28,000
<u>OTHER BENEFITS</u>					
01-13-4710	Clothing Allowance	1,270	1,365	1,500	1,500
	Subtotal	1,270	1,365	1,500	1,500
<u>CONTRACTUAL SERVICES</u>					
01-13-5170	Equipment Rental & Service	2,538	2,000	2,400	2,200
	Subtotal	2,538	2,000	2,400	2,200
<u>PROFESSIONAL SERVICES</u>					
01-13-5310	Professional Services	2,112	1,783	2,800	5,800
01-13-5350	Independent Contractor	-	-	-	-
	Subtotal	2,112	1,783	2,800	5,800
<u>COMMUNICATIONS</u>					
01-13-5510	Postage	1,146	803	1,600	1,600
01-13-5520	Communications	16,174	14,830	17,500	17,500
01-13-5540	Printing & Publishing	1,307	1,142	1,500	1,500
	Subtotal	18,627	16,775	20,600	20,600
<u>PROFESSIONAL DEVELOPMENT</u>					
01-13-5610	Membership & Dues	70	70	200	200
01-13-5630	Training	1,276	1,804	2,000	3,000
01-13-5650	Books & Publications	-	-	-	-
	Subtotal	1,346	1,874	2,200	3,200
<u>OTHER CONTRACTUAL SERVICES</u>					
01-13-5920	Insurance & Bonds	13,570	14,630	16,000	16,500
01-13-5960	Miscellaneous	512	45	500	500
	Subtotal	14,082	14,675	16,500	17,000
<u>GENERAL SUPPLIES</u>					
01-13-6510	Office Supplies	2,618	3,205	5,000	5,000
01-13-6520	Department Supplies	1,258	1,217	1,600	1,600
	Subtotal	3,876	4,422	6,600	6,600

		<u>CAPITAL OUTLAY</u>			
01-13-8200	Building Improvements	-	-	-	-
01-13-8300	Equipment - Office	1,314	2,460	3,000	2,500
01-13-8400	Equipment - Vehicle	-	-	-	-
01-13-8700	Furniture & Fixtures	213	-	-	1,000
01-13-8800	Information Systems	8,211	7,935	11,000	11,000
01-13-9130	Tourism	15,182	13,406	15,000	15,500
	Subtotal	24,920	23,801	29,000	30,000
TOTAL FINANCE		239,486	230,328	260,520	287,500

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

		Year Ended April 30			
		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
BUILDING					
<u>CONTRACTUAL SERVICES</u>					
01-14-5110	Building Repairs	4,565	5,398	13,500	35,000
01-14-5170	Equipment Rental & Service	23,908	24,933	126,000	25,000
	Subtotal	28,473	30,331	139,500	60,000
<u>PROFESSIONAL SERVICES</u>					
01-14-5310	Professional Services	2,275	2,370	3,500	3,500
01-14-5350	Independent Contractor	18,270	18,270	20,000	20,000
	Subtotal	20,545	20,640	23,500	23,500
<u>SERVICE CHARGES</u>					
01-14-5710	Utilities	59,486	58,587	62,000	62,000
	Subtotal	59,486	58,587	62,000	62,000
<u>GENERAL SUPPLIES</u>					
01-14-6540	Janitorial Supplies	1,422	1,599	2,000	2,000
01-14-6580	Fuels (Gas - Oil)	210	-	1,000	1,000
01-14-6590	Miscellaneous	-	-	-	-
	Subtotal	1,632	1,599	3,000	3,000
<u>CAPITAL OUTLAY</u>					
01-14-8300	Equipment	-	11,977	5,000	5,000
01-14-8700	Furniture & Fixtures	-	-	-	-
	Subtotal	-	11,977	5,000	5,000
TOTAL BUILDING		110,136	123,134	233,000	153,500

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

		Year Ended April 30			
		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
LEGAL					
<u>PROFESSIONAL SERVICES</u>					
01-15-5330	Legal	122,078	167,006	170,000	170,000
01-15-5331	Legal Retainer	-	-	-	-
	Subtotal	122,078	167,006	170,000	170,000
<u>COMMUNICATIONS</u>					
01-15-5540	Printing & Publishing	-	-	-	-
	Subtotal	-	-	-	-
<u>PROFESSIONAL DEVELOPMENT</u>					
01-15-5650	Books & Publications	-	-	-	-
	Subtotal	-	-	-	-
TOTAL LEGAL		122,078	167,006	170,000	170,000

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

		Year Ended April 30			
ZONING/BUILDING INSPECTOR		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-16-4110	Planning Commission	3,230	4,670	6,420	6,420
01-16-4120	Zoning Board	4,050	3,510	6,180	6,180
01-16-4214	Zoning Officer	64,852	65,444	69,500	70,000
01-16-4215	Building Inspector	47,356	47,364	49,700	44,000
01-16-4220	Part-time Salaries	350	210	1,000	1,000
01-16-4230	Over-time Salaries	-	-	-	-
01-16-4240	Sick Leave	3,488	2,987	7,500	3,000
01-16-4250	Vacation Leave	5,748	8,080	14,000	7,500
	Subtotal	<u>129,074</u>	<u>132,266</u>	<u>154,300</u>	<u>138,100</u>
<u>INSURANCE BENEFITS</u>					
01-16-4510	Health Insurance	53,238	53,848	45,000	42,000
01-16-4515	Health Insurance Reimbursement	-	-	2,100	4,200
01-16-4530	Unemployment Insurance	184	188	250	200
	Subtotal	<u>53,422</u>	<u>54,036</u>	<u>47,350</u>	<u>46,400</u>
<u>PENSION BENEFITS</u>					
01-16-4610	FICA	9,800	10,065	11,200	11,000
01-16-4620	IMRF	19,738	18,249	17,000	15,000
	Subtotal	<u>29,538</u>	<u>28,313</u>	<u>28,200</u>	<u>26,000</u>
<u>CONTRACTUAL SERVICES</u>					
01-16-5130	Vehicle Maintenance & Repair	1,500	1,556	1,500	1,500
01-16-5170	Equipment Rental & Service	-	-	-	-
	Subtotal	<u>1,500</u>	<u>1,556</u>	<u>1,500</u>	<u>1,500</u>
<u>PROFESSIONAL SERVICES</u>					
01-16-5310	Professional Services	48,467	56,476	85,500	56,500
	Subtotal	<u>48,467</u>	<u>56,476</u>	<u>85,500</u>	<u>56,500</u>
<u>COMMUNICATIONS</u>					
01-16-5510	Postage	100	100	100	100
01-16-5520	Communications	802	1,441	1,100	1,100
01-16-5540	Printing & Publishing	-	-	100	100
	Subtotal	<u>902</u>	<u>1,541</u>	<u>1,300</u>	<u>1,300</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-16-5610	Membership & Dues	315	30	200	200
01-16-5630	Training	1,175	1,762	2,000	2,000
01-16-5650	Books & Publications	-	-	250	250
	Subtotal	<u>1,490</u>	<u>1,792</u>	<u>2,450</u>	<u>2,450</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-16-5920	Insurance & Bonds	10,059	9,696	11,500	12,500
01-16-5960	Miscellaneous	65	-	500	500
	Subtotal	<u>10,124</u>	<u>9,696</u>	<u>12,000</u>	<u>13,000</u>
<u>GENERAL SUPPLIES</u>					
01-16-6510	Office Supplies	689	865	1,000	1,000
01-16-6550	Vehicle Fuel & Lube	2,882	2,177	2,000	2,000
	Subtotal	<u>3,571</u>	<u>3,042</u>	<u>3,000</u>	<u>3,000</u>
<u>CAPITAL OUTLAY</u>					
01-16-8300	Equipment - Office	1,799	7,253	2,000	2,000
01-16-8400	Equipment - Vehicle	28,350	-	-	-
01-16-8700	Furniture & Fixtures	-	-	-	-
01-16-8800	Information Systems	-	780	1,200	1,200
	Subtotal	<u>30,149</u>	<u>8,033</u>	<u>3,200</u>	<u>3,200</u>
TOTAL ZONING/BUILDING INSPECTOR		<u>308,237</u>	<u>296,751</u>	<u>338,800</u>	<u>291,450</u>

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

		Year Ended April 30			
		2015	2016	2017	2018
RECORDS		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-18-4130	Deputy City Clerk	45,899	46,938	49,500	50,000
01-18-4230	Over-time Salaries	-	-	500	500
01-18-4240	Sick Leave	1,710	1,409	1,700	1,700
01-18-4250	Vacation Leave	4,236	4,529	5,000	5,000
01-18-4330	City Clerk	15,826	16,420	17,200	17,500
	Subtotal	<u>67,671</u>	<u>69,296</u>	<u>73,900</u>	<u>74,700</u>
<u>INSURANCE BENEFITS</u>					
01-18-4510	Health Insurance	22,132	22,124	18,500	17,500
01-18-4515	Health Insurance Reimbursement	-	-	2,100	2,100
01-18-4530	Unemployment Insurance	71	71	100	100
	Subtotal	<u>22,203</u>	<u>22,196</u>	<u>20,700</u>	<u>19,700</u>
<u>PENSION BENEFITS</u>					
01-18-4610	FICA	4,812	4,916	6,000	6,000
01-18-4620	IMRF	8,433	7,793	7,000	6,500
	Subtotal	<u>13,245</u>	<u>12,710</u>	<u>13,000</u>	<u>12,500</u>
<u>OTHER BENEFITS</u>					
01-18-4710	Clothing Allowance	212	212	250	250
	Subtotal	<u>212</u>	<u>212</u>	<u>250</u>	<u>250</u>
<u>CONTRACTUAL SERVICES</u>					
01-18-5120	Equipment Repairs	-	-	200	200
	Subtotal	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>
<u>PROFESSIONAL SERVICES</u>					
01-18-5310	Professional Services	495	3,797	7,000	7,000
01-18-5330	Legal	-	-	-	-
	Subtotal	<u>495</u>	<u>3,797</u>	<u>7,000</u>	<u>7,000</u>
<u>COMMUNICATIONS</u>					
01-18-5510	Postage	100	100	100	100
01-18-5540	Printing & Publishing	2,227	2,497	4,000	4,000
	Subtotal	<u>2,327</u>	<u>2,597</u>	<u>4,100</u>	<u>4,100</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-18-5610	Membership & Dues	110	110	200	200
01-18-5630	Training	2,906	1,206	3,500	3,500
01-18-5650	Books & Publications	-	-	100	100
	Subtotal	<u>3,016</u>	<u>1,316</u>	<u>3,800</u>	<u>3,800</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-18-5920	Insurance & Bonds	203	333	300	350
01-18-5950	Recording Fees	682	602	1,000	1,000
01-18-5960	Miscellaneous	-	20	100	100
	Subtotal	<u>885</u>	<u>955</u>	<u>1,400</u>	<u>1,450</u>
<u>GENERAL SUPPLIES</u>					
01-18-6510	Office Supplies	166	391	500	500
	Subtotal	<u>166</u>	<u>391</u>	<u>500</u>	<u>500</u>
<u>CAPITAL OUTLAY</u>					
01-18-8300	Equipment - Office	-	939	-	500
01-18-8700	Furniture & Fixtures	-	-	-	-
01-18-8800	Information Systems	652	410	-	500
	Subtotal	<u>652</u>	<u>1,349</u>	<u>-</u>	<u>1,000</u>
TOTAL RECORDS		<u>110,872</u>	<u>114,819</u>	<u>124,850</u>	<u>125,200</u>

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

		Year Ended April 30			
POLICE		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-21-4210	Regular Salaries	923,471	932,765	940,000	1,045,000
01-21-4220	Part-time Salaries	20,818	22,536	22,000	22,000
01-21-4225	PEDA Salaries	-	8,696	27,000	-
01-21-4230	Over-time Salaries	47,861	58,553	85,000	50,000
01-21-4240	Sick Leave	19,126	23,584	72,000	30,000
01-21-4250	Vacation Leave	67,362	72,099	97,000	80,000
01-21-4260	Holiday	40,907	45,955	50,000	60,000
	Subtotal	1,119,545	1,164,188	1,293,000	1,287,000
<u>INSURANCE BENEFITS</u>					
01-21-4510	Health Insurance	299,301	304,601	230,000	250,000
01-21-4515	Health Insurance Reimbursement	-	-	29,400	29,400
01-21-4530	Unemployment Insurance	1,326	1,235	1,500	1,500
	Subtotal	300,627	305,836	260,900	280,900
<u>PENSION BENEFITS</u>					
01-21-4610	FICA	81,756	84,119	92,000	95,000
01-21-4620	IMRF	8,222	7,564	7,000	6,500
	Subtotal	89,978	91,682	99,000	101,500
<u>OTHER BENEFITS</u>					
01-21-4710	Clothing Allowance	14,466	10,841	12,000	20,000
	Subtotal	14,466	10,841	12,000	20,000
<u>CONTRACTUAL SERVICES</u>					
01-21-5130	Vehicle Maintenance & Repair	13,915	17,956	20,000	20,000
01-21-5170	Equipment Rental & Service	1,844	2,080	3,000	3,000
	Subtotal	15,759	20,036	23,000	23,000
<u>COMMUNICATIONS</u>					
01-21-5510	Postage	438	412	500	500
01-21-5520	Communications	147,659	147,469	158,000	162,000
01-21-5540	Printing & Publishing	478	220	1,500	1,000
	Subtotal	148,575	148,101	160,000	163,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-21-5610	Membership & Dues	11,241	11,475	12,000	12,000
01-21-5630	Training	10,069	10,741	14,000	21,000
01-21-5650	Books & Publications	143	300	1,000	1,000
	Subtotal	21,453	22,516	27,000	34,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-21-5920	Insurance & Bonds	63,302	60,257	66,000	74,000
01-21-5960	Miscellaneous	2,015	1,391	3,000	3,000
	Subtotal	65,317	61,647	69,000	77,000
<u>GENERAL SUPPLIES</u>					
01-21-6510	Office Supplies	3,777	2,727	5,000	5,000
01-21-6520	Department Supplies	3,722	5,336	6,500	6,500
01-21-6550	Vehicle Fuel & Lube	37,994	27,203	28,000	30,000
01-21-6570	Ammunition	200	1,372	1,500	1,500
01-21-6575	Canine	1,846	1,761	3,000	3,000
	Subtotal	47,539	38,399	44,000	46,000

