



ANNUAL BUDGET
2016 – 2017

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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 2016-17 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, 2016 through April 30, 2017. 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.

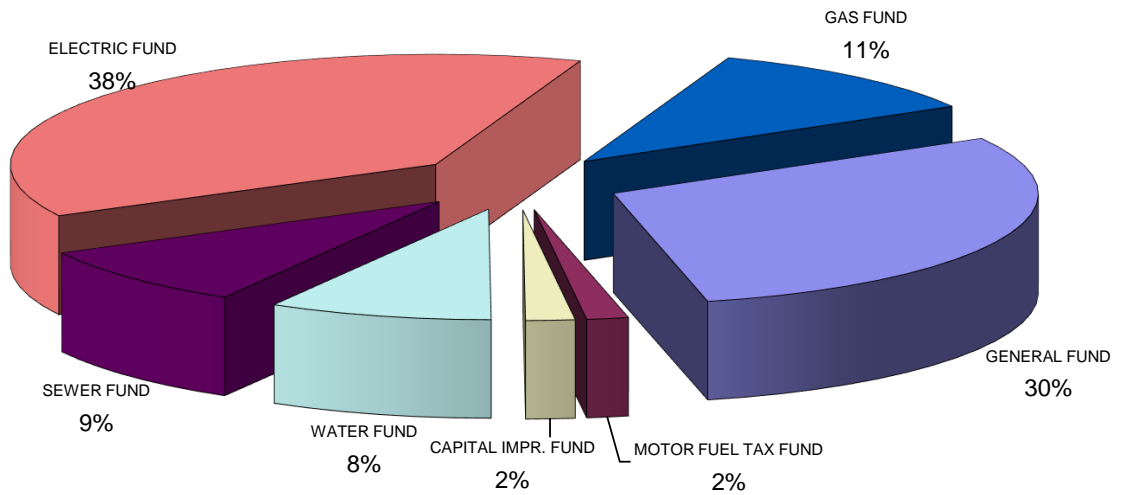
Fiduciary Funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs. The Police Pension Fund is the City's only Fiduciary Fund.

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, 2017

FUND	RECEIPTS	DISBURSEMENTS	SYSTEM DEVELOPMENT CHARGE	RECEIPTS OVER DISBURSEMENTS/ SYSTEM DEVELOPMENT CHARGE
GENERAL FUND	8,237,620	8,214,000		23,620
MOTOR FUEL TAX FUND	437,100	435,960		1,140
CAPITAL IMPROVEMENTS FUND	536,000	513,102		22,898
WATER FUND	2,351,500	2,339,722		11,778
SEWER FUND	2,505,564	2,457,726		47,838
ELECTRIC FUND	11,364,500	10,539,125		825,375
GAS FUND	3,074,200	3,073,550		650
TOTAL	28,506,484	27,573,185	-	933,299

Disbursements by Fund
\$27,573,185



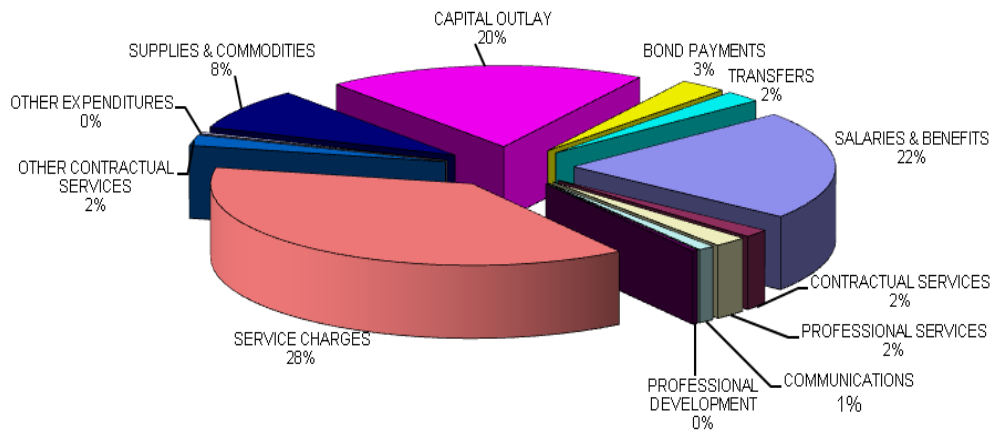
**CITY OF WATERLOO, ILLINOIS
GENERAL, PROPRIETARY, MOTOR FUEL TAX
& CAPITAL IMPROVEMENT FUNDS BUDGET TOTALS**

	2015-16 BUDGET	2015-16 ESTIMATE	2016-17 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
SALARIES	4,327,920	4,312,920	4,427,450	2%	16.06%
INSURANCE BENEFITS	1,024,750	1,010,050	792,350	-23%	2.87%
PENSION BENEFITS	803,300	786,400	714,900	-11%	2.59%
OTHER BENEFITS	51,450	52,050	35,205	-32%	0.13%
CONTRACTUAL SERVICES	389,100	357,300	438,100	13%	1.59%
PROFESSIONAL SERVICES	492,400	539,400	566,900	15%	2.06%
COMMUNICATIONS	273,300	272,300	279,100	2%	1.01%
PROFESSIONAL DEVELOPMENT	90,650	93,850	93,150	3%	0.34%
SERVICE CHARGES	10,357,000	10,275,500	10,390,500	0%	37.68%
OTHER CONTRACTUAL SERVICES	513,950	487,950	570,450	11%	2.07%
OTHER EXPENDITURES	70,500	70,500	93,000	32%	0.34%
MAINTENANCE SUPPLIES	47,500	55,000	57,500	21%	0.21%
COMMODITIES	410,925	410,925	402,395	-2%	1.46%
GENERAL SUPPLIES	2,266,350	1,768,850	1,829,750	-19%	6.64%
CAPITAL OUTLAY	6,724,445	5,030,655	5,453,645	-19%	19.78%
TRANSFERS	621,564	621,564	621,564	0%	2.25%
PRINCIPAL ON BONDS	1,668,821	1,668,821	618,031	-63%	2.24%
INTEREST ON BONDS	217,686	217,686	189,195	-13%	0.69%
TOTAL	30,351,611	28,031,721	27,573,185	-9%	100.00%

Expenditures, including the Utility Funds and other Special Funds, for FY 2016-17 total \$27.6 million. The current FY 2015-16 combined expenditures are \$28.0 million. There is a 9% budgeted decrease in expenditures from the current FY 2015-16 budget. The major differences between the FY 2015-16 budget and the FY 2016-17 budget includes an decrease in capital outlay and principal and interest on bonds. Several of the projects expected to be competed in the FY 2015-16 budget will be finalized in the FY 2016-2017 budget. Other significant capital outlay includes equipment purchases in the Police and Street Departments.

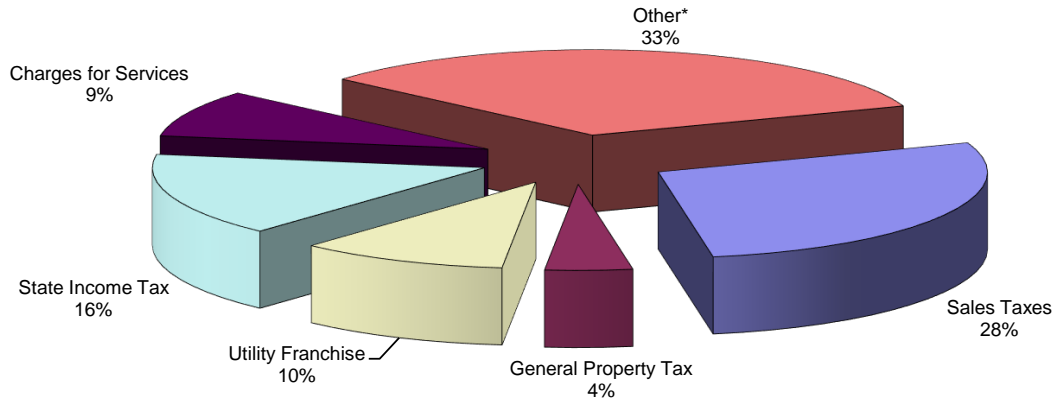
Disbursements by Classification

\$27,573,185



The combined revenues for all funds to support the FY 2016-17 budget are \$28.5 million, which includes \$2.1 million of invested funds, and \$0.6 million of transfers from other funds. The current FY 2015-16 combined budgeted revenues were \$30.8 million, which included \$4.0 million of invested funds, \$0.6 million of transfers from other funds. Excluding use of invested funds and transfers from other funds, there is a 1.6% decrease in combined revenues. Revenue generated through utility usage is budgeted to decrease slightly over the budgeted revenue from the prior fiscal year. The General Fund revenue is budgeted with a decrease as outlined below.

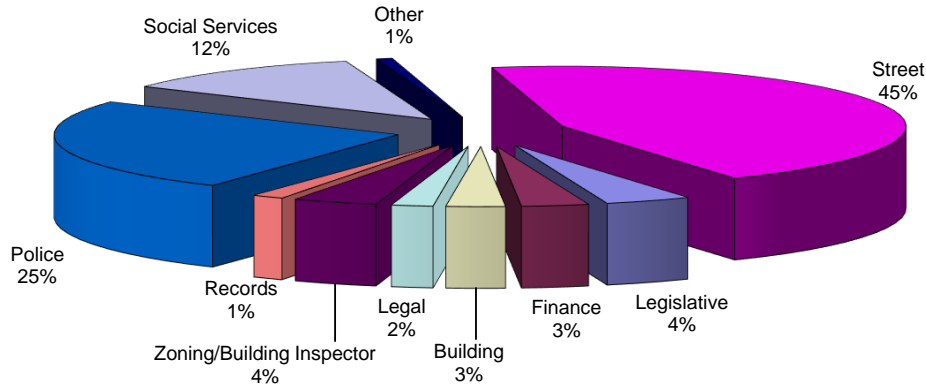
GENERAL FUND REVENUE SUMMARY



	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATED	2016-17 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Sales Taxes	2,125,352	2,162,592	2,100,000	2,200,000	2,300,000	10%	27.92%
General Property Tax	394,269	394,465	399,500	399,500	350,000	-12%	4.25%
Utility Franchise	867,216	865,812	900,000	848,000	838,000	-7%	10.17%
State Income Tax	1,170,320	1,251,466	1,222,160	1,311,930	1,293,200	6%	15.70%
Licenses, Permits & Fees	479,471	511,546	480,000	488,200	491,200	2%	5.96%
Fines & Forfeitures	83,845	73,135	69,000	56,200	59,200	-14%	0.72%
Charges for Services	656,227	695,307	732,250	732,250	732,250	0%	8.89%
Investment Income	3,432	4,214	2,650	5,250	5,300	100%	0.06%
Hotel/Motel Tax	16,411	14,471	15,000	13,000	15,000	0%	0.18%
Miscellaneous	188,007	270,242	2,875,470	2,291,120	2,153,470	-25%	26.14%
TOTAL	5,984,550	6,243,250	8,796,030	8,345,450	8,237,620	-6%	100.00%

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

GENERAL FUND DEPARTMENTAL DISBURSEMENTS SUMMARY



	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATED	2016-17 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Legislative	260,637	337,638	317,750	315,560	331,950	4%	4.04%
Finance	238,846	239,486	268,900	266,200	258,400	-4%	3.15%
Building	113,326	110,136	176,000	135,000	227,000	29%	2.76%
Legal	146,521	122,078	150,000	160,000	160,000	7%	1.95%
Zoning/Building Inspector	261,238	308,237	380,850	338,050	326,050	-14%	3.97%
Records	108,494	110,872	128,600	128,700	122,700	-5%	1.49%
Police	1,808,994	1,859,600	2,229,500	2,141,500	2,069,000	-7%	25.19%
Emergency Mgmt Agency	7,166	9,201	30,800	23,200	8,700	-72%	0.11%
Police Commission	2,997	4,113	7,600	6,100	7,600	0%	0.09%
Health and Ordinance	100	100	1,100	100	45,100	4000%	0.55%
Social Services	791,489	870,365	934,150	935,650	965,150	3%	11.75%
Street Department	2,211,007	1,604,070	4,115,200	3,839,650	3,692,350	-10%	44.95%
TOTAL	5,950,815	5,575,896	8,740,450	8,289,710	8,214,000	-6%	100.00%

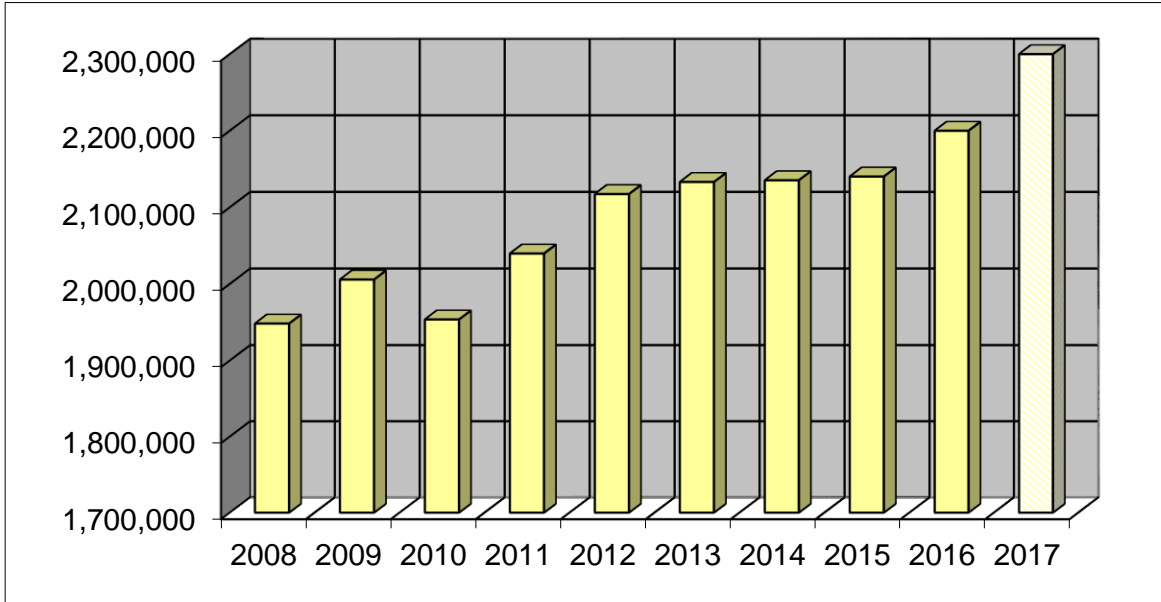
*Other Includes Emergency Management Agency, Police Commission, Health and Ordinance, and Annexations.

