



ANNUAL BUDGET
2018 – 2019

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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 2018-19 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, 2018 through April 30, 2019. 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.

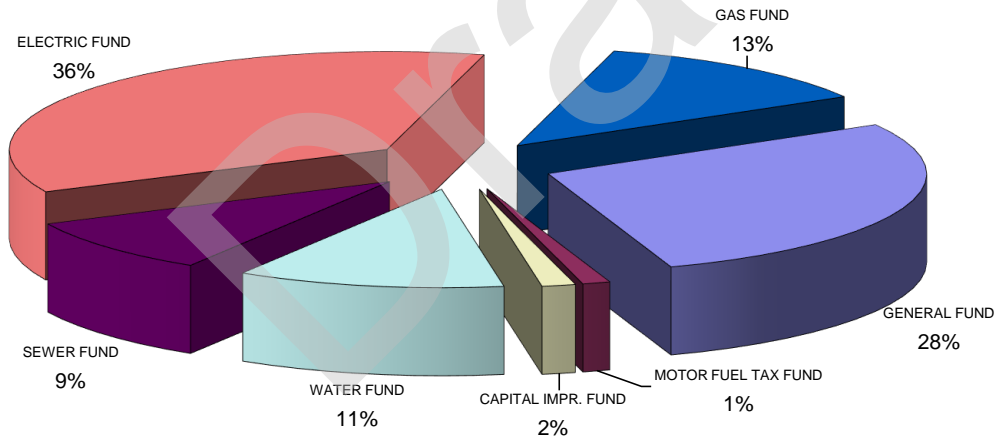
Fiduciary Funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs. The Police Pension Fund is the City's only Fiduciary Fund.

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, 2019

FUND	RECEIPTS	DISBURSEMENTS	SYSTEM DEVELOPMENT CHARGE	RECEIPTS OVER DISBURSEMENTS/ SYSTEM DEVELOPMENT CHARGE
GENERAL FUND	8,593,115	8,579,600		13,515
MOTOR FUEL TAX FUND	360,500	360,135		365
CAPITAL IMPROVEMENTS FUND	534,150	438,102		96,048
WATER FUND	3,517,300	3,493,000		24,300
SEWER FUND	2,799,102	2,785,530		13,572
ELECTRIC FUND	12,157,880	11,066,650		1,091,230
GAS FUND	3,827,800	3,827,550		250
TOTAL	31,789,847	30,550,567	-	1,239,280

Disbursements by Fund
\$30,550,567

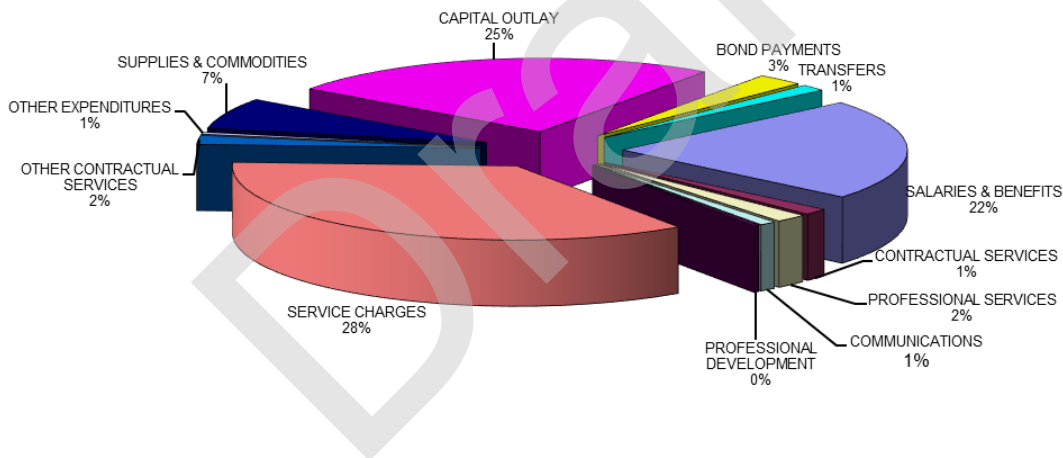


**CITY OF WATERLOO, ILLINOIS
GENERAL, PROPRIETARY, MOTOR FUEL TAX
& CAPITAL IMPROVEMENT FUNDS BUDGET TOTALS**

	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
SALARIES	4,649,650	4,594,000	4,956,850	7%	16.23%
INSURANCE BENEFITS	877,150	904,550	1,030,450	17%	3.37%
PENSION BENEFITS	715,850	717,750	709,100	-1%	2.32%
OTHER BENEFITS	42,709	45,425	61,450	44%	0.20%
CONTRACTUAL SERVICES	414,900	424,900	419,900	1%	1.37%
PROFESSIONAL SERVICES	581,400	559,500	544,000	-6%	1.78%
COMMUNICATIONS	285,900	285,250	286,100	0%	0.94%
PROFESSIONAL DEVELOPMENT	103,450	98,000	100,400	-3%	0.33%
SERVICE CHARGES	10,729,500	10,623,500	10,801,100	1%	35.35%
OTHER CONTRACTUAL SERVICES	595,450	550,950	586,950	-1%	1.92%
OTHER EXPENDITURES	113,100	133,100	134,050	19%	0.44%
MAINTENANCE SUPPLIES	55,000	55,000	55,000	0%	0.18%
COMMODITIES	320,050	309,500	318,735	0%	1.04%
GENERAL SUPPLIES	1,851,350	1,640,750	1,708,050	-8%	5.59%
CAPITAL OUTLAY	6,528,570	5,646,715	7,595,300	16%	24.86%
TRANSFERS	621,564	621,564	435,902	-30%	1.43%
PRINCIPAL ON BONDS	633,580	633,580	649,520	3%	2.13%
INTEREST ON BONDS	173,650	173,650	157,710	-9%	0.52%
TOTAL	29,292,823	28,017,684	30,550,567	4%	100.00%

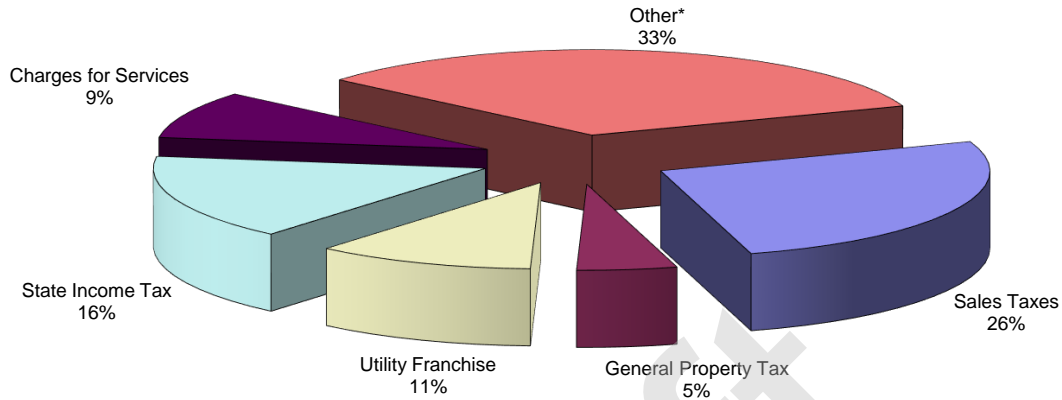
Expenditures, including the Utility Funds and other Special Funds, for FY 2018-19 total \$30.5 million. The current FY 2017-18 combined expenditures are \$28.0 million. There is a 4% budgeted increase in expenditures from the current FY 2017-18 budget. The major differences between the FY 2017-18 budget and the FY 2018-19 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 2018-2019 budget. Automated Metering Infrastructure, along with a water line, sewer line, and high pressure gas line are major capital expenditures in the current fiscal year. Other significant capital outlay includes equipment purchases in the Police, Street and Utility Departments.

Disbursements by Classification \$30,550,567



The combined revenues for all funds to support the FY 2018-19 budget are \$31.8 million, which includes \$4.3 million of invested funds, and \$0.4 million of transfers from other funds. The current FY 2017-18 combined budgeted revenues were \$30.5 million, which included \$3.1 million of invested funds, and \$0.6 million of transfers from other funds. Excluding use of invested funds and transfers from other funds, there is a 1.2% 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 a decrease as outlined below.

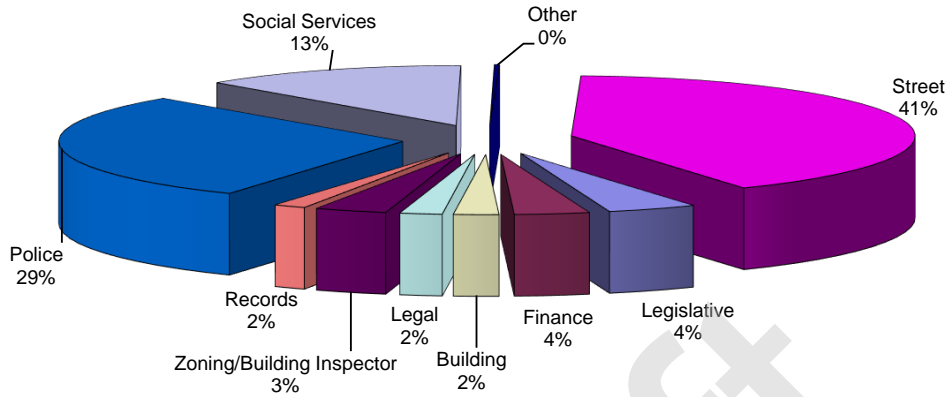
GENERAL FUND REVENUE SUMMARY



	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2017-18 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Sales Taxes	2,220,901	2,212,460	2,250,000	2,175,000	2,250,000	0%	26.18%
General Property Tax	399,267	348,623	395,000	401,000	418,000	6%	4.86%
Utility Franchise	830,114	854,093	874,000	902,000	915,000	5%	10.65%
State Income Tax	1,292,895	1,230,891	1,291,900	1,318,200	1,383,250	7%	16.10%
Licenses, Permits & Fees	493,071	530,163	492,000	515,300	519,000	5%	6.04%
Fines & Forfeitures	57,602	60,545	59,200	84,500	84,500	43%	0.98%
Charges for Services	714,239	724,154	741,250	742,750	770,350	4%	8.96%
Investment Income	10,518	40,005	33,000	96,300	97,000	194%	1.13%
Hotel/Motel Tax	27,417	24,495	22,000	22,000	22,000	0%	0.26%
Miscellaneous	205,854	285,927	2,514,770	2,567,265	2,134,015	-15%	24.83%
TOTAL	6,251,878	6,311,356	8,673,120	8,824,315	8,593,115	-1%	100.00%

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

GENERAL FUND DEPARTMENTAL DISBURSEMENTS SUMMARY



	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Legislative	283,628	418,349	374,200	337,825	360,250	-4%	4.20%
Finance	230,328	227,034	287,500	278,100	301,500	5%	3.51%
Building	123,134	204,756	153,500	151,500	181,500	18%	2.12%
Legal	167,006	161,986	170,000	170,000	170,000	0%	1.98%
Zoning/Building Inspector	296,751	292,911	291,450	294,125	290,000	0%	3.38%
Records	114,819	110,374	125,200	129,050	129,950	4%	1.51%
Police	2,037,660	2,086,065	2,211,900	2,258,600	2,517,800	14%	29.35%
Emergency Mgmt Agency	21,872	6,776	8,050	8,050	8,000	-1%	0.09%
Police Commission	1,367	6,386	13,700	17,600	11,600	-15%	0.14%
Health and Ordinance	100	100	1,100	1,100	1,100	0%	0.01%
Social Services	864,935	976,112	998,800	1,030,600	1,072,000	7%	12.49%
Street Department	2,897,104	1,741,830	4,033,600	3,796,405	3,535,900	-12%	41.21%
TOTAL	7,038,704	6,232,679	8,669,000	8,472,955	8,579,600	-1%	100.00%

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

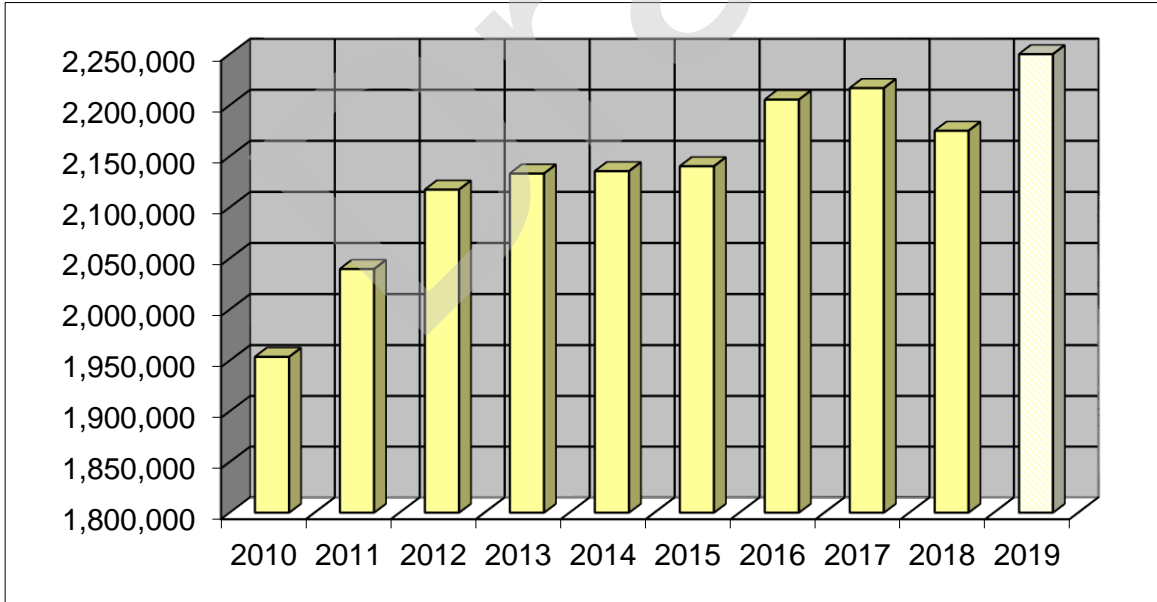
REVENUE TRENDS

Draft

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 2018-19. 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
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	2,216,798	1%
2018	2,175,000	-2%
2019	2,250,000	3%

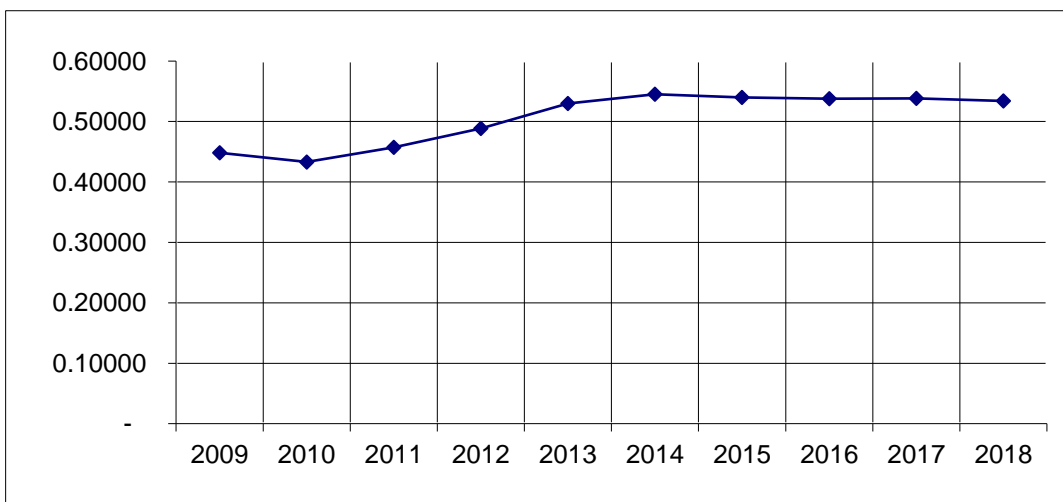
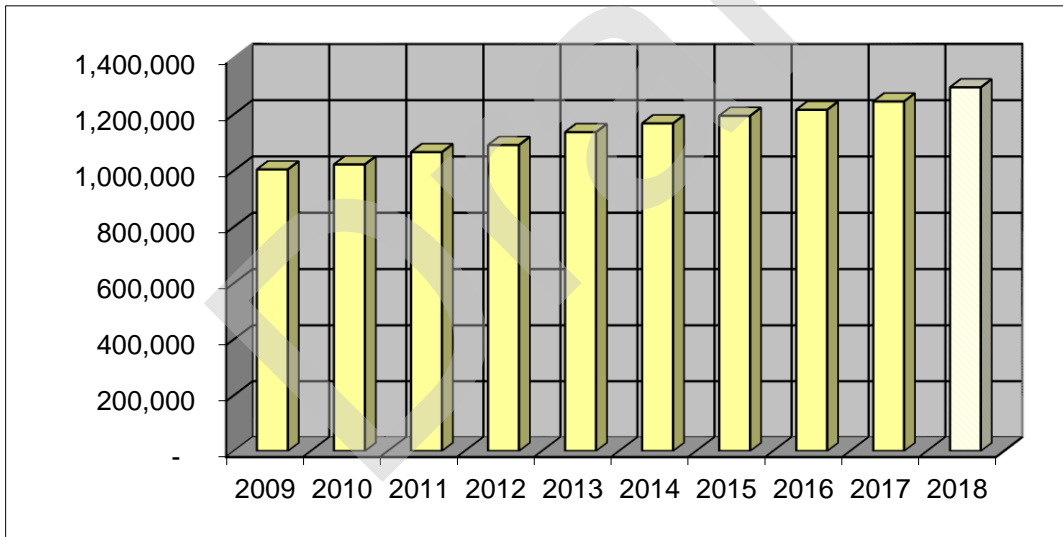


Ten-Year Property Tax Revenue History

The total 2017 property tax levy for the City of Waterloo is \$1,295,250. Levies included are listed below. The Corporate, Road, and a portion of the IMRF & FICA levies are deposited directly into the General Fund to be used for operating expenditures. Specific expenditure levies, Band, Library - Special, and Library are forwarded on to each specific entity. The Police Pension levy is determined by an independent actuary study and the Illinois Division of Insurance and must be deposited into fiduciary funds. Rates are per \$100 of Equalized Assessed Value (EAV). The City of Waterloo is subject to PTELL (Property Tax Extension Law Limit). The 2018 rate is estimated.