		<u>CAPITAL OUTLAY</u>			
01-21-8300	Equipment - Office	3,746	19,777	2,500	8,000
01-21-8302	Equipment - New	2,613	67,783	20,000	15,000
01-21-8400	Equipment - Vehicle	63	55,787	90,000	115,500
01-21-8800	Information Systems	22,885	24,528	36,000	31,000
01-21-9130	Community Relations	1,987	1,915	4,500	3,500
01-21-9140	DARE Fund	3,252	2,024	3,000	3,000
01-21-9150	DUI Fund	1,795	2,600	5,500	3,000
	Subtotal	36,341	174,415	161,500	179,000
TOTAL POLICE		1,859,600	2,037,660	2,149,400	2,211,900

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

		Year Ended April 30			
		2015	2016	2017	2018
EMERGENCY MANAGEMENT AGENCY		<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	23	24	100	100
	Subtotal	<u>23</u>	<u>24</u>	<u>100</u>	<u>100</u>
<u>PENSION BENEFITS</u>					
01-23-4610	FICA	433	433	500	500
01-23-4620	IMRF	294	264	300	250
	Subtotal	<u>727</u>	<u>697</u>	<u>800</u>	<u>750</u>
<u>CONTRACTUAL SERVICES</u>					
01-23-5130	Vehicle Maintenance & Repair	-	-	500	500
	Subtotal	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
<u>COMMUNICATIONS</u>					
01-23-5510	Postage	100	100	100	100
01-23-5520	Communications	381	329	300	300
	Subtotal	<u>481</u>	<u>429</u>	<u>400</u>	<u>400</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	-	-	100	100
	Subtotal	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>
<u>CAPITAL OUTLAY</u>					
01-23-8301	Equipment	2,210	-	500	-
01-23-8302	Equipment - New	-	14,963	-	-
	Subtotal	<u>2,210</u>	<u>14,963</u>	<u>500</u>	<u>-</u>
TOTAL EMERGENCY MANAGEMENT COORDINATOR		<u>9,201</u>	<u>21,872</u>	<u>8,600</u>	<u>8,050</u>

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

		Year Ended April 30			
		2015	2016	2017	2018
POLICE COMMISSION		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-25-5330	Legal	-	-	1,000	1,000
01-25-5380	Officer Candidates Testing	-	-	100	100
01-25-5390	Testing for Officer Hiring	2,240	600	6,000	8,000
	Subtotal	2,240	600	7,100	9,100
<u>COMMUNICATIONS</u>					
01-25-5510	Postage	-	-	-	-
01-25-5540	Printing & Publishing	-	284	200	-
	Subtotal	-	284	200	-
<u>PROFESSIONAL DEVELOPMENT</u>					
01-25-5610	Membership & Dues	375	375	400	2,500
01-25-5630	Training	1,253	108	2,000	2,000
	Subtotal	1,628	483	2,400	4,500
<u>OTHER CONTRACTUAL SERVICES</u>					
01-25-5920	Insurance & Bonds	-	-	-	-
	Subtotal	-	-	-	-
<u>GENERAL SUPPLIES</u>					
01-25-6510	Office Supplies	245	-	100	100
		245	-	100	100
TOTAL POLICE COMMISSION		4,113	1,367	9,800	13,700

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

		Year Ended April 30			
		2015	2016	2017	2018
HEALTH AND ORDINANCE		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-31-5310	Professional Services	-	-	-	-
01-31-5330	Legal	-	-	-	-
	Subtotal	-	-	-	-
<u>COMMUNICATIONS</u>					
01-31-5510	Postage	100	100	100	100
01-31-5540	Printing & Publishing	-	-	-	-
	Subtotal	100	100	100	100
<u>OTHER CONTRACTUAL SERVICES</u>					
01-31-5960	Miscellaneous	-	-	-	1,000
	Subtotal	-	-	-	1,000
<u>GENERAL SUPPLIES</u>					
01-31-6510	Office Supplies	-	-	-	-
	Subtotal	-	-	-	-
<u>CAPITAL OUTLAY</u>					
01-31-8302	Equipment - New	-	-	-	-
	Subtotal	-	-	-	-
TOTAL HEALTH AND ORDINANCE		100	100	100	1,100

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

		Year Ended April 30			
		2015	2016	2017	2018
SOCIAL SERVICES		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-34-4219	Community Relations Coordinator	34,509	32,844	46,000	51,000
01-34-4240	Sick Leave	-	1,268	1,700	1,400
01-34-4250	Vacation Leave	523	3,363	3,000	3,000
	Subtotal	<u>35,032</u>	<u>37,476</u>	<u>50,700</u>	<u>55,400</u>
<u>INSURANCE BENEFITS</u>					
01-34-4510	Health Insurance	1,397	1,441	2,000	2,000
01-34-4530	Unemployment Insurance	68	83	100	100
	Subtotal	<u>1,465</u>	<u>1,524</u>	<u>2,100</u>	<u>2,100</u>
<u>PENSION BENEFITS</u>					
01-34-4610	FICA	2,617	2,763	3,800	4,200
01-34-4620	IMRF	5,753	5,396	6,000	6,100
	Subtotal	<u>8,370</u>	<u>8,160</u>	<u>9,800</u>	<u>10,300</u>
<u>COMMUNICATIONS</u>					
01-34-5510	Postage	-	-	-	-
01-34-5520	Communications	811	910	1,000	1,000
01-34-5540	Printing & Publishing	-	-	100	100
	Subtotal	<u>811</u>	<u>910</u>	<u>1,100</u>	<u>1,100</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-34-5630	Training	23.00	864	2,000	2,000
01-34-5650	Books & Publications	15	30	50	50
	Subtotal	<u>38</u>	<u>894</u>	<u>2,050</u>	<u>2,050</u>
<u>SERVICE CHARGES</u>					
01-34-5720	Street Lighting	68,883	69,126	70,000	70,000
01-34-5730	Refuse	689,920	708,344	720,000	737,500
	Subtotal	<u>758,803</u>	<u>777,470</u>	<u>790,000</u>	<u>807,500</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-34-5920	Insurance & Bonds	108	113	200	200
01-34-5960	Miscellaneous	-	-	150	150
	Subtotal	<u>108</u>	<u>113</u>	<u>350</u>	<u>350</u>
<u>GENERAL SUPPLIES</u>					
01-34-6510	Office Supplies	2,397	794	3,000	3,000
	Subtotal	<u>2,397</u>	<u>794</u>	<u>3,000</u>	<u>3,000</u>
<u>CAPITAL OUTLAY</u>					
01-34-8300	Office Equipment	-	1,619	-	500
01-34-8700	Furniture & Fixtures	-	-	-	-
01-34-8800	Information Systems	171	425	2,500	3,400
	Subtotal	<u>171</u>	<u>2,044</u>	<u>2,500</u>	<u>3,900</u>
<u>OTHER EXPENDITURES</u>					
01-34-9130	Community Relations	17,443	15,708	23,000	28,300
01-34-9131	Contribution Sr. Citizens	7,500	7,500	7,500	7,500
01-34-9132	Sister Cities Program	3,582	290	2,500	300
01-34-9133	Downtown Enhancement	34,645	12,074	105,000	77,000
	Subtotal	<u>63,170</u>	<u>35,572</u>	<u>138,000</u>	<u>113,100</u>
TOTAL SOCIAL SERVICES		<u>870,365</u>	<u>864,955</u>	<u>999,600</u>	<u>998,800</u>

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

		Year Ended April 30			
		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
STREET DEPARTMENT					
<u>SALARIES</u>					
01-41-4210	Regular Salaries	287,728	277,626	308,000	314,000
01-41-4220	Part-time Salaries	240	67	3,300	3,300
01-41-4230	Over-time Salaries	11,693	16,439	20,000	25,000
01-41-4240	Sick Leave	9,449	18,248	6,000	6,000
01-41-4250	Vacation Leave	23,444	25,373	27,000	28,000
01-41-4270	Interdepartmental Salaries	9,568	10,625	15,000	15,000
	Subtotal	342,122	348,378	379,300	391,300
<u>INSURANCE BENEFITS</u>					
01-41-4510	Health Insurance	87,729	88,103	70,000	70,000
01-41-4515	Health Insurance Reimbursement	-	-	10,500	10,500
01-41-4530	Unemployment Insurance	371	373	500	500
	Subtotal	88,100	88,476	81,000	81,000
<u>PENSION BENEFITS</u>					
01-41-4610	FICA	24,698	25,213	30,000	30,000
01-41-4620	IMRF	55,531	51,569	46,000	44,000
	Subtotal	80,229	76,782	76,000	74,000
<u>OTHER BENEFITS</u>					
01-41-4710	Clothing Allowance	2,901	2,553	3,750	4,300
	Subtotal	2,901	2,553	3,750	4,300
<u>CONTRACTUAL SERVICES</u>					
01-41-5110	Building Repairs	858	2,174	5,000	5,000
01-41-5120	Equipment Repairs	32,224	26,470	40,000	50,000
	Subtotal	33,082	28,644	45,000	55,000
<u>COMMUNICATIONS</u>					
01-41-5520	Communications	1,737	1,490	2,000	2,000
	Subtotal	1,737	1,490	2,000	2,000
<u>PROFESSIONAL DEVELOPMENT</u>					
01-41-5630	Training	724	2,571	2,000	2,000
	Subtotal	724	2,571	2,000	2,000
<u>SERVICE CHARGES</u>					
01-41-5710	Utilities	18,621	14,968	17,000	17,000
	Subtotal	18,621	14,968	17,000	17,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-41-5920	Insurance & Bonds	61,946	60,924	66,000	75,000
01-41-5960	Miscellaneous	6,709	5,471	5,000	6,000
	Subtotal	68,655	66,395	71,000	81,000
<u>MAINTENANCE SUPPLIES</u>					
01-41-6140	Street Maintenance & Repairs	4,134	11,440	18,000	20,000
01-41-6141	Street Signs	6,548	9,761	7,500	5,000
01-41-6170	Construction Materials	18,770	14,811	30,000	30,000
01-41-6190	Street Excavations	-	-	-	-
	Subtotal	29,452	36,013	55,500	55,000
<u>GENERAL SUPPLIES</u>					
01-41-6520	Department Supplies	6,653	9,801	12,000	10,000
01-41-6530	Tools	2,317	2,342	4,000	3,000
01-41-6540	Janitorial Supplies	1,027	2,473	2,500	2,500
01-41-6550	Vehicle Fuel & Lube	33,928	24,710	30,000	30,000
01-41-6610	Safety Materials	3,849	5,645	10,000	7,500
	Subtotal	47,774	44,971	58,500	53,000

		<u>CAPITAL OUTLAY</u>			
01-41-8100	Land	-	9,195	1,500	-
01-41-8200	Building Improvements	3,073	-	1,500	1,000
01-41-8300	Equipment	323,874	186,911	80,000	92,000
01-41-8302	Equipment - Office	908	-	-	-
01-41-8303	Equipment Leases	-	-	-	30,000
01-41-8400	Equipment - Vehicle	184,978	110,880	-	55,000
01-41-8600	Street Improvements	244,780	156,428	175,000	150,000
01-41-8901	Other Improvement - Storm Drains	24,621	40,028	50,000	50,000
01-41-8902	Capital Projects	108,439	1,682,422	2,000,000	2,840,000
	Subtotal	890,673	2,185,863	2,308,000	3,218,000
TOTAL STREET DEPARTMENT		1,604,070	2,897,104	3,099,050	4,033,600