REVENUE TRENDS

Ten-Year Sales Tax Revenue History

The largest source of general fund revenues is sales tax. Based on historical data, sales tax is expected to provide one-third of the general fund budget for fiscal year 2015-16. Of the \$0.065 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
2008	1,948,292	4%
2009	2,005,738	3%
2010	1,953,631	-3%
2011	2,039,675	4%
2012	2,117,381	4%
2013	2,133,099	1%
2014	2,135,398	0%
2015	2,140,229	0%
2016	2,200,000	3%
2017	2,300,000	5%

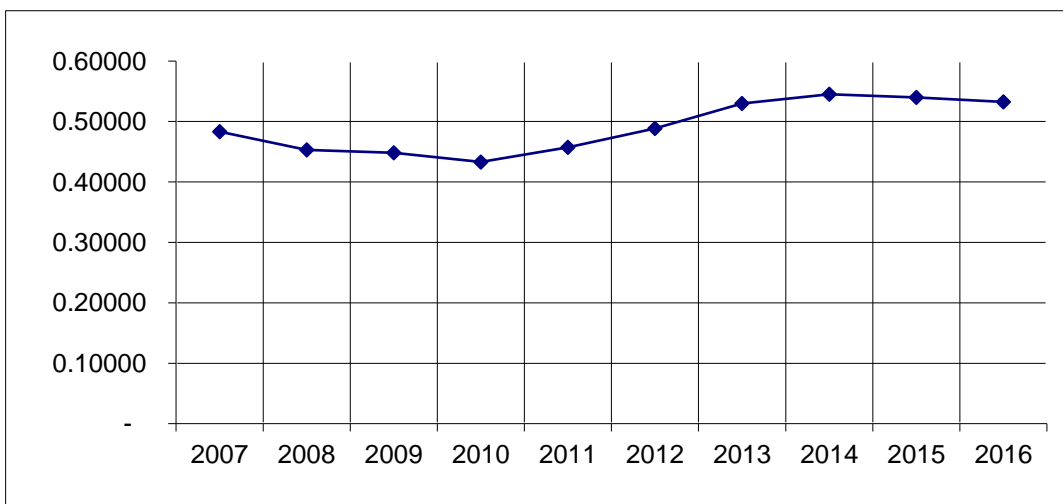
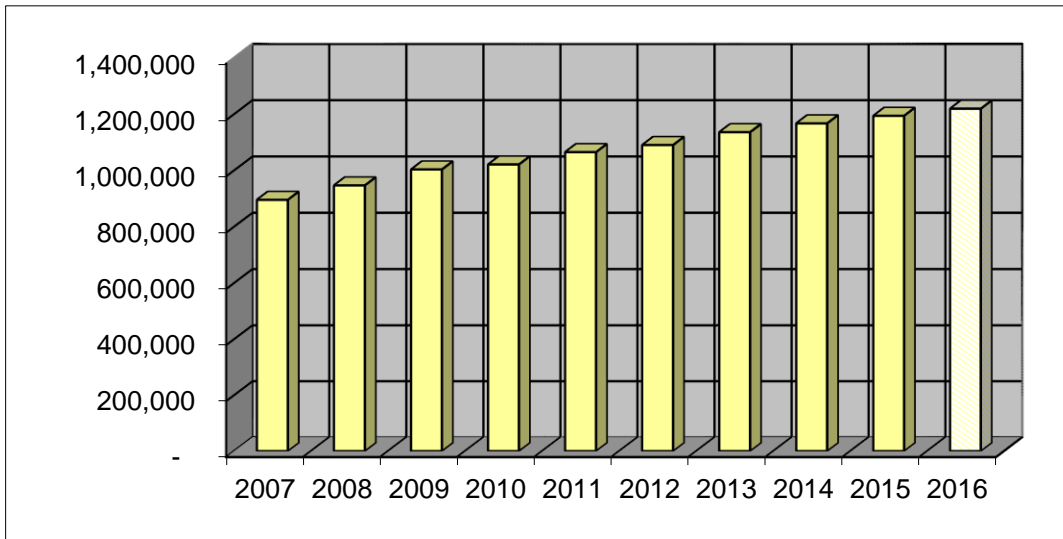


Ten-Year Property Tax Revenue History

The total 2015 property tax levy for the City of Waterloo is \$1,219,500. Levies included are listed below. The Corporate, Road, and a portion of the IMRF & FICA levies are deposited directly into the General Fund to be used for operating expenditures. Specific expenditure levies, Band, Library - Special, and Library are forwarded on to each specific entity. The Police Pension levy is determined by the Illinois Division of Insurance and must be deposited into fiduciary funds. Rates are per \$100 of Equalized Assessed Value (EAV). The City of Waterloo is subject to PTELL (Property Tax Extension Law Limit). The 2016 rate is estimated.

Collection Year	Tax Extension	Tax Rate
2007	895,705	0.48311
2008	946,875	0.45297
2009	1,003,576	0.44813
2010	1,021,370	0.43312
2011	1,065,083	0.45730
2012	1,090,310	0.48841
2013	1,135,981	0.53001
2014	1,167,311	0.54516
2015	1,194,068	0.53987
2016	1,219,500	0.53253

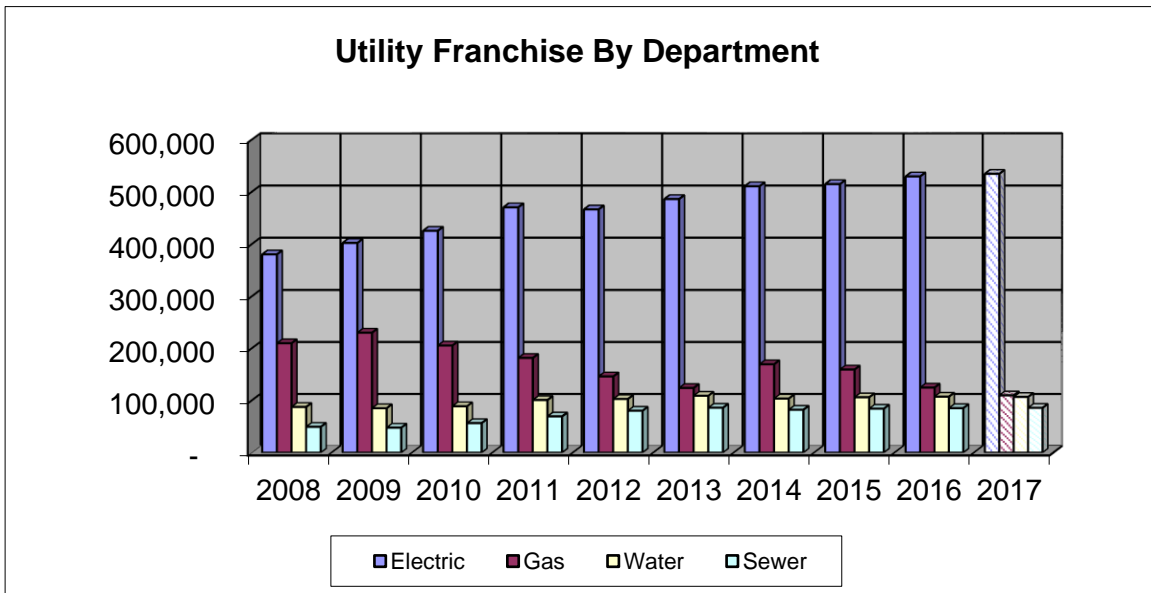
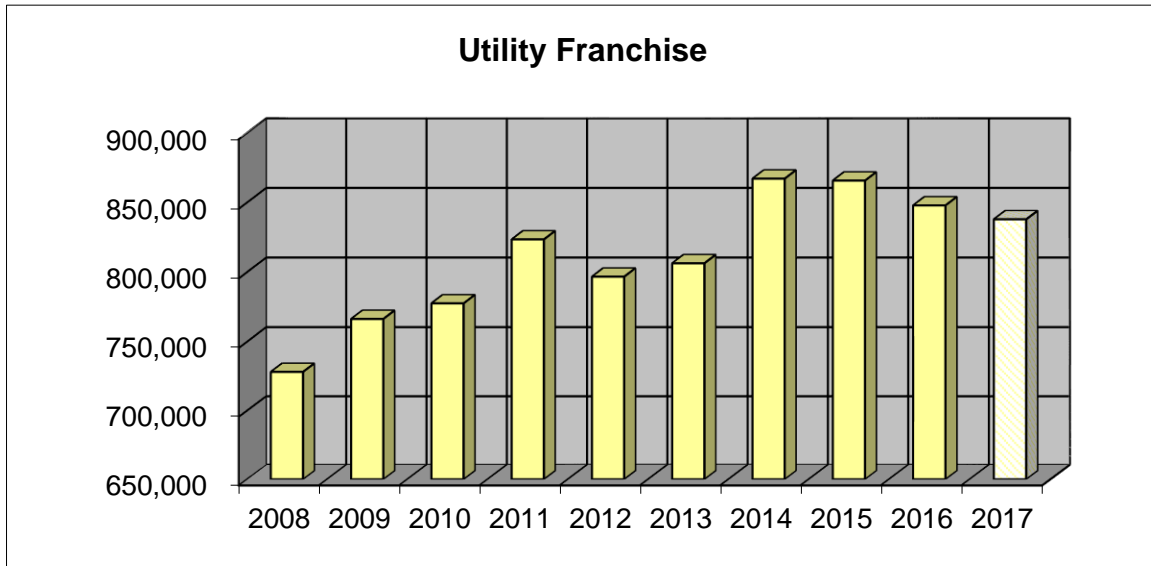
Corporate	\$ 187,000
Road	\$ 55,000
Band	\$ 22,000
IMRF & FICA	\$ 130,500
Police Pension	\$ 441,000
Library - Special	\$ 44,000
Library	<u>\$ 340,000</u>
	\$ 1,219,500



Ten-Year Utility Franchise History

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

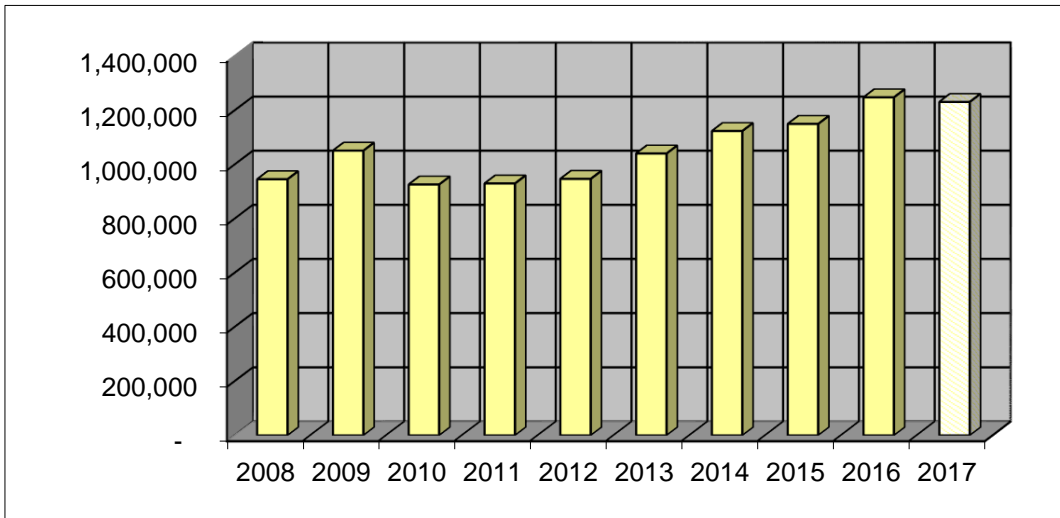
Fiscal Year	Electric Department	Gas Department	Water Department	Sewer Department	Total Franchise
2008	380,728	210,244	87,774	49,586	728,332
2009	402,612	230,538	85,287	47,965	766,402
2010	425,881	205,811	89,168	56,745	777,605
2011	470,903	182,048	101,051	69,556	823,558
2012	466,878	146,413	103,036	80,455	796,782
2013	486,689	124,273	109,248	86,205	806,415
2014	511,191	169,839	103,846	82,339	867,215
2015	515,356	159,712	106,301	84,443	865,812
2016	530,000	125,000	107,500	85,500	848,000
2017	535,000	110,000	107,000	86,000	838,000



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 2012 the City's new population per the 2010 census is being recognized for distribution purposes. In 2017, income tax is expected to provide 15% 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.

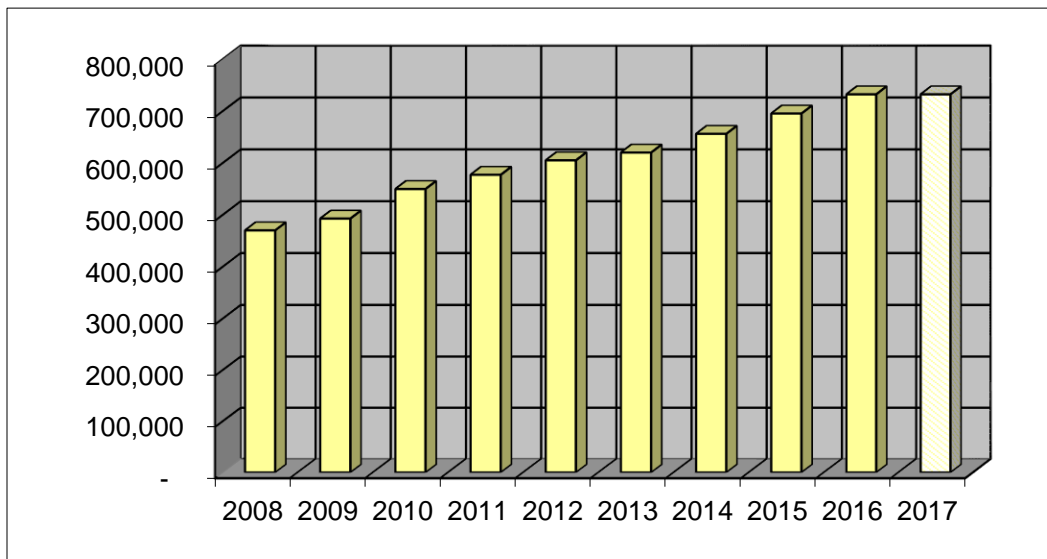
Fiscal Year	Revenue Received	Percent Change
2008	945,521	9%
2009	1,051,027	11%
2010	926,016	-12%
2011	929,742	0%
2012	946,828	2%
2013	1,040,447	10%
2014	1,123,527	8%
2015	1,149,767	2%
2016	1,248,000	9%
2017	1,231,000	-1%



Ten-Year Refuse Revenue History

The City contracts with a private hauler for residential curbside trash pickup. Currently, Reliable Sanitation is providing this service to approximately 4,150 households. The City expects revenue and expenditures to be relatively the same in 2017.