Collection Year	Tax Extension	Tax Rate
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	1,245,096	0.53826
2018	1,295,250	0.53412

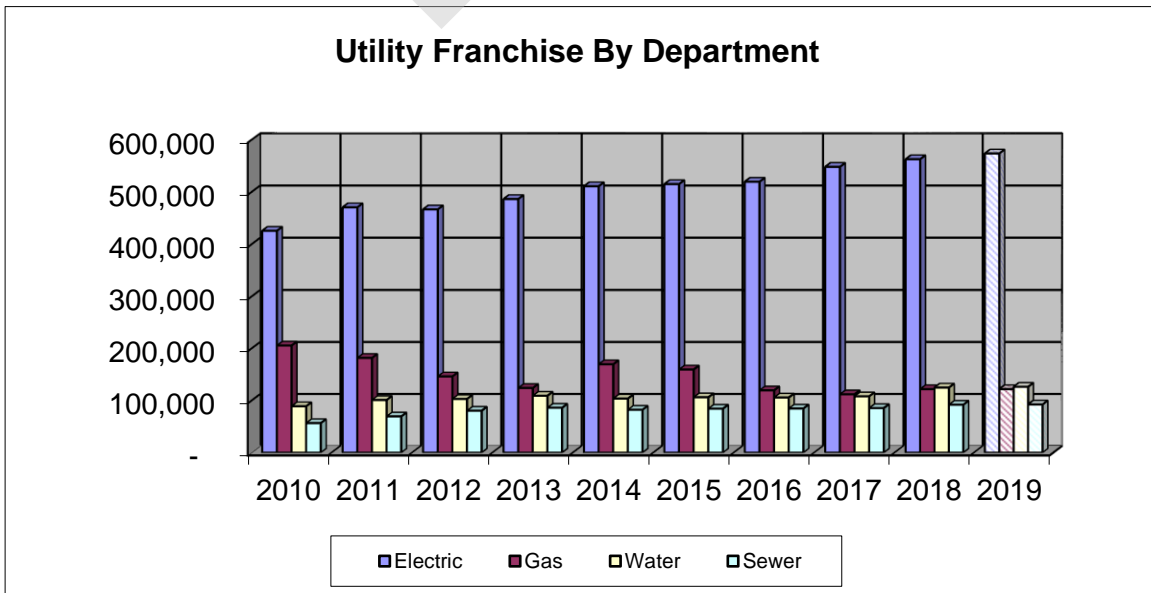
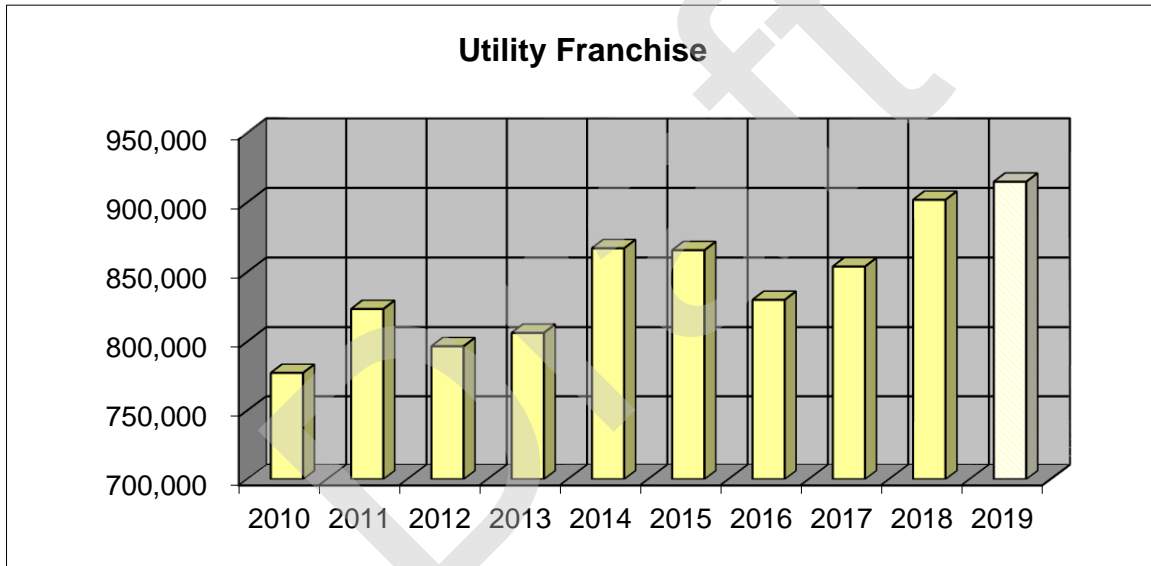
Corporate	\$ 252,000
Road	\$ 55,000
Band	\$ 23,000
IMRF & FICA	\$ 135,000
Police Pension	\$ 418,000
Library - Special	\$ 48,500
Library	<u>\$ 363,750</u>
	\$ 1,295,250



Ten-Year Utility Franchise History

The third largest source of general fund revenues is utility franchise. In 2018, utility franchise is expected to provide 14% 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.

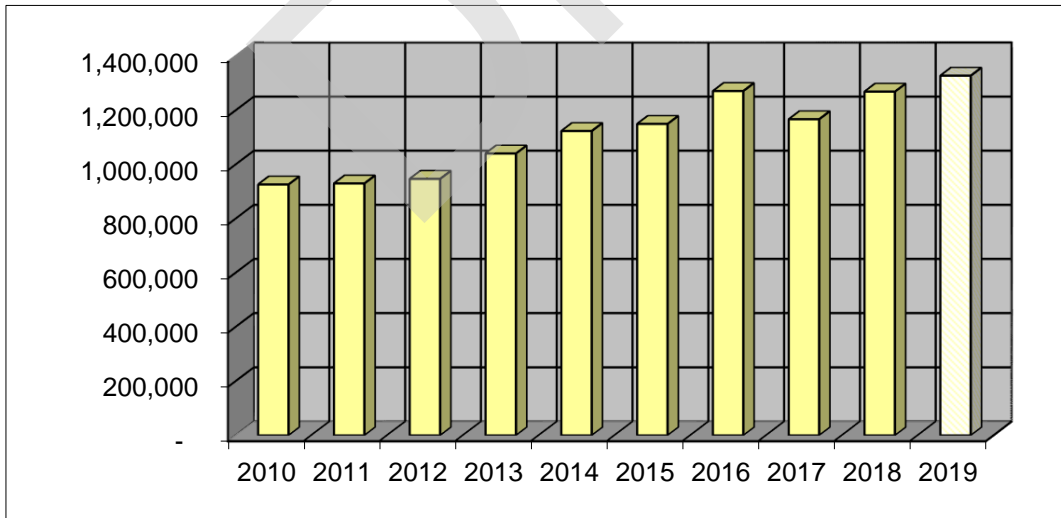
Fiscal Year	Electric Department	Gas Department	Water Department	Sewer Department	Total Franchise
2010	425,881	205,811	89,168	56,745	777,605
2011	470,903	182,048	101,051	69,556	823,558
2012	466,878	146,413	103,036	80,455	796,782
2013	486,689	124,273	109,248	86,205	806,415
2014	511,191	169,839	103,846	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	548,364	112,031	108,130	85,568	854,093
2018	563,000	122,000	125,000	92,000	902,000
2019	574,000	122,000	126,500	92,500	915,000



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 2019 the City's new population per the 2017 special census is being recognized for distribution purposes. In 2019, income tax is expected to provide 20% 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.

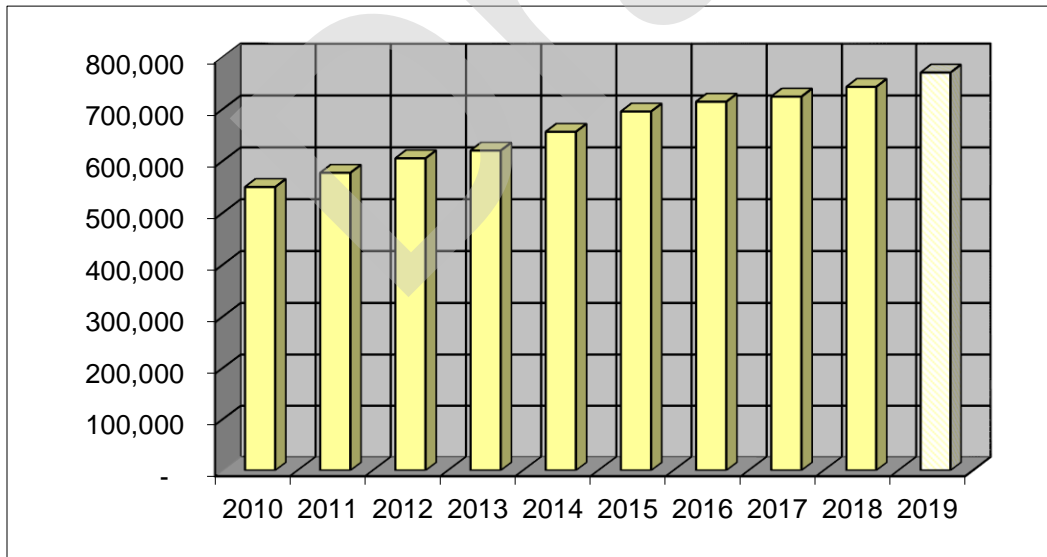
Fiscal Year	Revenue Received	Percent Change
2010	926,016	-12%
2011	929,742	0%
2012	946,828	2%
2013	1,040,447	10%
2014	1,123,527	8%
2015	1,149,767	2%
2016	1,271,366	11%
2017	1,167,090	-8%
2018	1,269,000	9%
2019	1,328,000	5%



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 4,200 households. The City expects revenue and expenditures increase slightly in 2019.

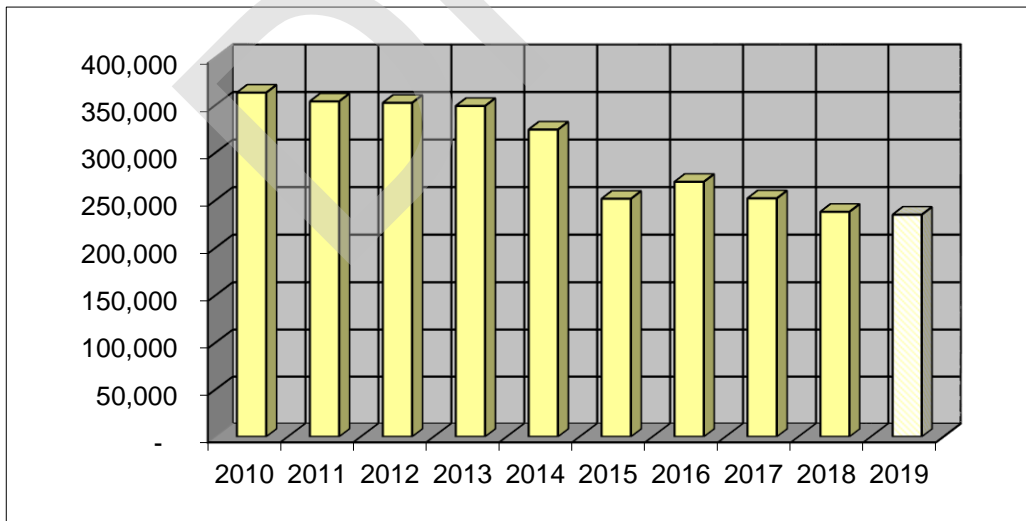
Fiscal Year	Revenue Received	Percent Change
2010	549,960	12%
2011	577,301	5%
2012	605,278	5%
2013	620,179	2%
2014	656,360	6%
2015	695,475	6%
2016	714,370	3%
2017	724,236	1%
2018	743,000	3%
2019	770,600	4%



Ten-Year Telecommunications Tax Revenue History

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

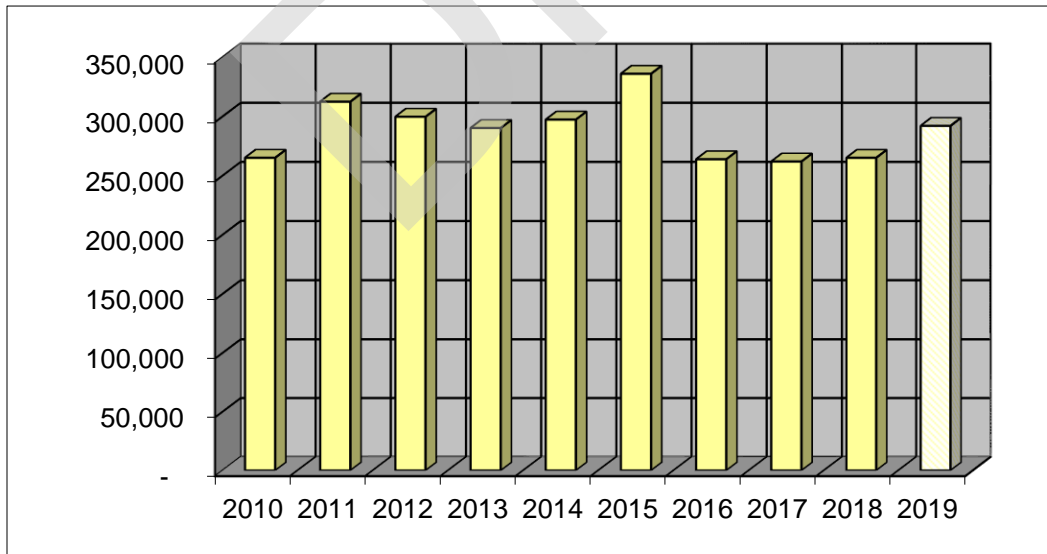
Fiscal Year	Simplified Telecom Tax	Percent Change
2010	363,307	-5%
2011	354,065	-3%
2012	352,516	0%
2013	349,209	-1%
2014	324,460	-7%
2015	251,710	-22%
2016	269,544	7%
2017	252,165	-6%
2018	238,000	-6%
2019	235,000	-1%



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.

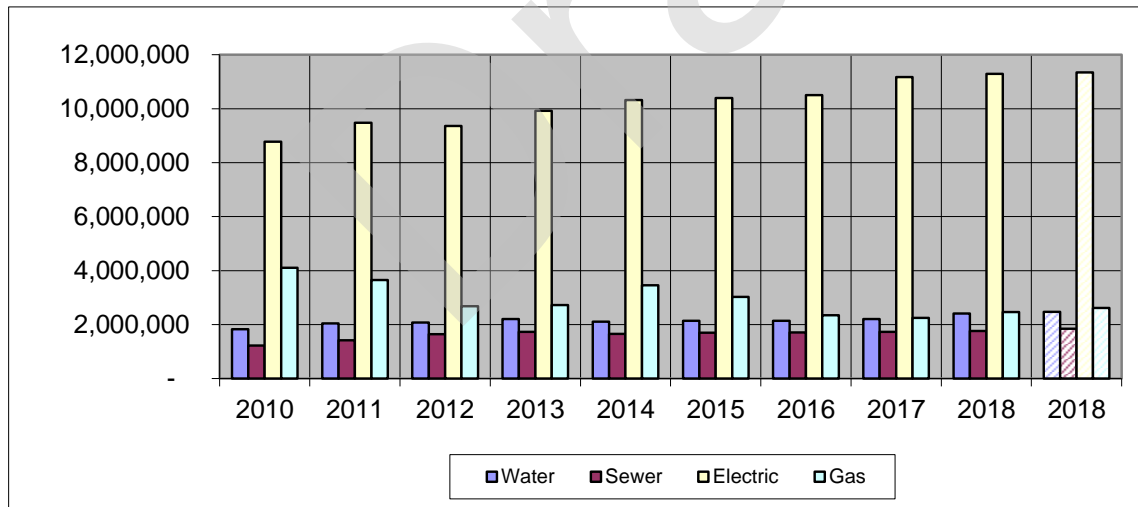
Fiscal Year	Revenue Received	Percent Change
2010	265,030	-3%
2011	312,465	18%
2012	299,721	-4%
2013	290,172	-3%
2014	297,314	2%
2015	336,045	13%
2016	263,778	-22%
2017	261,868	-1%
2018	265,000	1%
2019	292,000	10%



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.

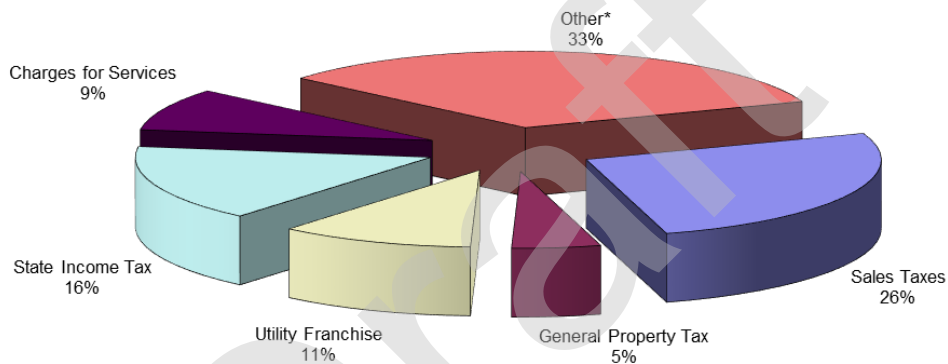
Fiscal Year	Water Revenue	Percent Change	Sewer Revenue	Percent Change	Electric Revenue	Percent Change	Gas Revenue	Percent Change
2010	1,824,305	4%	1,218,586	22%	8,773,825	7%	4,107,671	-7%
2011	2,042,939	12%	1,418,550	16%	9,471,683	8%	3,646,953	-11%
2012	2,077,814	2%	1,642,280	16%	9,353,421	-1%	2,681,426	-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	2,205,197	3%	1,725,722	1%	11,175,362	6%	2,249,207	-4%
2018	2,405,500	9%	1,761,000	2%	11,291,000	1%	2,465,000	10%
2018	2,470,500	3%	1,845,000	5%	11,342,000	0%	2,615,000	6%



- General Fund Revenue -

General Fund revenue for FY 2018-19 is budgeted at \$8.6 million, a decrease from the FY 2017-18. Sales tax revenue, the funds largest source of revenue is expected to increase slightly from budgeted FY 2017-18. State Income Tax revenue, the next largest source of revenue, is projected to increase 7% from budgeted FY 2017-18 as a result of the special census. Utility franchise, another significant source of revenue, is also projected to increase 5% from FY 2017-18. Other includes a \$1.7 million transfer from invested funds. Increases in projected revenue include an increase in general property taxes, charges for services, licenses, permits and fees, fines and forfeitures, and investment income.