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

CLASSIFICATION	Year Ended April 30			
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
PROPERTY TAXES	394,465	399,267	350,000	395,000
LICENSES & PERMITS	1,377,358	1,323,185	1,358,700	1,366,000
INTERGOVERNMENTAL	3,592,695	3,654,118	3,658,620	3,715,920
FINES & FORFEITS	73,135	57,602	59,200	59,200
CHARGES FOR SERVICES	695,307	714,239	724,750	741,250
OTHER REVENUES	110,290	103,467	170,000	120,000
OTHER FINANCING SOURCES	-	-	1,965,250	2,275,750
	<u>6,243,250</u>	<u>6,251,878</u>	<u>8,286,520</u>	<u>8,673,120</u>

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

CLASSIFICATION	Year Ended April 30			
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
SALARIES	1,941,532	2,013,479	2,241,000	2,251,400
INSURANCE BENEFITS	490,784	490,134	437,370	459,400
PENSION BENEFITS	262,146	254,029	264,300	265,550
OTHER BENEFITS	18,849	14,971	17,500	26,050
CONTRACTUAL SERVICES	81,352	82,567	212,100	142,400
PROFESSIONAL SERVICES	216,155	276,847	424,900	330,900
COMMUNICATIONS	184,176	183,678	201,100	204,800
PROFESSIONAL DEVELOPMENT	36,674	44,746	64,350	79,950
SERVICE CHARGES	839,915	853,135	871,000	888,500
OTHER CONTRACTUAL SERVICES	229,803	237,119	268,750	296,350
OTHER EXPENDITURES	63,170	35,572	138,000	113,100
MAINTENANCE SUPPLIES	29,452	36,013	55,500	55,000
GENERAL SUPPLIES	107,200	93,680	119,000	115,500
CAPITAL OUTLAY	1,074,688	2,422,754	2,509,700	3,440,100
	<u>5,575,896</u>	<u>7,038,724</u>	<u>7,824,570</u>	<u>8,669,000</u>

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

		Year Ended April 30			
DEPARTMENT	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>	
12	LEGISLATIVE	337,638	283,628	430,850	374,200
13	FINANCE	239,486	230,328	260,520	287,500
14	BUILDING	110,136	123,134	233,000	153,500
15	LEGAL	122,078	167,006	170,000	170,000
16	ZONING/BUILDING INSPECTOR	308,237	296,751	338,800	291,450
18	RECORDS	110,872	114,819	124,850	125,200
21	POLICE	1,859,600	2,037,660	2,149,400	2,211,900
23	EMERGENCY MANAGEMENT AGENCY	9,201	21,872	8,600	8,050
25	POLICE COMMISSION	4,113	1,367	9,800	13,700
31	HEALTH AND ORDINANCE	100	100	100	1,100
34	SOCIAL SERVICES	870,365	864,955	999,600	998,800
41	STREET DEPARTMENT	1,604,070	2,897,104	3,099,050	4,033,600
		<u>5,575,896</u>	<u>7,038,724</u>	<u>7,824,570</u>	<u>8,669,000</u>

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CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/17

	<u>AMOUNT</u>	<u>TOTAL</u>
LEGISLATIVE		
01-12-8902 Capital Projects	\$ -	\$ -
FINANCE		
01-13-8300 Equipment - Office Purchase of four computers estimated at \$5,500. Finance Department share \$1,100. Miscellaneous estimated \$1,400.	2,500	
01-13-8700 Furniture & Fixtures Miscellaneous estimated at \$1,000.	1,000	
01-13-8800 Information Systems Network support and possible purchase of computer hardware or software for office use.	11,000	
01-13-9130 Tourism Expenditure of Hotel/Motel Tax Funds	15,500	30,000
BUILDING		
01-14-8300 Equipment	5,000	
01-14-8700 Furniture & Fixtures	-	5,000
ZONING/BUILDING INSPECTOR		
01-16-8300 Equipment - Office Miscellaneous estimated at \$2,000.	2,000	
01-16-8800 Information Systems GIS License estimated at \$1,200.	1,200	3,200
RECORDS		
01-18-8300 Equipment - Office Possible purchase of office equipment.	500	
01-18-8800 Information Systems Possible purchase of software.	500	1,000
POLICE		
01-21-8300 Equipment - Office Purchase of two computers estimated at \$3,000. Purchase of DVR/Camera for Booking estimated at \$5,000.	8,000	
01-21-8302 Equipment - New Purchase of AED's (3) estimated at \$2,940. Purchase of guns (17) estimated at \$10,200 Miscellaneous estimated at \$1,860.	15,000	
01-21-8400 Equipment - Vehicle Purchase of 2 police SUV's with Equipment estimated at \$80,000. Purchase of 1 police SUV estimated at \$35,500.	115,500	

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/17

	<u>AMOUNT</u>	<u>TOTAL</u>
01-21-8800 Information Systems Other system support estimated at \$31,000.	31,000	
01-21-9130 Community Relations Senior Police Academy - \$1,200. Halloween Checkpoint - \$300. Miscellaneous - \$2,000.	3,500	
01-21-9140 DARE Fund	3,000	
01-21-9150 DUI Fund	3,000	
	<hr/>	179,000
EMERGENCY MANAGEMENT AGENCY		
01-23-8301 Equipment	-	
01-23-8302 Equipment - New	-	-
	<hr/>	
HEALTH AND ORDINANCE		
01-31-8302 Equipment - New	-	
	<hr/>	-
SOCIAL SERVICES		
01-34-8300 Equipment - Office	500	
01-34-8700 Furniture & Fixtures	-	
01-34-8800 Information Systems	3,400	3,900
	<hr/>	
STREETS & ALLEYS		
01-41-8200 Building Improvements Possible Building Improvements estimated at \$1,000.	1,000	
01-41-8300 Equipment Purchase of mechanic shop tools estimated at \$25,000. Street Department share \$5,000. Purchase of tractor/mower/broom estimated at \$85,000. Purchase of miscellaneous equipment estimated at \$2,000.	92,000	
01-41-8303 Equipment Leases Possible rental of grader estimated at \$30,000.	30,000	
01-41-8400 Equipment - Vehicle Purchase of 1 ton flatbed truck estimated at \$55,000.	55,000	
01-41-8600 Street Improvements Slab and Sidewalk replacement program estimated at \$175,000.	150,000	
01-41-8901 Other Improvements - Storm Drains	50,000	

CITY OF WATERLOO, ILLINOIS
 GENERAL FUND
 CAPITAL OUTLAY
 FISCAL YEAR END 4/30/17

	<u>AMOUNT</u>	<u>TOTAL</u>
01-41-8902 Capital Projects	2,840,000	
Moore Street (Engineering, Construction, and Inspection) balance due on project estimated at \$755,250.		
Safe Routes to School estimated at \$25,000.		
IDOT Multi Purpose Path - Route 3 (Phase I) estimated at \$30,000.		
IDOT Multi Purpose Path - Route 3 (Phase II) estimated at \$135,000.		
Hamacher/Osterhage/Bradford Overlay estimated at \$78,000.		
Lakeview Drive Curb/Gutter & Sidewalk estimated at \$120,000.		
Route 3 Traffic Signals estimated at \$40,000.		
Lakeview Drive shoulder work estimated at \$45,000.		
Construction of salt shed estimated at \$180,000.		
Sidewalk (S. Market) estimated at \$40,000.		
Sidewalk (Country Club Road) Engineering estimated at \$40,000.		
HH Road improvements estimated at \$36,000.		
Country Club Hills/Remington Ridge Curb/Gutter repairs estimated at \$15,000.		
Moore Street Phase V Engineering estimated at \$185,000.		
Alley Asphalt Overlay estimated at \$20,000.		
Curb/Gutter/Sidewalk/Overlay - Oak St estimated at \$205,000.		
Asphalt Overlay (including engineering) estimated at \$887,500.		
GIS mapping estimated at \$3,250.		
	3,218,000	
TOTAL CAPITAL OUTLAY		\$ 3,440,100

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MOTOR FUEL TAX FUND

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2018 BUDGET</u>
15-00-3430	Motor Fuel Tax – Consists of our share (based on population) of motor fuel tax collected by the State. This is deposited monthly into IPTIP Motor Fuel Tax Fund from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review.	\$265,000
15-00-3810	Interest Income – Includes interest income from the Motor Fuel Tax IPTIP account and Motor Fuel CD's.	2,700
15-00-3890	Miscellaneous Income – Consists of miscellaneous income items. (Not usually used.)	-
	Transfer from Invested Funds – Consists of monies invested in prior years for use towards street improvement projects and maintenance.	100,000
	TOTAL MOTOR FUEL TAX FUND	\$367,700

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

		Year Ended April 30			
		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
15-00-3430	Motor Fuel Tax	340,776	263,287	263,500	265,000
	Subtotal	340,776	263,287	263,500	265,000
<u>OTHER FINANCING SOURCES</u>					
15-00-3810	Interest Income	491	930	2,600	2,700
15-00-3890	Miscellaneous	-	-	-	-
	Transfer from Invested Funds	-	-	55,000	100,000
	Subtotal	491	930	57,600	102,700
TOTAL RECEIPTS		341,267	264,218	321,100	367,700
TOTAL DISBURSEMENTS		462,257	247,362	317,690	361,350
EXCESS OF RECEIPTS OVER DISBURSEMENTS		(120,990)	16,856	3,410	6,350
USE OF INVESTED FUNDS		-	-	(55,000)	(100,000)
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(15,257)	(1,134)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		723,049	586,802	602,524	550,934
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>586,802</u>	<u>602,524</u>	<u>550,934</u>	<u>457,284</u>

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

		Year Ended April 30			
		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
15-00-4210	Regular Salaries	2,950	2,498	3,320	4,000
		<u>2,950</u>	<u>2,498</u>	<u>3,320</u>	<u>4,000</u>
<u>PROFESSIONAL SERVICES</u>					
15-00-4635	Bank Charges	-	-	-	-
15-00-5310	Professional Services	10,250	9,784	10,000	10,000
	Subtotal	<u>10,250</u>	<u>9,784</u>	<u>10,000</u>	<u>10,000</u>
<u>COMMODITIES</u>					
15-00-6141	Street Signs	5,135	(735)	10,000	10,000
15-00-6310	Resealing Material	145,638	159,826	150,000	208,000
15-00-6311	Shape & Prime	-	-	-	-
15-00-6312	Patching Materials	24,410	17,896	20,000	41,500
15-00-6313	Snow Removal - Salt	241,206	45,113	100,000	60,550
	Subtotal	<u>416,389</u>	<u>222,100</u>	<u>280,000</u>	<u>320,050</u>
<u>CAPITAL OUTLAY</u>					
15-00-8303	Equipment Leases	7,673	7,049	9,370	10,800
15-00-8600	Street Improvements	20,959	-	-	-
15-00-8901	Other Improvements - Storm Drains	4,036	5,930	15,000	16,500
15-00-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	<u>32,668</u>	<u>12,979</u>	<u>24,370</u>	<u>27,300</u>
TOTAL MOTOR FUEL TAX FUND		<u>462,257</u>	<u>247,362</u>	<u>317,690</u>	<u>361,350</u>

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CITY OF WATERLOO, ILLINOIS
MOTOR FUEL TAX FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/18

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

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CAPITAL IMPROVEMENTS FUND

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2018 BUDGET</u>
38-00-3460	City Utility Tax – Consists of revenue received through Utility billing, which is 5% of the Gas and Water billed amount.	\$205,000
38-00-3461	Other Utility Tax – Consists of revenue received from Ameren IP for municipal tax.	23,000
38-00-3462	Electric Municipal Tax – Consists of revenue received through Utility billing, which is a step rate according to Electric usage.	300,000
38-00-3690	Utility Bill Adjustment – Consists of revenue due to an adjustment on a utility billing.	(1,000)
38-00-3810	Interest Income – Includes interest income from General Fund checking account and any CD interest earned.	2,000
38-00-3811	Earnings on IMET – Includes earnings on investments held with Illinois Metropolitan Investment Fund.	6,700
38-00-3890	Miscellaneous – Other miscellaneous income.	-
	Transfer from Invested Funds – Consists of monies invested in prior years for use towards capital improvement projects.	-
	TOTAL CAPITAL IMPROVEMENTS FUND	\$535,700

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

		Year Ended April 30			
		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
38-00-3460	City Utility Tax	229,334	197,787	205,000	205,000
38-00-3461	Other Utility Tax	22,750	20,912	23,000	23,000
38-00-3462	Electric Municipal Tax	296,441	292,896	300,000	300,000
38-00-3690	Utility Bill Adjustment	(401)	(983)	(2,500)	(1,000)
	Subtotal	<u>548,124</u>	<u>510,612</u>	<u>525,500</u>	<u>527,000</u>
<u>OTHER FINANCING SOURCES</u>					
38-00-3810	Interest Income	2,207	1,748	2,000	2,000
38-00-3811	Earnings on IMET	12,622	12,556	6,700	6,700
38-00-3890	Miscellaneous	-	-	-	-
38-00-3990	From General Fund	-	-	-	-
	Transfer From Invested Funds	-	-	-	-
	Subtotal	<u>14,829</u>	<u>14,304</u>	<u>8,700</u>	<u>8,700</u>
TOTAL RECEIPTS		<u>562,953</u>	<u>524,916</u>	<u>534,200</u>	<u>535,700</u>
TOTAL DISBURSEMENTS		<u>437,152</u>	<u>436,799</u>	<u>438,102</u>	<u>508,102</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS		<u>125,801</u>	<u>88,117</u>	<u>96,098</u>	<u>27,598</u>
USE OF INVESTED FUNDS					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		9,242	2,802		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,291,551	2,426,594	2,517,513	2,613,611
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u><u>2,426,594</u></u>	<u><u>2,517,513</u></u>	<u><u>2,613,611</u></u>	<u><u>2,641,209</u></u>