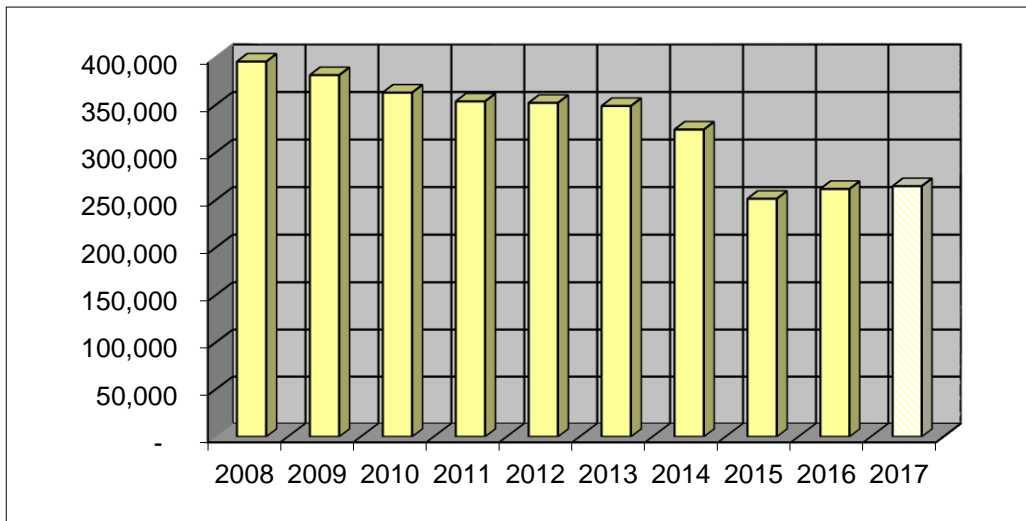
Fiscal Year	Revenue Received	Percent Change
2008	470,217	7%
2009	492,859	5%
2010	549,960	12%
2011	577,301	5%
2012	605,278	5%
2013	620,179	2%
2014	656,360	6%
2015	695,475	6%
2016	732,500	5%
2017	732,500	0%



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.

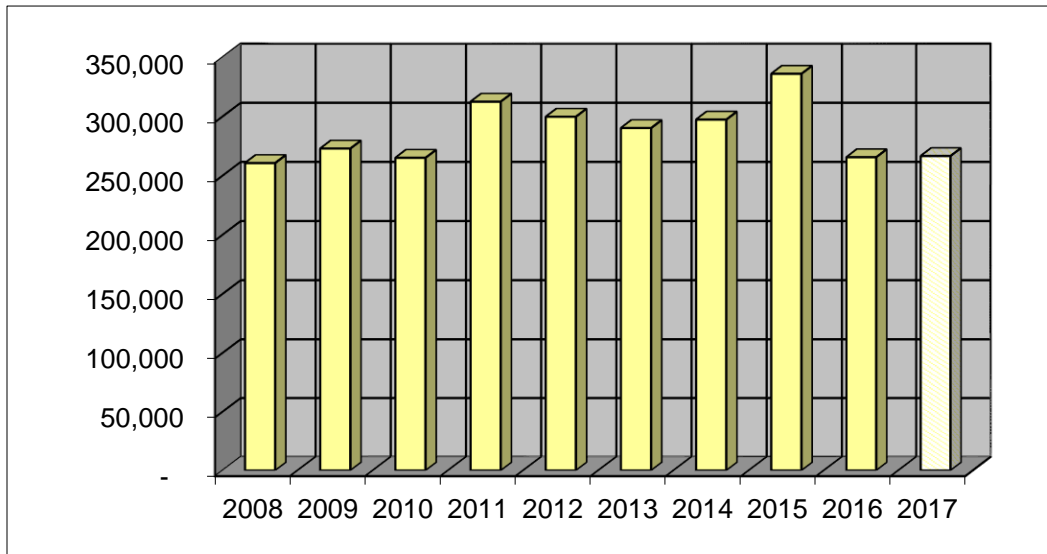
Fiscal Year	Simplified Telecom Tax	Percent Change
2008	395,891	5%
2009	381,706	-4%
2010	363,307	-5%
2011	354,065	-3%
2012	352,516	0%
2013	349,209	-1%
2014	324,460	-7%
2015	251,710	-22%
2016	262,000	4%
2017	265,000	1%



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.

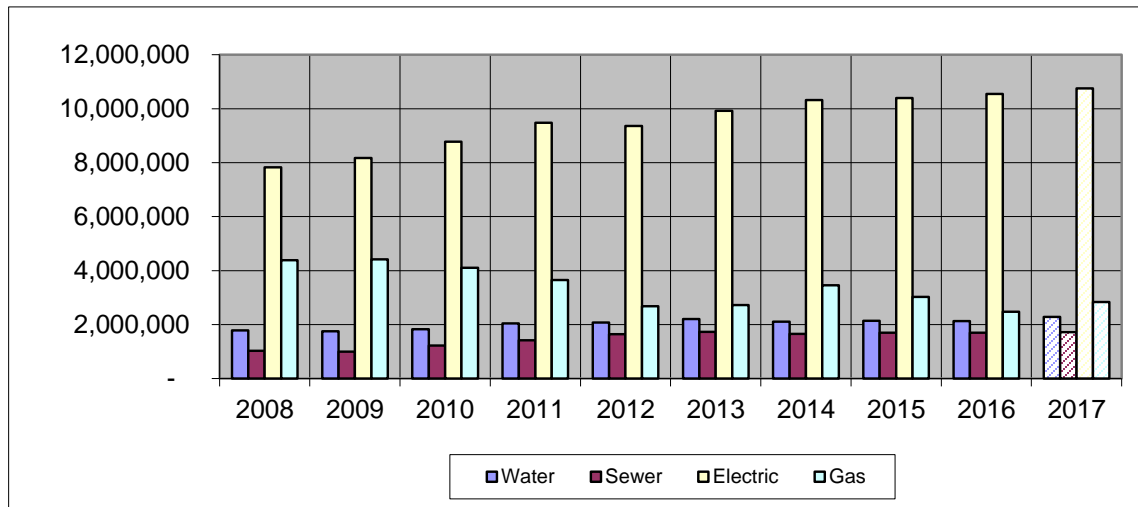
Fiscal Year	Revenue Received	Percent Change
2008	260,568	-3%
2009	272,842	5%
2010	265,030	-3%
2011	312,465	18%
2012	299,721	-4%
2013	290,172	-3%
2014	297,314	2%
2015	336,045	13%
2016	265,500	-21%
2017	266,500	0%



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.

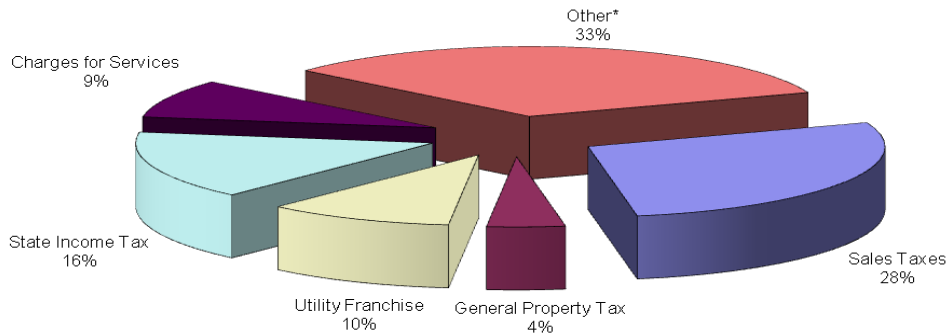
Fiscal Year	Water Revenue	Percent Change	Sewer Revenue	Percent Change	Electric Revenue	Percent Change	Gas Revenue	Percent Change
2008	1,783,400	7%	1,032,436	6%	7,826,473	10%	4,388,455	7%
2009	1,749,305	-2%	999,065	-3%	8,171,514	4%	4,412,475	1%
2010	1,824,305	4%	1,218,586	22%	8,773,825	7%	4,107,671	-7%
2011	2,042,939	12%	1,418,550	16%	9,471,683	8%	3,646,953	-11%
2012	2,077,814	2%	1,642,280	16%	9,353,421	-1%	2,681,426	-26%
2013	2,201,395	6%	1,731,718	5%	9,918,374	6%	2,717,207	1%
2014	2,109,808	-4%	1,659,037	-4%	10,322,371	4%	3,457,697	27%
2015	2,144,338	2%	1,699,877	2%	10,395,894	1%	3,021,675	-13%
2016	2,126,000	-1%	1,693,000	0%	10,550,000	1%	2,474,000	-18%
2017	2,283,000	7%	1,718,000	1%	10,750,000	2%	2,835,000	15%



- General Fund Revenue -

General Fund revenue for FY 2016-17 is budgeted at \$8.2 million, a decrease from the FY 2015-16. Sales tax revenue, the funds largest source of revenue is expected to increase 10% from budgeted FY 2015-16. State Income Tax revenue, the next largest source of revenue, is projected to increase 6% from budgeted FY 2015-16. Utility franchise, another significant source of revenue, however, is projected to decrease 7% from FY 2015-16. Other includes a \$2.0 million transfer from invested funds. Increases in projected revenue include an increase in licenses, permits and fees and investment income. Decreases in projected revenue include general property taxes, fines and forfeitures, and miscellaneous income.

GENERAL FUND REVENUE SUMMARY

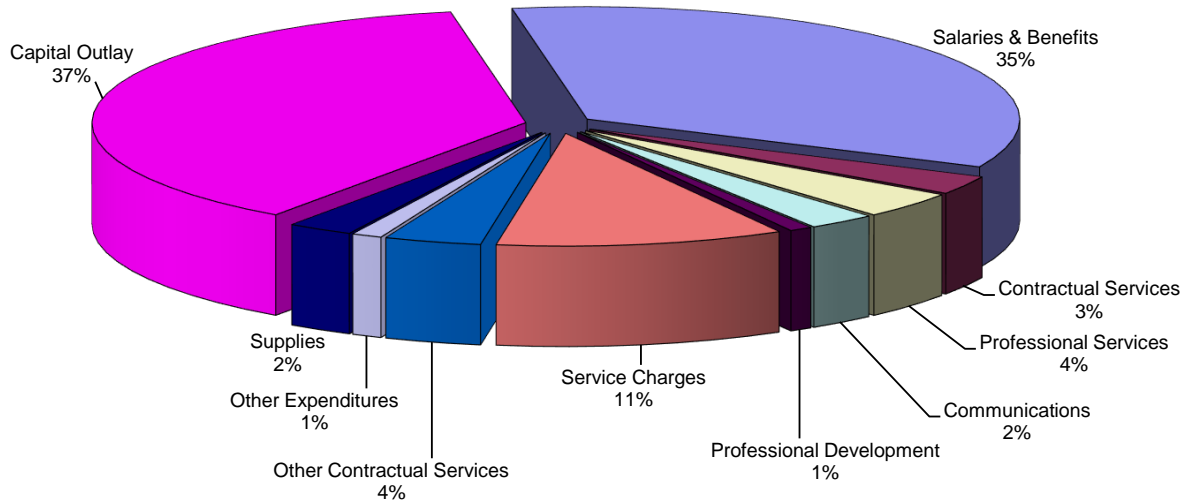


*Other includes Licenses, Permits & Fees, Fines & Forfeitures, Investment Income, Hotel/Motel Tax, Transfers from Invested Funds and Miscellaneous.

- General Fund Disbursements -

General Fund disbursements for FY 2016-17 is budgeted at \$8.2 million, a decrease from FY 2015-16. Salaries, Insurance Benefits, and Pension Benefits, which account for 35% of total disbursements, are projected to decrease 3% from FYE 2015-16. Contractual Services is budgeted at an increase with the expectation of a chiller replacement at City Hall. Other Contractual Services is budgeted with a 17% increase as we anticipate mosquito spraying in next fiscal year. Other Expenditures is budgeted with a 32% increase with more expected to be spent in downtown enhancements. Maintenance Supplies is also budgeted with an increase as we perform street maintenance. Capital Outlay is budgeted to decrease 16% from the FY 2015-16. 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. Invested Funds transferred from General Fund will be used to pay for a significant amount of capital outlay costs.