GENERAL FUND REVENUE SUMMARY

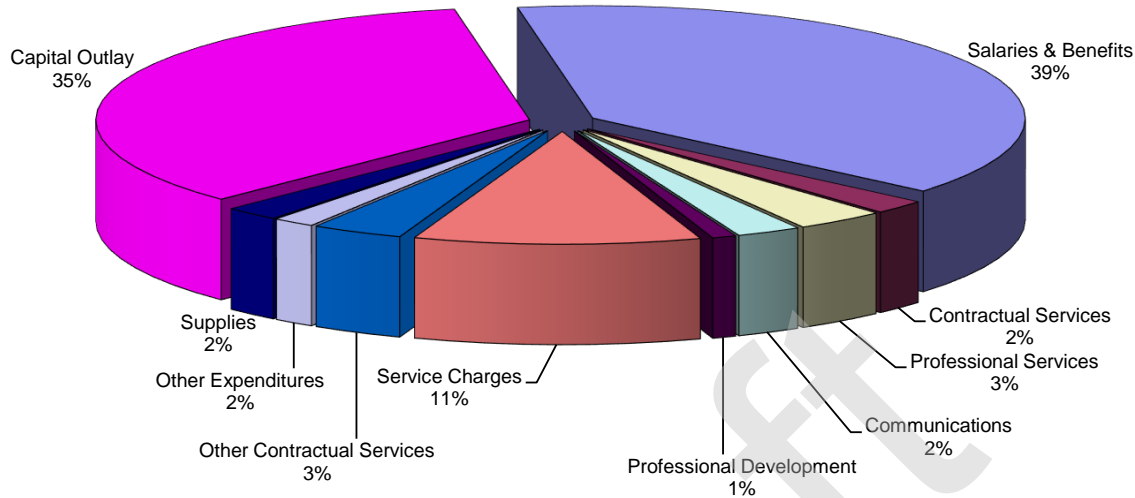


*Other includes Licenses, Permits & Fees, Fines & Forfeitures, Investment Income, Hotel/Motel Tax, Transfers from Invested Funds and Miscellaneous.

- General Fund Disbursements -

General Fund disbursements for FY 2018-19 is budgeted at \$8.6 million, a decrease from FY 2017-18. Salaries, Insurance Benefits, and Pension Benefits, which account for 39% of total disbursements, are projected to increase 11% from FYE 2017-18. Contractual Services is budgeted at an increase of 21% with a phone system upgrade and building improvements expected at City Hall. Professional Services is budgeted at a decrease of 14% with the completion of the comprehensive plan in the prior fiscal year. Other Expenditures is budgeted with a 19% increase with more projected to be disbursed in downtown enhancements and community relations. Capital Outlay is budgeted to decrease 14% from the FY 2017-18. 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



	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATED	2018-19 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Salaries	2,013,479	2,149,549	2,251,400	2,276,500	2,493,900	11%	29.07%
Insurance Benefits	490,134	423,393	459,400	484,000	542,100	18%	6.32%
Pension Benefits	254,029	245,587	265,550	267,050	281,900	6%	3.29%
Other Benefits	14,971	13,990	26,050	28,150	27,950	7%	0.33%
Contractual Services	82,567	175,496	142,400	142,400	172,400	21%	2.01%
Professional Services	276,847	378,105	330,900	310,000	285,500	-14%	3.33%
Communications	183,678	191,850	204,800	205,150	206,000	1%	2.40%
Professional Development	44,746	46,121	79,950	74,050	76,450	-4%	0.89%
Service Charges	853,135	864,235	888,500	888,000	915,100	3%	10.67%
Other Contractual Services	237,119	258,112	296,350	282,850	292,950	-1%	3.41%
Other Expenditures	35,572	124,794	113,100	133,100	134,050	19%	1.56%
Maintenance Supplies	36,013	27,579	55,000	55,000	55,000	0%	0.64%
General Supplies	93,680	91,582	115,500	108,200	122,500	6%	1.43%
Capital Outlay	2,422,754	1,242,287	3,440,100	3,218,505	2,973,800	-14%	34.66%
TOTAL	7,038,724	6,232,680	8,669,000	8,472,955	8,579,600	-1%	100.00%

GENERAL FUND REVENUE ACCOUNTS

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2019 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.	\$111,000
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.	252,000
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).	14,000
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.	125,000
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.	915,000
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.	235,000
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.	125,000
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>2019 BUDGET</u>
01-00-3410	State Income Tax – Consists of our share (based on population) of income tax deposited into the Local Government Distributive Fund (LGDF) and our share of local use tax. This is deposited monthly (approximately the third week) into a money market account from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review.	1,328,000
01-00-3420	State Replacement Tax – Consists of our share of personal property replacement tax. Illinois allocates this in eight periods (January, March, April, May, July, August, October and December) for the appropriate calendar year and deposits into a money market account from the Illinois Department of Revenue. This is then divided up into Corporate (3140), Road & Bridge (3120), Library, Band, and IMRF (General & Library). Our allocation factor has historically been .0138844%.	55,250
01-00-3425	Mobile Home Taxes –	15
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 a money market account from the Illinois Department of Revenue. We receive payment every month for the third month prior sales. Example: December sales reported to IDOR in January and the City's portion is received in March.	2,250,000
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.	104,000
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.	75,000
01-00-3530	Penalties on Service – Consists of revenue for late payment of utilities at the rate of 10% of the current bill.	9,500

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2019 BUDGET</u>
01-00-3680	Refuse Fees – Consists of revenue of \$15.11 a month for each address in the City, unless they have a dumpster. The budgeted amount for FYE 4/30/19 is estimated at \$15.11 based on an estimated price of \$14.91 with Reliable Sanitation.	770,600
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 Reliance Bank Money Market account, General Fund checking account and any CD interest earned on General Fund CD's.	97,000
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.	6,000
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.	37,000
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.	500
01-00-3960	Transfer from Invested Funds	1,866,500
TOTAL GENERAL FUND		\$8,593,115

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

		Year Ended April 30			
		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROPERTY TAXES</u>					
01-00-3110	Property Tax IMRF/FICA	107,945	107,585	109,000	111,000
01-00-3120	Property Tax Road & Bridge	54,971	54,787	55,000	55,000
01-00-3140	Property Tax General Corporate	236,351	186,251	237,000	252,000
	Subtotal	<u>399,267</u>	<u>348,623</u>	<u>401,000</u>	<u>418,000</u>
<u>LICENSES & PERMITS</u>					
01-00-3210	Liquor License	6,217	7,030	8,300	14,000
01-00-3250	Franchise License	120,855	129,255	125,000	125,000
01-00-3260	Utility Franchise	830,114	854,093	902,000	915,000
01-00-3270	Infrastructure Fee	266,205	252,364	238,000	235,000
01-00-3310	Fees & Permits	81,495	124,114	125,000	125,000
01-00-3320	Inspection Fees	18,300	17,400	19,000	20,000
	Subtotal	<u>1,323,185</u>	<u>1,384,256</u>	<u>1,417,300</u>	<u>1,434,000</u>
<u>INTERGOVERNMENTAL</u>					
01-00-3410	State Income Tax	1,231,185	1,166,534	1,269,000	1,328,000
01-00-3420	State Replacement Tax	61,710	64,357	49,200	55,250
01-00-3425	Mobile Home Tax	16	13	15	15
01-00-3445	Grant	720	-	-	-
01-00-3450	Sales Tax	2,220,901	2,212,460	2,175,000	2,250,000
01-00-3460	Business District Tax	79,525	92,018	90,000	90,000
01-00-3480	Video Gaming	60,061	90,793	100,000	104,000
	Subtotal	<u>3,654,118</u>	<u>3,626,175</u>	<u>3,683,215</u>	<u>3,827,265</u>
<u>FINES & FORFEITS</u>					
01-00-3510	Court Fines	48,412	50,962	75,000	75,000
01-00-3530	Penalties on Service	9,190	9,583	9,500	9,500
	Subtotal	<u>57,602</u>	<u>60,545</u>	<u>84,500</u>	<u>84,500</u>
<u>CHARGES FOR SERVICES</u>					
01-00-3680	Refuse Fees	714,370	724,236	743,000	770,600
01-00-3690	Utility Bill Adjustment	(131)	(82)	(250)	(250)
	Subtotal	<u>714,239</u>	<u>724,154</u>	<u>742,750</u>	<u>770,350</u>
<u>OTHER REVENUES</u>					
01-00-3810	Interest Income	10,518	40,005	96,300	97,000
01-00-3820	Rural Fire Dist. Rent	-	-	-	-
01-00-3830	Tower Rental	29,313	30,024	30,000	30,000
01-00-3840	Sundry Income	4,427	57,573	21,000	6,000
01-00-3841	Donations	28,008	15,134	50,000	37,000
01-00-3845	Hotel/Motel Tax	27,417	24,495	22,000	22,000
01-00-3890	Miscellaneous	3,784	373	500	500
01-00-3891	Street Openings	-	-	-	-
	Subtotal	<u>103,467</u>	<u>167,603</u>	<u>219,800</u>	<u>192,500</u>
<u>OTHER FINANCING SOURCES</u>					
01-00-3960	Transfer from Other Funds	-	-	-	-
	Transfer from Invested Funds	-	-	2,275,750	1,866,500
	Subtotal	<u>-</u>	<u>-</u>	<u>2,275,750</u>	<u>1,866,500</u>
TOTAL RECEIPTS		6,251,878	6,311,356	8,824,315	8,593,115
TOTAL DISBURSEMENTS		7,038,724	6,232,679	8,474,955	8,579,600
EXCESS OF RECEIPTS OVER DISBURSEMENTS		(786,846)	78,676	349,360	13,515
COMMITMENT TO PENSION FUNDS				(75,560)	
USE OF INVESTED FUNDS				(2,275,750)	(1,866,500)
DECREASE (INCREASE) IN RECEIVABLES / PAYABLES		19,963	32,409		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		8,268,577	7,501,694	7,612,779	5,686,389
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>7,501,694</u>	<u>7,612,779</u>	<u>5,686,389</u>	<u>3,833,404</u>

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

		Year Ended April 30			
		2016	2017	2018	2019
LEGISLATIVE		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-12-4310	Mayor	23,278	24,303	25,500	25,500
01-12-4320	Aldermen	112,693	119,542	125,000	130,000
	Subtotal	135,971	143,845	150,500	155,500
<u>PENSION BENEFITS</u>					
01-12-4610	FICA	10,238	10,985	12,500	12,500
01-12-4620	IMRF	-	-	-	-
	Subtotal	10,238	10,985	12,500	12,500
<u>PROFESSIONAL SERVICES</u>					
01-12-5310	Professional Services	26,546	128,738	35,000	35,000
	Subtotal	26,546	128,738	35,000	35,000
<u>COMMUNICATIONS</u>					
01-12-5520	Communications	5,281	3,901	5,000	5,000
01-12-5540	Printing & Publishing	6,171	6,240	6,700	6,700
	Subtotal	11,451	10,141	11,700	11,700
<u>PROFESSIONAL DEVELOPMENT</u>					
01-12-5610	Membership & Dues	1,650	11,500	12,000	12,000
01-12-5630	Training	11,436	6,782	6,000	15,500
01-12-5650	Books & Publications	215	187	275	300
	Subtotal	13,301	18,469	18,275	27,800
<u>SERVICE CHARGES</u>					
01-12-5770	Bad Debt Expense	2,110	3,250	2,000	2,000
	Subtotal	2,110	3,250	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-12-5920	Insurance & Bonds	370	412	550	550
01-12-5942	Sales Tax Rebate	68,808	89,837	92,000	95,000
01-12-5960	Miscellaneous	14,460	12,673	15,000	15,000
	Subtotal	83,638	102,922	107,550	110,550
<u>GENERAL SUPPLIES</u>					
01-12-6510	Office Supplies	62	-	300	200
	Subtotal	62	-	300	200
<u>CAPITAL OUTLAY</u>					
01-12-8100	Land	-	-	-	-
01-12-8902	Capital Projects	310	-	-	5,000
01-12-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	310	-	-	5,000
TOTAL LEGISLATIVE		283,628	418,349	337,825	360,250

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

		Year Ended April 30			
		2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
FINANCE					
<u>SALARIES</u>					
01-13-4211	Director of Public Works	23,497	23,147	24,500	25,000
01-13-4212	Finance Director	18,454	19,204	20,200	21,000
01-13-4213	Clerical	54,732	56,656	60,000	65,500
01-13-4217	Human Resource	-	-	-	11,000
01-13-4220	Part-time Salaries	4,178	-	-	-
01-13-4230	Over-time Salaries	965	1,066	2,000	2,000
01-13-4240	Sick Leave	1,822	2,026	3,000	3,500
01-13-4250	Vacation Leave	8,281	7,479	10,000	10,000
01-13-4340	Treasurer	8,215	8,338	8,500	8,600
	Subtotal	120,144	117,915	128,200	146,600
<u>INSURANCE BENEFITS</u>					
01-13-4510	Health Insurance	17,887	17,128	22,000	30,000
01-13-4515	Health Insurance Reimbursement	-	3,826	12,000	12,000
01-13-4530	Unemployment Insurance	156	119	200	200
	Subtotal	18,043	21,073	34,200	42,200
<u>PENSION BENEFITS</u>					
01-13-4610	FICA	8,895	8,779	12,000	12,500
01-13-4620	IMRF	15,944	13,088	15,000	15,000
01-13-4635	Bank Charges	607	776	1,000	1,000
	Subtotal	25,446	22,642	28,000	28,500
<u>OTHER BENEFITS</u>					
01-13-4710	Clothing Allowance	1,365	1,270	1,600	1,600
	Subtotal	1,365	1,270	1,600	1,600
<u>CONTRACTUAL SERVICES</u>					
01-13-5170	Equipment Rental & Service	2,000	1,909	2,200	2,200
	Subtotal	2,000	1,909	2,200	2,200
<u>PROFESSIONAL SERVICES</u>					
01-13-5310	Professional Services	1,783	1,933	5,000	3,000
01-13-5350	Independent Contractor	-	-	-	-
	Subtotal	1,783	1,933	5,000	3,000
<u>COMMUNICATIONS</u>					
01-13-5510	Postage	803	1,255	1,600	1,600
01-13-5520	Communications	14,830	15,508	17,500	17,500
01-13-5540	Printing & Publishing	1,142	1,370	1,500	1,500
	Subtotal	16,775	18,133	20,600	20,600
<u>PROFESSIONAL DEVELOPMENT</u>					
01-13-5610	Membership & Dues	70	70	200	200
01-13-5630	Training	1,804	775	3,000	3,000
01-13-5650	Books & Publications	-	-	-	-
	Subtotal	1,874	845	3,200	3,200
<u>OTHER CONTRACTUAL SERVICES</u>					
01-13-5920	Insurance & Bonds	14,630	15,590	13,500	14,000
01-13-5960	Miscellaneous	45	45	500	500
	Subtotal	14,675	15,635	14,000	14,500
<u>GENERAL SUPPLIES</u>					
01-13-6510	Office Supplies	3,205	3,267	5,000	5,000
01-13-6520	Department Supplies	1,217	1,402	1,600	1,600
	Subtotal	4,422	4,670	6,600	6,600

		<u>CAPITAL OUTLAY</u>			
01-13-8200	Building Improvements	-	-	-	-
01-13-8300	Equipment - Office	2,460	1,097	2,500	2,500
01-13-8400	Equipment - Vehicle	-	-	-	-
01-13-8700	Furniture & Fixtures	-	-	1,000	2,000
01-13-8800	Information Systems	7,935	8,619	11,000	8,000
01-13-9130	Tourism	13,406	11,293	20,000	20,000
	Subtotal	23,801	21,008	34,500	32,500
TOTAL FINANCE		230,328	227,034	278,100	301,500

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

		Year Ended April 30			
		2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
BUILDING					
<u>CONTRACTUAL SERVICES</u>					
01-14-5110	Building Repairs	5,398	12,745	35,000	40,000
01-14-5170	Equipment Rental & Service	24,933	107,854	25,000	50,000
	Subtotal	<u>30,331</u>	<u>120,598</u>	<u>60,000</u>	<u>90,000</u>
<u>PROFESSIONAL SERVICES</u>					
01-14-5310	Professional Services	2,370	2,035	3,500	3,500
01-14-5350	Independent Contractor	18,270	18,200	20,000	20,000
	Subtotal	<u>20,640</u>	<u>20,235</u>	<u>23,500</u>	<u>23,500</u>
<u>SERVICE CHARGES</u>					
01-14-5710	Utilities	58,587	58,378	60,000	60,000
	Subtotal	<u>58,587</u>	<u>58,378</u>	<u>60,000</u>	<u>60,000</u>
<u>GENERAL SUPPLIES</u>					
01-14-6540	Janitorial Supplies	1,599	2,044	2,000	2,000
01-14-6580	Fuels (Gas - Oil)	-	510	1,000	1,000
01-14-6590	Miscellaneous	-	-	-	-
	Subtotal	<u>1,599</u>	<u>2,555</u>	<u>3,000</u>	<u>3,000</u>
<u>CAPITAL OUTLAY</u>					
01-14-8300	Equipment	11,977	2,990	5,000	5,000
01-14-8700	Furniture & Fixtures	-	-	-	-
	Subtotal	<u>11,977</u>	<u>2,990</u>	<u>5,000</u>	<u>5,000</u>
TOTAL BUILDING		<u>123,134</u>	<u>204,756</u>	<u>151,500</u>	<u>181,500</u>