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

		Year Ended April 30			
		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
38-00-5310	Professional Services	-	-	-	-
38-00-5330	Legal	-	-	-	-
38-00-5340	City Hall Dispursing Agent	-	-	-	-
	Subtotal	-	-	-	-
<u>SERVICE CHARGES</u>					
38-00-5770	Bad Debt Expense	1,164	889	2,000	2,000
	Subtotal	1,164	889	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
38-00-5910	Customer Refunds	86	8	200	200
38-00-5960	Miscellaneous	-	-	-	-
	Subtotal	86	8	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	-	-	-	70,000
38-99-9999	Transfers	435,902	435,902	435,902	435,902
	Subtotal	435,902	435,902	435,902	505,902
TOTAL CAPITAL IMPROVEMENTS FUND		437,152	436,799	438,102	508,102

CITY OF WATERLOO, ILLINOIS
CAPITAL IMPROVEMENT FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/18

	<u>AMOUNT</u>	<u>TOTAL</u>
CAPITAL PROJECTS		
Improvements to Firehouse	\$ 70,000	
	<hr/>	
TOTAL CAPITAL OUTLAY		<u><u>70,000</u></u>

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

		Year Ended April 30			
		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
REVENUE					
51-00-3530	Penalties on Services	27,065	24,895	26,000	27,000
	Subtotal	27,065	24,895	26,000	27,000
CHARGES FOR SERVICES					
51-00-3610	Water Sales	2,110,545	2,114,357	2,190,000	2,340,000
51-00-3660	Connection Fees	45,475	54,665	52,500	55,000
51-00-3670	Unmetered Sales	11,066	7,409	7,500	7,500
51-00-3690	Utility Bill Adjustment	(4,338)	(9,420)	(4,000)	(4,000)
	Subtotal	2,162,748	2,167,010	2,246,000	2,398,500
OTHER REVENUES					
51-00-3802	Property Damage	-	-	-	-
51-00-3810	Interest Income	2,346	3,472	4,000	4,000
51-00-3811	Earnings on IMET	14,441	9,186	5,000	5,500
51-00-3860	Grant	-	-	-	-
51-00-3865	Reimbursable from State	-	-	-	-
51-00-3890	Miscellaneous	12,764	11,406	12,000	10,000
	Subtotal	29,551	24,064	21,000	19,500
OTHER FINANCING SOURCES					
51-00-3940	IDOT Reimbursement	-	-	-	-
51-00-3950	Bond Reserve	-	-	-	-
51-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
51-00-3980	IEPA Loan	-	-	-	-
51-00-3992	From Electric Fund	-	-	-	-
51-00-3993	From Sewer Fund	-	-	-	-
	Transfer from Water Infrastructure Fees	-	-	-	-
	Transfer from Invested Funds	-	-	-	-
	Subtotal	-	-	-	-
TOTAL RECEIPTS		2,219,364	2,215,969	2,293,000	2,445,000
TOTAL DISBURSEMENTS		2,035,250	1,955,113	2,239,192	2,440,872
EXCESS OF RECEIPTS OVER DISBURSEMENTS		184,114	260,856	53,808	4,128
COMMITMENT TO PENSION FUNDS				(28,505)	(27,350)
USE OF INVESTED FUNDS		-		-	
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(80,033)	(1,070,803)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		142,112	108,953		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,687,254	2,933,447	2,232,453	2,257,756
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>2,933,447</u>	<u>2,232,453</u>	<u>2,257,756</u>	<u>2,234,534</u>

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

		Year Ended April 30			
ADMINISTRATION		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
51-11-4211	Director of Public Works	23,291	24,442	24,000	24,500
51-11-4212	Finance Director	19,958	18,766	19,700	20,200
51-11-4213	Clerical	55,303	54,594	58,500	60,000
51-11-4217	Human Resource	-	-	-	11,000
51-11-4220	Part-time	22,974	24,213	26,200	25,000
51-11-4230	Over-time	897	965	2,000	2,000
51-11-4240	Sick Leave	2,029	1,821	2,600	3,000
51-11-4250	Vacation Leave	7,462	8,281	9,000	10,000
	Subtotal	131,914	133,083	142,000	155,700
<u>INSURANCE BENEFITS</u>					
51-11-4510	Health Insurance	22,860	22,845	18,500	22,000
51-11-4515	Health Insurance Reimbursement	-	-	3,520	2,950
51-11-4530	Unemployment Insurance	239	260	300	300
	Subtotal	23,099	23,105	22,320	25,250
<u>PENSION BENEFITS</u>					
51-11-4610	FICA	9,761	9,806	10,600	12,000
51-11-4620	IMRF	17,424	19,175	15,000	15,000
	Subtotal	27,185	28,980	25,600	27,000
<u>CONTRACTUAL SERVICES</u>					
51-11-5170	Equipment Rental & Services	3,594	2,184	4,000	4,000
	Subtotal	3,594	2,184	4,000	4,000
<u>PROFESSIONAL SERVICES</u>					
51-11-5310	Professional Services	22,128	13,017	45,000	38,000
51-11-5330	Legal	-	-	-	-
51-11-5350	Independent Contractors	-	-	-	-
	Subtotal	22,128	13,017	45,000	38,000
<u>COMMUNICATIONS</u>					
51-11-5510	Postage	7,874	8,523	10,000	11,500
51-11-5540	Printing & Publishing	1,210	1,022	2,000	2,000
	Subtotal	9,084	9,544	12,000	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
51-11-5610	Membership & Dues	91	83	100	100
51-11-5620	Travel Expense	-	-	-	-
51-11-5630	Training	-	1,291	500	500
	Subtotal	91	1,374	600	600
<u>SERVICE CHARGES</u>					
51-11-5770	Bad Debt Expense	4,814	3,693	5,000	5,000
51-11-5790	Franchise Fees	106,301	105,875	109,000	112,000
	Subtotal	111,115	109,568	114,000	117,000
<u>OTHER CONTRACTUAL SERVICES</u>					
51-11-5910	Customer Refunds	2,340	-	2,500	2,500
51-11-5920	Insurance & Bonds	18,611	18,327	20,000	22,000
51-11-5960	Miscellaneous	9,214	1,314	3,000	3,000
	Subtotal	30,165	19,641	25,500	27,500
<u>GENERAL SUPPLIES</u>					
51-11-6510	Office Supplies	2,583	3,143	4,500	4,500
	Subtotal	2,583	3,143	4,500	4,500

		<u>CAPITAL OUTLAY</u>			
51-11-8300	Equipment-Office	1,085	1,814	3,000	2,500
51-11-8700	Furniture & Fixtures	451	-	-	1,000
51-11-8800	Information Systems	6,364	6,318	10,000	8,000
	Subtotal	<u>7,900</u>	<u>8,131</u>	<u>13,000</u>	<u>11,500</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>368,858</u>	<u>351,772</u>	<u>408,520</u>	<u>424,550</u>

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

DISTRIBUTION		Year Ended April 30			
		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
<u>SALARIES</u>					
51-48-4210	Regular Salaries	122,410	117,621	130,000	135,000
51-48-4215	Utility Workers	-	-	-	-
51-48-4230	Over-time	2,057	1,542	5,000	5,000
51-48-4240	Sick Leave	3,018	5,013	4,500	4,500
51-48-4250	Vacation Leave	9,070	7,686	11,000	11,500
51-48-4270	Inter-Departmental	15,131	22,648	25,000	25,000
	Subtotal	151,686	154,510	175,500	181,000
<u>INSURANCE BENEFITS</u>					
51-48-4510	Health Insurance	32,050	42,218	25,500	22,500
51-48-4515	Health Insurance Reimbursement	-	-	9,450	5,000
51-48-4530	Unemployment Insurance	119	133	200	200
	Subtotal	32,169	42,351	35,150	27,700
<u>PENSION BENEFITS</u>					
51-48-4610	FICA	10,783	11,148	13,000	14,000
51-48-4620	IMRF	24,366	28,762	21,000	21,000
	Subtotal	35,149	39,909	34,000	35,000
<u>OTHER BENEFITS</u>					
51-48-4710	Clothing Allowance	870	632	1,860	2,360
	Subtotal	870	632	1,860	2,360
<u>CONTRACTUAL SERVICES</u>					
51-48-5110	Building Repairs	3,211	-	2,500	2,000
51-48-5120	Equipment Repairs	5,605	52	5,000	15,000
51-48-5130	Vehicle Repairs	-	-	-	-
51-48-5160	Machinery Repairs	-	-	-	-
	Subtotal	8,816	52	7,500	17,000
<u>PROFESSIONAL SERVICES</u>					
51-48-5310	Professional Services	5	65	500	500
51-48-5350	Independent Contractor	-	-	-	-
	Subtotal	5	65	500	500
<u>COMMUNICATIONS</u>					
51-48-5520	Communications	3,466	3,571	4,000	4,100
	Subtotal	3,466	3,571	4,000	4,100
<u>PROFESSIONAL DEVELOPMENT</u>					
51-48-5620	Travel Expense	-	-	-	-
51-48-5630	Training	1,376	1,524	2,000	2,000
	Subtotal	1,376	1,524	2,000	2,000
<u>SERVICE CHARGES</u>					
51-48-5710	Utilities	18,777	19,795	24,000	24,000
51-48-5750	Water Purchased	845,855	868,471	910,000	970,000
51-48-5760	Water Sample Testing	7,540	4,435	5,000	7,500
	Subtotal	872,172	892,702	939,000	1,001,500
<u>OTHER CONTRACTUAL SERVICES</u>					
51-48-5960	Miscellaneous	1,024	1,004	5,500	12,000
	Subtotal	1,024	1,004	5,500	12,000

		<u>GENERAL SUPPLIES</u>			
51-48-6520	Department Supplies	488	831	2,000	2,000
51-48-6530	Tools	2,351	1,327	3,000	3,000
51-48-6540	Janitorial Supplies	-	-	-	-
51-48-6550	Vehicle Fuel & Lube	3,555	2,781	4,000	4,000
51-48-6560	Chemicals	9,081	13,345	12,000	15,000
51-48-6580	Fuels (Gas - Oil)	-	-	1,500	1,500
51-48-6610	Safety Materials	1,015	2,246	2,500	2,500
	Subtotal	16,490	20,529	25,000	28,000
		<u>CAPITAL OUTLAY</u>			
51-48-8100	Land	-	-	-	-
51-48-8200	Building Improvements	1,251	-	12,000	2,500
51-48-8302	Equipment-New	4,060	3,404	53,000	7,000
51-48-8303	Equipment Leases	-	-	-	-
51-48-8400	Vehicles	-	-	-	-
51-48-8501	Meters	-	-	50,000	120,000
51-48-8503	Line Materials	37,217	34,654	50,000	50,000
51-48-8505	New Lines & Fitting	-	-	-	-
51-48-8902	Capital Projects	90,947	26,628	250,000	340,000
	Subtotal	133,475	64,685	415,000	519,500
TOTAL WATER DISTRIBUTION		1,256,698	1,221,535	1,645,010	1,830,660

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

		Year Ended April 30			
		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
INTEREST & BOND					
<u>PRINCIPAL ON BONDS</u>					
51-82-7110	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<u>INTEREST ON BONDS</u>					
51-82-7210	Revenue Bonds 4/1/93	27,186	1,643	-	-
	Subtotal	27,186	1,643	-	-
<u>PAYING FEES</u>					
51-82-7310	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION & AMORTIZATION</u>					
51-82-9000	Depreciation	196,846	194,501	-	-
51-82-9011	Amortization - Bond Discount	-	-	-	-
51-82-9012	Amortization - Bond Issuance Cost	-	-	-	-
51-99-9999	Transfers	185,662	185,662	185,662	185,662
	Subtotal	382,508	380,164	185,662	185,662
TOTAL INTEREST & BOND		409,694	381,806	185,662	185,662
TOTAL WATER FUND		2,035,250	1,955,113	2,239,192	2,440,872

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

CLASSIFICATION	Year Ended April 30			
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
SALARIES	283,600	287,593	317,500	336,700
INSURANCE BENEFITS	55,268	65,456	57,470	52,950
PENSION BENEFITS	62,334	68,890	59,600	62,000
OTHER BENEFITS	870	632	1,860	2,360
CONTRACTUAL SERVICES	12,410	2,236	11,500	21,000
PROFESSIONAL SERVICES	22,133	13,082	45,500	38,500
COMMUNICATIONS	12,550	13,116	16,000	17,600
PROFESSIONAL DEVELOPMENT	1,467	2,898	2,600	2,600
SERVICE CHARGES	983,287	1,002,270	1,053,000	1,118,500
OTHER CONTRACTUAL SERVICES	31,189	20,646	31,000	39,500
GENERAL SUPPLIES	19,073	23,672	29,500	32,500
CAPITAL OUTLAY	141,375	72,817	428,000	531,000
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	-	-
INTEREST ON BONDS	27,186	1,643	-	-
PAYING FEES	-	-	-	-
TRANSFERS	185,662	185,662	185,662	185,662
DEPRECIATION & AMORTIZATION	196,846	194,501	-	-
	<u>2,035,250</u>	<u>1,955,113</u>	<u>2,239,192</u>	<u>2,440,872</u>