GENERAL FUND DISBURSEMENTS SUMMARY



	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATED	2016-17 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Salaries	1,837,961	1,941,532	2,109,800	2,118,800	2,147,300	2%	26.14%
Insurance Benefits	422,197	490,784	532,900	518,200	421,700	-21%	5.13%
Pension Benefits	257,677	262,146	286,100	286,200	268,000	-6%	3.26%
Other Benefits	17,134	18,849	21,000	21,000	17,500	-17%	0.21%
Contractual Services	108,304	81,352	162,600	113,700	221,100	36%	2.69%
Professional Services	239,143	216,155	306,400	304,400	310,900	1%	3.79%
Communications	191,046	184,176	204,800	204,800	207,600	1%	2.53%
Professional Development	39,606	36,674	67,850	67,550	69,850	3%	0.85%
Service Charges	797,454	839,915	880,500	881,500	881,500	0%	10.73%
Other Contractual Services	268,772	229,803	253,250	241,250	296,750	17%	3.61%
Other Expenditures	27,274	63,170	70,500	70,500	93,000	32%	1.13%
Maintenance Supplies	43,924	29,452	47,500	55,000	57,500	21%	0.70%
General Supplies	132,259	107,200	138,000	134,900	143,900	4%	1.75%
Capital Outlay	1,568,064	1,074,688	3,659,250	3,271,910	3,077,400	-16%	37.47%
TOTAL	5,950,815	5,575,896	8,740,450	8,289,710	8,214,000	-6%	100.00%

GENERAL FUND REVENUE ACCOUNTS

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2017 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.	\$108,000
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.	187,000
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).	6,200
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.	120,000
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.	838,000
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.	265,000
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.	80,000
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>2017 BUDGET</u>
01-00-3410	State Income Tax – Consists of our share (based on population) of income tax deposited into the Local Government Distributive Fund (LGDF) and our share of local use tax. This is deposited monthly (approximately the third week) into IPTIP from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review.	1,231,000
01-00-3420	State Replacement Tax – Consists of our share of personal property replacement tax. Illinois allocates this in eight periods (January, March, April, May, July, August, October and December) for the appropriate calendar year and deposits into IPTIP from the Illinois Department of Revenue. This is then divided up into Corporate (3140), Road & Bridge (3120), Library, Band, and IMRF (General & Library). Our allocation factor has historically been .0138844%.	62,200
01-00-3425	Mobile Home Taxes –	20
01-00-3445	Grant – Consists of money received from grants.	-
01-00-3450	Sales Tax - Consists of our share of sales tax revenue. This is deposited monthly (around the 10 th of the month) into IPTIP from the Illinois Department of Revenue. We receive payment every month for the third month prior sales. Example: December sales reported to IDOR in January and the City’s portion is received in March.	2,300,000
01-00-3460	Business District Tax – Consists of 1% Business District Tax (additional sales tax) on purchases within the Business District.	70,000
01-00-3480	Video Gaming – Consists of our share (5%) of the net video gaming activity.	60,000
01-00-3510	Court Fines – Consists of revenue received from the Circuit Clerk’s office for our share of court fines, including any restitution payments to the City. This is received monthly.	50,000
01-00-3530	Penalties on Service – Consists of revenue for late payment of utilities at the rate of 10% of the current bill.	9,200

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2017 BUDGET</u>
01-00-3680	Refuse Fees – Consists of revenue of \$14.71 a month for each address in the City, unless they have a dumpster. The budgeted amount for FYE 4/30/17 is estimated at \$14.71 based on an estimated price of \$14.51 with Reliable Sanitation.	732,500
01-00-3690	Utility Bill Adjustment – Consists of revenue due to an adjustment on a utility billing.	(250)
01-00-3810	Interest Income – Includes interest income from the IPTIP account, General Fund checking account and any CD interest earned on General Fund CD's.	5,300
01-00-3830	Tower Rental – This is revenue from Verizon & Sprint PCS for the rental of the City Water Tower.	29,500
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.	20,700
01-00-3845	Hotel/Motel Tax - Consists of revenue received from Hotel/Motel operators. This is received monthly based on Hotel/Motel gross receipts, of which we receive 5%.	15,000
01-00-3890	Miscellaneous - Consists of miscellaneous revenue received from miscellaneous invoices by Street Department.	2,000
01-00-3960	Transfer from Invested Funds	1,965,250
TOTAL GENERAL FUND		\$8,237,620

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

		Year Ended April 30			
		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROPERTY TAXES</u>					
01-00-3110	Property Tax IMRF/FICA	104,923	104,664	108,000	108,000
01-00-3120	Property Tax Road & Bridge	54,891	54,837	55,000	55,000
01-00-3140	Property Tax General Corporate	234,454	234,964	236,500	187,000
	Subtotal	<u>394,269</u>	<u>394,465</u>	<u>399,500</u>	<u>350,000</u>
<u>LICENSES & PERMITS</u>					
01-00-3210	Liquor License	5,890	5,640	6,200	6,200
01-00-3250	Franchise License	116,881	112,175	120,000	120,000
01-00-3260	Utility Franchise	867,216	865,812	848,000	838,000
01-00-3270	Infrastructure Fee	283,909	281,483	262,000	265,000
01-00-3310	Fees & Permits	52,154	93,498	80,000	80,000
01-00-3320	Inspection Fees	20,636	18,750	20,000	20,000
	Subtotal	<u>1,346,687</u>	<u>1,377,358</u>	<u>1,336,200</u>	<u>1,329,200</u>
<u>INTERGOVERNMENTAL</u>					
01-00-3410	State Income Tax	1,109,065	1,190,771	1,248,000	1,231,000
01-00-3420	State Replacement Tax	61,255	60,695	63,930	62,200
01-00-3425	Mobile Home Tax	16	16	20	20
01-00-3445	Grant	-	61,909	-	-
01-00-3450	Sales Tax	2,125,352	2,162,592	2,200,000	2,300,000
01-00-3460	Business District Tax	60,186	61,738	66,000	70,000
01-00-3480	Video Gaming	25,988	54,974	60,000	60,000
	Subtotal	<u>3,381,862</u>	<u>3,592,695</u>	<u>3,637,950</u>	<u>3,723,220</u>
<u>FINES & FORFEITS</u>					
01-00-3510	Court Fines	74,860	63,595	47,000	50,000
01-00-3530	Penalties on Service	8,985	9,540	9,200	9,200
	Subtotal	<u>83,845</u>	<u>73,135</u>	<u>56,200</u>	<u>59,200</u>
<u>CHARGES FOR SERVICES</u>					
01-00-3680	Refuse Fees	656,360	695,475	732,500	732,500
01-00-3690	Utility Bill Adjustment	(132)	(168)	(250)	(250)
	Subtotal	<u>656,227</u>	<u>695,307</u>	<u>732,250</u>	<u>732,250</u>
<u>OTHER REVENUES</u>					
01-00-3810	Interest Income	3,432	4,214	5,250	5,300
01-00-3820	Rural Fire Dist. Rent	6,000	2,000	-	-
01-00-3830	Tower Rental	29,313	29,313	29,500	29,500
01-00-3840	Sundry Income	2,789	5,953	6,000	6,000
01-00-3841	Donations	35,442	50,319	26,500	20,700
01-00-3845	Hotel/Motel Tax	16,411	14,471	13,000	15,000
01-00-3890	Miscellaneous	28,272	4,020	3,100	2,000
01-00-3891	Street Openings	-	-	-	-
	Subtotal	<u>121,660</u>	<u>110,290</u>	<u>83,350</u>	<u>78,500</u>
<u>OTHER FINANCING SOURCES</u>					
01-00-3960	Transfer from Other Funds	-	-	-	-
	Transfer from Invested Funds	-	-	2,100,000	1,965,250
	Subtotal	<u>-</u>	<u>-</u>	<u>2,100,000</u>	<u>1,965,250</u>
TOTAL RECEIPTS		5,984,550	6,243,250	8,345,450	8,237,620
TOTAL DISBURSEMENTS		5,950,815	5,575,896	8,289,710	8,214,000
EXCESS OF RECEIPTS OVER DISBURSEMENTS		33,735	667,354	55,740	23,620
COMMITMENT TO PENSION FUNDS				(76,930)	(75,820)
USE OF INVESTED FUNDS				(2,100,000)	(2,229,250)
DECREASE (INCREASE) IN RECEIVABLES / PAYABLES		480,804	149,860		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		6,936,824	7,451,363	8,268,577	6,147,387
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>7,451,363</u>	<u>8,268,577</u>	<u>6,147,387</u>	<u>3,865,937</u>

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

		Year Ended April 30			
		2014	2015	2016	2017
LEGISLATIVE		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-12-4310	Mayor	17,696	18,298	24,500	25,000
01-12-4320	Aldermen	104,744	105,207	130,000	140,000
	Subtotal	<u>122,440</u>	<u>123,505</u>	<u>154,500</u>	<u>165,000</u>
<u>PENSION BENEFITS</u>					
01-12-4610	FICA	9,367	9,448	12,200	12,600
01-12-4620	IMRF	6,722	3,663	-	-
	Subtotal	<u>16,088</u>	<u>13,111</u>	<u>12,200</u>	<u>12,600</u>
<u>PROFESSIONAL SERVICES</u>					
01-12-5310	Professional Services	24,943	20,218	27,000	28,000
	Subtotal	<u>24,943</u>	<u>20,218</u>	<u>27,000</u>	<u>28,000</u>
<u>COMMUNICATIONS</u>					
01-12-5520	Communications	2,671	4,676	6,000	5,800
01-12-5540	Printing & Publishing	5,940	5,940	6,100	6,100
	Subtotal	<u>8,611</u>	<u>10,616</u>	<u>12,100</u>	<u>11,900</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-12-5610	Membership & Dues	1,459	1,681	12,000	12,000
01-12-5630	Training	9,460	5,055	15,500	15,500
01-12-5650	Books & Publications	333	243	250	250
	Subtotal	<u>11,252</u>	<u>6,979</u>	<u>27,750</u>	<u>27,750</u>
<u>SERVICE CHARGES</u>					
01-12-5770	Bad Debt Expense	2,329	3,005	2,000	2,000
	Subtotal	<u>2,329</u>	<u>3,005</u>	<u>2,000</u>	<u>2,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-12-5920	Insurance & Bonds	349	378	500	500
01-12-5942	Sales Tax Rebate	64,030	58,819	65,000	69,000
01-12-5960	Miscellaneous	10,560	11,435	14,000	15,000
	Subtotal	<u>74,939</u>	<u>70,632</u>	<u>79,500</u>	<u>84,500</u>
<u>GENERAL SUPPLIES</u>					
01-12-6510	Office Supplies	34	-	200	200
	Subtotal	<u>34</u>	<u>-</u>	<u>200</u>	<u>200</u>
<u>CAPITAL OUTLAY</u>					
01-12-8100	Land	-	-	-	-
01-12-8902	Capital Projects	-	89,572	310	-
01-12-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	<u>-</u>	<u>89,572</u>	<u>310</u>	<u>-</u>
TOTAL LEGISLATIVE		<u>260,637</u>	<u>337,638</u>	<u>315,560</u>	<u>331,950</u>

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

		Year Ended April 30			
		2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimate</u>	2017 <u>Budget</u>
FINANCE					
<u>SALARIES</u>					
01-13-4211	Director of Public Works	21,379	22,208	23,500	24,000
01-13-4212	Finance Director	18,029	18,595	19,200	19,700
01-13-4213	Clerical	52,203	55,180	56,500	58,500
01-13-4220	Part-time Salaries	3,515	4,335	4,500	4,500
01-13-4230	Over-time Salaries	1,295	897	2,000	2,000
01-13-4240	Sick Leave	1,437	2,030	2,600	2,600
01-13-4250	Vacation Leave	8,208	7,463	8,600	9,000
01-13-4340	Treasurer	8,014	8,115	8,500	8,500
	Subtotal	114,080	118,823	125,400	128,800
<u>INSURANCE BENEFITS</u>					
01-13-4510	Health Insurance	22,249	24,801	28,500	18,500
01-13-4530	Unemployment Insurance	139	143	200	200
	Subtotal	22,388	24,944	28,700	18,700
<u>PENSION BENEFITS</u>					
01-13-4610	FICA	8,530	8,857	9,200	10,000
01-13-4620	IMRF	17,272	17,435	17,500	14,000
01-13-4635	Bank Charges	561	656	800	800
	Subtotal	26,363	26,948	27,500	24,800
<u>OTHER BENEFITS</u>					
01-13-4710	Clothing Allowance	1,288	1,270	1,500	1,500
	Subtotal	1,288	1,270	1,500	1,500
<u>CONTRACTUAL SERVICES</u>					
01-13-5170	Equipment Rental & Service	1,530	2,538	2,400	2,400
	Subtotal	1,530	2,538	2,400	2,400
<u>PROFESSIONAL SERVICES</u>					
01-13-5310	Professional Services	1,487	2,112	2,800	2,800
01-13-5350	Independent Contractor	-	-	-	-
	Subtotal	1,487	2,112	2,800	2,800
<u>COMMUNICATIONS</u>					
01-13-5510	Postage	1,066	1,146	1,600	1,600
01-13-5520	Communications	16,384	16,174	17,100	17,100
01-13-5540	Printing & Publishing	1,124	1,307	1,500	1,500
	Subtotal	18,575	18,627	20,200	20,200
<u>PROFESSIONAL DEVELOPMENT</u>					
01-13-5610	Membership & Dues	150	70	200	200
01-13-5630	Training	921	1,276	4,000	4,000
01-13-5650	Books & Publications	-	-	-	-
	Subtotal	1,071	1,346	4,200	4,200
<u>OTHER CONTRACTUAL SERVICES</u>					
01-13-5920	Insurance & Bonds	19,228	13,570	17,000	19,000
01-13-5960	Miscellaneous	141	512	500	500
	Subtotal	19,369	14,082	17,500	19,500
<u>GENERAL SUPPLIES</u>					
01-13-6510	Office Supplies	3,367	2,618	5,000	5,000
01-13-6520	Department Supplies	1,391	1,258	1,500	1,500
	Subtotal	4,757	3,876	6,500	6,500

		<u>CAPITAL OUTLAY</u>			
01-13-8200	Building Improvements	-	-	-	-
01-13-8300	Equipment - Office	4,005	1,314	3,500	2,000
01-13-8400	Equipment - Vehicle	-	-	-	-
01-13-8700	Furniture & Fixtures	-	213	-	1,000
01-13-8800	Information Systems	7,185	8,211	11,000	11,000
01-13-9130	Tourism	16,749	15,182	15,000	15,000
	Subtotal	<u>27,939</u>	<u>24,920</u>	<u>29,500</u>	<u>29,000</u>
TOTAL FINANCE		<u>238,846</u>	<u>239,486</u>	<u>266,200</u>	<u>258,400</u>

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

		Year Ended April 30			
		2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimate</u>	2017 <u>Budget</u>
BUILDING					
<u>CONTRACTUAL SERVICES</u>					
01-14-5110	Building Repairs	8,042	4,565	7,500	7,500
01-14-5170	Equipment Rental & Service	23,675	23,908	26,000	126,000
	Subtotal	31,717	28,473	33,500	133,500
<u>PROFESSIONAL SERVICES</u>					
01-14-5310	Professional Services	2,496	2,275	3,500	3,500
01-14-5350	Independent Contractor	18,920	18,270	20,000	20,000
	Subtotal	21,416	20,545	23,500	23,500
<u>SERVICE CHARGES</u>					
01-14-5710	Utilities	57,147	59,486	62,000	62,000
	Subtotal	57,147	59,486	62,000	62,000
<u>GENERAL SUPPLIES</u>					
01-14-6540	Janitorial Supplies	2,339	1,422	2,000	2,000
01-14-6580	Fuels (Gas - Oil)	-	210	1,000	1,000
01-14-6590	Miscellaneous	-	-	-	-
	Subtotal	2,339	1,632	3,000	3,000
<u>CAPITAL OUTLAY</u>					
01-14-8300	Equipment	528	-	13,000	5,000
01-14-8700	Furniture & Fixtures	180	-	-	-
	Subtotal	708	-	13,000	5,000
TOTAL BUILDING		113,326	110,136	135,000	227,000