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

		Year Ended April 30			
		2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
LEGAL					
<u>PROFESSIONAL SERVICES</u>					
01-15-5330	Legal	167,006	161,986	170,000	170,000
01-15-5331	Legal Retainer	-	-	-	-
	Subtotal	167,006	161,986	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		167,006	161,986	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		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-16-4110	Planning Commission	4,670	4,395	6,420	6,420
01-16-4120	Zoning Board	3,510	3,160	6,180	6,180
01-16-4214	Zoning Officer	65,444	68,733	70,000	73,000
01-16-4215	Building Inspector	47,364	49,266	44,000	48,000
01-16-4220	Part-time Salaries	210	280	1,000	1,000
01-16-4230	Over-time Salaries	-	-	-	-
01-16-4240	Sick Leave	2,987	7,163	3,000	4,000
01-16-4250	Vacation Leave	8,080	12,487	7,500	8,000
	Subtotal	<u>132,266</u>	<u>145,484</u>	<u>138,100</u>	<u>146,600</u>
<u>INSURANCE BENEFITS</u>					
01-16-4510	Health Insurance	53,848	43,327	42,000	45,000
01-16-4515	Health Insurance Reimbursement	-	1,871	8,000	8,000
01-16-4530	Unemployment Insurance	188	247	200	200
	Subtotal	<u>54,036</u>	<u>45,445</u>	<u>50,200</u>	<u>53,200</u>
<u>PENSION BENEFITS</u>					
01-16-4610	FICA	10,065	11,103	11,000	11,000
01-16-4620	IMRF	18,249	16,420	15,000	14,000
	Subtotal	<u>28,313</u>	<u>27,523</u>	<u>26,000</u>	<u>25,000</u>
<u>CONTRACTUAL SERVICES</u>					
01-16-5130	Vehicle Maintenance & Repair	1,556	788	1,500	1,500
01-16-5170	Equipment Rental & Service	-	-	-	-
	Subtotal	<u>1,556</u>	<u>788</u>	<u>1,500</u>	<u>1,500</u>
<u>PROFESSIONAL SERVICES</u>					
01-16-5310	Professional Services	56,476	58,762	56,500	40,000
	Subtotal	<u>56,476</u>	<u>58,762</u>	<u>56,500</u>	<u>40,000</u>
<u>COMMUNICATIONS</u>					
01-16-5510	Postage	100	100	100	100
01-16-5520	Communications	1,441	860	1,300	1,300
01-16-5540	Printing & Publishing	-	73	250	100
	Subtotal	<u>1,541</u>	<u>1,033</u>	<u>1,650</u>	<u>1,500</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-16-5610	Membership & Dues	30	150	475	200
01-16-5630	Training	1,762	120	2,000	2,000
01-16-5650	Books & Publications	-	-	1,000	500
	Subtotal	<u>1,792</u>	<u>270</u>	<u>3,475</u>	<u>2,700</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-16-5920	Insurance & Bonds	9,696	9,940	12,000	12,500
01-16-5960	Miscellaneous	-	80	500	500
	Subtotal	<u>9,696</u>	<u>10,020</u>	<u>12,500</u>	<u>13,000</u>
<u>GENERAL SUPPLIES</u>					
01-16-6510	Office Supplies	865	995	1,000	1,000
01-16-6550	Vehicle Fuel & Lube	2,177	1,391	2,000	2,000
	Subtotal	<u>3,042</u>	<u>2,386</u>	<u>3,000</u>	<u>3,000</u>
<u>CAPITAL OUTLAY</u>					
01-16-8300	Equipment - Office	7,253	-	-	2,000
01-16-8400	Equipment - Vehicle	-	-	-	-
01-16-8700	Furniture & Fixtures	-	-	-	-
01-16-8800	Information Systems	780	1,200	1,200	1,500
	Subtotal	<u>8,033</u>	<u>1,200</u>	<u>1,200</u>	<u>3,500</u>
TOTAL ZONING/BUILDING INSPECTOR		<u>296,751</u>	<u>292,911</u>	<u>294,125</u>	<u>290,000</u>

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

		Year Ended April 30			
		2016	2017	2018	2019
RECORDS		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-18-4130	Deputy City Clerk	46,938	48,882	50,000	51,200
01-18-4230	Over-time Salaries	-	-	500	500
01-18-4240	Sick Leave	1,409	1,637	2,000	2,000
01-18-4250	Vacation Leave	4,529	4,554	5,000	5,000
01-18-4330	City Clerk	16,420	17,058	17,500	17,600
	Subtotal	69,296	72,131	75,000	76,300
<u>INSURANCE BENEFITS</u>					
01-18-4510	Health Insurance	22,124	16,868	17,500	18,500
01-18-4515	Health Insurance Reimbursement	-	2,013	8,600	4,400
01-18-4530	Unemployment Insurance	71	71	100	100
	Subtotal	22,196	18,952	26,200	23,000
<u>PENSION BENEFITS</u>					
01-18-4610	FICA	4,916	5,197	6,000	6,000
01-18-4620	IMRF	7,793	6,532	6,500	6,300
	Subtotal	12,710	11,729	12,500	12,300
<u>OTHER BENEFITS</u>					
01-18-4710	Clothing Allowance	212	212	250	250
	Subtotal	212	212	250	250
<u>CONTRACTUAL SERVICES</u>					
01-18-5120	Equipment Repairs	-	-	200	200
	Subtotal	-	-	200	200
<u>PROFESSIONAL SERVICES</u>					
01-18-5310	Professional Services	3,797	560	7,000	7,000
01-18-5330	Legal	-	-	-	-
	Subtotal	3,797	560	7,000	7,000
<u>COMMUNICATIONS</u>					
01-18-5510	Postage	100	100	100	100
01-18-5540	Printing & Publishing	2,497	3,404	4,000	4,000
	Subtotal	2,597	3,504	4,100	4,100
<u>PROFESSIONAL DEVELOPMENT</u>					
01-18-5610	Membership & Dues	110	30	250	200
01-18-5630	Training	1,206	2,204	1,000	3,500
01-18-5650	Books & Publications	-	-	100	100
	Subtotal	1,316	2,234	1,350	3,800
<u>OTHER CONTRACTUAL SERVICES</u>					
01-18-5920	Insurance & Bonds	333	217	350	400
01-18-5950	Recording Fees	602	687	1,000	1,000
01-18-5960	Miscellaneous	20	-	100	100
	Subtotal	955	904	1,450	1,500
<u>GENERAL SUPPLIES</u>					
01-18-6510	Office Supplies	391	147	500	500
	Subtotal	391	147	500	500
<u>CAPITAL OUTLAY</u>					
01-18-8300	Equipment - Office	939	-	500	500
01-18-8700	Furniture & Fixtures	-	-	-	-
01-18-8800	Information Systems	410	-	-	500
	Subtotal	1,349	-	500	1,000
TOTAL RECORDS		114,819	110,374	129,050	129,950

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

		Year Ended April 30			
		2016	2017	2018	2019
POLICE		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-21-4210	Regular Salaries	932,765	938,437	1,035,000	1,255,000
01-21-4220	Part-time Salaries	22,536	20,943	22,000	23,000
01-21-4225	PEDA Salaries	8,696	14,679	9,000	-
01-21-4230	Over-time Salaries	58,553	80,578	100,000	50,000
01-21-4240	Sick Leave	23,584	64,270	30,000	30,000
01-21-4250	Vacation Leave	72,099	99,250	80,000	90,000
01-21-4260	Holiday	45,955	42,916	65,000	70,000
	Subtotal	1,164,188	1,261,073	1,341,000	1,518,000
<u>INSURANCE BENEFITS</u>					
01-21-4510	Health Insurance	304,601	228,247	230,000	275,000
01-21-4515	Health Insurance Reimbursement	-	29,727	44,000	45,000
01-21-4530	Unemployment Insurance	1,235	1,359	1,500	1,500
	Subtotal	305,836	259,333	275,500	321,500
<u>PENSION BENEFITS</u>					
01-21-4610	FICA	84,119	88,441	96,500	114,500
01-21-4620	IMRF	7,564	6,321	6,500	6,100
	Subtotal	91,682	94,762	103,000	120,600
<u>OTHER BENEFITS</u>					
01-21-4710	Clothing Allowance	10,841	11,779	24,000	16,500
	Subtotal	10,841	11,779	24,000	16,500
<u>CONTRACTUAL SERVICES</u>					
01-21-5130	Vehicle Maintenance & Repair	17,956	18,440	20,000	20,000
01-21-5170	Equipment Rental & Service	2,080	2,014	3,000	3,000
	Subtotal	20,036	20,454	23,000	23,000
<u>COMMUNICATIONS</u>					
01-21-5510	Postage	412	430	500	500
01-21-5520	Communications	147,469	154,442	162,000	163,000
01-21-5540	Printing & Publishing	220	1,385	1,000	1,000
	Subtotal	148,101	156,257	163,500	164,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-21-5610	Membership & Dues	11,475	11,051	12,000	13,500
01-21-5630	Training	10,741	11,603	26,000	15,500
01-21-5650	Books & Publications	300	28	1,000	1,200
	Subtotal	22,516	22,682	39,000	30,200
<u>OTHER CONTRACTUAL SERVICES</u>					
01-21-5920	Insurance & Bonds	60,257	61,505	68,000	71,000
01-21-5960	Miscellaneous	1,391	1,571	2,000	3,000
	Subtotal	61,647	63,076	70,000	74,000
<u>GENERAL SUPPLIES</u>					
01-21-6510	Office Supplies	2,727	2,943	5,000	5,000
01-21-6520	Department Supplies	5,336	5,678	6,500	6,500
01-21-6550	Vehicle Fuel & Lube	27,203	25,288	30,000	30,000
01-21-6570	Ammunition	1,372	1,250	1,500	1,500
01-21-6575	Canine	1,761	1,193	600	10,000
	Subtotal	38,399	36,353	43,600	53,000

		<u>CAPITAL OUTLAY</u>			
01-21-8300	Equipment - Office	19,777	1,413	9,000	9,000
01-21-8302	Equipment - New	67,783	22,438	8,500	22,000
01-21-8400	Equipment - Vehicle	55,787	87,767	117,000	126,000
01-21-8800	Information Systems	24,528	35,813	31,000	30,000
01-21-9130	Community Relations	1,915	4,136	3,500	3,500
01-21-9140	DARE Fund	2,024	3,465	3,000	3,000
01-21-9150	DUI Fund	2,600	5,262	6,000	3,000
	Subtotal	174,415	160,294	178,000	196,500
TOTAL POLICE		2,037,660	2,086,065	2,260,600	2,517,800

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

		Year Ended April 30			
		2016	2017	2018	2019
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	24	23	100	100
	Subtotal	<u>24</u>	<u>23</u>	<u>100</u>	<u>100</u>
<u>PENSION BENEFITS</u>					
01-23-4610	FICA	433	435	500	500
01-23-4620	IMRF	264	215	250	200
	Subtotal	<u>697</u>	<u>649</u>	<u>750</u>	<u>700</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	329	244	300	300
	Subtotal	<u>429</u>	<u>344</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	-	-	-	-
01-23-8302	Equipment - New	14,963	-	-	-
	Subtotal	<u>14,963</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EMERGENCY MANAGEMENT COORDINATOR		<u>21,872</u>	<u>6,776</u>	<u>8,050</u>	<u>8,000</u>

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

		Year Ended April 30			
		2016	2017	2018	2019
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	-	-	-	1,000
01-25-5390	Testing for Officer Hiring	600	5,891	12,000	5,000
	Subtotal	<u>600</u>	<u>5,891</u>	<u>13,000</u>	<u>7,000</u>
<u>COMMUNICATIONS</u>					
01-25-5510	Postage	-	-	-	-
01-25-5540	Printing & Publishing	284	120	-	-
	Subtotal	<u>284</u>	<u>120</u>	<u>-</u>	<u>-</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-25-5610	Membership & Dues	375	375	2,500	2,500
01-25-5630	Training	108	-	2,000	2,000
	Subtotal	<u>483</u>	<u>375</u>	<u>4,500</u>	<u>4,500</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-25-5920	Insurance & Bonds	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>GENERAL SUPPLIES</u>					
01-25-6510	Office Supplies	-	-	100	100
	Subtotal	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>
TOTAL POLICE COMMISSION		<u>1,367</u>	<u>6,386</u>	<u>17,600</u>	<u>11,600</u>

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

		Year Ended April 30			
		2016	2017	2018	2019
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	1,000
	Subtotal	-	-	1,000	1,000
<u>GENERAL SUPPLIES</u>					
01-31-6510	Office Supplies	-	-	-	-
	Subtotal	-	-	-	-
<u>CAPITAL OUTLAY</u>					
01-31-8302	Equipment - New	-	-	-	-
	Subtotal	-	-	-	-
TOTAL HEALTH AND ORDINANCE		100	100	1,100	1,100

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

		Year Ended April 30			
		2016	2017	2018	2019
SOCIAL SERVICES		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-34-4219	Community Relations Coordinator	32,844	45,071	51,000	51,500
01-34-4240	Sick Leave	1,268	921	1,400	1,400
01-34-4250	Vacation Leave	3,363	1,642	3,000	3,000
	Subtotal	<u>37,476</u>	<u>47,635</u>	<u>55,400</u>	<u>55,900</u>
<u>INSURANCE BENEFITS</u>					
01-34-4510	Health Insurance	1,441	1,593	12,700	22,500
01-34-4515	Health Insurance Reimbursement	-	-	2,000	3,000
01-34-4530	Unemployment Insurance	83	71	100	100
	Subtotal	<u>1,524</u>	<u>1,665</u>	<u>14,800</u>	<u>25,600</u>
<u>PENSION BENEFITS</u>					
01-34-4610	FICA	2,763	3,542	4,200	4,300
01-34-4620	IMRF	5,396	5,612	6,100	6,000
	Subtotal	<u>8,160</u>	<u>9,154</u>	<u>10,300</u>	<u>10,300</u>
<u>COMMUNICATIONS</u>					
01-34-5510	Postage	-	-	-	-
01-34-5520	Communications	910	934	1,000	1,000
01-34-5540	Printing & Publishing	-	-	100	100
	Subtotal	<u>910</u>	<u>934</u>	<u>1,100</u>	<u>1,100</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-34-5630	Training	864	640	2,000	2,000
01-34-5650	Books & Publications	30	30	50	50
	Subtotal	<u>894</u>	<u>670</u>	<u>2,050</u>	<u>2,050</u>
<u>SERVICE CHARGES</u>					
01-34-5720	Street Lighting	69,126	69,185	70,000	70,000
01-34-5730	Refuse	708,344	718,574	739,000	766,100
	Subtotal	<u>777,470</u>	<u>787,759</u>	<u>809,000</u>	<u>836,100</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-34-5920	Insurance & Bonds	113	136	200	250
01-34-5960	Miscellaneous	-	-	150	150
	Subtotal	<u>113</u>	<u>136</u>	<u>350</u>	<u>400</u>
<u>GENERAL SUPPLIES</u>					
01-34-6510	Office Supplies	794	983	3,000	3,000
	Subtotal	<u>794</u>	<u>983</u>	<u>3,000</u>	<u>3,000</u>
<u>CAPITAL OUTLAY</u>					
01-34-8300	Office Equipment	1,619	-	500	500
01-34-8700	Furniture & Fixtures	-	-	-	-
01-34-8800	Information Systems	425	2,384	1,000	3,000
	Subtotal	<u>2,044</u>	<u>2,384</u>	<u>1,500</u>	<u>3,500</u>
<u>OTHER EXPENDITURES</u>					
01-34-9130	Community Relations	15,708	19,046	28,300	40,000
01-34-9131	Contribution Sr. Citizens	7,500	7,500	7,500	7,500
01-34-9132	Sister Cities Program	290	1,723	300	550
01-34-9133	Downtown Enhancement	12,074	96,525	97,000	86,000
	Subtotal	<u>35,572</u>	<u>124,794</u>	<u>133,100</u>	<u>134,050</u>
TOTAL SOCIAL SERVICES		<u>864,955</u>	<u>976,112</u>	<u>1,030,600</u>	<u>1,072,000</u>

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

		Year Ended April 30			
		2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
STREET DEPARTMENT					
<u>SALARIES</u>					
01-41-4210	Regular Salaries	277,626	303,200	300,000	295,000
01-41-4220	Part-time Salaries	67	(37)	3,300	4,000
01-41-4230	Over-time Salaries	16,439	11,472	10,000	25,000
01-41-4240	Sick Leave	18,248	6,275	18,000	20,000
01-41-4250	Vacation Leave	25,373	25,890	36,000	30,000
01-41-4270	Interdepartmental Salaries	10,625	8,906	15,000	15,000
	Subtotal	348,378	355,706	382,300	389,000
<u>INSURANCE BENEFITS</u>					
01-41-4510	Health Insurance	88,103	67,912	70,000	65,000
01-41-4515	Health Insurance Reimbursement	-	8,620	12,500	11,000
01-41-4530	Unemployment Insurance	373	371	500	500
	Subtotal	88,476	76,903	83,000	76,500
<u>PENSION BENEFITS</u>					
01-41-4610	FICA	25,213	25,997	30,000	30,000
01-41-4620	IMRF	51,569	42,146	44,000	42,000
	Subtotal	76,782	68,143	74,000	72,000
<u>OTHER BENEFITS</u>					
01-41-4710	Clothing Allowance	2,553	729	4,300	9,600
	Subtotal	2,553	729	4,300	9,600
<u>CONTRACTUAL SERVICES</u>					
01-41-5110	Building Repairs	2,174	4,989	5,000	5,000
01-41-5120	Equipment Repairs	26,470	26,757	50,000	50,000
	Subtotal	28,644	31,746	55,000	55,000
<u>COMMUNICATIONS</u>					
01-41-5520	Communications	1,490	1,283	2,000	2,000
	Subtotal	1,490	1,283	2,000	2,000
<u>PROFESSIONAL DEVELOPMENT</u>					
01-41-5630	Training	2,571	575	2,000	2,000
	Subtotal	2,571	575	2,000	2,000
<u>SERVICE CHARGES</u>					
01-41-5710	Utilities	14,968	14,848	17,000	17,000
	Subtotal	14,968	14,848	17,000	17,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-41-5920	Insurance & Bonds	60,924	62,181	70,000	72,000
01-41-5960	Miscellaneous	5,471	3,239	6,000	6,000
	Subtotal	66,395	65,420	76,000	78,000
<u>MAINTENANCE SUPPLIES</u>					
01-41-6140	Street Maintenance & Repairs	11,440	7,102	20,000	20,000
01-41-6141	Street Signs	9,761	2,691	5,000	5,000
01-41-6170	Construction Materials	14,811	17,786	30,000	30,000
01-41-6190	Street Excavations	-	-	-	-
	Subtotal	36,013	27,579	55,000	55,000
<u>GENERAL SUPPLIES</u>					
01-41-6520	Department Supplies	9,801	11,341	10,000	10,000
01-41-6530	Tools	2,342	3,944	3,000	3,000
01-41-6540	Janitorial Supplies	2,473	1,690	2,500	2,500
01-41-6550	Vehicle Fuel & Lube	24,710	24,964	25,000	30,000
01-41-6610	Safety Materials	5,645	2,549	7,500	7,500
	Subtotal	44,971	44,488	48,000	53,000

		<u>CAPITAL OUTLAY</u>			
01-41-8100	Land	9,195	2,124	-	-
01-41-8200	Building Improvements	-	1,357	1,000	1,000
01-41-8300	Equipment	186,911	73,727	100,000	193,300
01-41-8302	Equipment - Office	-	-	-	-
01-41-8303	Equipment Leases	-	-	10,805	-
01-41-8400	Equipment - Vehicle	110,880	-	61,000	-
01-41-8600	Street Improvements	156,428	147,267	150,000	200,000
01-41-8901	Other Improvement - Storm Drains	40,028	39,659	20,000	75,000
01-41-8902	Capital Projects	1,682,422	790,276	2,655,000	2,257,500
	Subtotal	2,185,863	1,054,411	2,997,805	2,726,800
TOTAL STREET DEPARTMENT		2,897,104	1,741,830	3,796,405	3,535,900

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

CLASSIFICATION	Year Ended April 30			
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
PROPERTY TAXES	399,267	348,623	401,000	418,000
LICENSES & PERMITS	1,323,185	1,384,256	1,417,300	1,434,000
INTERGOVERNMENTAL	3,654,118	3,626,175	3,683,215	3,827,265
FINES & FORFEITS	57,602	60,545	84,500	84,500
CHARGES FOR SERVICES	714,239	724,154	742,750	770,350
OTHER REVENUES	103,467	167,603	219,800	192,500
OTHER FINANCING SOURCES	-	-	2,275,750	1,866,500
	<u>6,251,878</u>	<u>6,311,356</u>	<u>8,824,315</u>	<u>8,593,115</u>