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CITY OF WATERLOO, ILLINOIS
WATER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/18

		<u>AMOUNT</u>		<u>TOTAL</u>
ADMINISTRATION				
51-11-8300	Equipment - Office Purchase of four computers estimated at \$5,500. Water Department share \$1,100. Miscellaneous estimated \$1,400.	\$ 2,500		
51-11-8700	Furniture & Fixtures Miscellaneous estimated at \$1,000.	1,000		
51-11-8800	Information Systems	8,000		
		\$ 11,500		
DISTRIBUTION				
51-48-8100	Land	-		
51-48-8200	Building Improvements Possible Building Improvements estimated at \$2,500.	2,500		
51-48-8302	Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Water Department share \$5,000. Miscellaneous estimated at \$2,000	7,000		
51-48-8303	Equipment Leases	-		
51-48-8400	Vehicles	-		
51-48-8501	Meters	120,000		
51-48-8503	Line Materials	50,000		
51-48-8902	Capital Projects Waterline (Vandebrook to WHS) engineering estimated at \$85,000. Water Plant Study estimated at \$75,000. Water Tower Engineering estimated at \$50,000. Automated Meter Reading estimated at \$375,000. Water Department share \$125,000. GPS Mapping estimated at \$5,000.	340,000		519,500
TOTAL CAPITAL OUTLAY			\$ 531,000	

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

		Year Ended April 30			
		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
REVENUE					
52-00-3530	Penalties on Services	22,620	20,373	21,000	22,000
	Subtotal	22,620	20,373	21,000	22,000
CHARGES FOR SERVICES					
52-00-3620	Sewer Charges	1,681,903	1,696,715	1,715,000	1,750,000
52-00-3660	Connection Fees	137,043	158,362	165,000	156,500
52-00-3690	Utility Bill Adjustment	(4,646)	(9,599)	(5,000)	(5,000)
52-00-3700	Sewer Facility Charges	-	-	-	-
52-00-3710	Miscellaneous Disposal Fees	-	-	-	-
52-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	1,814,300	1,845,479	1,875,000	1,901,500
OTHER REVENUES					
52-00-3802	Property Damage	16,500	-	-	-
52-00-3810	Interest Income	3,662	3,880	4,300	4,400
52-00-3811	Earnings on IMET	7,969	8,261	4,500	5,300
52-00-3860	Grant & Low Interest Loan	-	-	-	-
52-00-3865	Reimbursement from State	-	-	-	-
52-00-3890	Miscellaneous	25,240	10,418	10,000	10,000
	Subtotal	53,371	22,560	18,800	19,700
OTHER FINANCING SOURCES					
52-00-3940	IDOT Reimbursement	-	-	-	-
52-00-3960	Transfer from Other Funds - Cap. Impr. & Water	621,564	621,564	621,564	621,564
	Transfer from Invested Funds	-	-	-	610,000
	Loan Proceeds	-	-	-	-
	Subtotal	621,564	621,564	621,564	1,231,564
TOTAL RECEIPTS		2,511,855	2,509,975	2,536,364	3,174,764
TOTAL DISBURSEMENTS		1,908,052	1,881,078	2,474,546	3,171,645
EXCESS OF RECEIPTS OVER DISBURSEMENTS		603,803	628,897	61,818	3,119
COMMITMENT TO PENSION FUNDS				(36,815)	(36,070)
USE OF INVESTED FUNDS					(610,000)
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(451,962)	(600,262)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		279,016	78,517		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		1,569,047	1,999,904	2,107,057	2,132,060
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>1,999,904</u>	<u>2,107,057</u>	<u>2,132,060</u>	<u>1,489,109</u>

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

		Year Ended April 30			
ADMINISTRATION		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
52-11-4211	Director of Public Works	23,291	24,442	24,000	24,500
52-11-4212	Finance Director	19,958	18,766	19,700	20,200
52-11-4213	Clerical	55,303	54,595	58,500	60,000
52-11-4217	Human Resource	-	-	-	11,000
52-11-4220	Part-time	2,077	3,184	4,530	3,250
52-11-4230	Over-time	897	965	2,000	2,000
52-11-4240	Sick Leave	2,030	1,822	2,600	3,000
52-11-4250	Vacation Leave	7,463	8,281	9,000	10,000
	Subtotal	111,019	112,055	120,330	133,950
<u>INSURANCE BENEFITS</u>					
52-11-4510	Health Insurance	22,861	22,845	18,500	22,000
52-11-4515	Health Insurance Reimbursement	-	-	3,520	2,950
52-11-4530	Unemployment Insurance	124	144	200	200
	Subtotal	22,985	22,989	22,220	25,150
<u>PENSION BENEFITS</u>					
52-11-4610	FICA	8,164	8,178	9,000	10,000
52-11-4620	IMRF	17,425	19,175	13,600	14,700
	Subtotal	25,589	27,352	22,600	24,700
<u>CONTRACTUAL SERVICES</u>					
52-11-5170	Equipment Rental & Services	2,687	1,894	3,000	3,000
	Subtotal	2,687	1,894	3,000	3,000
<u>PROFESSIONAL SERVICES</u>					
52-11-5310	Professional Services	76,921	62,215	75,000	78,000
52-11-5330	Legal	-	-	-	-
52-11-5350	Independent Contractors	-	-	-	-
	Subtotal	76,921	62,215	75,000	78,000
<u>COMMUNICATIONS</u>					
52-11-5510	Postage	7,892	8,472	10,000	11,500
52-11-5540	Printing & Publishing	1,210	1,022	2,000	2,000
	Subtotal	9,102	9,494	12,000	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
52-11-5610	Membership & Dues	-	-	100	100
52-11-5620	Travel Expense	-	-	-	-
52-11-5630	Training	-	1,291	500	500
	Subtotal	-	1,291	600	600
<u>SERVICE CHARGES</u>					
52-11-5770	Bad Debt Expense	4,649	3,509	4,000	4,000
52-11-5790	Franchise Fees	84,443	84,715	87,000	87,500
	Subtotal	89,092	88,224	91,000	91,500
<u>OTHER CONTRACTUAL SERVICES</u>					
52-11-5910	Customer Refunds	1,724	-	5,000	5,000
52-11-5920	Insurance & Bonds	40,136	40,619	41,500	47,000
52-11-5960	Miscellaneous	9,219	1,314	3,000	3,000
	Subtotal	51,079	41,933	49,500	55,000
<u>GENERAL SUPPLIES</u>					
52-11-6510	Office Supplies	2,581	3,156	4,500	4,500
	Subtotal	2,581	3,156	4,500	4,500

		<u>CAPITAL OUTLAY</u>			
52-11-8300	Equipment-Office	1,085	218	4,600	2,500
52-11-8700	Furniture & Fixtures	213	-	-	1,000
52-11-8800	Information Systems	6,735	6,318	10,000	8,000
52-11-8904	Interest Expense	-	-	-	-
	Subtotal	<u>8,033</u>	<u>6,535</u>	<u>14,600</u>	<u>11,500</u>
		<u>OTHER FINANCING USES</u>			
52-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SEWER ADMINISTRATION		<u>399,088</u>	<u>377,140</u>	<u>415,350</u>	<u>441,400</u>

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

		Year Ended April 30			
TREATMENT PLANT		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
52-43-4210	Regular Salaries	218,591	216,987	220,000	230,000
52-43-4230	Over-time	2,499	5,545	6,000	6,000
52-43-4240	Sick Leave	2,551	1,731	14,000	6,500
52-43-4250	Vacation Leave	14,681	15,661	16,500	18,000
52-43-4270	Inter-Departmental	4,872	6,434	5,000	5,000
	Subtotal	243,194	246,358	261,500	265,500
<u>INSURANCE BENEFITS</u>					
52-43-4510	Health Insurance	36,924	37,010	30,000	28,500
52-43-4515	Health Insurance Reimbursement	-	-	4,200	4,200
52-43-4530	Unemployment Insurance	233	214	300	300
	Subtotal	37,157	37,224	34,500	33,000
<u>PENSION BENEFITS</u>					
52-43-4610	FICA	17,849	18,122	2,000	21,000
52-43-4620	IMRF	39,254	42,739	32,000	30,500
	Subtotal	57,103	60,861	34,000	51,500
<u>OTHER BENEFITS</u>					
52-43-4710	Clothing Allowance	1,893	2,071	1,920	2,295
	Subtotal	1,893	2,071	1,920	2,295
<u>CONTRACTUAL SERVICES</u>					
52-43-5110	Building Repairs	1,132	2,769	3,000	3,000
52-43-5120	Equipment Repairs	107,489	83,900	75,000	75,000
52-43-5130	Vehicle Repairs	-	-	-	-
52-43-5160	Machinery Repairs	-	-	-	-
	Subtotal	108,621	86,670	78,000	78,000
<u>COMMUNICATIONS</u>					
52-43-5520	Communications	6,378	3,030	3,500	7,000
	Subtotal	6,378	3,030	3,500	7,000
<u>PROFESSIONAL DEVELOPMENT</u>					
52-43-5620	Travel Expense	-	-	-	-
52-43-5630	Training	1,173	1,905	3,000	3,000
	Subtotal	1,173	1,905	3,000	3,000
<u>SERVICE CHARGES</u>					
52-43-5710	Utilities	168,877	203,176	200,000	200,000
52-43-5740	EPA Permits	17,500	17,500	18,000	18,000
52-43-5780	Disposal Fees	720	2,520	5,000	5,000
	Subtotal	187,097	223,196	223,000	223,000
<u>OTHER CONTRACTUAL SERVICES</u>					
52-43-5960	Miscellaneous	-	-	6,500	6,000
	Subtotal	-	-	6,500	6,000
<u>GENERAL SUPPLIES</u>					
52-43-6510	Office Supplies	66	176	250	250
52-43-6520	Department Supplies	2,702	1,453	2,000	2,000
52-43-6530	Tools	319	567	1,000	1,000
52-43-6540	Janitorial Supplies	437	308	500	500
52-43-6550	Vehicle Fuel & Lube	105	38	300	300
52-43-6560	Chemicals	15,332	4,128	10,000	10,000
52-43-6610	Safety Materials	448	158	3,500	2,500
	Subtotal	19,409	6,827	17,550	16,550

		<u>CAPITAL OUTLAY</u>			
52-43-8100	Land	-	-	-	-
52-43-8200	Building Improvements	-	2,299	5,000	25,000
52-43-8302	Equipment-New	3,300	-	10,000	18,500
52-43-8902	Capital Projects	5,458	-	-	-
	Subtotal	8,758	2,299	15,000	43,500
TOTAL SEWER TREATMENT PLANT		670,783	670,441	678,470	729,345

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

		Year Ended April 30			
		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
SEWER SANITATION SYSTEM					
<u>CONTRACTUAL SERVICES</u>					
52-44-5110	Building Repairs	-	1,050	1,000	1,000
52-44-5120	Equipment Repairs	29,024	34,461	50,000	50,000
52-44-5130	Vehicle Repairs	-	-	-	-
52-44-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>29,024</u>	<u>35,511</u>	<u>51,000</u>	<u>51,000</u>
<u>SERVICE CHARGES</u>					
52-44-5710	Utilities	67,919	78,185	80,000	80,000
	Subtotal	<u>67,919</u>	<u>78,185</u>	<u>80,000</u>	<u>80,000</u>
<u>GENERAL SUPPLIES</u>					
52-44-6520	Department Supplies	2,962	4,615	4,000	4,000
52-44-6530	Tools	1,098	513	1,000	1,000
52-44-6550	Vehicle Fuel & Lube	5,056	4,274	7,000	6,000
52-44-6560	Chemicals	161	-	500	500
52-44-6580	Fuels (Gas - Oil)	853	779	2,000	2,000
52-44-6610	Safety Materials	-	382	1,000	1,000
	Subtotal	<u>10,130</u>	<u>10,562</u>	<u>15,500</u>	<u>14,500</u>
<u>CAPITAL OUTLAY</u>					
52-44-8100	Land	-	-	-	-
52-44-8200	Building Improvements	1,252	2,024	2,500	1,000
52-44-8302	Equipment-New	3,554	3,328	145,500	8,400
52-44-8303	Equipment Leases	2,280	-	4,000	4,000
52-44-8400	Vehicles	-	-	-	45,000
52-44-8902	Capital Projects	89,632	66,805	275,000	989,770
	Subtotal	<u>96,718</u>	<u>72,158</u>	<u>427,000</u>	<u>1,048,170</u>
TOTAL SEWER SANITATION SYSTEM		<u>203,791</u>	<u>196,415</u>	<u>573,500</u>	<u>1,193,670</u>