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

		Year Ended April 30			
		2014	2015	2016	2017
LEGAL		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-15-5330	Legal	146,521	122,078	160,000	160,000
01-15-5331	Legal Retainer	-	-	-	-
	Subtotal	146,521	122,078	160,000	160,000
<u>COMMUNICATIONS</u>					
01-15-5540	Printing & Publishing	-	-	-	-
	Subtotal	-	-	-	-
<u>PROFESSIONAL DEVELOPMENT</u>					
01-15-5650	Books & Publications	-	-	-	-
	Subtotal	-	-	-	-
TOTAL LEGAL		146,521	122,078	160,000	160,000

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

		Year Ended April 30			
ZONING/BUILDING INSPECTOR		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-16-4110	Planning Commission	2,950	3,230	6,420	6,420
01-16-4120	Zoning Board	2,620	4,050	6,180	6,180
01-16-4214	Zoning Officer	64,731	64,852	67,500	69,500
01-16-4215	Building Inspector	44,593	47,356	48,000	49,500
01-16-4220	Part-time Salaries	70	350	1,000	1,000
01-16-4230	Over-time Salaries	-	-	-	-
01-16-4240	Sick Leave	4,876	3,488	3,500	3,000
01-16-4250	Vacation Leave	4,195	5,748	8,500	8,000
	Subtotal	124,034	129,074	141,100	143,600
<u>INSURANCE BENEFITS</u>					
01-16-4510	Health Insurance	47,618	53,238	55,000	45,000
01-16-4530	Unemployment Insurance	173	184	200	200
	Subtotal	47,791	53,422	55,200	45,200
<u>PENSION BENEFITS</u>					
01-16-4610	FICA	9,448	9,800	10,500	11,000
01-16-4620	IMRF	19,789	19,738	20,000	17,000
	Subtotal	29,237	29,538	30,500	28,000
<u>CONTRACTUAL SERVICES</u>					
01-16-5130	Vehicle Maintenance & Repair	579	1,500	1,600	1,500
01-16-5170	Equipment Rental & Service	-	-	-	-
	Subtotal	579	1,500	1,600	1,500
<u>PROFESSIONAL SERVICES</u>					
01-16-5310	Professional Services	41,837	48,467	80,000	85,500
	Subtotal	41,837	48,467	80,000	85,500
<u>COMMUNICATIONS</u>					
01-16-5510	Postage	100	100	100	100
01-16-5520	Communications	1,752	802	1,500	1,000
01-16-5540	Printing & Publishing	-	-	100	100
	Subtotal	1,852	902	1,700	1,200
<u>PROFESSIONAL DEVELOPMENT</u>					
01-16-5610	Membership & Dues	-	315	200	200
01-16-5630	Training	-	1,175	2,000	2,000
01-16-5650	Books & Publications	15	-	250	250
	Subtotal	15	1,490	2,450	2,450
<u>OTHER CONTRACTUAL SERVICES</u>					
01-16-5920	Insurance & Bonds	11,301	10,059	10,000	11,500
01-16-5960	Miscellaneous	-	65	500	500
	Subtotal	11,301	10,124	10,500	12,000
<u>GENERAL SUPPLIES</u>					
01-16-6510	Office Supplies	998	689	1,000	1,000
01-16-6550	Vehicle Fuel & Lube	3,594	2,882	3,000	3,000
	Subtotal	4,592	3,571	4,000	4,000
<u>CAPITAL OUTLAY</u>					
01-16-8300	Equipment - Office	-	1,799	10,000	2,000
01-16-8400	Equipment - Vehicle	-	28,350	-	-
01-16-8700	Furniture & Fixtures	-	-	-	-
01-16-8800	Information Systems	-	-	1,000	600
	Subtotal	-	30,149	11,000	2,600
TOTAL ZONING/BUILDING INSPECTOR		261,238	308,237	338,050	326,050

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

		Year Ended April 30			
RECORDS		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-18-4130	Deputy City Clerk	44,925	45,899	48,000	49,000
01-18-4230	Over-time Salaries	-	-	500	500
01-18-4240	Sick Leave	1,609	1,710	1,600	1,600
01-18-4250	Vacation Leave	4,560	4,236	4,400	5,000
01-18-4330	City Clerk	14,551	15,826	17,000	17,200
	Subtotal	<u>65,644</u>	<u>67,671</u>	<u>71,500</u>	<u>73,300</u>
<u>INSURANCE BENEFITS</u>					
01-18-4510	Health Insurance	19,613	22,132	24,000	18,500
01-18-4515	Health Insurance Reimbursement	-	-	-	-
01-18-4530	Unemployment Insurance	71	71	100	100
	Subtotal	<u>19,685</u>	<u>22,203</u>	<u>24,100</u>	<u>18,600</u>
<u>PENSION BENEFITS</u>					
01-18-4610	FICA	4,684	4,812	5,500	6,000
01-18-4620	IMRF	8,532	8,433	8,700	7,000
	Subtotal	<u>13,216</u>	<u>13,245</u>	<u>14,200</u>	<u>13,000</u>
<u>OTHER BENEFITS</u>					
01-18-4710	Clothing Allowance	215	212	250	250
	Subtotal	<u>215</u>	<u>212</u>	<u>250</u>	<u>250</u>
<u>CONTRACTUAL SERVICES</u>					
01-18-5120	Equipment Repairs	-	-	200	200
	Subtotal	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>
<u>PROFESSIONAL SERVICES</u>					
01-18-5310	Professional Services	676	495	7,000	7,000
01-18-5330	Legal	-	-	-	-
	Subtotal	<u>676</u>	<u>495</u>	<u>7,000</u>	<u>7,000</u>
<u>COMMUNICATIONS</u>					
01-18-5510	Postage	100	100	100	100
01-18-5540	Printing & Publishing	3,910	2,227	4,000	4,000
	Subtotal	<u>4,010</u>	<u>2,327</u>	<u>4,100</u>	<u>4,100</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-18-5610	Membership & Dues	110	110	200	200
01-18-5630	Training	3,270	2,906	2,000	3,500
01-18-5650	Books & Publications	-	-	100	100
	Subtotal	<u>3,380</u>	<u>3,016</u>	<u>2,300</u>	<u>3,800</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-18-5920	Insurance & Bonds	200	203	350	350
01-18-5950	Recording Fees	1,109	682	1,000	1,000
01-18-5960	Miscellaneous	-	-	100	100
	Subtotal	<u>1,309</u>	<u>885</u>	<u>1,450</u>	<u>1,450</u>
<u>GENERAL SUPPLIES</u>					
01-18-6510	Office Supplies	360	166	500	500
	Subtotal	<u>360</u>	<u>166</u>	<u>500</u>	<u>500</u>
<u>CAPITAL OUTLAY</u>					
01-18-8300	Equipment - Office	-	-	2,500	-
01-18-8700	Furniture & Fixtures	-	-	-	-
01-18-8800	Information Systems	-	652	600	500
	Subtotal	<u>-</u>	<u>652</u>	<u>3,100</u>	<u>500</u>
TOTAL RECORDS		<u>108,494</u>	<u>110,872</u>	<u>128,700</u>	<u>122,700</u>

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

		Year Ended April 30			
		2014	2015	2016	2017
POLICE		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-21-4210	Regular Salaries	823,187	923,471	955,000	965,000
01-21-4220	Part-time Salaries	19,808	20,818	22,000	22,000
01-21-4225	PEDA Salaries	1,447	-	6,000	-
01-21-4230	Over-time Salaries	65,906	47,861	60,000	50,000
01-21-4240	Sick Leave	21,548	19,126	25,000	25,000
01-21-4250	Vacation Leave	63,101	67,362	80,000	85,000
01-21-4260	Holiday	39,905	40,907	46,000	45,000
	Subtotal	<u>1,034,902</u>	<u>1,119,545</u>	<u>1,194,000</u>	<u>1,192,000</u>
<u>INSURANCE BENEFITS</u>					
01-21-4510	Health Insurance	252,846	299,301	315,000	260,000
01-21-4530	Unemployment Insurance	1,176	1,326	1,500	1,500
	Subtotal	<u>254,023</u>	<u>300,627</u>	<u>316,500</u>	<u>261,500</u>
<u>PENSION BENEFITS</u>					
01-21-4610	FICA	75,067	81,756	88,000	92,000
01-21-4620	IMRF	8,208	8,222	8,500	7,000
	Subtotal	<u>83,275</u>	<u>89,978</u>	<u>96,500</u>	<u>99,000</u>
<u>OTHER BENEFITS</u>					
01-21-4710	Clothing Allowance	14,849	14,466	12,000	12,000
	Subtotal	<u>14,849</u>	<u>14,466</u>	<u>12,000</u>	<u>12,000</u>
<u>CONTRACTUAL SERVICES</u>					
01-21-5130	Vehicle Maintenance & Repair	19,982	13,915	20,000	20,000
01-21-5170	Equipment Rental & Service	1,100	1,844	3,000	3,000
	Subtotal	<u>21,082</u>	<u>15,759</u>	<u>23,000</u>	<u>23,000</u>
<u>COMMUNICATIONS</u>					
01-21-5510	Postage	407	438	500	500
01-21-5520	Communications	152,995	147,659	160,000	163,500
01-21-5540	Printing & Publishing	591	478	1,000	1,000
	Subtotal	<u>153,993</u>	<u>148,575</u>	<u>161,500</u>	<u>165,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-21-5610	Membership & Dues	11,237	11,241	12,000	12,000
01-21-5630	Training	9,011	10,069	12,000	12,000
01-21-5650	Books & Publications	695	143	1,000	1,000
	Subtotal	<u>20,943</u>	<u>21,453</u>	<u>25,000</u>	<u>25,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-21-5920	Insurance & Bonds	76,412	63,302	61,000	67,000
01-21-5960	Miscellaneous	727	2,015	3,000	3,000
	Subtotal	<u>77,138</u>	<u>65,317</u>	<u>64,000</u>	<u>70,000</u>
<u>GENERAL SUPPLIES</u>					
01-21-6510	Office Supplies	4,212	3,777	5,000	5,000
01-21-6520	Department Supplies	6,159	3,722	6,500	6,500
01-21-6550	Vehicle Fuel & Lube	43,860	37,994	40,000	45,000
01-21-6570	Ammunition	841	200	1,500	1,500
01-21-6575	Canine	1,299	1,846	3,000	3,000
	Subtotal	<u>56,371</u>	<u>47,539</u>	<u>56,000</u>	<u>61,000</u>

		<u>CAPITAL OUTLAY</u>			
01-21-8300	Equipment - Office	-	3,746	28,000	2,500
01-21-8302	Equipment - New	568	2,613	70,000	20,000
01-21-8400	Equipment - Vehicle	66,827	63	60,000	90,000
01-21-8800	Information Systems	20,205	22,885	25,500	36,000
01-21-9130	Community Relations	3,003	1,987	3,500	3,500
01-21-9140	DARE Fund	1,816	3,252	3,000	3,000
01-21-9150	DUI Fund	-	1,795	3,000	5,500
	Subtotal	92,419	36,341	193,000	160,500
TOTAL POLICE		1,808,994	1,859,600	2,141,500	2,069,000

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

		Year Ended April 30			
		2014	2015	2016	2017
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	25	23	100	100
	Subtotal	<u>25</u>	<u>23</u>	<u>100</u>	<u>100</u>
<u>PENSION BENEFITS</u>					
01-23-4610	FICA	433	433	500	500
01-23-4620	IMRF	302	294	300	300
	Subtotal	<u>735</u>	<u>727</u>	<u>800</u>	<u>800</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	546	381	400	400
	Subtotal	<u>646</u>	<u>481</u>	<u>500</u>	<u>500</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-23-5630	Training	-	-	200	200
	Subtotal	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>
<u>GENERAL SUPPLIES</u>					
01-23-6550	Vehicle Fuel & Lube	-	-	100	100
	Subtotal	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>
<u>CAPITAL OUTLAY</u>					
01-23-8301	Equipment	-	2,210	-	500
01-23-8302	Equipment - New	-	-	15,000	-
	Subtotal	<u>-</u>	<u>2,210</u>	<u>15,000</u>	<u>500</u>
TOTAL EMERGENCY MANAGEMENT COORDINATOR		<u>7,166</u>	<u>9,201</u>	<u>23,200</u>	<u>8,700</u>

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

		Year Ended April 30			
		2014	2015	2016	2017
POLICE COMMISSION		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-25-5330	Legal	-	-	1,000	1,000
01-25-5380	Officer Candidates Testing	-	-	100	100
01-25-5390	Testing for Officer Hiring	2,263	2,240	3,000	3,000
	Subtotal	2,263	2,240	4,100	4,100
<u>COMMUNICATIONS</u>					
01-25-5510	Postage	-	-	-	-
01-25-5540	Printing & Publishing	359	-	1,000	1,000
	Subtotal	359	-	1,000	1,000
<u>PROFESSIONAL DEVELOPMENT</u>					
01-25-5610	Membership & Dues	375	375	400	400
01-25-5630	Training	-	1,253	500	2,000
	Subtotal	375	1,628	900	2,400
<u>OTHER CONTRACTUAL SERVICES</u>					
01-25-5920	Insurance & Bonds	-	-	-	-
	Subtotal	-	-	-	-
<u>GENERAL SUPPLIES</u>					
01-25-6510	Office Supplies	-	245	100	100
		-	245	100	100
TOTAL POLICE COMMISSION		2,997	4,113	6,100	7,600

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

		Year Ended April 30			
		2014	2015	2016	2017
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	-	-	-	35,000
	Subtotal	-	-	-	35,000
<u>GENERAL SUPPLIES</u>					
01-31-6510	Office Supplies	-	-	-	-
	Subtotal	-	-	-	-
<u>CAPITAL OUTLAY</u>					
01-31-8302	Equipment - New	-	-	-	10,000
	Subtotal	-	-	-	10,000
TOTAL HEALTH AND ORDINANCE		100	100	100	45,100