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

CLASSIFICATION	Year Ended April 30			
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
SALARIES	2,013,479	2,149,549	2,276,500	2,493,900
INSURANCE BENEFITS	490,134	423,393	484,000	542,100
PENSION BENEFITS	254,029	245,587	267,050	281,900
OTHER BENEFITS	14,971	13,990	30,150	27,950
CONTRACTUAL SERVICES	82,567	175,496	142,400	172,400
PROFESSIONAL SERVICES	276,847	378,105	310,000	285,500
COMMUNICATIONS	183,678	191,850	205,150	206,000
PROFESSIONAL DEVELOPMENT	44,746	46,121	74,050	76,450
SERVICE CHARGES	853,135	864,235	888,000	915,100
OTHER CONTRACTUAL SERVICES	237,119	258,112	282,850	292,950
OTHER EXPENDITURES	35,572	124,794	133,100	134,050
MAINTENANCE SUPPLIES	36,013	27,579	55,000	55,000
GENERAL SUPPLIES	93,680	91,582	108,200	122,500
CAPITAL OUTLAY	2,422,754	1,242,287	3,218,505	2,973,800
	<u>7,038,724</u>	<u>6,232,679</u>	<u>8,474,955</u>	<u>8,579,600</u>

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

	DEPARTMENT	Year Ended April 30			
		2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
12	LEGISLATIVE	283,628	418,349	337,825	360,250
13	FINANCE	230,328	227,034	278,100	301,500
14	BUILDING	123,134	204,756	151,500	181,500
15	LEGAL	167,006	161,986	170,000	170,000
16	ZONING/BUILDING INSPECTOR	296,751	292,911	294,125	290,000
18	RECORDS	114,819	110,374	129,050	129,950
21	POLICE	2,037,660	2,086,065	2,260,600	2,517,800
23	EMERGENCY MANAGEMENT AGENCY	21,872	6,776	8,050	8,000
25	POLICE COMMISSION	1,367	6,386	17,600	11,600
31	HEALTH AND ORDINANCE	100	100	1,100	1,100
34	SOCIAL SERVICES	864,955	976,112	1,030,600	1,072,000
41	STREET DEPARTMENT	2,897,104	1,741,830	3,796,405	3,535,900
		<u>7,038,724</u>	<u>6,232,679</u>	<u>8,474,955</u>	<u>8,579,600</u>

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CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/19

	<u>AMOUNT</u>	<u>TOTAL</u>
LEGISLATIVE		
01-12-8902 Capital Projects WWI Grave Markers (Eagle Scout Project)	<u>\$ 5,000.00</u>	\$ 5,000
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 \$2,000.	2,000	
01-13-8800 Information Systems Network support and possible purchase of computer hardware or software for office use.	8,000	
01-13-9130 Tourism Expenditure of Hotel/Motel Tax Funds	20,000	
	<hr/>	32,500
BUILDING		
01-14-8300 Equipment	5,000	
01-14-8700 Furniture & Fixtures	-	
	<hr/>	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 \$1,500.	1,500	
	<hr/>	3,500
RECORDS		
01-18-8300 Equipment - Office Possible purchase of office equipment.	500	
01-18-8800 Information Systems Possible purchase of software.	500	
	<hr/>	1,000
POLICE		
01-21-8300 Equipment - Office Purchase of two computers estimated at \$3,000. Purchase of DVR/Camera for Booking estimated at \$6,000.	9,000	
01-21-8302 Equipment - New Purchase of AED's (6) estimated at \$6,000. Purchase of laptops (2) estimated at \$3,200. Purchase of cell phone dumping equipment estimated at \$10,000. Taser contracted estimated at \$2,800.	22,000	
01-21-8400 Equipment - Vehicle Purchase of 3 police SUV's estimated at \$126,000.	126,000	

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/19

	<u>AMOUNT</u>	<u>TOTAL</u>
01-21-8800 Information Systems Other system support estimated at \$30,000.	30,000	
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/>	196,500
EMERGENCY MANAGEMENT AGENCY		
01-23-8301 Equipment	-	
01-23-8302 Equipment - New	<hr/>	-
HEALTH AND ORDINANCE		
01-31-8302 Equipment - New	<hr/>	-
SOCIAL SERVICES		
01-34-8300 Equipment - Office	500	
01-34-8700 Furniture & Fixtures	-	
01-34-8800 Information Systems	<hr/>	3,500
STREETS & ALLEYS		
01-41-8200 Building Improvements Possible Building Improvements estimated at \$1,000.	1,000	
01-41-8300 Equipment Purchase of mechanic shop tools estimated at \$25,000. Street Department share \$5,000. Purchase of Mauldin Maintainer estimated at \$155,000. Purchase of spray bar for tractor estimated at \$5,000. Purchase of salt spreader estimated at \$25,000. Purchase of trailer for mowers estimated at \$6,500. Street Department share \$1,300. Purchase of miscellaneous equipment estimated at \$2,000.	193,300	
01-41-8303 Equipment Leases	-	
01-41-8400 Equipment - Vehicle	-	
01-41-8600 Street Improvements Slab and Sidewalk replacement program estimated at \$150,000. ADA sidewalk improvements estimated at \$50,000.	200,000	
01-41-8901 Other Improvements - Storm Drains	75,000	

CITY OF WATERLOO, ILLINOIS
 GENERAL FUND
 CAPITAL OUTLAY
 FISCAL YEAR END 4/30/19

	<u>AMOUNT</u>	<u>TOTAL</u>
01-41-8902 Capital Projects	2,257,500	
Moore Street (Engineering, Construction, and Inspection) balance due on project estimated at \$466,500.		
IDOT Multi Purpose Path - Route 3 (Phase I) estimated at \$30,000.		
IDOT Multi Purpose Path - Route 3 (Phase II) estimated at \$135,000.		
Lakeview Drive Curb/Gutter & Sidewalk estimated at \$120,000.		
Route 3 Traffic Signals estimated at \$40,000.		
Moore Street Phase IV Engineering estimated at \$185,000.		
Moore Street Phase V Engineering and right-of-way estimated at \$220,000.		
Moore Street Phase VI Engineering estimated at \$25,000.		
Sidewalk (S. Market) estimated at \$151,000.		
City Hall parking lot estimated at \$5,000.		
Alley Asphalt Overlay estimated at \$25,000.		
Asphalt Overlay estimated at \$855,000.		
	2,726,800	
TOTAL CAPITAL OUTLAY		\$ 2,973,800

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MOTOR FUEL TAX FUND

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2019 BUDGET</u>
15-00-3430	Motor Fuel Tax – Consists of our share (based on population) of motor fuel tax collected by the State. This is deposited monthly into a money market account, Motor Fuel Tax Fund from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review.	\$292,000
15-00-3810	Interest Income – Includes interest income from the Motor Fuel Tax money market account and Motor Fuel CD's.	8,500
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.	60,000
	TOTAL MOTOR FUEL TAX FUND	\$360,500

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

		Year Ended April 30			
		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
15-00-3430	Motor Fuel Tax	263,287	261,020	265,000	292,000
	Subtotal	263,287	261,020	265,000	292,000
<u>OTHER FINANCING SOURCES</u>					
15-00-3810	Interest Income	930	3,103	8,500	8,500
15-00-3890	Miscellaneous	-	-	-	-
	Transfer from Invested Funds	-	-	100,000	60,000
	Subtotal	930	3,103	108,500	68,500
TOTAL RECEIPTS		264,218	264,123	373,500	360,500
TOTAL DISBURSEMENTS		247,362	219,636	350,800	360,135
EXCESS OF RECEIPTS OVER DISBURSEMENTS		16,856	44,487	22,700	365
USE OF INVESTED FUNDS		-	-	(100,000)	(60,000)
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(1,134)	21,831		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		586,802	602,524	668,842	591,542
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>602,524</u>	<u>668,842</u>	<u>591,542</u>	<u>531,907</u>

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

		Year Ended April 30			
		2016	2016	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
15-00-4210	Regular Salaries	2,498	2,422	4,000	4,000
		<u>2,498</u>	<u>2,422</u>	<u>4,000</u>	<u>4,000</u>
<u>PROFESSIONAL SERVICES</u>					
15-00-4635	Bank Charges	-	-	-	-
15-00-5310	Professional Services	9,784	12,901	10,000	10,000
	Subtotal	<u>9,784</u>	<u>12,901</u>	<u>10,000</u>	<u>10,000</u>
<u>COMMODITIES</u>					
15-00-6141	Street Signs	(735)	-	10,000	10,000
15-00-6310	Resealing Material	159,826	140,250	208,000	219,260
15-00-6311	Shape & Prime	-	-	-	-
15-00-6312	Patching Materials	17,896	19,415	41,500	41,525
15-00-6313	Snow Removal - Salt	45,113	25,093	50,000	47,950
	Subtotal	<u>222,100</u>	<u>184,758</u>	<u>309,500</u>	<u>318,735</u>
<u>CAPITAL OUTLAY</u>					
15-00-8303	Equipment Leases	7,049	6,835	10,800	10,700
15-00-8600	Street Improvements	-	-	-	-
15-00-8901	Other Improvements - Storm Drains	5,930	12,720	16,500	16,700
15-00-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	<u>12,979</u>	<u>19,555</u>	<u>27,300</u>	<u>27,400</u>
TOTAL MOTOR FUEL TAX FUND		<u>247,362</u>	<u>219,636</u>	<u>350,800</u>	<u>360,135</u>

CITY OF WATERLOO, ILLINOIS
MOTOR FUEL TAX FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/19

	<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>2019 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.	\$215,000
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.	290,000
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.	2,500
38-00-3811	Earnings on IMET – Includes earnings on investments held with Illinois Metropolitan Investment Fund.	4,650
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	\$534,150

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

		Year Ended April 30			
		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
38-00-3460	City Utility Tax	197,787	196,178	215,000	215,000
38-00-3461	Other Utility Tax	20,912	22,236	23,000	23,000
38-00-3462	Electric Municipal Tax	292,896	304,902	290,000	290,000
38-00-3690	Utility Bill Adjustment	(983)	(1,739)	(1,000)	(1,000)
	Subtotal	<u>510,612</u>	<u>521,577</u>	<u>527,000</u>	<u>527,000</u>
<u>OTHER FINANCING SOURCES</u>					
38-00-3810	Interest Income	1,748	2,129	2,300	2,500
38-00-3811	Earnings on IMET	12,556	3,604	3,500	4,650
38-00-3890	Miscellaneous	-	-	-	-
38-00-3990	From General Fund	-	-	-	-
	Transfer From Invested Funds	-	-	-	-
	Subtotal	<u>14,304</u>	<u>5,733</u>	<u>5,800</u>	<u>7,150</u>
TOTAL RECEIPTS		<u>524,916</u>	<u>527,310</u>	<u>532,800</u>	<u>534,150</u>
TOTAL DISBURSEMENTS		<u>436,799</u>	<u>436,854</u>	<u>438,102</u>	<u>438,102</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS		<u>88,117</u>	<u>90,457</u>	<u>94,698</u>	<u>96,048</u>
USE OF INVESTED FUNDS					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		2,802	(4,187)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,427,594	2,518,513	2,604,783	2,699,481
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u><u>2,518,513</u></u>	<u><u>2,604,783</u></u>	<u><u>2,699,481</u></u>	<u><u>2,795,529</u></u>

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

		Year Ended April 30			
		2016	2017	2018	2019
		<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	889	844	2,000	2,000
	Subtotal	889	844	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
38-00-5910	Customer Refunds	8	108	200	200
38-00-5960	Miscellaneous	-	-	-	-
	Subtotal	8	108	200	200
<u>PRINCIPAL ON BONDS</u>					
38-00-7130	Library Mortgage	-	-	-	-
38-00-7140	City Hall Mortgage	-	-	-	-
	Subtotal	-	-	-	-
<u>INTEREST ON BONDS</u>					
38-00-7230	Library Mortgage	-	-	-	-
38-00-7240	City Hall Mortgage	-	-	-	-
	Subtotal	-	-	-	-
<u>CAPITAL PROJECTS</u>					
38-00-8100	Land	-	-	-	-
38-00-8700	Furniture & Fixtures	-	-	-	-
38-00-8902	Capital Projects	-	-	-	-
38-99-9999	Transfers	435,902	435,902	435,902	435,902
	Subtotal	435,902	435,902	435,902	435,902
TOTAL CAPITAL IMPROVEMENTS FUND		436,799	436,854	438,102	438,102

CITY OF WATERLOO, ILLINOIS
CAPITAL IMPROVEMENT FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/19

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

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

		Year Ended April 30			
		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
51-00-3530	Penalties on Services	24,895	25,284	27,000	27,000
	Subtotal	24,895	25,284	27,000	27,000
<u>CHARGES FOR SERVICES</u>					
51-00-3610	Water Sales	2,114,357	2,174,635	2,375,000	2,440,000
51-00-3660	Connection Fees	54,665	62,805	76,150	70,000
51-00-3670	Unmetered Sales	7,409	6,557	7,500	7,500
51-00-3690	Utility Bill Adjustment	(9,420)	(1,279)	(4,000)	(4,000)
	Subtotal	2,167,010	2,242,718	2,454,650	2,513,500
<u>OTHER REVENUES</u>					
51-00-3802	Property Damage	-	-	630	-
51-00-3810	Interest Income	3,472	3,948	3,500	3,600
51-00-3811	Earnings on IMET	9,186	3,250	4,350	4,850
51-00-3860	Grant	-	-	-	-
51-00-3865	Reimbursable from State	-	-	-	-
51-00-3890	Miscellaneous	11,406	13,481	10,000	10,000
	Subtotal	24,064	20,679	18,480	18,450
<u>OTHER FINANCING SOURCES</u>					
51-00-3940	IDOT Reimbursement	-	-	-	-
51-00-3950	Bond Reserve	-	-	-	-
51-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
51-00-3980	IEPA Loan	-	-	-	-
51-00-3992	From Electric Fund	-	-	-	-
51-00-3993	From Sewer Fund	-	-	-	-
	Transfer from Water Infrastructure Fees	-	-	-	-
	Transfer from Invested Funds	-	-	-	958,350
	Subtotal	-	-	-	958,350
TOTAL RECEIPTS		2,215,969	2,288,681	2,500,130	3,517,300
TOTAL DISBURSEMENTS		1,955,113	2,031,102	2,535,522	3,493,000
EXCESS OF RECEIPTS OVER DISBURSEMENTS		260,856	257,579	(35,392)	24,300
COMMITMENT TO PENSION FUNDS				(27,350)	
USE OF INVESTED FUNDS		-		-	(958,350)
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(1,070,803)	(3,330)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		108,953	(104,589)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,933,447	2,232,453	2,382,113	2,346,721
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>2,232,453</u>	<u>2,382,113</u>	<u>2,346,721</u>	<u>1,412,671</u>

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

		Year Ended April 30			
ADMINISTRATION		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
51-11-4211	Director of Public Works	24,442	25,332	24,500	25,000
51-11-4212	Finance Director	18,766	21,073	20,200	21,000
51-11-4213	Clerical	54,594	57,246	60,000	65,500
51-11-4217	Human Resource	-	-	-	11,000
51-11-4220	Part-time	24,213	24,554	25,000	25,000
51-11-4230	Over-time	965	1,066	2,000	2,000
51-11-4240	Sick Leave	1,821	2,025	3,000	3,500
51-11-4250	Vacation Leave	8,281	7,479	10,000	10,000
	Subtotal	133,083	138,775	144,700	163,000
<u>INSURANCE BENEFITS</u>					
51-11-4510	Health Insurance	22,845	17,674	22,000	30,000
51-11-4515	Health Insurance Reimbursement	-	2,759	3,600	5,000
51-11-4530	Unemployment Insurance	260	247	300	300
	Subtotal	23,105	20,681	25,900	35,300
<u>PENSION BENEFITS</u>					
51-11-4610	FICA	9,806	10,275	12,000	12,000
51-11-4620	IMRF	19,175	23,162	15,000	15,000
	Subtotal	28,980	33,437	27,000	27,000
<u>CONTRACTUAL SERVICES</u>					
51-11-5170	Equipment Rental & Services	2,184	3,002	4,000	4,000
	Subtotal	2,184	3,002	4,000	4,000
<u>PROFESSIONAL SERVICES</u>					
51-11-5310	Professional Services	13,017	32,989	60,000	60,000
51-11-5330	Legal	-	-	-	-
51-11-5350	Independent Contractors	-	-	-	-
	Subtotal	13,017	32,989	60,000	60,000
<u>COMMUNICATIONS</u>					
51-11-5510	Postage	8,523	9,325	11,500	11,500
51-11-5540	Printing & Publishing	1,022	1,401	2,000	2,000
	Subtotal	9,544	10,726	13,500	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
51-11-5610	Membership & Dues	83	83	100	100
51-11-5620	Travel Expense	-	-	-	-
51-11-5630	Training	1,291	97	500	500
	Subtotal	1,374	180	600	600
<u>SERVICE CHARGES</u>					
51-11-5770	Bad Debt Expense	3,693	4,073	5,000	5,000
51-11-5790	Franchise Fees	105,875	108,130	125,000	126,500
	Subtotal	109,568	112,202	130,000	131,500
<u>OTHER CONTRACTUAL SERVICES</u>					
51-11-5910	Customer Refunds	-	1,721	2,500	2,500
51-11-5920	Insurance & Bonds	18,327	18,720	21,000	22,000
51-11-5960	Miscellaneous	1,314	2,299	3,000	3,000
	Subtotal	19,641	22,739	26,500	27,500
<u>GENERAL SUPPLIES</u>					
51-11-6510	Office Supplies	3,143	3,328	4,500	4,500
	Subtotal	3,143	3,328	4,500	4,500

		<u>CAPITAL OUTLAY</u>			
51-11-8300	Equipment-Office	1,814	292	2,500	2,500
51-11-8700	Furniture & Fixtures	-	-	1,000	2,000
51-11-8800	Information Systems	6,318	7,460	8,000	5,000
	Subtotal	8,131	7,752	11,500	9,500
		<u>OTHER FINANCING USES</u>			
51-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	-	-	-	-
TOTAL WATER ADMINISTRATION		351,772	385,812	448,200	476,400