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

		Year Ended April 30			
INTEREST & BOND REDEMPTION		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
<u>PRINCIPAL ON BONDS</u>					
52-82-7120	Revenue Bonds 1996	-	-	618,031	633,580
	Subtotal	-	-	618,031	633,580
<u>INTEREST ON BONDS</u>					
52-82-7220	Revenue Bonds 1996	215,288	200,397	189,195	173,650
	Subtotal	215,288	200,397	189,195	173,650
<u>PAYING FEES</u>					
52-82-7320	Revenue Bonds 1996	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION</u>					
52-82-9000	Depreciation Expense	419,102	436,685	-	-
	Subtotal	419,102	436,685	-	-
<u>OTHER</u>					
52-82-9595	Abandonment of Assets				
	Subtotal				
TOTAL INTEREST & BOND REDEMPTION		634,390	637,082	807,226	807,230
TOTAL SEWER FUND		1,908,052	1,881,078	2,474,546	3,171,645

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

CLASSIFICATION	Year Ended April 30			
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
SALARIES	354,213	358,413	381,830	399,450
INSURANCE BENEFITS	60,142	60,213	56,720	58,150
PENSION BENEFITS	82,692	88,214	56,600	76,200
OTHER BENEFITS	1,893	2,071	1,920	2,295
CONTRACTUAL SERVICES	140,332	124,074	132,000	132,000
PROFESSIONAL SERVICES	76,921	62,215	75,000	78,000
COMMUNICATIONS	15,480	12,524	15,500	20,500
PROFESSIONAL DEVELOPMENT	1,173	3,196	3,600	3,600
SERVICE CHARGES	344,108	389,605	394,000	394,500
OTHER CONTRACTUAL SERVICES	51,079	41,933	56,000	61,000
GENERAL SUPPLIES	32,120	20,546	37,550	35,550
CAPITAL OUTLAY	113,509	80,992	456,600	1,103,170
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	618,031	633,580
INTEREST ON BONDS	215,288	200,397	189,195	173,650
PAYING FEES	-	-	-	-
DEPRECIATION	419,102	436,685	-	-
	<u>1,908,052</u>	<u>1,881,078</u>	<u>2,474,546</u>	<u>3,171,645</u>

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CITY OF WATERLOO, ILLINOIS
SEWER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/18

		<u>AMOUNT</u>		<u>TOTAL</u>
ADMINISTRATION				
52-11-8300	Equipment - Office Purchase of four computers estimated at \$5,500. Sewer Department share \$1,100. Miscellaneous estimated \$1,400.	\$ 2,500		
52-11-8700	Furniture & Fixtures Miscellaneous estimated at \$1,000	1,000		
52-11-8800	Information Systems	8,000		
		\$ 11,500		
SEWER TREATMENT PLANT				
52-43-8100	Land	-		
52-43-8200	Building Improvements Sewer Plant stair relocation estimated at \$20,000. Possible Building Improvements estimated at \$5,000.	25,000		
52-43-8302	Equipment - New Purchase of gator estimated at \$18,500	18,500		
52-43-8902	Capital Projects	-		
		43,500		
SEWER SANITATION SYSTEM				
52-44-8100	Land	-		
52-44-8200	Building Improvements Possible Building Improvements estimated at \$1,000.	1,000		
52-44-8302	Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Sewer Department share \$5,000. Purchase of lift station smart light estimated at \$1,400. Miscellaneous estimated at \$2,000	8,400		
52-44-8303	Equipment Leases Leasing large sewer cleaning equipment if necessary	4,000		
52-44-8400	Vehicles Purchase of panel truck estimated at \$45,000.	45,000		
52-44-8902	Capital Projects Sewer rehab estimated at \$150,000 Sunset lift station rebuild estimated at \$230,000. Sewer Line- Park St engineering estimated at \$55,000. Sewer Line-Shady Springs to Sewer Plant estimated at \$542,270. Lou-Del lift station fencing estimated at \$10,000. GPS Mapping estimated at \$2,500.	989,770		
		1,048,170		
TOTAL CAPITAL OUTLAY				1,103,170

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

		Year Ended April 30			
		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
53-00-3530	Penalties on Services	91,704	92,000	95,000	95,000
	Subtotal	91,704	92,000	95,000	95,000
<u>CHARGES FOR SERVICES</u>					
53-00-3630	Electric Sales	10,245,393	10,348,768	11,100,000	11,400,000
53-00-3650	IMEA Credits	686,256	684,125	680,600	681,000
53-00-3660	Connection Fees	79,815	86,630	82,000	70,000
53-00-3690	Utility Bill Adjustment	(1,203)	(1,545)	(60,000)	(10,000)
53-00-3740	Street Lighting	60,000	60,000	60,000	60,000
	Subtotal	11,070,261	11,177,978	11,862,600	12,201,000
<u>OTHER REVENUES</u>					
53-00-3802	Property Damage	8,478	1,191	2,000	2,000
53-00-3810	Interest Income	15,696	8,478	9,800	10,000
53-00-3811	Earnings on IMET	3,787	17,243	9,000	13,000
53-00-3821	Fuel Reimbursement	-	-	-	-
53-00-3850	Subdivision Reimbursement	-	-	-	-
53-00-3855	Commercial Reimbursement	34,225	68,272	34,000	-
53-00-3860	Grant	-	-	-	-
53-00-3865	Reimbursement from State	-	-	-	-
53-00-3890	Miscellaneous	272,461	11,232	35,000	10,000
	Subtotal	334,647	106,417	89,800	35,000
<u>OTHER FINANCING SOURCES</u>					
53-00-3940	IDOT Reimbursement	18,196	-	-	-
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	-	-	(170,000)	(160,000)
	Transfer from Invested Funds	-	-	-	-
	Subtotal	18,196	-	(170,000)	(160,000)
TOTAL RECEIPTS		11,514,808	11,376,394	11,877,400	12,171,000
TOTAL DISBURSEMENTS		10,170,427	10,222,694	10,409,145	11,037,289
EXCESS OF RECEIPTS OVER DISBURSEMENTS		1,344,381	1,153,700	1,468,255	1,133,711
COMMITMENT TO PENSION FUNDS				(93,555)	(94,110)
USE OF INVESTED FUNDS		-	-	-	-
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(907,549)	(399,426)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(141,175)	471,107		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,724,607	3,020,264	4,245,645	5,620,345
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>3,020,264</u>	<u>4,245,645</u>	<u>5,620,345</u>	<u>6,659,946</u>

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

		Year Ended April 30			
		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
ADMINISTRATION					
<u>SALARIES</u>					
53-11-4211	Director of Public Works	23,291	24,442	24,000	24,500
53-11-4212	Finance Director	19,958	18,766	19,700	20,200
53-11-4213	Clerical	55,303	54,594	58,500	60,000
53-11-4217	Human Resource	-	-	-	11,000
53-11-4220	Part-time	22,971	24,128	26,200	25,000
53-11-4230	Over-time	897	965	2,000	2,000
53-11-4240	Sick Leave	2,029	1,821	2,600	3,000
53-11-4250	Vacation Leave	7,462	8,281	9,000	10,000
	Subtotal	131,911	132,998	142,000	155,700
<u>INSURANCE BENEFITS</u>					
53-11-4510	Health Insurance	22,860	22,845	18,500	22,000
53-11-4515	Health Insurance Reimbursement	-	-	3,520	5,950
53-11-4530	Unemployment Insurance	239	260	300	300
	Subtotal	23,099	23,105	22,320	28,250
<u>PENSION BENEFITS</u>					
53-11-4610	FICA	9,760	9,799	10,600	12,000
53-11-4620	IMRF	17,424	19,175	15,000	15,000
	Subtotal	27,184	28,974	25,600	27,000
<u>CONTRACTUAL SERVICES</u>					
53-11-5170	Equipment Rental & Services	3,594	2,184	4,000	4,000
	Subtotal	3,594	2,184	4,000	4,000
<u>PROFESSIONAL SERVICES</u>					
53-11-5310	Professional Services	92,733	64,711	110,000	78,000
53-11-5350	Independent Contractors	-	-	-	-
	Subtotal	92,733	64,711	110,000	78,000
<u>COMMUNICATIONS</u>					
53-11-5510	Postage	7,972	8,508	10,000	11,500
53-11-5540	Printing & Publishing	1,210	1,022	2,000	2,000
	Subtotal	9,182	9,530	12,000	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
53-11-5610	Membership & Dues	-	-	100	100
53-11-5630	Training	940	4,089	5,000	5,000
	Subtotal	940	4,089	5,100	5,100
<u>SERVICE CHARGES</u>					
53-11-5770	Bad Debt Expense	17,286	15,282	20,000	20,000
53-11-5790	Franchise Fees	515,355	519,849	550,000	560,000
	Subtotal	532,641	535,130	570,000	580,000
<u>OTHER CONTRACTUAL SERVICES</u>					
53-11-5910	Customer Refunds	1,854	(85)	1,000	1,000
53-11-5920	Insurance & Bonds	160,025	88,560	125,000	141,500
53-11-5940	State Utility Tax	-	-	-	-
53-11-5960	Miscellaneous	9,222	1,317	3,000	3,000
	Subtotal	171,101	89,792	129,000	145,500
<u>GENERAL SUPPLIES</u>					
53-11-6510	Office Supplies	2,633	3,177	4,500	4,500
	Subtotal	2,633	3,177	4,500	4,500
<u>CAPITAL OUTLAY</u>					
53-11-8300	Equipment-Office	1,085	218	4,500	2,500
53-11-8700	Furniture & Fixtures	213	-	-	1,000
53-11-8800	Information Systems	6,364	6,318	10,000	8,000
	Subtotal	7,662	6,535	14,500	11,500
TOTAL ELECTRIC ADMINISTRATION		1,002,680	900,225	1,039,020	1,053,050

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

		Year Ended April 30			
PRODUCTION		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
53-47-4210	Regular Salaries	142,642	147,994	157,000	158,000
53-47-4230	Over-time	1,640	640	4,000	4,000
53-47-4240	Sick Leave	2,128	961	3,000	3,000
53-47-4250	Vacation Leave	13,537	8,973	9,500	9,700
53-47-4270	Inter-Departmental	8,113	4,110	5,000	5,000
	Subtotal	<u>168,060</u>	<u>162,678</u>	<u>178,500</u>	<u>179,700</u>
<u>INSURANCE BENEFITS</u>					
53-47-4510	Health Insurance	43,146	43,705	35,000	33,000
53-47-4515	Health Insurance Reimbursement	-	-	8,500	6,300
53-47-4530	Unemployment Insurance	147	142	300	300
	Subtotal	<u>43,293</u>	<u>43,847</u>	<u>43,800</u>	<u>39,600</u>
<u>PENSION BENEFITS</u>					
53-47-4610	FICA	12,235	11,673	13,500	13,600
53-47-4620	IMRF	27,422	28,863	22,000	21,000
	Subtotal	<u>39,657</u>	<u>40,536</u>	<u>35,500</u>	<u>34,600</u>
<u>OTHER BENEFITS</u>					
53-47-4710	Clothing Allowance	2,717	3,333	3,500	1,384
	Subtotal	<u>2,717</u>	<u>3,333</u>	<u>3,500</u>	<u>1,384</u>
<u>CONTRACTUAL SERVICES</u>					
53-47-5110	Building Repairs	3,028	491	3,000	3,000
53-47-5150	Utility System Maintenance	19,996	37,042	40,000	75,000
53-47-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>23,024</u>	<u>37,533</u>	<u>43,000</u>	<u>78,000</u>
<u>PROFESSIONAL SERVICES</u>					
53-47-5310	Professional Services	95	162	500	500
	Subtotal	<u>95</u>	<u>162</u>	<u>500</u>	<u>500</u>
<u>COMMUNICATIONS</u>					
53-47-5520	Communications	2,326	2,033	3,000	3,000
	Subtotal	<u>2,326</u>	<u>2,033</u>	<u>3,000</u>	<u>3,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
53-47-5620	Travel Expense	-	-	-	-
53-47-5630	Training	630	860	1,000	1,000
	Subtotal	<u>630</u>	<u>860</u>	<u>1,000</u>	<u>1,000</u>
<u>SERVICE CHARGES</u>					
53-47-5710	Utilities	54,135	53,009	55,000	55,000
53-47-5740	EPA Permits	5,626	5,626	6,000	6,000
	Subtotal	<u>59,761</u>	<u>58,635</u>	<u>61,000</u>	<u>61,000</u>
<u>GENERAL SUPPLIES</u>					
53-47-6520	Department Supplies	1,842	1,823	3,000	3,000
53-47-6530	Tools	628	909	1,000	1,000
53-47-6540	Janitorial Supplies	4,156	3,836	4,500	4,500
53-47-6560	Chemicals	5,688	8,529	8,000	8,000
53-47-6565	Water Treatment Chemicals	1,980	-	-	-
53-47-6580	Fuels - (Gas & Oil)	(1,188)	(3,013)	10,000	10,000
53-47-6600	Lubricants	595	568	1,000	1,000
53-47-6610	Safety Materials	1,213	1,086	2,000	2,000
	Subtotal	<u>14,914</u>	<u>13,738</u>	<u>29,500</u>	<u>29,500</u>