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

		Year Ended April 30			
		2014	2015	2016	2017
SOCIAL SERVICES		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-34-4219	Community Relations Coordinator	29,358	34,509	40,300	45,000
01-34-4240	Sick Leave	458	-	1,300	1,300
01-34-4250	Vacation Leave	654	523	3,500	3,000
	Subtotal	<u>30,469</u>	<u>35,032</u>	<u>45,100</u>	<u>49,300</u>
<u>INSURANCE BENEFITS</u>					
01-34-4510	Health Insurance	(339)	1,397	2,000	2,000
01-34-4530	Unemployment Insurance	134	68	100	100
	Subtotal	<u>(206)</u>	<u>1,465</u>	<u>2,100</u>	<u>2,100</u>
<u>PENSION BENEFITS</u>					
01-34-4610	FICA	2,176	2,617	3,500	3,800
01-34-4620	IMRF	4,927	5,753	7,000	6,000
	Subtotal	<u>7,104</u>	<u>8,370</u>	<u>10,500</u>	<u>9,800</u>
<u>COMMUNICATIONS</u>					
01-34-5510	Postage	-	-	-	-
01-34-5520	Communications	1,332	811	1,000	1,000
01-34-5540	Printing & Publishing	-	-	100	100
	Subtotal	<u>1,332</u>	<u>811</u>	<u>1,100</u>	<u>1,100</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-34-5630	Training	1,413.04	23.00	2,000	2,000
01-34-5650	Books & Publications	15	15	50	50
	Subtotal	<u>1,428</u>	<u>38</u>	<u>2,050</u>	<u>2,050</u>
<u>SERVICE CHARGES</u>					
01-34-5720	Street Lighting	68,849	68,883	70,000	70,000
01-34-5730	Refuse	653,012	689,920	728,500	728,500
	Subtotal	<u>721,861</u>	<u>758,803</u>	<u>798,500</u>	<u>798,500</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-34-5920	Insurance & Bonds	111	108	150	150
01-34-5960	Miscellaneous	149	-	150	150
	Subtotal	<u>260</u>	<u>108</u>	<u>300</u>	<u>300</u>
<u>GENERAL SUPPLIES</u>					
01-34-6510	Office Supplies	1,928	2,397	3,000	3,000
	Subtotal	<u>1,928</u>	<u>2,397</u>	<u>3,000</u>	<u>3,000</u>
<u>CAPITAL OUTLAY</u>					
01-34-8300	Office Equipment	-	-	2,000	500
01-34-8700	Furniture & Fixtures	39	-	-	-
01-34-8800	Information Systems	-	171	500	5,500
	Subtotal	<u>39</u>	<u>171</u>	<u>2,500</u>	<u>6,000</u>
<u>OTHER EXPENDITURES</u>					
01-34-9130	Community Relations	15,526	17,443	21,000	23,000
01-34-9131	Contribution Sr. Citizens	7,500	7,500	7,500	7,500
01-34-9132	Sister Cities Program	250	3,582	2,000	2,500
01-34-9133	Downtown Enhancement	3,998	34,645	40,000	60,000
	Subtotal	<u>27,274</u>	<u>63,170</u>	<u>70,500</u>	<u>93,000</u>
TOTAL SOCIAL SERVICES		<u>791,489</u>	<u>870,365</u>	<u>935,650</u>	<u>965,150</u>

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

		Year Ended April 30			
		2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimate</u>	2017 <u>Budget</u>
STREET DEPARTMENT					
<u>SALARIES</u>					
01-41-4210	Regular Salaries	250,808	287,728	285,000	306,000
01-41-4220	Part-time Salaries	-	240	3,200	3,300
01-41-4230	Over-time Salaries	20,002	11,693	25,000	25,000
01-41-4240	Sick Leave	5,242	9,449	22,000	8,000
01-41-4250	Vacation Leave	23,637	23,444	26,000	27,000
01-41-4270	Interdepartmental Salaries	40,943	9,568	20,000	20,000
	Subtotal	340,631	342,122	381,200	389,300
<u>INSURANCE BENEFITS</u>					
01-41-4510	Health Insurance	78,036	87,729	91,000	75,000
01-41-4530	Unemployment Insurance	455	371	500	500
	Subtotal	78,491	88,100	91,500	75,500
<u>PENSION BENEFITS</u>					
01-41-4610	FICA	24,813	24,698	31,000	30,000
01-41-4620	IMRF	56,846	55,531	63,000	50,000
	Subtotal	81,659	80,229	94,000	80,000
<u>OTHER BENEFITS</u>					
01-41-4710	Clothing Allowance	783	2,901	7,250	3,750
	Subtotal	783	2,901	7,250	3,750
<u>CONTRACTUAL SERVICES</u>					
01-41-5110	Building Repairs	1,369	858	2,500	10,000
01-41-5120	Equipment Repairs	52,027	32,224	50,000	50,000
	Subtotal	53,397	33,082	52,500	60,000
<u>COMMUNICATIONS</u>					
01-41-5520	Communications	1,569	1,737	2,500	2,500
	Subtotal	1,569	1,737	2,500	2,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-41-5630	Training	1,142	724	2,700	2,000
	Subtotal	1,142	724	2,700	2,000
<u>SERVICE CHARGES</u>					
01-41-5710	Utilities	16,116	18,621	19,000	19,000
	Subtotal	16,116	18,621	19,000	19,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-41-5920	Insurance & Bonds	81,926	61,946	62,000	68,000
01-41-5960	Miscellaneous	2,530	6,709	6,000	6,000
	Subtotal	84,456	68,655	68,000	74,000
<u>MAINTENANCE SUPPLIES</u>					
01-41-6140	Street Maintenance & Repairs	10,329	4,134	15,000	20,000
01-41-6141	Street Signs	3,714	6,548	10,000	7,500
01-41-6170	Construction Materials	29,880	18,770	30,000	30,000
01-41-6190	Street Excavations	-	-	-	-
	Subtotal	43,924	29,452	55,000	57,500
<u>GENERAL SUPPLIES</u>					
01-41-6520	Department Supplies	9,359	6,653	10,000	10,000
01-41-6530	Tools	2,213	2,317	3,000	3,000
01-41-6540	Janitorial Supplies	1,730	1,027	2,500	2,500
01-41-6550	Vehicle Fuel & Lube	45,391	33,928	40,000	40,000
01-41-6610	Safety Materials	3,188	3,849	6,000	10,000
	Subtotal	61,879	47,774	61,500	65,500

		<u>CAPITAL OUTLAY</u>			
01-41-8100	Land	-	-	10,000	-
01-41-8200	Building Improvements	6,000	3,073	1,000	1,000
01-41-8300	Equipment	12,231	323,874	187,000	77,000
01-41-8302	Equipment - Office	-	908	-	-
01-41-8400	Equipment - Vehicle	-	184,978	126,500	-
01-41-8600	Street Improvements	138,319	244,780	180,000	175,000
01-41-8901	Other Improvement - Storm Drains	1,167	24,621	50,000	125,000
01-41-8902	Capital Projects	<u>1,289,242</u>	<u>108,439</u>	<u>2,450,000</u>	<u>2,485,300</u>
	Subtotal	1,446,959	890,673	3,004,500	2,863,300
TOTAL STREET DEPARTMENT		<u>2,211,007</u>	<u>1,604,070</u>	<u>3,839,650</u>	<u>3,692,350</u>

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

CLASSIFICATION	Year Ended April 30			
	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimate</u>	2017 <u>Budget</u>
PROPERTY TAXES	394,269	394,465	399,500	350,000
LICENSES & PERMITS	1,346,687	1,377,358	1,336,200	1,329,200
INTERGOVERNMENTAL	3,381,862	3,592,695	3,637,950	3,723,220
FINES & FORFEITS	83,845	73,135	56,200	59,200
CHARGES FOR SERVICES	656,227	695,307	732,250	732,250
OTHER REVENUES	121,660	110,290	83,350	78,500
OTHER FINANCING SOURCES	-	-	2,100,000	1,965,250
	<u>5,984,550</u>	<u>6,243,250</u>	<u>8,345,450</u>	<u>8,237,620</u>

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

CLASSIFICATION	Year Ended April 30			
	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimate</u>	2017 <u>Budget</u>
SALARIES	1,837,961	1,941,532	2,118,800	2,147,300
INSURANCE BENEFITS	422,197	490,784	518,200	421,700
PENSION BENEFITS	257,677	262,146	286,200	268,000
OTHER BENEFITS	17,134	18,849	21,000	17,500
CONTRACTUAL SERVICES	108,304	81,352	113,700	221,100
PROFESSIONAL SERVICES	239,143	216,155	304,400	310,900
COMMUNICATIONS	191,046	184,176	204,800	207,600
PROFESSIONAL DEVELOPMENT	39,606	36,674	67,550	69,850
SERVICE CHARGES	797,454	839,915	881,500	881,500
OTHER CONTRACTUAL SERVICES	268,772	229,803	241,250	296,750
OTHER EXPENDITURES	27,274	63,170	70,500	93,000
MAINTENANCE SUPPLIES	43,924	29,452	55,000	57,500
GENERAL SUPPLIES	132,259	107,200	134,900	143,900
CAPITAL OUTLAY	1,568,064	1,074,688	3,271,910	3,077,400
	<u>5,950,815</u>	<u>5,575,896</u>	<u>8,289,710</u>	<u>8,214,000</u>

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

		Year Ended April 30			
		2014	2015	2016	2017
DEPARTMENT		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
12	LEGISLATIVE	260,637	337,638	315,560	331,950
13	FINANCE	238,846	239,486	266,200	258,400
14	BUILDING	113,326	110,136	135,000	227,000
15	LEGAL	146,521	122,078	160,000	160,000
16	ZONING/BUILDING INSPECTOR	261,238	308,237	338,050	326,050
18	RECORDS	108,494	110,872	128,700	122,700
21	POLICE	1,808,994	1,859,600	2,141,500	2,069,000
23	EMERGENCY MANAGEMENT AGENCY	7,166	9,201	23,200	8,700
25	POLICE COMMISSION	2,997	4,113	6,100	7,600
31	HEALTH AND ORDINANCE	100	100	100	45,100
34	SOCIAL SERVICES	791,489	870,365	935,650	965,150
41	STREET DEPARTMENT	2,211,007	1,604,070	3,839,650	3,692,350
		<u>5,950,815</u>	<u>5,575,896</u>	<u>8,289,710</u>	<u>8,214,000</u>

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

	<u>AMOUNT</u>	<u>TOTAL</u>
LEGISLATIVE		
01-12-8902 Capital Projects	\$ -	\$ -
FINANCE		
01-13-8300 Equipment - Office Purchase of f three computers estimated at \$4,000. Finance Department share \$800. Miscellaneous estimated \$1,200.	2,000	
01-13-8700 Furniture & Fixtures Miscellaneous estimated at \$1,000.	1,000	
01-13-8800 Information Systems Network support and possible purchase of computer hardware or software for office use.	11,000	
01-13-9130 Tourism Expenditure of Hotel/Motel Tax Funds	15,000	29,000
BUILDING		
01-14-8300 Equipment	5,000	
01-14-8700 Furniture & Fixtures	-	5,000
ZONING/BUILDING INSPECTOR		
01-16-8300 Equipment - Office Miscellaneous estimated at \$2,000.	2,000	
01-16-8800 Information Systems Miscellaneous estimated at \$600.	600	2,600
RECORDS		
01-18-8300 Equipment - Office	-	
01-18-8800 Information Systems Possible purchase of software.	500	500
POLICE		
01-21-8300 Equipment - Office Possible purchase of equipment-new estimated at \$2,500.	2,500	
01-21-8302 Equipment - New Purchase of tasers (2) estimated at \$2,400. Purchase of car cameras (3) estimated at \$7,500 Possible purchase of equipment-new estimated at \$10,100.	20,000	
01-21-8400 Equipment - Vehicle Purchase of 3 patrol vehicles.	90,000	
01-21-8800 Information Systems Other system support estimated at \$36,000.	36,000	
01-21-9130 Community Relations Senior Police Academy - \$1,200. Halloween Checkpoint - \$300. Miscellaneous - \$2,000.	3,500	

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

		<u>AMOUNT</u>	<u>TOTAL</u>
01-21-9140	DARE Fund	3,000	
01-21-9150	DUI Fund	5,500	
	Purchase of car camera (1) estimated at \$2,500.	5,500	160,500
	EMERGENCY MANAGEMENT AGENCY		
01-23-8301	Equipment	500	
01-23-8302	Equipment - New	-	500
	HEALTH AND ORDINANCE		
01-31-8302	Equipment - New	10,000	
	Purchase of sprayer estimated at \$10,000.	10,000	10,000
	SOCIAL SERVICES		
01-34-8300	Equipment - Office	500	
01-34-8700	Furniture & Fixtures	-	
01-34-8800	Information Systems	5,500	6,000
	STREETS & ALLEYS		
01-41-8200	Building Improvements	1,000	
	Possible Building Improvements estimated at \$1,000.		
01-41-8300	Equipment	77,000	
	Purchase of mechanic shop tools estimated at \$25,000.		
	Street Department share \$5,000.		
	Purchase of track loader estimated at \$70,000.		
	Purchase of miscellaneous equipment estimated at \$2,000.		
01-41-8400	Equipment - Vehicle	-	
01-41-8600	Street Improvements	175,000	
	Slab and Sidewalk replacement program estimated at \$170,000.		
01-41-8901	Other Improvements - Storm Drains	125,000	
	Lining of storm drains (Vandebrook & Sunset Acres) estimated at \$90,000.		
01-41-8902	Capital Projects	2,485,300	
	Moore Street (Engineering, Construction, and Inspection) balance due on project estimated at \$755,250.		
	Park & Ride Resurfacing of Lot estimated at \$1,050.		
	Safe Routes to School estimated at \$100,000.		
	IDOT Multi Purpose Path - Route 3 (Phase I) estimated at \$30,000.		
	IDOT Multi Purpose Path - Route 3 (Phase II) estimated at \$135,000.		
	Hamacher/Osterhage/Bradford Overlay - construction estimated at \$410,000.		
	Lakeview Drive Curb/Gutter & Sidewalk estimated at \$114,000.		
	Lakeview Park Walking Trail extension estimated at \$50,000.		
	Route 3 Traffic Signals estimated at \$40,000.		
	Westview Acres Detention reseeding estimated at \$10,000.		
	Asphalt Overlay estimated at \$800,000.		
	Sidewalks estimated at \$40,000.	2,485,300	2,863,300
	TOTAL CAPITAL OUTLAY		\$ 3,077,400

MOTOR FUEL TAX FUND

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2017 BUDGET</u>
15-00-3430	Motor Fuel Tax – Consists of our share (based on population) of motor fuel tax collected by the State. This is deposited monthly into IPTIP Motor Fuel Tax Fund from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review.	\$266,500
15-00-3810	Interest Income – Includes interest income from the Motor Fuel Tax IPTIP account and Motor Fuel CD’s.	600
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.	170,000
	TOTAL MOTOR FUEL TAX FUND	\$437,100