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

DISTRIBUTION		Year Ended April 30			
		2016 Actual	2017 Actual	2018 Estimate	2019 Budget
<u>SALARIES</u>					
51-48-4210	Regular Salaries	117,621	127,527	134,500	145,000
51-48-4215	Utility Workers	-	-	-	-
51-48-4230	Over-time	1,542	1,402	5,000	5,000
51-48-4240	Sick Leave	5,013	5,396	5,000	4,500
51-48-4250	Vacation Leave	7,686	10,540	11,500	12,000
51-48-4270	Inter-Departmental	22,648	21,058	25,000	25,000
	Subtotal	154,510	165,923	181,000	191,500
<u>INSURANCE BENEFITS</u>					
51-48-4510	Health Insurance	42,218	24,831	22,500	25,000
51-48-4515	Health Insurance Reimbursement	-	7,961	5,000	5,000
51-48-4530	Unemployment Insurance	133	146	200	200
	Subtotal	42,351	32,938	27,700	30,200
<u>PENSION BENEFITS</u>					
51-48-4610	FICA	11,148	12,147	14,000	15,000
51-48-4620	IMRF	28,762	35,031	21,000	20,500
	Subtotal	39,909	47,177	35,000	35,500
<u>OTHER BENEFITS</u>					
51-48-4710	Clothing Allowance	632	753	2,360	3,000
	Subtotal	632	753	2,360	3,000
<u>CONTRACTUAL SERVICES</u>					
51-48-5110	Building Repairs	-	400	2,000	2,000
51-48-5120	Equipment Repairs	52	1,908	15,000	15,000
51-48-5130	Vehicle Repairs	-	-	-	-
51-48-5160	Machinery Repairs	-	-	-	-
	Subtotal	52	2,308	17,000	17,000
<u>PROFESSIONAL SERVICES</u>					
51-48-5310	Professional Services	65	95	500	500
51-48-5350	Independent Contractor	-	-	-	-
	Subtotal	65	95	500	500
<u>COMMUNICATIONS</u>					
51-48-5520	Communications	3,571	3,488	4,100	4,100
	Subtotal	3,571	3,488	4,100	4,100
<u>PROFESSIONAL DEVELOPMENT</u>					
51-48-5620	Travel Expense	-	-	-	-
51-48-5630	Training	1,524	1,353	2,000	2,000
	Subtotal	1,524	1,353	2,000	2,000
<u>SERVICE CHARGES</u>					
51-48-5710	Utilities	19,795	21,087	20,000	20,000
51-48-5750	Water Purchased	868,471	899,267	1,005,000	1,007,000
51-48-5760	Water Sample Testing	4,435	5,405	7,500	18,000
	Subtotal	892,702	925,759	1,032,500	1,045,000
<u>OTHER CONTRACTUAL SERVICES</u>					
51-48-5960	Miscellaneous	1,004	5,210	2,000	12,000
	Subtotal	1,004	5,210	2,000	12,000

		<u>GENERAL SUPPLIES</u>			
51-48-6520	Department Supplies	831	1,086	2,000	2,000
51-48-6530	Tools	1,327	3,306	3,500	3,000
51-48-6540	Janitorial Supplies	-	-	-	-
51-48-6550	Vehicle Fuel & Lube	2,781	2,766	4,000	4,000
51-48-6560	Chemicals	13,345	10,085	15,000	15,000
51-48-6580	Fuels (Gas - Oil)	-	446	1,000	1,000
51-48-6610	Safety Materials	2,246	1,414	2,500	2,500
	Subtotal	20,529	19,103	28,000	27,500
		<u>CAPITAL OUTLAY</u>			
51-48-8100	Land	-	-	-	-
51-48-8200	Building Improvements	-	-	2,500	2,500
51-48-8302	Equipment-New	3,404	2,964	7,000	29,800
51-48-8303	Equipment Leases	-	-	-	-
51-48-8400	Vehicles	-	-	-	-
51-48-8501	Meters	-	-	285,000	490,000
51-48-8503	Line Materials	34,654	46,708	50,000	50,000
51-48-8505	New Lines & Fitting	-	-	-	-
51-48-8902	Capital Projects	26,628	8,115	225,000	1,076,000
	Subtotal	64,685	57,787	569,500	1,648,300
TOTAL WATER DISTRIBUTION		1,221,535	1,261,894	1,901,660	3,016,600

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

		Year Ended April 30			
		2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <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	1,643	-	-	-
	Subtotal	1,643	-	-	-
<u>PAYING FEES</u>					
51-82-7310	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION & AMORTIZATION</u>					
51-82-9000	Depreciation	194,501	197,734	-	-
51-82-9011	Amortization - Bond Discount	-	-	-	-
51-82-9012	Amortization - Bond Issuance Cost	-	-	-	-
51-99-9999	Transfers	185,662	185,662	185,662	-
	Subtotal	380,164	383,396	185,662	-
TOTAL INTEREST & BOND		381,806	383,396	185,662	-
TOTAL WATER FUND		1,955,113	2,031,102	2,535,522	3,493,000

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

CLASSIFICATION	Year Ended April 30			
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
SALARIES	287,593	304,697	325,700	354,500
INSURANCE BENEFITS	65,456	53,619	53,600	65,500
PENSION BENEFITS	68,890	80,615	62,000	62,500
OTHER BENEFITS	632	753	2,360	3,000
CONTRACTUAL SERVICES	2,236	5,309	21,000	21,000
PROFESSIONAL SERVICES	13,082	33,084	60,500	60,500
COMMUNICATIONS	13,116	14,214	17,600	17,600
PROFESSIONAL DEVELOPMENT	2,898	1,533	2,600	2,600
SERVICE CHARGES	1,002,270	1,037,961	1,162,500	1,176,500
OTHER CONTRACTUAL SERVICES	20,646	27,949	28,500	39,500
GENERAL SUPPLIES	23,672	22,430	32,500	32,000
CAPITAL OUTLAY	72,817	65,539	581,000	1,657,800
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	-	-
INTEREST ON BONDS	1,643	-	-	-
PAYING FEES	-	-	-	-
TRANSFERS	185,662	185,662	185,662	-
DEPRECIATION & AMORTIZATION	194,501	197,734	-	-
	<u>1,955,113</u>	<u>2,031,102</u>	<u>2,535,522</u>	<u>3,493,000</u>

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CITY OF WATERLOO, ILLINOIS
WATER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/19

	<u>AMOUNT</u>	<u>TOTAL</u>
ADMINISTRATION		
51-11-8300 Equipment - Office	\$ 2,500	
Purchase of four computers estimated at \$5,500.		
Water Department share \$1,100.		
Miscellaneous estimated \$1,400.		
51-11-8700 Furniture & Fixtures	2,000	
Miscellaneous estimated at \$2,000.		
51-11-8800 Information Systems	5,000	
	<hr/>	\$ 9,500
DISTRIBUTION		
51-48-8100 Land	-	
51-48-8200 Building Improvements	2,500	
Possible Building Improvements estimated at \$2,500.		
51-48-8302 Equipment - New	29,800	
Purchase of mechanic shop tools estimated at \$25,000.		
Water Department share \$5,000.		
Purchase of trailer for mowers estimated at \$6,500.		
Water Department share \$1,300.		
Purchase of valve for water tank estimated at \$15,000.		
Purchase of pump for amonia feed estimated at \$6,500.		
Miscellaneous estimated at \$2,000		
51-48-8303 Equipment Leases	-	
51-48-8400 Vehicles	-	
51-48-8501 Meters	490,000	
51-48-8503 Line Materials	50,000	
51-48-8902 Capital Projects	<hr/>	1,648,300
Waterline (Vandebrook to WHS) estimated at \$547,000.	1,076,000	
Water Plant Study estimated at \$25,000.		
Demolition of old water plant estimated at \$150,000.		
AMI deployment estimated at \$353,750		
Miscellaneous estimated at \$250.		
TOTAL CAPITAL OUTLAY		<hr/> 1,657,800 <hr/>

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

		Year Ended April 30			
		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
REVENUE					
52-00-3530	Penalties on Services	20,373	20,633	20,000	20,000
	Subtotal	20,373	20,633	20,000	20,000
CHARGES FOR SERVICES					
52-00-3620	Sewer Charges	1,696,715	1,705,965	1,760,000	1,830,000
52-00-3660	Connection Fees	158,362	200,485	225,000	226,000
52-00-3690	Utility Bill Adjustment	(9,599)	(876)	(19,000)	(5,000)
52-00-3700	Sewer Facility Charges	-	-	-	-
52-00-3710	Miscellaneous Disposal Fees	-	-	-	-
52-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	1,845,479	1,905,574	1,966,000	2,051,000
OTHER REVENUES					
52-00-3802	Property Damage	-	-	-	-
52-00-3810	Interest Income	3,880	4,490	2,800	3,100
52-00-3811	Earnings on IMET	8,261	3,149	3,375	4,100
52-00-3860	Grant & Low Interest Loan	-	-	-	-
52-00-3865	Reimbursement from State	-	-	-	-
52-00-3890	Miscellaneous	10,418	11,210	10,000	10,000
	Subtotal	22,560	18,849	16,175	17,200
OTHER FINANCING SOURCES					
52-00-3940	IDOT Reimbursement	-	-	-	-
52-00-3960	Transfer from Other Funds - Cap. Impr. & Water	621,564	621,564	621,564	435,902
	Transfer from Invested Funds	-	-	-	275,000
	Loan Proceeds	-	-	-	-
	Subtotal	621,564	621,564	621,564	710,902
TOTAL RECEIPTS		2,509,975	2,566,620	2,623,739	2,799,102
TOTAL DISBURSEMENTS		1,881,078	1,848,900	2,607,275	2,785,530
EXCESS OF RECEIPTS OVER DISBURSEMENTS		628,897	717,720	16,464	13,572
COMMITMENT TO PENSION FUNDS				(36,070)	
USE OF INVESTED FUNDS				-	(275,000)
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(600,262)	(572,550)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		78,517	135,326		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		1,999,904	2,107,056	2,387,552	2,404,016
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>2,107,056</u>	<u>2,387,552</u>	<u>2,404,016</u>	<u>2,142,588</u>

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

		Year Ended April 30			
ADMINISTRATION		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
52-11-4211	Director of Public Works	24,442	25,332	24,500	25,000
52-11-4212	Finance Director	18,766	21,073	20,200	21,000
52-11-4213	Clerical	54,595	57,247	60,000	65,500
52-11-4217	Human Resource	-	-	-	11,000
52-11-4220	Part-time	3,184	3,707	2,000	3,250
52-11-4230	Over-time	965	1,066	2,000	2,000
52-11-4240	Sick Leave	1,822	2,026	3,000	3,500
52-11-4250	Vacation Leave	8,281	7,479	10,000	10,000
	Subtotal	112,055	117,929	121,700	141,250
<u>INSURANCE BENEFITS</u>					
52-11-4510	Health Insurance	22,845	17,675	22,000	30,000
52-11-4515	Health Insurance Reimbursement	-	2,759	3,600	5,000
52-11-4530	Unemployment Insurance	144	133	200	200
	Subtotal	22,989	20,568	25,800	35,200
<u>PENSION BENEFITS</u>					
52-11-4610	FICA	8,178	8,687	10,000	10,500
52-11-4620	IMRF	19,175	23,162	14,700	15,000
	Subtotal	27,352	31,849	24,700	25,500
<u>CONTRACTUAL SERVICES</u>					
52-11-5170	Equipment Rental & Services	1,894	2,227	3,000	3,000
	Subtotal	1,894	2,227	3,000	3,000
<u>PROFESSIONAL SERVICES</u>					
52-11-5310	Professional Services	62,215	60,399	78,000	78,000
52-11-5330	Legal	-	-	-	-
52-11-5350	Independent Contractors	-	-	-	-
	Subtotal	62,215	60,399	78,000	78,000
<u>COMMUNICATIONS</u>					
52-11-5510	Postage	8,472	9,344	11,500	11,500
52-11-5540	Printing & Publishing	1,022	1,239	2,000	2,000
	Subtotal	9,494	10,583	13,500	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
52-11-5610	Membership & Dues	-	-	100	100
52-11-5620	Travel Expense	-	-	-	-
52-11-5630	Training	1,291	97	500	500
	Subtotal	1,291	97	600	600
<u>SERVICE CHARGES</u>					
52-11-5770	Bad Debt Expense	3,509	4,475	4,000	4,000
52-11-5790	Franchise Fees	84,715	85,568	92,000	92,500
	Subtotal	88,224	90,043	96,000	96,500
<u>OTHER CONTRACTUAL SERVICES</u>					
52-11-5910	Customer Refunds	-	4,094	5,000	5,000
52-11-5920	Insurance & Bonds	40,619	41,519	42,000	44,000
52-11-5960	Miscellaneous	1,314	2,299	3,000	3,000
	Subtotal	41,933	47,912	50,000	52,000
<u>GENERAL SUPPLIES</u>					
52-11-6510	Office Supplies	3,156	3,285	4,500	4,500
	Subtotal	3,156	3,285	4,500	4,500

		<u>CAPITAL OUTLAY</u>			
52-11-8300	Equipment-Office	218	2,245	2,500	2,500
52-11-8700	Furniture & Fixtures	-	-	1,000	2,000
52-11-8800	Information Systems	6,318	7,460	8,000	5,000
52-11-8904	Interest Expense	-	-	-	-
	Subtotal	<u>6,535</u>	<u>9,705</u>	<u>11,500</u>	<u>9,500</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>377,140</u>	<u>394,596</u>	<u>429,300</u>	<u>459,550</u>

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

		Year Ended April 30			
		2016	2017	2018	2019
TREATMENT PLANT		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
52-43-4210	Regular Salaries	216,987	220,708	230,000	238,000
52-43-4230	Over-time	5,545	6,439	6,000	6,000
52-43-4240	Sick Leave	1,731	8,703	4,500	4,500
52-43-4250	Vacation Leave	15,661	15,555	20,000	20,000
52-43-4270	Inter-Departmental	6,434	2,485	8,000	5,000
	Subtotal	<u>246,358</u>	<u>253,890</u>	<u>268,500</u>	<u>273,500</u>
<u>INSURANCE BENEFITS</u>					
52-43-4510	Health Insurance	37,010	28,508	28,500	31,500
52-43-4515	Health Insurance Reimbursement	-	4,140	4,200	4,500
52-43-4530	Unemployment Insurance	214	214	300	300
	Subtotal	<u>37,224</u>	<u>32,862</u>	<u>33,000</u>	<u>36,300</u>
<u>PENSION BENEFITS</u>					
52-43-4610	FICA	18,122	18,678	21,000	2,200
52-43-4620	IMRF	42,739	53,599	30,500	29,000
	Subtotal	<u>60,861</u>	<u>72,277</u>	<u>51,500</u>	<u>31,200</u>
<u>OTHER BENEFITS</u>					
52-43-4710	Clothing Allowance	2,071	396	2,295	4,500
	Subtotal	<u>2,071</u>	<u>396</u>	<u>2,295</u>	<u>4,500</u>
<u>CONTRACTUAL SERVICES</u>					
52-43-5110	Building Repairs	2,769	1,377	3,000	3,000
52-43-5120	Equipment Repairs	83,900	57,197	75,000	75,000
52-43-5130	Vehicle Repairs	-	-	-	-
52-43-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>86,670</u>	<u>58,573</u>	<u>78,000</u>	<u>78,000</u>
<u>COMMUNICATIONS</u>					
52-43-5520	Communications	3,030	2,952	7,000	7,000
	Subtotal	<u>3,030</u>	<u>2,952</u>	<u>7,000</u>	<u>7,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
52-43-5620	Travel Expense	-	-	-	-
52-43-5630	Training	1,905	1,247	3,000	3,000
	Subtotal	<u>1,905</u>	<u>1,247</u>	<u>3,000</u>	<u>3,000</u>
<u>SERVICE CHARGES</u>					
52-43-5710	Utilities	203,176	199,912	206,000	206,000
52-43-5740	EPA Permits	17,500	17,500	18,000	18,000
52-43-5780	Disposal Fees	2,520	2,140	5,000	5,000
	Subtotal	<u>223,196</u>	<u>219,552</u>	<u>229,000</u>	<u>229,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
52-43-5960	Miscellaneous	-	6,386	1,000	6,000
	Subtotal	<u>-</u>	<u>6,386</u>	<u>1,000</u>	<u>6,000</u>
<u>GENERAL SUPPLIES</u>					
52-43-6510	Office Supplies	176	-	250	250
52-43-6520	Department Supplies	1,453	1,157	2,000	2,000
52-43-6530	Tools	567	420	1,000	1,000
52-43-6540	Janitorial Supplies	308	-	500	500
52-43-6550	Vehicle Fuel & Lube	38	20	300	300
52-43-6560	Chemicals	4,128	4,238	12,000	12,000
52-43-6610	Safety Materials	158	3,154	2,500	1,000
	Subtotal	<u>6,827</u>	<u>8,989</u>	<u>18,550</u>	<u>17,050</u>

		<u>CAPITAL OUTLAY</u>			
52-43-8100	Land	-	-	-	-
52-43-8200	Building Improvements	2,299	-	25,000	50,000
52-43-8302	Equipment-New	-	1,366	25,000	-
52-43-8902	Capital Projects	-	-	-	-
	Subtotal	2,299	1,366	50,000	50,000
TOTAL SEWER TREATMENT PLANT		670,441	658,490	741,845	735,550

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

		Year Ended April 30			
SEWER SANITATION SYSTEM		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>CONTRACTUAL SERVICES</u>					
52-44-5110	Building Repairs	1,050	958	1,000	1,000
52-44-5120	Equipment Repairs	34,461	33,249	50,000	50,000
52-44-5130	Vehicle Repairs	-	-	-	-
52-44-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>35,511</u>	<u>34,207</u>	<u>51,000</u>	<u>51,000</u>
<u>SERVICE CHARGES</u>					
52-44-5710	Utilities	78,185	67,646	75,000	75,000
	Subtotal	<u>78,185</u>	<u>67,646</u>	<u>75,000</u>	<u>75,000</u>
<u>GENERAL SUPPLIES</u>					
52-44-6520	Department Supplies	4,615	1,494	9,000	4,000
52-44-6530	Tools	513	383	1,000	1,000
52-44-6550	Vehicle Fuel & Lube	4,274	3,704	6,000	6,000
52-44-6560	Chemicals	-	-	500	500
52-44-6580	Fuels (Gas - Oil)	779	1,094	2,000	2,000
52-44-6610	Safety Materials	382	209	1,000	1,000
	Subtotal	<u>10,562</u>	<u>6,884</u>	<u>19,500</u>	<u>14,500</u>
<u>CAPITAL OUTLAY</u>					
52-44-8100	Land	-	-	-	-
52-44-8200	Building Improvements	2,024	-	1,000	1,000
52-44-8302	Equipment-New	3,328	3,017	8,400	9,700
52-44-8303	Equipment Leases	-	-	4,000	4,000
52-44-8400	Vehicles	-	-	-	-
52-44-8902	Capital Projects	66,805	41,451	470,000	628,000
	Subtotal	<u>72,158</u>	<u>44,469</u>	<u>483,400</u>	<u>642,700</u>
TOTAL SEWER SANITATION SYSTEM		<u>196,415</u>	<u>153,205</u>	<u>628,900</u>	<u>783,200</u>