		<u>CAPITAL OUTLAY</u>			
53-47-8100	Land	-	-	-	-
53-47-8200	Building Improvements	86	-	2,000	2,000
53-47-8302	Equipment-New	908	-	2,000	2,000
53-47-8400	Equipment - Vehicles	-	-	-	27,000
53-47-8902	Capital Projects	-	-	-	<u>52,000</u>
	Subtotal	994	-	4,000	83,000
TOTAL ELECTRIC PRODUCTION		355,471	363,354	403,300	511,284

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

		Year Ended April 30			
		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
DISTRIBUTION					
<u>SALARIES</u>					
53-48-4210	Regular Salaries	478,402	510,392	564,000	580,000
53-48-4230	Over-time	19,204	23,251	30,000	25,000
53-48-4240	Sick Leave	22,379	26,503	25,000	15,000
53-48-4250	Vacation Leave	40,123	51,677	48,000	55,000
53-48-4270	Inter-Departmental	1,863	272	5,000	5,000
	Subtotal	<u>561,971</u>	<u>612,095</u>	<u>672,000</u>	<u>680,000</u>
<u>INSURANCE BENEFITS</u>					
53-48-4510	Health Insurance	117,427	132,158	105,000	102,000
53-48-4515	Health Insurance Reimbursement	-	-	16,000	14,700
53-48-4530	Unemployment Insurance	517	610	750	750
	Subtotal	<u>117,944</u>	<u>132,768</u>	<u>121,750</u>	<u>117,450</u>
<u>PENSION BENEFITS</u>					
53-48-4610	FICA	40,517	44,146	52,000	53,000
53-48-4620	IMRF	90,707	109,295	83,000	78,000
	Subtotal	<u>131,224</u>	<u>153,441</u>	<u>135,000</u>	<u>131,000</u>
<u>OTHER BENEFITS</u>					
53-48-4710	Clothing Allowance	2,707	5,849	4,075	5,505
	Subtotal	<u>2,707</u>	<u>5,849</u>	<u>4,075</u>	<u>5,505</u>
<u>CONTRACTUAL SERVICES</u>					
53-48-5110	Building Repairs	2,209	1,260	2,000	2,000
53-48-5120	Equipment Repairs	12,632	19,707	20,000	20,000
53-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	<u>14,841</u>	<u>20,967</u>	<u>22,000</u>	<u>22,000</u>
<u>PROFESSIONAL SERVICES</u>					
53-48-5310	Professional Services	2,012	2,049	4,000	4,000
	Subtotal	<u>2,012</u>	<u>2,049</u>	<u>4,000</u>	<u>4,000</u>
<u>COMMUNICATIONS</u>					
53-48-5520	Communications	4,528	2,983	4,000	4,000
	Subtotal	<u>4,528</u>	<u>2,983</u>	<u>4,000</u>	<u>4,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
53-48-5620	Travel Expense	-	-	-	-
53-48-5630	Training	1,329	1,399	3,000	3,000
	Subtotal	<u>1,329</u>	<u>1,399</u>	<u>3,000</u>	<u>3,000</u>
<u>SERVICE CHARGES</u>					
53-48-5710	Utilities	17,527	16,289	20,000	20,000
53-48-5760	Electric Purchased	7,035,431	7,063,561	7,270,000	7,525,000
	Subtotal	<u>7,052,958</u>	<u>7,079,850</u>	<u>7,290,000</u>	<u>7,545,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
53-48-5960	Miscellaneous	-	-	1,000	1,000
	Subtotal	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
<u>GENERAL SUPPLIES</u>					
53-48-6180	Street Light Materials	39,779	77,126	75,000	75,000
53-48-6520	Department Supplies	25,961	32,954	35,000	35,000
53-48-6530	Tools	7,131	7,284	7,000	7,000
53-48-6540	Janitorial Supplies	170	1,306	1,500	1,500
53-48-6550	Vehicle Fuel & Lube	20,997	15,244	20,000	20,000
53-48-6610	Safety Materials	4,949	4,097	10,000	7,000
	Subtotal	<u>98,987</u>	<u>138,011</u>	<u>148,500</u>	<u>145,500</u>

		<u>CAPITAL OUTLAY</u>			
53-48-8100	Land	-	-	-	-
53-48-8200	Building Improvements	1,252	1,712	5,000	5,000
53-48-8302	Equipment-New	4,335	3,465	92,000	7,000
53-48-8303	Equipment Leases	-	-	-	-
53-48-8400	Vehicles	-	-	32,000	135,000
53-48-8501	Meters	-	-	35,000	135,000
53-48-8502	Transformers	-	-	50,000	75,000
53-48-8503	Line Materials	97,962	145,737	130,000	130,000
53-48-8504	Poles	-	-	15,000	15,000
53-48-8508	Contracted Tree Trimming	9,412	-	50,000	50,000
53-48-8509	PCB Program	2,098	449	2,500	2,500
53-48-8902	Capital Projects	40,205	-	150,000	260,000
	Subtotal	155,264	151,364	561,500	814,500
		<u>DEPRECIATION</u>			
53-48-9100	Depreciation	658,374	658,340	-	-
53-48-9120	Loss on Disposal of Fixed Asset	-	-	-	-
	Subtotal	658,374	658,340	-	-
TOTAL ELECTRIC DISTRIBUTION		8,802,139	8,959,115	8,966,825	9,472,955

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

		Year Ended April 30			
		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
INTEREST & BOND					
<u>PRINCIPAL ON BONDS</u>					
53-82-7110	Revenue Bonds	-	-	-	-
	Subtotal	-	-	-	-
<u>INTEREST ON BONDS</u>					
53-82-7210	Revenue Bonds	10,137	-	-	-
	Subtotal	10,137	-	-	-
<u>PAYING FEES</u>					
53-82-7310	Revenue Bonds	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION & AMORTIZATION</u>					
53-82-9011	Amortization - Bond Discount	-	-	-	-
53-82-9012	Amortization - Bond Issuance Costs	-	-	-	-
	Subtotal	-	-	-	-
TOTAL INTEREST & BOND		10,137	-	-	-
TOTAL ELECTRIC FUND		10,170,427	10,222,694	10,409,145	11,037,289

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

CLASSIFICATION	Year Ended April 30			
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
SALARIES	861,942	907,771	992,500	1,015,400
INSURANCE BENEFITS	184,336	199,719	187,870	185,300
PENSION BENEFITS	198,065	222,950	196,100	192,600
OTHER BENEFITS	5,424	9,182	7,575	6,889
CONTRACTUAL SERVICES	41,459	60,684	69,000	104,000
PROFESSIONAL SERVICES	94,840	66,922	114,500	82,500
COMMUNICATIONS	16,036	14,546	19,000	20,500
PROFESSIONAL DEVELOPMENT	2,899	6,348	9,100	9,100
SERVICE CHARGES	7,645,360	7,673,615	7,921,000	8,186,000
OTHER CONTRACTUAL SERVICES	171,101	89,792	130,000	146,500
GENERAL SUPPLIES	116,534	154,925	182,500	179,500
CAPITAL OUTLAY	163,920	157,899	580,000	909,000
DEPRECIATION	658,374	658,340	-	-
PRINCIPAL ON BONDS	-	-	-	-
INTEREST ON BONDS	10,137	-	-	-
PAYING FEES	-	-	-	-
	<u>10,170,427</u>	<u>10,222,694</u>	<u>10,409,145</u>	<u>11,037,289</u>

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CITY OF WATERLOO, ILLINOIS
ELECTRIC FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/18

	<u>AMOUNT</u>	<u>TOTAL</u>
ADMINISTRATION		
53-11-8300 Equipment - Office Purchase of four computers estimated at \$5,500. Electric Department share \$1,100. Miscellaneous estimated \$1,400.	2,500	
53-11-8700 Furniture & Fixtures Miscellaneous estimated at \$1,000	1,000	
53-11-8800 Information Systems	8,000	
	11,500	11,500
PRODUCTION		
53-47-8100 Land	-	
53-47-8200 Building Improvements Miscellaneous estimated at \$2,000.	2,000	
53-47-8302 Equipment - New Miscellaneous estimated at \$2,000.	2,000	
53-47-8400 Equipment - Vehicle Purchase of pickup truck estimated at \$27,000.	27,000	
53-47-8902 Capital Projects CAT intake fans estimated at \$22,000. CAT intake ducts estimated at \$30,000.	52,000	
		83,000
DISTRIBUTION		
53-48-8100 Land	-	
53-48-8200 Building Improvements Miscellaneous estimated at \$5,000.	5,000	
53-48-8302 Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Electric Department share \$5,000 Miscellaneous estimated at \$2,000	7,000	
53-48-8400 Vehicles Purchase of bucket truck estimated at \$135,000.	135,000	
53-48-8501 Meters Includes meters for AMI	135,000	
53-48-8502 Transformers	75,000	
53-48-8503 Line Materials	130,000	

53-48-8504	Poles	15,000	
53-48-8508	Contracted Tree Trimming	50,000	
53-48-8509	PCB Program	2,500	
53-48-8902	Capital Projects	260,000	
	Vandebrook project estimated at \$100,000.		
	Capacitor bank estimated at \$35,000.		
	Automated Meter Reading Infrastructure estimated at \$375,000.		
	Electric Department share \$125,000.		
		<hr/>	814,500
TOTAL CAPITAL OUTLAY			<hr/> 909,000 <hr/>

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

		Year Ended April 30			
		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
REVENUE					
54-00-3530	Penalties on Services	31,782	23,862	23,000	24,000
	Subtotal	<u>31,782</u>	<u>23,862</u>	<u>23,000</u>	<u>24,000</u>
CHARGES FOR SERVICES					
54-00-3640	Gas Sales	2,991,587	2,326,420	2,250,000	2,900,000
54-00-3660	Connection Fees	44,505	50,445	47,000	42,500
54-00-3690	Utility Bill Adjustment	(1,695)	(4,767)	(10,000)	(5,000)
54-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	<u>3,034,397</u>	<u>2,372,097</u>	<u>2,287,000</u>	<u>2,937,500</u>
OTHER REVENUES					
54-00-3802	Property Damage	3,096	471	-	-
54-00-3810	Interest Income	5,799	6,823	7,000	7,200
54-00-3811	Earnings on IMET	18,928	18,829	10,000	11,500
54-00-3850	Subdivision Reimbursement	-	-	-	-
54-00-3855	Commercial Reimbursement	12,627	24,613	44,000	-
54-00-3860	Grant	-	-	-	-
54-00-3890	Miscellaneous	8,230	9,327	9,200	9,200
	Subtotal	<u>48,680</u>	<u>60,064</u>	<u>70,200</u>	<u>27,900</u>
OTHER FINANCING SOURCES					
54-00-3940	IDOT Reimbursement	-	-	-	-
54-00-3960	Transfer from Other Funds	-	-	170,000	160,000
	Transfer from Invested Funds	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>170,000</u>	<u>160,000</u>
TOTAL RECEIPTS		3,114,859	2,456,024	2,550,200	3,149,400
TOTAL DISBURSEMENTS		2,901,954	2,402,645	2,549,570	3,104,565
EXCESS OF RECEIPTS OVER DISBURSEMENTS		212,905	53,379	630	44,835
COMMITMENT TO PENSION FUNDS				(52,400)	(53,930)
USE OF INVESTED FUNDS				-	-
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		512,518	232,664		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		129,981	38,554		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		3,479,683	4,335,087	4,659,684	4,607,914
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>4,335,087</u>	<u>4,659,684</u>	<u>4,607,914</u>	<u>4,598,819</u>