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

		Year Ended April 30			
		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
15-00-3430	Motor Fuel Tax	298,529	340,776	265,500	266,500
	Subtotal	298,529	340,776	265,500	266,500
<u>OTHER FINANCING SOURCES</u>					
15-00-3810	Interest Income	370	491	575	600
15-00-3890	Miscellaneous	-	-	-	-
	Transfer from Invested Funds	-	-	180,500	170,000
	Subtotal	370	491	181,075	170,600
TOTAL RECEIPTS		298,899	341,267	446,575	437,100
TOTAL DISBURSEMENTS		225,274	462,257	446,440	435,960
EXCESS OF RECEIPTS OVER DISBURSEMENTS		73,625	(120,990)	135	1,140
USE OF INVESTED FUNDS		-	-	(180,500)	(170,000)
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		12,287	(15,257)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		637,137	723,049	586,802	406,437
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>723,049</u>	<u>586,802</u>	<u>406,437</u>	<u>237,577</u>

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

		Year Ended April 30			
		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
15-00-4210	Regular Salaries	2,500	2,950	3,320	3,320
		<u>2,500</u>	<u>2,950</u>	<u>3,320</u>	<u>3,320</u>
<u>PROFESSIONAL SERVICES</u>					
15-00-4635	Bank Charges	-	-	-	-
15-00-5310	Professional Services	16,062	10,250	12,000	10,000
	Subtotal	<u>16,062</u>	<u>10,250</u>	<u>12,000</u>	<u>10,000</u>
<u>COMMODITIES</u>					
15-00-6141	Street Signs	-	5,135	10,000	10,000
15-00-6310	Resealing Material	107,762	145,638	223,450	222,300
15-00-6311	Shape & Prime	-	-	-	-
15-00-6312	Patching Materials	29,250	24,410	40,425	40,545
15-00-6313	Snow Removal - Salt	52,136	241,206	137,050	129,550
	Subtotal	<u>189,148</u>	<u>416,389</u>	<u>410,925</u>	<u>402,395</u>
<u>CAPITAL OUTLAY</u>					
15-00-8303	Equipment Leases	6,347	7,673	9,370	9,370
15-00-8600	Street Improvements	-	20,959	-	-
15-00-8901	Other Improvements - Storm Drains	11,217	4,036	10,825	10,875
15-00-9592	Transfer to Other Funds				
	Subtotal	<u>17,564</u>	<u>32,668</u>	<u>20,195</u>	<u>20,245</u>
TOTAL MOTOR FUEL TAX FUND		<u>225,274</u>	<u>462,257</u>	<u>446,440</u>	<u>435,960</u>

CITY OF WATERLOO, ILLINOIS
MOTOR FUEL TAX FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/17

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

CAPITAL IMPROVEMENTS FUND

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2017 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.	\$210,000
38-00-3461	Other Utility Tax – Consists of revenue received from Ameren IP for municipal tax.	22,000
38-00-3462	Electric Municipal Tax – Consists of revenue received through Utility billing, which is a step rate according to Electric usage.	296,000
38-00-3690	Utility Bill Adjustment – Consists of revenue due to an adjustment on a utility billing.	(700)
38-00-3810	Interest Income – Includes interest income from General Fund checking account and any CD interest earned.	2,000
38-00-3811	Earnings on IMET – Includes earnings on investments held with Illinois Metropolitan Investment Fund.	6,700
38-00-3890	Miscellaneous – Other miscellaneous income.	-
	Transfer from Invested Funds – Consists of monies invested in prior years for use towards capital improvement projects.	-
	TOTAL CAPITAL IMPROVEMENTS FUND	\$536,000

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

		Year Ended April 30			
		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
38-00-3460	City Utility Tax	250,809	229,334	210,000	210,000
38-00-3461	Other Utility Tax	22,613	22,750	22,000	22,000
38-00-3462	Electric Municipal Tax	298,414	296,441	296,000	296,000
38-00-3690	Utility Bill Adjustment	(854)	(401)	(700)	(700)
	Subtotal	<u>570,982</u>	<u>548,124</u>	<u>527,300</u>	<u>527,300</u>
<u>OTHER FINANCING SOURCES</u>					
38-00-3810	Interest Income	2,990	2,207	2,000	2,000
38-00-3811	Earnings on IMET	5,840	12,622	6,700	6,700
38-00-3890	Miscellaneous	-	-	-	-
38-00-3990	From General Fund	-	-	-	-
	Transfer From Invested Funds	-	-	-	-
	Subtotal	<u>8,830</u>	<u>14,829</u>	<u>8,700</u>	<u>8,700</u>
TOTAL RECEIPTS		<u>579,812</u>	<u>562,953</u>	<u>536,000</u>	<u>536,000</u>
TOTAL DISBURSEMENTS		<u>437,057</u>	<u>437,152</u>	<u>438,102</u>	<u>513,102</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS		<u>142,755</u>	<u>125,801</u>	<u>97,898</u>	<u>22,898</u>
USE OF INVESTED FUNDS					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(3,224)	9,242		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,153,020	2,292,551	2,427,594	2,525,492
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u><u>2,292,551</u></u>	<u><u>2,427,594</u></u>	<u><u>2,525,492</u></u>	<u><u>2,548,390</u></u>

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

		Year Ended April 30			
		2014	2015	2015	2016
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
38-00-5310	Professional Services	-	-	-	-
38-00-5330	Legal	-	-	-	-
38-00-5340	City Hall Dispursing Agent	-	-	-	-
	Subtotal	-	-	-	-
<u>SERVICE CHARGES</u>					
38-00-5770	Bad Debt Expense	1,129	1,164	2,000	2,000
	Subtotal	1,129	1,164	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
38-00-5910	Customer Refunds	26	86	200	200
38-00-5960	Miscellaneous	-	-	-	-
	Subtotal	26	86	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	-	-	-	75,000
38-99-9999	Transfers	435,902	435,902	435,902	435,902
	Subtotal	435,902	435,902	435,902	510,902
TOTAL CAPITAL IMPROVEMENTS FUND		437,057	437,152	438,102	513,102

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

	<u>AMOUNT</u>	<u>TOTAL</u>
CAPITAL PROJECTS		
Improvements to Firehouse	\$ 75,000	
	<hr/>	
TOTAL CAPITAL OUTLAY		<u><u>75,000</u></u>

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

		Year Ended April 30			
		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
REVENUE					
51-00-3530	Penalties on Services	26,758	27,065	27,000	27,000
	Subtotal	<u>26,758</u>	<u>27,065</u>	<u>27,000</u>	<u>27,000</u>
CHARGES FOR SERVICES					
51-00-3610	Water Sales	2,075,859	2,110,545	2,100,000	2,250,000
51-00-3660	Connection Fees	31,210	45,475	52,000	50,000
51-00-3670	Unmetered Sales	11,040	11,066	9,000	10,000
51-00-3690	Utility Bill Adjustment	(3,849)	(4,338)	(10,000)	(4,000)
	Subtotal	<u>2,114,260</u>	<u>2,162,748</u>	<u>2,151,000</u>	<u>2,306,000</u>
OTHER REVENUES					
51-00-3802	Property Damage	3,122	-	-	-
51-00-3810	Interest Income	4,321	2,346	3,200	3,500
51-00-3811	Earnings on IMET	6,312	14,441	5,000	5,000
51-00-3860	Grant	-	-	-	-
51-00-3865	Reimbursable from State	-	-	-	-
51-00-3890	Miscellaneous	10,318	12,764	12,000	10,000
	Subtotal	<u>24,073</u>	<u>29,551</u>	<u>20,200</u>	<u>18,500</u>
OTHER FINANCING SOURCES					
51-00-3940	IDOT Reimbursement	185,931	-	-	-
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	-	-	1,000,000	-
	Subtotal	<u>185,931</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>
TOTAL RECEIPTS		<u>2,351,022</u>	<u>2,219,364</u>	<u>3,198,200</u>	<u>2,351,500</u>
TOTAL DISBURSEMENTS		<u>2,402,615</u>	<u>2,035,250</u>	<u>3,090,543</u>	<u>2,339,722</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS		(51,593)	184,114	107,657	11,778
COMMITMENT TO PENSION FUNDS				(27,425)	(28,505)
USE OF INVESTED FUNDS				(1,000,000)	
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(79,376)	(80,033)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		151,455	142,112		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,666,768	2,687,254	2,933,447	2,013,679
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>2,687,254</u>	<u>2,933,447</u>	<u>2,013,679</u>	<u>1,996,952</u>

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

		Year Ended April 30			
ADMINISTRATION		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
51-11-4211	Director of Public Works	22,073	23,291	23,500	24,000
51-11-4212	Finance Director	19,239	19,958	19,200	19,700
51-11-4213	Clerical	52,513	55,303	56,500	58,500
51-11-4220	Part-time	22,385	22,974	25,000	26,200
51-11-4230	Over-time	1,295	897	2,000	2,000
51-11-4240	Sick Leave	1,437	2,029	2,600	2,600
51-11-4250	Vacation Leave	8,207	7,462	8,600	9,000
	Subtotal	<u>127,148</u>	<u>131,914</u>	<u>137,400</u>	<u>142,000</u>
<u>INSURANCE BENEFITS</u>					
51-11-4510	Health Insurance	21,258	22,860	24,500	18,500
51-11-4530	Unemployment Insurance	234	239	300	300
	Subtotal	<u>21,492</u>	<u>23,099</u>	<u>24,800</u>	<u>18,800</u>
<u>PENSION BENEFITS</u>					
51-11-4610	FICA	9,413	9,761	10,200	10,600
51-11-4620	IMRF	17,330	17,424	18,000	15,000
	Subtotal	<u>26,743</u>	<u>27,185</u>	<u>28,200</u>	<u>25,600</u>
<u>CONTRACTUAL SERVICES</u>					
51-11-5170	Equipment Rental & Services	2,540	3,594	4,000	4,000
	Subtotal	<u>2,540</u>	<u>3,594</u>	<u>4,000</u>	<u>4,000</u>
<u>PROFESSIONAL SERVICES</u>					
51-11-5310	Professional Services	20,937	22,128	20,000	45,000
51-11-5330	Legal	-	-	-	-
51-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>20,937</u>	<u>22,128</u>	<u>20,000</u>	<u>45,000</u>
<u>COMMUNICATIONS</u>					
51-11-5510	Postage	7,903	7,874	9,000	10,000
51-11-5540	Printing & Publishing	1,099	1,210	2,000	2,000
	Subtotal	<u>9,002</u>	<u>9,084</u>	<u>11,000</u>	<u>12,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
51-11-5610	Membership & Dues	79	91	100	100
51-11-5620	Travel Expense	-	-	-	-
51-11-5630	Training	-	-	1,500	500
	Subtotal	<u>79</u>	<u>91</u>	<u>1,600</u>	<u>600</u>
<u>SERVICE CHARGES</u>					
51-11-5770	Bad Debt Expense	4,065	4,814	5,000	5,000
51-11-5790	Franchise Fees	103,846	106,301	107,500	107,000
	Subtotal	<u>107,912</u>	<u>111,115</u>	<u>112,500</u>	<u>112,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
51-11-5910	Customer Refunds	521	2,340	500	500
51-11-5920	Insurance & Bonds	23,636	18,611	19,000	22,000
51-11-5960	Miscellaneous	1,384	9,214	3,000	3,000
	Subtotal	<u>25,541</u>	<u>30,165</u>	<u>22,500</u>	<u>25,500</u>
<u>GENERAL SUPPLIES</u>					
51-11-6510	Office Supplies	2,998	2,583	3,500	3,500
	Subtotal	<u>2,998</u>	<u>2,583</u>	<u>3,500</u>	<u>3,500</u>

		<u>CAPITAL OUTLAY</u>			
51-11-8300	Equipment-Office	98	1,085	5,000	2,000
51-11-8700	Furniture & Fixtures	-	451	1,000	1,000
51-11-8800	Information Systems	5,701	6,364	10,000	10,000
	Subtotal	5,799	7,900	16,000	13,000
		<u>OTHER FINANCING USES</u>			
51-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	-	-	-	-
TOTAL WATER ADMINISTRATION		350,191	368,858	381,500	402,000

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

DISTRIBUTION		Year Ended April 30			
		2014 Actual	2015 Actual	2016 Estimate	2017 Budget
<u>SALARIES</u>					
51-48-4210	Regular Salaries	114,168	122,410	122,000	126,000
51-48-4215	Utility Workers	-	-	-	-
51-48-4230	Over-time	1,504	2,057	5,000	5,000
51-48-4240	Sick Leave	3,124	3,018	5,000	4,000
51-48-4250	Vacation Leave	8,497	9,070	10,500	11,000
51-48-4270	Inter-Departmental	11,929	15,131	24,000	20,000
	Subtotal	139,223	151,686	166,500	166,000
<u>INSURANCE BENEFITS</u>					
51-48-4510	Health Insurance	27,815	32,050	48,000	35,500
51-48-4530	Unemployment Insurance	131	119	200	200
	Subtotal	27,946	32,169	48,200	35,700
<u>PENSION BENEFITS</u>					
51-48-4610	FICA	10,021	10,783	13,000	13,000
51-48-4620	IMRF	23,244	24,366	26,000	21,000
	Subtotal	33,265	35,149	39,000	34,000
<u>OTHER BENEFITS</u>					
51-48-4710	Clothing Allowance	1,051	870	2,900	1,860
	Subtotal	1,051	870	2,900	1,860
<u>CONTRACTUAL SERVICES</u>					
51-48-5110	Building Repairs	2,363	3,211	2,500	2,500
51-48-5120	Equipment Repairs	4,022	5,605	5,000	5,000
51-48-5130	Vehicle Repairs	-	-	-	-
51-48-5160	Machinery Repairs	-	-	-	-
	Subtotal	6,385	8,816	7,500	7,500
<u>PROFESSIONAL SERVICES</u>					
51-48-5310	Professional Services	101	5	500	500
51-48-5350	Independent Contractor	-	-	-	-
	Subtotal	101	5	500	500
<u>COMMUNICATIONS</u>					
51-48-5520	Communications	2,631	3,466	4,000	4,000
	Subtotal	2,631	3,466	4,000	4,000
<u>PROFESSIONAL DEVELOPMENT</u>					
51-48-5620	Travel Expense	-	-	-	-
51-48-5630	Training	1,372	1,376	2,000	2,000
	Subtotal	1,372	1,376	2,000	2,000
<u>SERVICE CHARGES</u>					
51-48-5710	Utilities	18,752	18,777	24,000	24,000
51-48-5750	Water Purchased	837,770	845,855	875,000	900,000
51-48-5760	Water Sample Testing	4,548	7,540	5,000	5,000
	Subtotal	861,071	872,172	904,000	929,000
<u>OTHER CONTRACTUAL SERVICES</u>					
51-48-5960	Miscellaneous	975	1,024	5,500	5,500
	Subtotal	975	1,024	5,500	5,500