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

		Year Ended April 30			
		2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
INTEREST & BOND REDEMPTION					
<u>PRINCIPAL ON BONDS</u>					
52-82-7120	Revenue Bonds 1996	-	-	633,580	649,520
	Subtotal	-	-	633,580	649,520
<u>INTEREST ON BONDS</u>					
52-82-7220	Revenue Bonds 1996	200,397	185,131	173,650	157,710
	Subtotal	200,397	185,131	173,650	157,710
<u>PAYING FEES</u>					
52-82-7320	Revenue Bonds 1996	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION</u>					
52-82-9000	Depreciation Expense	436,685	457,478	-	-
	Subtotal	436,685	457,478	-	-
<u>OTHER</u>					
52-82-9595	Abandonment of Assets				
	Subtotal				
TOTAL INTEREST & BOND REDEMPTION		637,082	642,609	807,230	807,230
TOTAL SEWER FUND		1,881,078	1,848,900	2,607,275	2,785,530

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

CLASSIFICATION	Year Ended April 30			
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
SALARIES	358,413	371,819	390,200	414,750
INSURANCE BENEFITS	60,213	53,429	58,800	71,500
PENSION BENEFITS	88,214	104,126	76,200	56,700
OTHER BENEFITS	2,071	396	2,295	4,500
CONTRACTUAL SERVICES	124,074	95,007	132,000	132,000
PROFESSIONAL SERVICES	62,215	60,399	78,000	78,000
COMMUNICATIONS	12,524	13,535	20,500	20,500
PROFESSIONAL DEVELOPMENT	3,196	1,344	3,600	3,600
SERVICE CHARGES	389,605	377,241	400,000	400,500
OTHER CONTRACTUAL SERVICES	41,933	54,298	51,000	58,000
GENERAL SUPPLIES	20,546	19,158	42,550	36,050
CAPITAL OUTLAY	80,992	55,539	544,900	702,200
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	633,580	649,520
INTEREST ON BONDS	200,397	185,131	173,650	157,710
PAYING FEES	-	-	-	-
DEPRECIATION	436,685	457,478	-	-
	<u>1,881,078</u>	<u>1,848,900</u>	<u>2,607,275</u>	<u>2,785,530</u>

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CITY OF WATERLOO, ILLINOIS
SEWER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/19

		<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 \$2,000	2,000		
52-11-8800	Information Systems	5,000		
		\$ 9,500		
SEWER TREATMENT PLANT				
52-43-8100	Land	-		
52-43-8200	Building Improvements Filter building upgrades estimated at \$50,000.	50,000		
52-43-8302	Equipment - New	-		
52-43-8902	Capital Projects	-		
		50,000		
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. Purchase of trailer for mowers estimated at \$6,500. Sewer Department share \$1,300. Miscellaneous estimated at \$2,000	9,700		
52-44-8303	Equipment Leases Leasing large sewer cleaning equipment if necessary	4,000		
52-44-8400	Vehicles	-		
52-44-8902	Capital Projects Sewer rehab estimated at \$150,000 Sewer Line-Shady Springs to Sewer Plant estimated at \$475,000. GPS Mapping estimated at \$3,000.	628,000		
		642,700		
TOTAL CAPITAL OUTLAY				702,200

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

		Year Ended April 30			
		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
53-00-3530	Penalties on Services	92,000	98,083	91,000	92,000
	Subtotal	92,000	98,083	91,000	92,000
<u>CHARGES FOR SERVICES</u>					
53-00-3630	Electric Sales	10,348,768	11,073,877	11,150,000	11,200,000
53-00-3650	IMEA Credits	684,125	680,582	683,300	686,600
53-00-3660	Connection Fees	86,630	98,180	99,200	96,000
53-00-3690	Utility Bill Adjustment	(1,545)	(56,598)	(10,000)	(10,000)
53-00-3740	Street Lighting	60,000	60,000	60,000	60,000
	Subtotal	11,177,978	11,856,041	11,982,500	12,032,600
<u>OTHER REVENUES</u>					
53-00-3802	Property Damage	1,191	1,590	2,000	2,000
53-00-3810	Interest Income	8,478	9,948	9,600	10,000
53-00-3811	Earnings on IMET	17,243	8,613	10,000	11,280
53-00-3821	Fuel Reimbursement	-	-	-	-
53-00-3850	Subdivision Reimbursement	-	-	68,200	-
53-00-3855	Commercial Reimbursement	68,272	33,742	36,800	-
53-00-3860	Grant	-	-	-	-
53-00-3865	Reimbursement from State	-	-	-	-
53-00-3890	Miscellaneous	11,232	37,705	10,000	10,000
	Subtotal	106,417	91,598	136,600	33,280
<u>OTHER FINANCING SOURCES</u>					
53-00-3940	IDOT Reimbursement	-	-	-	-
53-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
53-00-3990	Transfer from General Fund	-	-	-	-
53-00-3994	State of Illinois Reimbursement	-	-	-	-
	Transfer from (to) Other Funds	-	-	(160,000)	-
	Transfer from Invested Funds	-	-	-	-
	Subtotal	-	-	(160,000)	-
TOTAL RECEIPTS		11,376,394	12,045,723	12,050,100	12,157,880
TOTAL DISBURSEMENTS		10,222,694	10,562,230	10,844,165	11,066,650
EXCESS OF RECEIPTS OVER DISBURSEMENTS		1,153,700	1,483,492	1,205,935	1,091,230
COMMITMENT TO PENSION FUNDS				(94,110)	
USE OF INVESTED FUNDS		-	-	-	-
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(399,426)	(182,900)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		471,107	369,968		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		3,020,264	4,245,645	5,916,205	7,122,140
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>4,245,645</u>	<u>5,916,205</u>	<u>7,122,140</u>	<u>8,213,370</u>

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

		Year Ended April 30			
		2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
ADMINISTRATION					
<u>SALARIES</u>					
53-11-4211	Director of Public Works	24,442	25,332	24,500	25,000
53-11-4212	Finance Director	18,766	21,073	20,200	21,000
53-11-4213	Clerical	54,594	57,246	60,000	65,500
53-11-4217	Human Resource	-	-	-	11,000
53-11-4220	Part-time	24,128	24,469	25,000	25,000
53-11-4230	Over-time	965	1,066	2,000	2,000
53-11-4240	Sick Leave	1,821	2,025	3,000	3,500
53-11-4250	Vacation Leave	8,281	7,479	10,000	10,000
	Subtotal	<u>132,998</u>	<u>138,689</u>	<u>144,700</u>	<u>163,000</u>
<u>INSURANCE BENEFITS</u>					
53-11-4510	Health Insurance	22,845	17,675	22,000	30,000
53-11-4515	Health Insurance Reimbursement	-	2,759	3,600	5,000
53-11-4530	Unemployment Insurance	260	247	300	300
	Subtotal	<u>23,105</u>	<u>20,681</u>	<u>25,900</u>	<u>35,300</u>
<u>PENSION BENEFITS</u>					
53-11-4610	FICA	9,799	10,268	12,000	12,500
53-11-4620	IMRF	19,175	23,162	15,000	15,000
	Subtotal	<u>28,974</u>	<u>33,431</u>	<u>27,000</u>	<u>27,500</u>
<u>CONTRACTUAL SERVICES</u>					
53-11-5170	Equipment Rental & Services	2,184	3,002	4,000	4,000
	Subtotal	<u>2,184</u>	<u>3,002</u>	<u>4,000</u>	<u>4,000</u>
<u>PROFESSIONAL SERVICES</u>					
53-11-5310	Professional Services	64,711	82,422	60,000	60,000
53-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>64,711</u>	<u>82,422</u>	<u>60,000</u>	<u>60,000</u>
<u>COMMUNICATIONS</u>					
53-11-5510	Postage	8,508	9,352	11,500	11,500
53-11-5540	Printing & Publishing	1,022	1,401	2,000	2,000
	Subtotal	<u>9,530</u>	<u>10,753</u>	<u>13,500</u>	<u>13,500</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
53-11-5610	Membership & Dues	-	-	100	100
53-11-5630	Training	4,089	989	5,000	5,000
	Subtotal	<u>4,089</u>	<u>989</u>	<u>5,100</u>	<u>5,100</u>
<u>SERVICE CHARGES</u>					
53-11-5770	Bad Debt Expense	15,282	16,099	20,000	20,000
53-11-5790	Franchise Fees	519,849	548,364	563,000	574,000
	Subtotal	<u>535,130</u>	<u>564,462</u>	<u>583,000</u>	<u>594,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
53-11-5910	Customer Refunds	(85)	694	1,000	1,000
53-11-5920	Insurance & Bonds	88,560	118,842	131,500	136,000
53-11-5940	State Utility Tax	-	-	-	-
53-11-5960	Miscellaneous	1,317	2,299	3,000	3,000
	Subtotal	<u>89,792</u>	<u>121,834</u>	<u>135,500</u>	<u>140,000</u>
<u>GENERAL SUPPLIES</u>					
53-11-6510	Office Supplies	3,177	3,372	4,500	4,500
	Subtotal	<u>3,177</u>	<u>3,372</u>	<u>4,500</u>	<u>4,500</u>
<u>CAPITAL OUTLAY</u>					
53-11-8300	Equipment-Office	218	1,845	2,500	2,500
53-11-8700	Furniture & Fixtures	-	-	1,000	2,000
53-11-8800	Information Systems	6,318	7,460	8,000	5,000
	Subtotal	<u>6,535</u>	<u>9,305</u>	<u>11,500</u>	<u>9,500</u>
TOTAL ELECTRIC ADMINISTRATION		<u>900,225</u>	<u>988,941</u>	<u>1,014,700</u>	<u>1,056,400</u>

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

		Year Ended April 30			
PRODUCTION		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
53-47-4210	Regular Salaries	147,994	161,007	158,000	164,000
53-47-4230	Over-time	640	2,689	4,000	4,000
53-47-4240	Sick Leave	961	1,206	3,000	3,000
53-47-4250	Vacation Leave	8,973	8,015	9,700	10,200
53-47-4270	Inter-Departmental	4,110	3,678	10,000	5,000
	Subtotal	<u>162,678</u>	<u>176,595</u>	<u>184,700</u>	<u>186,200</u>
<u>INSURANCE BENEFITS</u>					
53-47-4510	Health Insurance	43,705	33,033	33,000	36,000
53-47-4515	Health Insurance Reimbursement	-	7,688	6,300	6,300
53-47-4530	Unemployment Insurance	142	158	200	200
	Subtotal	<u>43,847</u>	<u>40,879</u>	<u>39,500</u>	<u>42,500</u>
<u>PENSION BENEFITS</u>					
53-47-4610	FICA	11,673	12,862	14,000	14,500
53-47-4620	IMRF	28,863	36,115	21,000	20,000
	Subtotal	<u>40,536</u>	<u>48,977</u>	<u>35,000</u>	<u>34,500</u>
<u>OTHER BENEFITS</u>					
53-47-4710	Clothing Allowance	3,333	2,182	2,000	5,000
	Subtotal	<u>3,333</u>	<u>2,182</u>	<u>2,000</u>	<u>5,000</u>
<u>CONTRACTUAL SERVICES</u>					
53-47-5110	Building Repairs	491	1,807	3,000	3,000
53-47-5150	Utility System Maintenance	37,042	33,167	75,000	50,000
53-47-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>37,533</u>	<u>34,974</u>	<u>78,000</u>	<u>53,000</u>
<u>PROFESSIONAL SERVICES</u>					
53-47-5310	Professional Services	162	165	500	500
	Subtotal	<u>162</u>	<u>165</u>	<u>500</u>	<u>500</u>
<u>COMMUNICATIONS</u>					
53-47-5520	Communications	2,033	1,824	3,000	3,000
	Subtotal	<u>2,033</u>	<u>1,824</u>	<u>3,000</u>	<u>3,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
53-47-5620	Travel Expense	-	-	-	-
53-47-5630	Training	860	540	1,000	1,000
	Subtotal	<u>860</u>	<u>540</u>	<u>1,000</u>	<u>1,000</u>
<u>SERVICE CHARGES</u>					
53-47-5710	Utilities	53,009	33,898	40,000	40,000
53-47-5740	EPA Permits	5,626	5,626	6,000	6,000
	Subtotal	<u>58,635</u>	<u>39,524</u>	<u>46,000</u>	<u>46,000</u>
<u>GENERAL SUPPLIES</u>					
53-47-6520	Department Supplies	1,823	2,423	3,000	3,000
53-47-6530	Tools	909	644	1,000	1,000
53-47-6540	Janitorial Supplies	3,836	3,548	4,500	4,500
53-47-6560	Chemicals	8,529	4,013	8,000	8,000
53-47-6565	Water Treatment Chemicals	-	-	-	-
53-47-6580	Fuels - (Gas & Oil)	(3,013)	(211)	10,000	10,000
53-47-6600	Lubricants	568	762	1,000	1,000
53-47-6610	Safety Materials	1,086	1,216	2,000	2,000
	Subtotal	<u>13,738</u>	<u>12,396</u>	<u>29,500</u>	<u>29,500</u>

		<u>CAPITAL OUTLAY</u>			
53-47-8100	Land	-	-	-	-
53-47-8200	Building Improvements	-	-	2,000	2,000
53-47-8302	Equipment-New	-	183	2,000	2,000
53-47-8400	Equipment - Vehicles	-	-	29,010	-
53-47-8902	Capital Projects	-	-	52,000	-
	Subtotal	-	183	85,010	4,000
TOTAL ELECTRIC PRODUCTION		363,354	358,240	504,210	405,200

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

		Year Ended April 30			
		2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
DISTRIBUTION					
<u>SALARIES</u>					
53-48-4210	Regular Salaries	510,392	558,097	550,000	575,000
53-48-4230	Over-time	23,251	29,627	30,000	30,000
53-48-4240	Sick Leave	26,503	24,579	20,000	20,000
53-48-4250	Vacation Leave	51,677	48,565	62,000	52,000
53-48-4270	Inter-Departmental	272	-	1,000	1,000
	Subtotal	612,095	660,868	663,000	678,000
<u>INSURANCE BENEFITS</u>					
53-48-4510	Health Insurance	132,158	102,922	100,000	112,000
53-48-4515	Health Insurance Reimbursement	-	20,044	20,000	20,000
53-48-4530	Unemployment Insurance	610	555	750	750
	Subtotal	132,768	123,522	120,750	132,750
<u>PENSION BENEFITS</u>					
53-48-4610	FICA	44,146	48,264	53,000	53,000
53-48-4620	IMRF	109,295	140,761	78,000	74,000
	Subtotal	153,441	189,025	131,000	127,000
<u>OTHER BENEFITS</u>					
53-48-4710	Clothing Allowance	5,849	478	5,505	12,000
	Subtotal	5,849	478	5,505	12,000
<u>CONTRACTUAL SERVICES</u>					
53-48-5110	Building Repairs	1,260	1,250	2,000	2,000
53-48-5120	Equipment Repairs	19,707	16,886	35,000	20,000
53-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	20,967	18,135	37,000	22,000
<u>PROFESSIONAL SERVICES</u>					
53-48-5310	Professional Services	2,049	542	4,000	4,000
	Subtotal	2,049	542	4,000	4,000
<u>COMMUNICATIONS</u>					
53-48-5520	Communications	2,983	2,905	4,000	4,000
	Subtotal	2,983	2,905	4,000	4,000
<u>PROFESSIONAL DEVELOPMENT</u>					
53-48-5620	Travel Expense	-	-	-	-
53-48-5630	Training	1,399	710	3,000	3,000
	Subtotal	1,399	710	3,000	3,000
<u>SERVICE CHARGES</u>					
53-48-5710	Utilities	16,289	16,728	20,000	20,000
53-48-5760	Electric Purchased	7,063,561	7,310,166	7,375,000	7,500,000
	Subtotal	7,079,850	7,326,893	7,395,000	7,520,000
<u>OTHER CONTRACTUAL SERVICES</u>					
53-48-5960	Miscellaneous	-	250	1,000	1,000
	Subtotal	-	250	1,000	1,000
<u>GENERAL SUPPLIES</u>					
53-48-6180	Street Light Materials	77,126	48,483	95,000	75,000
53-48-6520	Department Supplies	32,954	28,066	35,000	35,000
53-48-6530	Tools	7,284	6,073	7,000	7,000
53-48-6540	Janitorial Supplies	1,306	1,313	2,000	1,500
53-48-6550	Vehicle Fuel & Lube	15,244	15,198	19,500	20,000
53-48-6610	Safety Materials	4,097	7,011	7,000	7,000
	Subtotal	138,011	106,143	165,500	145,500

		<u>CAPITAL OUTLAY</u>			
53-48-8100	Land	-	-	-	-
53-48-8200	Building Improvements	1,712	-	5,000	5,000
53-48-8302	Equipment-New	3,465	2,418	7,000	8,300
53-48-8303	Equipment Leases	-	-	-	-
53-48-8400	Vehicles	-	-	135,000	80,000
53-48-8501	Meters	-	-	195,000	530,000
53-48-8502	Transformers	-	-	120,000	75,000
53-48-8503	Line Materials	145,737	98,787	130,000	100,000
53-48-8504	Poles	-	-	-	15,000
53-48-8508	Contracted Tree Trimming	-	7,080	1,000	50,000
53-48-8509	PCB Program	449	395	2,500	2,500
53-48-8902	Capital Projects	-	4,039	200,000	90,000
	Subtotal	151,364	112,719	795,500	955,800
		<u>DEPRECIATION</u>			
53-48-9100	Depreciation	658,340	672,860	-	-
53-48-9120	Loss on Disposal of Fixed Asset	-	-	-	-
	Subtotal	658,340	672,860	-	-
TOTAL ELECTRIC DISTRIBUTION		8,959,115	9,215,050	9,325,255	9,605,050

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

		Year Ended April 30			
		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<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	-	-	-	-
	Subtotal	-	-	-	-
<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		-	-	-	-
TOTAL ELECTRIC FUND		10,222,694	10,562,230	10,844,165	11,066,650

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

CLASSIFICATION	Year Ended April 30			
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
SALARIES	907,771	976,152	992,400	1,027,200
INSURANCE BENEFITS	199,719	185,081	186,150	210,550
PENSION BENEFITS	222,950	271,433	193,000	189,000
OTHER BENEFITS	9,182	2,660	7,505	17,000
CONTRACTUAL SERVICES	60,684	56,111	119,000	79,000
PROFESSIONAL SERVICES	66,922	83,130	64,500	64,500
COMMUNICATIONS	14,546	15,482	20,500	20,500
PROFESSIONAL DEVELOPMENT	6,348	2,239	9,100	9,100
SERVICE CHARGES	7,673,615	7,930,880	8,024,000	8,160,000
OTHER CONTRACTUAL SERVICES	89,792	122,084	136,500	141,000
GENERAL SUPPLIES	154,925	121,912	199,500	179,500
CAPITAL OUTLAY	157,899	122,207	892,010	969,300
DEPRECIATION	658,340	672,860	-	-
PRINCIPAL ON BONDS	-	-	-	-
INTEREST ON BONDS	-	-	-	-
PAYING FEES	-	-	-	-
	<u>10,222,694</u>	<u>10,562,230</u>	<u>10,844,165</u>	<u>11,066,650</u>