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

		Year Ended April 30			
ADMINISTRATION		2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
54-11-4211	Director of Public Works	23,291	24,443	24,000	24,500
54-11-4212	Finance Director	19,958	18,767	19,700	20,200
54-11-4213	Clerical	55,305	54,596	58,500	60,000
54-11-4217	Human Resource	-	-	-	11,000
54-11-4220	Part-time	22,977	24,134	26,200	25,000
54-11-4230	Over-time	897	966	2,000	2,000
54-11-4240	Sick Leave	2,030	1,822	2,600	3,000
54-11-4250	Vacation Leave	7,464	8,283	9,000	10,000
	Subtotal	131,922	133,009	142,000	155,700
<u>INSURANCE BENEFITS</u>					
54-11-4510	Health Insurance	22,860	22,845	18,500	22,000
54-11-4515	Health Insurance Reimbursement	-	-	3,520	2,950
54-11-4530	Unemployment Insurance	239	260	300	300
	Subtotal	23,099	23,105	22,320	25,250
<u>PENSION BENEFITS</u>					
54-11-4610	FICA	9,788	9,825	10,600	12,000
54-11-4620	IMRF	17,482	19,175	15,000	15,000
	Subtotal	27,270	28,999	25,600	27,000
<u>CONTRACTUAL SERVICES</u>					
54-11-5170	Equipment Rental & Services	3,594	2,184	4,000	4,000
	Subtotal	3,594	2,184	4,000	4,000
<u>PROFESSIONAL SERVICES</u>					
54-11-5310	Professional Services	22,307	27,457	33,500	36,500
54-11-5330	Legal	-	-	5,000	5,000
54-11-5350	Independent Contractors	-	-	-	-
	Subtotal	22,307	27,457	38,500	41,500
<u>COMMUNICATIONS</u>					
54-11-5510	Postage	7,979	8,463	10,000	11,500
54-11-5540	Printing & Publishing	1,210	1,022	2,000	2,000
	Subtotal	9,189	9,484	12,000	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
54-11-5610	Membership & Dues	3,565	3,797	4,200	4,200
54-11-5620	Travel Expense	-	-	-	-
54-11-5630	Training	237	1,303	500	500
54-11-5650	Books & Publications	-	-	500	500
	Subtotal	3,802	5,100	5,200	5,200
<u>SERVICE CHARGES</u>					
54-11-5770	Bad Debt Expense	6,532	3,242	10,000	10,000
54-11-5790	Franchise Fees	159,712	119,675	112,000	115,000
	Subtotal	166,244	122,917	122,000	125,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-11-5910	Customer Refunds	1,818	154	1,000	1,000
54-11-5920	Insurance & Bonds	37,182	38,554	43,000	47,400
54-11-5940	State Utility Tax	-	-	-	-
54-11-5960	Miscellaneous	9,219	1,314	3,000	3,000
	Subtotal	48,219	40,023	47,000	51,400

		<u>GENERAL SUPPLIES</u>			
54-11-6510	Office Supplies	2,568	3,143	4,500	4,500
	Subtotal	<u>2,568</u>	<u>3,143</u>	<u>4,500</u>	<u>4,500</u>
		<u>CAPITAL OUTLAY</u>			
54-11-8300	Equipment-Office	1,085	1,814	3,000	2,500
54-11-8700	Furniture & Fixtures	213	-	-	1,000
54-11-8800	Information Systems	6,364	7,268	10,000	8,000
	Subtotal	<u>7,662</u>	<u>9,081</u>	<u>13,000</u>	<u>11,500</u>
54-11-9592	Transfer to Other Funds	-	-	-	-
TOTAL GAS ADMINISTRATION		<u>445,876</u>	<u>404,503</u>	<u>436,120</u>	<u>464,550</u>

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

DISTRIBUTION		Year Ended April 30			
		2015 Actual	2016 Actual	2017 Estimate	2018 Budget
<u>SALARIES</u>					
54-48-4210	Regular Salaries	338,387	330,855	360,000	403,000
54-48-4230	Over-time	3,208	3,820	7,500	7,500
54-48-4240	Sick Leave	9,854	11,180	22,000	12,000
54-48-4250	Vacation Leave	27,505	31,555	33,000	34,500
54-48-4270	Inter-Departmental	25,328	30,274	30,000	30,000
	Subtotal	404,282	407,684	452,500	487,000
<u>INSURANCE BENEFITS</u>					
54-48-4510	Health Insurance	94,799	102,033	83,000	83,000
54-48-4515	Health Insurance Reimbursement	-	-	12,600	12,600
54-48-4530	Unemployment Insurance	428	447	500	500
	Subtotal	95,227	102,480	96,100	96,100
<u>PENSION BENEFITS</u>					
54-48-4610	FICA	29,102	29,165	35,000	37,500
54-48-4620	IMRF	65,640	68,978	56,000	55,000
	Subtotal	94,742	98,143	91,000	92,500
<u>OTHER BENEFITS</u>					
54-48-4710	Clothing Allowance	2,966	3,915	6,350	5,115
	Subtotal	2,966	3,915	6,350	5,115
<u>CONTRACTUAL SERVICES</u>					
54-48-5110	Building Repairs	1,075	1,309	1,500	1,500
54-48-5120	Equipment Repairs	9,617	12,821	15,000	10,000
54-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	10,692	14,130	16,500	11,500
<u>COMMUNICATIONS</u>					
54-48-5520	Communications	7,490	8,168	9,000	9,000
	Subtotal	7,490	8,168	9,000	9,000
<u>PROFESSIONAL DEVELOPMENT</u>					
54-48-5620	Travel Expense	-	-	-	-
54-48-5630	Training	1,034	1,839	3,000	3,000
	Subtotal	1,034	1,839	3,000	3,000
<u>SERVICE CHARGES</u>					
54-48-5710	Utilities	12,696	12,307	15,000	15,000
	Subtotal	12,696	12,307	15,000	15,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-48-5960	Miscellaneous	-	-	500	500
	Subtotal	-	-	500	500
<u>GENERAL SUPPLIES</u>					
54-48-6510	Office Supplies	635	358	800	800
54-48-6520	Department Supplies	783	1,678	2,500	2,500
54-48-6530	Tools	881	1,834	5,000	5,000
54-48-6540	Janitorial Supplies	-	291	500	500
54-48-6550	Vehicle Fuel & Lube	16,552	11,288	20,000	15,000
54-48-6560	Chemicals	1,980	3,099	5,000	5,000
54-48-6580	Natural Gas Purchase	1,591,829	1,122,334	1,150,000	1,450,000
54-48-6610	Safety Materials	3,284	3,216	5,700	5,000
	Subtotal	1,615,944	1,144,099	1,189,500	1,483,800

		<u>CAPITAL OUTLAY</u>			
54-48-8100	Land	-	-	-	-
54-48-8200	Building Improvements	1,252	-	2,000	2,000
54-48-8302	Equipment-New	3,129	3,406	57,000	7,000
54-48-8303	Equipment Leases	-	-	-	-
54-48-8400	Vehicles	-	-	-	45,000
54-48-8501	Meters	-	-	50,000	100,000
54-48-8503	Line Maintenance Materials	37,012	44,592	75,000	145,000
54-48-8902	Capital Projects	17,269	18,503	50,000	137,500
	Subtotal	58,662	66,502	234,000	436,500
		<u>DEPRECIATION</u>			
54-48-9100	Depreciation	152,343	138,874	-	-
	Subtotal	152,343	138,874	-	-
TOTAL GAS DISTRIBUTION		2,456,078	1,998,142	2,113,450	2,640,015
TOTAL GAS FUND		2,901,954	2,402,645	2,549,570	3,104,565

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

CLASSIFICATION	Year Ended April 30			
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimate</u>	2018 <u>Budget</u>
SALARIES	536,204	540,693	594,500	642,700
INSURANCE BENEFITS	118,326	125,585	118,420	121,350
PENSION BENEFITS	122,012	127,142	116,600	119,500
OTHER BENEFITS	2,966	3,915	6,350	5,115
CONTRACTUAL SERVICES	14,286	16,314	20,500	15,500
PROFESSIONAL SERVICES	22,307	27,457	38,500	41,500
COMMUNICATIONS	16,679	17,652	21,000	22,500
PROFESSIONAL DEVELOPMENT	4,836	6,939	8,200	8,200
SERVICE CHARGES	178,940	135,225	137,000	140,000
OTHER CONTRACTUAL SERVICES	48,219	40,023	47,500	51,900
GENERAL SUPPLIES	1,618,512	1,147,242	1,194,000	1,488,300
CAPITAL OUTLAY	66,324	75,583	247,000	448,000
DEPRECIATION	152,343	138,874	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
	<u>2,901,954</u>	<u>2,402,645</u>	<u>2,549,570</u>	<u>3,104,565</u>

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CITY OF WATERLOO, ILLINOIS
GAS FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/18

	<u>AMOUNT</u>	<u>TOTAL</u>
ADMINISTRATION		
54-11-8300 Equipment - Office Purchase of four computers estimated at \$5,500. Gas Department share \$1,100. Miscellaneous estimated \$1,400.	\$ 2,500	
54-11-8700 Furniture & Fixtures Miscellaneous estimated at \$1,000	1,000	
54-11-8800 Information Systems	8,000	
	11,500	11,500
DISTRIBUTION		
54-48-8100 Land	-	
54-48-8200 Building Improvements Miscellaneous estimated at \$2,000.	2,000	
54-48-8302 Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Gas Department share \$5,000. Purchase of miscellaenous equipment estimated at \$2,000.	7,000	
54-48-8303 Equipment Leases	-	
54-48-8400 Vehicles Purchase of utility truck estimated at \$45,000.	45,000	
54-48-8501 Meters Includes meter upgrades for AMI	100,000	
54-48-8503 Line Maintenance Materials Line Material estimated at \$50,000 2" pipe estimated at \$30,000 4" pipe estimated at \$65,000	145,000	
54-48-8902 Capital Projects High Pressure Gas Main - Engineering estimated at \$10,000. Automated Meter Reading estimated at \$375,000. Gas Department share \$125,000. GPS Mapping estimated at \$2,500.	137,500	
	436,500	436,500
TOTAL CAPITAL OUTLAY		448,000

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

		Year Ended April 30		
		2017	2017	
		<u>Budget</u>	<u>Estimate</u>	<u>Adjustment</u>
<u>TAXES</u>				
72-00-3150	Property Tax - Current	441,000	441,000	-
	Subtotal	441,000	441,000	-
<u>OTHER REVENUES</u>				
72-00-3810	Interest Income	30,000	62,000	32,000
72-00-3811	Unrealized Appreciation	-	-	-
72-00-3812	Gain/Loss on Investments	-	-	-
72-00-3814	Interest Income - CD's	-	-	-
72-00-3815	Accrued Income	-	-	-
72-00-3816	Purchase Discounts	-	-	-
72-00-3817	Dividend Income	55,000	45,000	(10,000)
72-00-3818	Interest Income - Checking	90	70	(20)
72-00-3881	From James Trantham	9,200	5,705	(3,495)
72-00-3883	From Michael Douglas	8,200	8,484	284
72-00-3885	From John Sawyer	6,600	6,632	32
72-00-3893	From Dwight Loless	7,500	7,398	(102)
72-00-3894	From Trinity Daws	6,250	6,290	40
72-00-3896	From Stephen Dinkelman	-	-	-
72-00-3897	From Dale Siebenberger	6,250	6,290	40
72-00-3899	From Jeffrey Prosize	6,250	7,273	1,023
72-00-3901	From Scott Spencer	6,250	6,290	40
72-00-3903	From David Midkiff II	6,250	6,290	40
72-00-3904	From Clifford M Haddick	6,250	6,290	40
72-00-3905	From Steve Martin	6,250	6,290	40
72-00-3906	From Scott Kohl	6,250	6,290	40
72-00-3908	From Evan Ford	6,250	193	(6,057)
72-00-3909	From Dane Luke	6,250	6,290	40
72-00-3910	From Kelsy Hovorka	6,250	1,953	
72-00-3911	From Eric Waszak	-	3,700	
72-00-3912	From Daniel Pittman	-	1,875	
72-00-3990	From General Fund	-	-	-
	Subtotal	185,340	200,603	13,985
TOTAL RECEIPTS		626,340	641,603	13,985
TOTAL DISBURSEMENTS		258,100	284,005	25,905
EXCESS OF RECEIPTS OVER DISBURSEMENTS		368,240	357,598	(11,920)

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

		Year Ended April 30		
		2017	2017	
		<u>Budget</u>	<u>Estimate</u>	<u>Adjustment</u>
<u>PENSION BENEFITS</u>				
72-00-4630	Federal Tax Paid	29,500	32,150	2,650
72-00-4635	Bank Charges	20,000	20,000	-
72-00-4640	Benefits Paid	185,000	207,230	22,230
	Subtotal	<u>234,500</u>	<u>259,380</u>	<u>24,880</u>
<u>PROFESSIONAL SERVICES</u>				
72-00-5310	Professional Services	1,000	2,000	1,000
72-00-5330	Legal	-	-	-
	Subtotal	<u>1,000</u>	<u>2,000</u>	<u>1,000</u>
<u>COMMUNICATIONS</u>				
72-00-5540	Printing & Publishing	100	100	-
	Subtotal	<u>100</u>	<u>100</u>	<u>-</u>
<u>PROFESSIONAL DEVELOPMENT</u>				
72-00-5620	Travel	-	-	-
72-00-5630	Training	3,500	3,500	-
	Subtotal	<u>3,500</u>	<u>3,500</u>	<u>-</u>
<u>OTHER CONTRACTUAL SERVICES</u>				
72-00-5920	Insurance & Bonds	3,000	3,000	-
72-00-5922	Accounting	4,000	4,025	25
72-00-5924	Safe Deposit Box	50	50	-
72-00-5925	Rice Law Firm	10,000	10,000	-
72-00-5926	Dues	900	900	-
72-00-5927	IL Department of Insurance	1,000	1,000	-
	Subtotal	<u>18,950</u>	<u>18,975</u>	<u>25</u>
<u>GENERAL SUPPLIES</u>				
72-00-6510	Office Supplies	50	50	-
	Subtotal	<u>50</u>	<u>50</u>	<u>-</u>
TOTAL POLICE PENSION FUND		<u>258,100</u>	<u>284,005</u>	<u>25,905</u>