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CITY OF WATERLOO, ILLINOIS
ELECTRIC FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/19

	<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 \$2,000	2,000	
53-11-8800 Information Systems	5,000	
	9,500	9,500
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	-	
53-47-8902 Capital Projects	-	
		4,000
DISTRIBUTION		
53-48-8100 Land	-	
53-48-8200 Building Improvements Miscellaneous estimated at \$5,000.	5,000	
53-48-8302 Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Electric Department share \$5,000 Purchase of trailer for mowers estimated at \$6,500. Electric Department share \$1,300. Miscellaneous estimated at \$2,000	8,300	
53-48-8400 Vehicles Purchase of digger truck estimated at \$80,000.	80,000	
53-48-8501 Meters	530,000	
53-48-8502 Transformers	75,000	
53-48-8503 Line Materials	100,000	
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	90,000	
	AMI estimated at \$35,000.		
	Fencing public works yard estimated at \$55,000.		
		<hr/>	955,800
TOTAL CAPITAL OUTLAY			<hr/> 969,300 <hr/>

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

		Year Ended April 30			
		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
REVENUE					
54-00-3530	Penalties on Services	23,862	22,278	20,000	20,000
	Subtotal	23,862	22,278	20,000	20,000
CHARGES FOR SERVICES					
54-00-3640	Gas Sales	2,326,420	2,235,172	2,450,000	2,600,000
54-00-3660	Connection Fees	50,445	54,680	59,000	59,500
54-00-3690	Utility Bill Adjustment	(4,767)	(8,242)	(5,000)	(5,000)
54-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	2,372,097	2,281,609	2,504,000	2,654,500
OTHER REVENUES					
54-00-3802	Property Damage	471	-	-	-
54-00-3810	Interest Income	6,823	6,907	5,000	5,500
54-00-3811	Earnings on IMET	18,829	6,701	7,000	8,600
54-00-3850	Subdivision Reimbursement	-	-	29,500	-
54-00-3855	Commercial Reimbursement	24,613	43,183	8,640	-
54-00-3860	Grant	-	-	-	-
54-00-3890	Miscellaneous	9,327	47,285	9,200	9,200
	Subtotal	60,064	104,076	59,340	23,300
OTHER FINANCING SOURCES					
54-00-3940	IDOT Reimbursement	-	-	-	-
54-00-3960	Transfer from Other Funds	-	-	160,000	-
	Transfer from Invested Funds	-	-	-	1,130,000
	Subtotal	-	-	160,000	1,130,000
TOTAL RECEIPTS		2,456,024	2,407,964	2,743,340	3,827,800
TOTAL DISBURSEMENTS		2,402,645	2,429,184	2,768,865	3,827,550
EXCESS OF RECEIPTS OVER DISBURSEMENTS		53,379	(21,221)	(25,525)	250
COMMITMENT TO PENSION FUNDS				(53,930)	
USE OF INVESTED FUNDS				-	(1,130,000)
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		232,664	212,111		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		38,554	93,365		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		4,335,087	4,659,684	4,943,939	4,918,414
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>4,659,684</u>	<u>4,943,939</u>	<u>4,918,414</u>	<u>3,788,664</u>

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

		Year Ended April 30			
ADMINISTRATION		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
54-11-4211	Director of Public Works	24,443	25,332	24,500	25,000
54-11-4212	Finance Director	18,767	21,073	20,200	21,000
54-11-4213	Clerical	54,596	57,247	60,000	65,500
54-11-4217	Human Resource	-	-	-	11,000
54-11-4220	Part-time	24,134	24,474	25,000	25,000
54-11-4230	Over-time	966	1,066	2,000	2,000
54-11-4240	Sick Leave	1,822	2,026	3,000	3,500
54-11-4250	Vacation Leave	8,283	7,480	10,000	10,000
	Subtotal	<u>133,009</u>	<u>138,699</u>	<u>144,700</u>	<u>163,000</u>
<u>INSURANCE BENEFITS</u>					
54-11-4510	Health Insurance	22,845	17,675	22,000	30,000
54-11-4515	Health Insurance Reimbursement	-	2,759	3,600	5,000
54-11-4530	Unemployment Insurance	260	247	300	300
	Subtotal	<u>23,105</u>	<u>20,681</u>	<u>25,900</u>	<u>35,300</u>
<u>PENSION BENEFITS</u>					
54-11-4610	FICA	9,825	10,292	12,000	12,500
54-11-4620	IMRF	19,175	23,162	15,000	15,000
	Subtotal	<u>28,999</u>	<u>33,454</u>	<u>27,000</u>	<u>27,500</u>
<u>CONTRACTUAL SERVICES</u>					
54-11-5170	Equipment Rental & Services	2,184	2,864	4,000	4,000
	Subtotal	<u>2,184</u>	<u>2,864</u>	<u>4,000</u>	<u>4,000</u>
<u>PROFESSIONAL SERVICES</u>					
54-11-5310	Professional Services	27,457	25,285	36,500	40,500
54-11-5330	Legal	-	-	-	5,000
54-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>27,457</u>	<u>25,285</u>	<u>36,500</u>	<u>45,500</u>
<u>COMMUNICATIONS</u>					
54-11-5510	Postage	8,463	9,593	11,500	11,500
54-11-5540	Printing & Publishing	1,022	1,401	4,000	4,000
	Subtotal	<u>9,484</u>	<u>10,994</u>	<u>15,500</u>	<u>15,500</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
54-11-5610	Membership & Dues	3,797	4,029	4,500	4,500
54-11-5620	Travel Expense	-	-	-	-
54-11-5630	Training	1,303	112	650	650
54-11-5650	Books & Publications	-	-	500	500
	Subtotal	<u>5,100</u>	<u>4,141</u>	<u>5,650</u>	<u>5,650</u>
<u>SERVICE CHARGES</u>					
54-11-5770	Bad Debt Expense	3,242	6,041	10,000	10,000
54-11-5790	Franchise Fees	119,675	112,031	122,000	122,000
	Subtotal	<u>122,917</u>	<u>118,073</u>	<u>132,000</u>	<u>132,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
54-11-5910	Customer Refunds	154	-	1,000	1,000
54-11-5920	Insurance & Bonds	38,554	41,203	47,400	50,800
54-11-5940	State Utility Tax	-	-	-	-
54-11-5960	Miscellaneous	1,314	2,299	3,000	3,000
	Subtotal	<u>40,023</u>	<u>43,502</u>	<u>51,400</u>	<u>54,800</u>

		<u>GENERAL SUPPLIES</u>			
54-11-6510	Office Supplies	3,143	3,751	4,500	4,500
	Subtotal	<u>3,143</u>	<u>3,751</u>	<u>4,500</u>	<u>4,500</u>
		<u>CAPITAL OUTLAY</u>			
54-11-8300	Equipment-Office	1,814	292	2,500	2,500
54-11-8700	Furniture & Fixtures	-	-	1,000	2,000
54-11-8800	Information Systems	<u>7,268</u>	<u>7,460</u>	<u>8,000</u>	<u>5,000</u>
	Subtotal	<u>9,081</u>	<u>7,752</u>	<u>11,500</u>	<u>9,500</u>
54-11-9592	Transfer to Other Funds	-	-	-	-
TOTAL GAS ADMINISTRATION		<u>404,503</u>	<u>409,195</u>	<u>458,650</u>	<u>497,250</u>

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

DISTRIBUTION		Year Ended April 30			
		2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
<u>SALARIES</u>					
54-48-4210	Regular Salaries	330,855	349,434	375,000	415,000
54-48-4230	Over-time	3,820	5,240	7,500	7,500
54-48-4240	Sick Leave	11,180	23,919	12,000	12,000
54-48-4250	Vacation Leave	31,555	30,831	36,000	35,000
54-48-4270	Inter-Departmental	30,274	19,258	30,000	30,000
	Subtotal	407,684	428,682	460,500	499,500
<u>INSURANCE BENEFITS</u>					
54-48-4510	Health Insurance	102,033	81,975	83,000	92,000
54-48-4515	Health Insurance Reimbursement	-	15,742	12,600	13,000
54-48-4530	Unemployment Insurance	447	422	500	500
	Subtotal	102,480	98,140	96,100	105,500
<u>PENSION BENEFITS</u>					
54-48-4610	FICA	29,165	31,151	37,500	38,000
54-48-4620	IMRF	68,978	91,565	55,000	53,500
	Subtotal	98,143	122,716	92,500	91,500
<u>OTHER BENEFITS</u>					
54-48-4710	Clothing Allowance	3,915	903	5,115	9,000
	Subtotal	3,915	903	5,115	9,000
<u>CONTRACTUAL SERVICES</u>					
54-48-5110	Building Repairs	1,309	689	1,500	1,500
54-48-5120	Equipment Repairs	12,821	3,853	5,000	10,000
54-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	14,130	4,542	6,500	11,500
<u>COMMUNICATIONS</u>					
54-48-5520	Communications	8,168	7,734	6,000	6,000
	Subtotal	8,168	7,734	6,000	6,000
<u>PROFESSIONAL DEVELOPMENT</u>					
54-48-5620	Travel Expense	-	-	-	-
54-48-5630	Training	1,839	925	3,000	3,000
	Subtotal	1,839	925	3,000	3,000
<u>SERVICE CHARGES</u>					
54-48-5710	Utilities	12,307	13,372	15,000	15,000
	Subtotal	12,307	13,372	15,000	15,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-48-5960	Miscellaneous	-	280	500	500
	Subtotal	-	280	500	500
<u>GENERAL SUPPLIES</u>					
54-48-6510	Office Supplies	358	290	500	500
54-48-6520	Department Supplies	1,678	1,760	2,500	2,500
54-48-6530	Tools	1,834	4,282	5,000	5,000
54-48-6540	Janitorial Supplies	291	-	500	500
54-48-6550	Vehicle Fuel & Lube	11,288	10,354	15,000	15,000
54-48-6560	Chemicals	3,099	1,708	5,000	5,000
54-48-6580	Natural Gas Purchase	1,122,334	1,081,457	1,220,000	1,300,000
54-48-6610	Safety Materials	3,216	5,308	5,000	5,000
	Subtotal	1,144,099	1,105,159	1,253,500	1,333,500

		<u>CAPITAL OUTLAY</u>			
54-48-8100	Land	-	-	-	-
54-48-8200	Building Improvements	-	1,495	2,000	2,000
54-48-8302	Equipment-New	3,406	3,660	7,000	8,300
54-48-8303	Equipment Leases	-	-	-	-
54-48-8400	Vehicles	-	-	45,000	-
54-48-8501	Meters	-	1,531	100,000	430,000
54-48-8503	Line Maintenance Materials	44,592	43,099	80,000	115,000
54-48-8902	Capital Projects	18,503	48,886	137,500	700,000
	Subtotal	66,502	98,671	371,500	1,255,300
		<u>DEPRECIATION</u>			
54-48-9100	Depreciation	138,874	138,865	-	-
	Subtotal	138,874	138,865	-	-
TOTAL GAS DISTRIBUTION		1,998,142	2,019,989	2,310,215	3,330,300
TOTAL GAS FUND		2,402,645	2,429,184	2,768,865	3,827,550

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

CLASSIFICATION	Year Ended April 30			
	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
SALARIES	540,693	567,381	605,200	662,500
INSURANCE BENEFITS	125,585	118,821	122,000	140,800
PENSION BENEFITS	127,142	156,170	119,500	119,000
OTHER BENEFITS	3,915	903	5,115	9,000
CONTRACTUAL SERVICES	16,314	7,405	10,500	15,500
PROFESSIONAL SERVICES	27,457	25,285	36,500	45,500
COMMUNICATIONS	17,652	18,729	21,500	21,500
PROFESSIONAL DEVELOPMENT	6,939	5,066	8,650	8,650
SERVICE CHARGES	135,225	131,444	147,000	147,000
OTHER CONTRACTUAL SERVICES	40,023	43,782	51,900	55,300
GENERAL SUPPLIES	1,147,242	1,108,910	1,258,000	1,338,000
CAPITAL OUTLAY	75,583	106,423	383,000	1,264,800
DEPRECIATION	138,874	138,865	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
	<u>2,402,645</u>	<u>2,429,184</u>	<u>2,768,865</u>	<u>3,827,550</u>

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CITY OF WATERLOO, ILLINOIS
GAS FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/19

		<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 \$2,000	2,000	
54-11-8800	Information Systems	5,000	
		9,500	9,500
	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 trailer for mowers estimated at \$6,500. Gas Department share \$1,300. Purchase of miscellaenous equipment estimated at \$2,000.	8,300	
54-48-8303	Equipment Leases	-	
54-48-8400	Vehicles	-	
54-48-8501	Meters	430,000	
54-48-8503	Line Maintenance Materials Line Material estimated at \$50,000 4" pipe estimated at \$65,000	115,000	
54-48-8902	Capital Projects High Pressure Gas Main estimated at \$615,000. Moore St gas relocation estimated at \$50,000. AMI estimated at \$35,000.	700,000	
		1,255,300	1,255,300
	TOTAL CAPITAL OUTLAY		1,264,800

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

		Year Ended April 30			
		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>TAXES</u>					
72-00-3150	Property Tax - Current	441,000	405,000	405,000	418,000
	Subtotal	441,000	405,000	405,000	418,000
<u>OTHER REVENUES</u>					
72-00-3810	Interest Income	28,698	64,894	70,000	75,000
72-00-3811	Unrealized Appreciation	(78,565)	230,846	-	-
72-00-3812	Gain/Loss on Investments	(30,806)	(31,360)	-	-
72-00-3814	Interest Income - CD's	5,018	-	-	-
72-00-3815	Accrued Income	3,485	1,892	-	-
72-00-3816	Purchase Discounts	-	-	-	-
72-00-3817	Dividend Income	42,898	45,671	55,000	65,000
72-00-3818	Interest Income - Checking	94	72	50	50
72-00-3881	From James Trantham	8,864	5,705	-	-
72-00-3883	From Michael Douglas	7,914	8,484	9,370	9,625
72-00-3885	From John Sawyer	6,396	6,632	7,050	7,685
72-00-3893	From Dwight Loless	7,201	7,398	5,550	7,990
72-00-3894	From Trinity Daws	6,066	6,289	6,685	7,290
72-00-3896	From Stephen Dinkelman	-	-	-	-
72-00-3897	From Dale Siebenberger	6,066	6,289	6,685	7,290
72-00-3899	From Jeffrey Prosize	6,066	7,273	8,355	8,595
72-00-3901	From Scott Spencer	6,066	6,289	6,685	7,290
72-00-3903	From David Midkiff II	6,066	6,289	6,685	7,290
72-00-3904	From Clifford M Haddick	6,066	6,289	6,685	7,290
72-00-3905	From Steve Martin	6,066	6,289	5,410	-
72-00-3906	From Scott Kohl	6,066	6,289	-	-
72-00-3908	From Evan Ford	5,921	193	-	-
72-00-3909	From Dane Luke	6,074	6,289	6,870	7,685
72-00-3910	From Kelsy Hovorka	5,927	(11,577)	-	-
72-00-3911	From Eric Waszak	-	3,700	6,520	7,290
72-00-3912	From Daniel Pittman	-	1,877	6,410	7,290
72-00-3913	From Eric Zaber	-	-	4,840	7,290
72-00-3914	From Justin Ellis	-	-	575	-
72-00-3915	From Robert Fernandez	-	-	4,475	7,290
72-00-3916	From Shaun Wiegand	-	-	4,475	7,290
72-00-3917	From Andrew Potter	-	-	1,450	7,290
72-00-3918	From Nicholas Elliott	-	-	1,450	7,290
72-00-3919	From Joshua Wirth	-	-	1,450	7,290
72-00-3990	From General Fund	-	-	-	-
	Subtotal	67,647	392,014	232,725	276,400
TOTAL RECEIPTS		508,647	797,014	637,725	694,400
TOTAL DISBURSEMENTS		239,559	272,519	342,050	347,865
EXCESS OF RECEIPTS OVER DISBURSEMENTS		269,088	524,495	295,675	346,535
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(63,352)	32,326		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		4,335,603	4,541,339	5,098,160	5,393,835
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>4,541,339</u>	<u>5,098,160</u>	<u>5,393,835</u>	<u>5,740,370</u>

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

		Year Ended April 30			
		2016	2017	2018	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PENSION BENEFITS</u>					
72-00-4630	Federal Tax Paid	-	-	36,500	37,630
72-00-4635	Bank Charges	15,320	16,212	20,000	20,000
72-00-4640	Benefits Paid	207,093	239,384	256,250	260,935
	Subtotal	<u>222,413</u>	<u>255,596</u>	<u>312,750</u>	<u>318,565</u>
<u>PROFESSIONAL SERVICES</u>					
72-00-5310	Professional Services	627	1,108	6,000	6,000
72-00-5330	Legal	-	-	-	-
	Subtotal	<u>627</u>	<u>1,108</u>	<u>6,000</u>	<u>6,000</u>
<u>COMMUNICATIONS</u>					
72-00-5540	Printing & Publishing	18	18	100	100
	Subtotal	<u>18</u>	<u>18</u>	<u>100</u>	<u>100</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
72-00-5620	Travel	-	-	-	-
72-00-5630	Training	2,697	1,501	3,500	3,500
	Subtotal	<u>2,697</u>	<u>1,501</u>	<u>3,500</u>	<u>3,500</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
72-00-5920	Insurance & Bonds	2,806	2,624	3,000	3,000
72-00-5922	Accounting	3,680	4,025	4,500	4,500
72-00-5924	Safe Deposit Box	30	30	50	50
72-00-5925	Legal	5,625	5,873	10,000	10,000
72-00-5926	Dues	795	795	900	900
72-00-5927	IL Department of Insurance	868	950	1,200	1,200
	Subtotal	<u>13,804</u>	<u>14,296</u>	<u>19,650</u>	<u>19,650</u>
<u>GENERAL SUPPLIES</u>					
72-00-6510	Office Supplies	-	-	50	50
	Subtotal	<u>-</u>	<u>-</u>	<u>50</u>	<u>50</u>
TOTAL POLICE PENSION FUND		<u>239,559</u>	<u>272,519</u>	<u>342,050</u>	<u>347,865</u>