		<u>GENERAL SUPPLIES</u>			
51-48-6520	Department Supplies	1,772	488	2,000	2,000
51-48-6530	Tools	700	2,351	3,000	3,000
51-48-6540	Janitorial Supplies	-	-	-	-
51-48-6550	Vehicle Fuel & Lube	3,108	3,555	4,000	4,000
51-48-6560	Chemicals	10,031	9,081	15,000	15,000
51-48-6580	Fuels (Gas - Oil)	-	-	1,500	1,500
51-48-6610	Safety Materials	2,021	1,015	2,500	2,500
	Subtotal	17,631	16,490	28,000	28,000
		<u>CAPITAL OUTLAY</u>			
51-48-8100	Land	-	-	10,000	-
51-48-8200	Building Improvements	480	1,251	1,000	1,000
51-48-8302	Equipment-New	4,187	4,060	25,000	7,000
51-48-8303	Equipment Leases	-	-	-	-
51-48-8400	Vehicles	-	-	-	-
51-48-8501	Meters	-	-	100,000	130,000
51-48-8503	Line Materials	27,815	37,217	50,000	50,000
51-48-8505	New Lines & Fitting	-	-	-	-
51-48-8902	Capital Projects	517,659	90,947	50,000	350,000
	Subtotal	550,141	133,475	236,000	538,000
TOTAL WATER DISTRIBUTION		1,641,791	1,256,698	1,444,100	1,752,060

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

		Year Ended April 30			
		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
INTEREST & BOND					
<u>PRINCIPAL ON BONDS</u>					
51-82-7110	Revenue Bonds 4/1/93	-	-	1,065,956	-
	Subtotal	-	-	1,065,956	-
<u>INTEREST ON BONDS</u>					
51-82-7210	Revenue Bonds 4/1/93	28,888	27,186	13,325	-
	Subtotal	28,888	27,186	13,325	-
<u>PAYING FEES</u>					
51-82-7310	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION & AMORTIZATION</u>					
51-82-9000	Depreciation	196,083	196,846	-	-
51-82-9011	Amortization - Bond Discount	-	-	-	-
51-82-9012	Amortization - Bond Issuance Cost	-	-	-	-
51-99-9999	Transfers	185,662	185,662	185,662	185,662
	Subtotal	381,745	382,508	185,662	185,662
TOTAL INTEREST & BOND		410,633	409,694	1,264,943	185,662
TOTAL WATER FUND		2,402,615	2,035,250	3,090,543	2,339,722

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

CLASSIFICATION	Year Ended April 30			
	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimate</u>	2017 <u>Budget</u>
SALARIES	266,371	283,600	303,900	308,000
INSURANCE BENEFITS	49,438	55,268	73,000	54,500
PENSION BENEFITS	60,008	62,334	67,200	59,600
OTHER BENEFITS	1,051	870	2,900	1,860
CONTRACTUAL SERVICES	8,924	12,410	11,500	11,500
PROFESSIONAL SERVICES	21,038	22,133	20,500	45,500
COMMUNICATIONS	11,633	12,550	15,000	16,000
PROFESSIONAL DEVELOPMENT	1,451	1,467	3,600	2,600
SERVICE CHARGES	968,982	983,287	1,016,500	1,041,000
OTHER CONTRACTUAL SERVICES	26,516	31,189	28,000	31,000
GENERAL SUPPLIES	20,629	19,073	31,500	31,500
CAPITAL OUTLAY	555,939	141,375	252,000	551,000
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	1,065,956	-
INTEREST ON BONDS	28,888	27,186	13,325	-
PAYING FEES	-	-	-	-
TRANSFERS	185,662	185,662	185,662	185,662
DEPRECIATION & AMORTIZATION	196,083	196,846	-	-
	<u>2,402,615</u>	<u>2,035,250</u>	<u>3,090,543</u>	<u>2,339,722</u>

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

	<u>AMOUNT</u>	<u>TOTAL</u>
ADMINISTRATION		
51-11-8300 Equipment - Office	\$ 2,000	
Purchase of f three computers estimated at \$4,000.		
Water Department share \$800.		
Miscellaneous estimated \$1,200.		
51-11-8700 Furniture & Fixtures	1,000	
Miscellaneous estimated at \$1,000.		
51-11-8800 Information Systems	10,000	
	<hr/>	\$ 13,000
DISTRIBUTION		
51-48-8100 Land	-	
51-48-8200 Building Improvements	1,000	
Possible Building Improvements estimated at \$1,000.		
51-48-8302 Equipment - New	7,000	
Purchase of mechanic shop tools estimated at \$25,000.		
Water Department share \$5,000.		
Miscellaneous estimated at \$2,000		
51-48-8303 Equipment Leases	-	
51-48-8400 Vehicles	-	
51-48-8501 Meters	130,000	
51-48-8503 Line Materials	50,000	
51-48-8902 Capital Projects	350,000	538,000
Rt. 3 utility relocation estimated at \$10,000.		
Automated Meter Reading estimated at \$375,000.		
Water Department share \$125,000.		
GPS Mapping estimated at \$20,000.		
Water Department share \$5,000.		
Downtown Waterline project estimated at \$210,000.		
TOTAL CAPITAL OUTLAY		<hr/> 551,000 <hr/>

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

		Year Ended April 30			
		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
REVENUE					
52-00-3530	Penalties on Services	22,035	22,620	23,000	23,000
	Subtotal	22,035	22,620	23,000	23,000
CHARGES FOR SERVICES					
52-00-3620	Sewer Charges	1,639,549	1,681,903	1,680,000	1,700,000
52-00-3660	Connection Fees	88,061	137,043	149,000	147,500
52-00-3690	Utility Bill Adjustment	(2,547)	(4,646)	(10,000)	(5,000)
52-00-3700	Sewer Facility Charges	-	-	-	-
52-00-3710	Miscellaneous Disposal Fees	-	-	-	-
52-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	1,725,063	1,814,300	1,819,000	1,842,500
OTHER REVENUES					
52-00-3802	Property Damage	-	16,500	-	-
52-00-3810	Interest Income	2,414	3,662	3,800	4,000
52-00-3811	Earnings on IMET	3,435	7,969	4,500	4,500
52-00-3860	Grant & Low Interest Loan	-	-	-	-
52-00-3865	Reimbursement from State	-	-	-	-
52-00-3890	Miscellaneous	8,552	25,240	10,000	10,000
	Subtotal	14,402	53,371	18,300	18,500
OTHER FINANCING SOURCES					
52-00-3940	IDOT Reimbursement	171,996	-	-	-
52-00-3960	Transfer from Other Funds - Cap. Impr. & Water	621,564	621,564	621,564	621,564
	Transfer from Invested Funds	-	-	-	-
	Loan Proceeds	-	-	-	-
	Subtotal	793,560	621,564	621,564	621,564
TOTAL RECEIPTS		2,555,059	2,511,855	2,481,864	2,505,564
TOTAL DISBURSEMENTS		2,032,743	1,908,052	2,539,226	2,457,726
EXCESS OF RECEIPTS OVER DISBURSEMENTS		522,317	603,803	(57,362)	47,838
COMMITMENT TO PENSION FUNDS				(35,405)	(36,815)
USE OF INVESTED FUNDS					
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(712,791)	(451,962)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		268,304	279,016		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		1,491,217	1,569,047	1,999,904	1,907,137
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>1,569,047</u>	<u>1,999,904</u>	<u>1,907,137</u>	<u>1,918,160</u>

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

		Year Ended April 30			
ADMINISTRATION		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
52-11-4211	Director of Public Works	22,073	23,291	23,500	24,000
52-11-4212	Finance Director	19,239	19,958	19,200	19,700
52-11-4213	Clerical	52,513	55,303	56,500	58,500
52-11-4220	Part-time	2,172	2,077	3,200	4,530
52-11-4230	Over-time	1,295	897	2,000	2,000
52-11-4240	Sick Leave	1,438	2,030	2,600	2,600
52-11-4250	Vacation Leave	8,208	7,463	8,600	9,000
	Subtotal	<u>106,937</u>	<u>111,019</u>	<u>115,600</u>	<u>120,330</u>
<u>INSURANCE BENEFITS</u>					
52-11-4510	Health Insurance	21,257	22,861	24,500	18,500
52-11-4530	Unemployment Insurance	125	124	200	200
	Subtotal	<u>21,382</u>	<u>22,985</u>	<u>24,700</u>	<u>18,700</u>
<u>PENSION BENEFITS</u>					
52-11-4610	FICA	7,886	8,164	8,600	9,000
52-11-4620	IMRF	17,332	17,425	17,500	13,600
	Subtotal	<u>25,218</u>	<u>25,589</u>	<u>26,100</u>	<u>22,600</u>
<u>CONTRACTUAL SERVICES</u>					
52-11-5170	Equipment Rental & Services	1,881	2,687	3,000	3,000
	Subtotal	<u>1,881</u>	<u>2,687</u>	<u>3,000</u>	<u>3,000</u>
<u>PROFESSIONAL SERVICES</u>					
52-11-5310	Professional Services	58,437	76,921	90,000	75,000
52-11-5330	Legal	-	-	-	-
52-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>58,437</u>	<u>76,921</u>	<u>90,000</u>	<u>75,000</u>
<u>COMMUNICATIONS</u>					
52-11-5510	Postage	7,892	7,892	9,000	10,000
52-11-5540	Printing & Publishing	1,099	1,210	2,000	2,000
	Subtotal	<u>8,991</u>	<u>9,102</u>	<u>11,000</u>	<u>12,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
52-11-5610	Membership & Dues	-	-	100	100
52-11-5620	Travel Expense	-	-	-	-
52-11-5630	Training	-	-	1,500	500
	Subtotal	<u>-</u>	<u>-</u>	<u>1,600</u>	<u>600</u>
<u>SERVICE CHARGES</u>					
52-11-5770	Bad Debt Expense	3,477	4,649	4,000	4,000
52-11-5790	Franchise Fees	82,339	84,443	85,500	86,000
	Subtotal	<u>85,816</u>	<u>89,092</u>	<u>89,500</u>	<u>90,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
52-11-5910	Customer Refunds	345	1,724	2,000	2,000
52-11-5920	Insurance & Bonds	55,169	40,136	42,500	47,500
52-11-5960	Miscellaneous	1,381	9,219	3,000	3,000
	Subtotal	<u>56,894</u>	<u>51,079</u>	<u>47,500</u>	<u>52,500</u>
<u>GENERAL SUPPLIES</u>					
52-11-6510	Office Supplies	2,868	2,581	3,500	3,500
	Subtotal	<u>2,868</u>	<u>2,581</u>	<u>3,500</u>	<u>3,500</u>

		<u>CAPITAL OUTLAY</u>			
52-11-8300	Equipment-Office	98	1,085	5,000	2,000
52-11-8700	Furniture & Fixtures	-	213	1,000	1,000
52-11-8800	Information Systems	5,701	6,735	10,000	10,000
52-11-8904	Interest Expense	-	-	-	-
	Subtotal	<u>5,799</u>	<u>8,033</u>	<u>16,000</u>	<u>13,000</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>374,222</u>	<u>399,088</u>	<u>428,500</u>	<u>411,230</u>

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

		Year Ended April 30			
		2014	2015	2016	2017
TREATMENT PLANT		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
52-43-4210	Regular Salaries	189,022	218,591	217,000	230,000
52-43-4230	Over-time	5,398	2,499	6,000	6,000
52-43-4240	Sick Leave	14,227	2,551	4,000	4,000
52-43-4250	Vacation Leave	13,122	14,681	15,500	16,500
52-43-4270	Inter-Departmental	17,699	4,872	10,000	10,000
	Subtotal	239,467	243,194	252,500	266,500
<u>INSURANCE BENEFITS</u>					
52-43-4510	Health Insurance	34,020	36,924	40,200	30,000
52-43-4530	Unemployment Insurance	206	233	300	300
	Subtotal	34,226	37,157	40,500	30,300
<u>PENSION BENEFITS</u>					
52-43-4610	FICA	17,501	17,849	19,500	20,000
52-43-4620	IMRF	39,636	39,254	40,000	32,000
	Subtotal	57,136	57,103	59,500	52,000
<u>OTHER BENEFITS</u>					
52-43-4710	Clothing Allowance	869	1,893	4,350	1,920
	Subtotal	869	1,893	4,350	1,920
<u>CONTRACTUAL SERVICES</u>					
52-43-5110	Building Repairs	162	1,132	3,000	3,000
52-43-5120	Equipment Repairs	51,655	107,489	85,000	75,000
52-43-5130	Vehicle Repairs	-	-	-	-
52-43-5160	Machinery Repairs	-	-	-	-
	Subtotal	51,817	108,621	88,000	78,000
<u>COMMUNICATIONS</u>					
52-43-5520	Communications	6,821	6,378	3,500	3,500
	Subtotal	6,821	6,378	3,500	3,500
<u>PROFESSIONAL DEVELOPMENT</u>					
52-43-5620	Travel Expense	-	-	-	-
52-43-5630	Training	1,074	1,173	3,000	3,000
	Subtotal	1,074	1,173	3,000	3,000
<u>SERVICE CHARGES</u>					
52-43-5710	Utilities	175,596	168,877	200,000	200,000
52-43-5740	EPA Permits	17,500	17,500	18,000	18,000
52-43-5780	Disposal Fees	8,636	720	5,000	5,000
	Subtotal	201,732	187,097	223,000	223,000
<u>OTHER CONTRACTUAL SERVICES</u>					
52-43-5960	Miscellaneous	13	-	4,000	4,500
	Subtotal	13	-	4,000	4,500
<u>GENERAL SUPPLIES</u>					
52-43-6510	Office Supplies	33	66	250	250
52-43-6520	Department Supplies	1,646	2,702	2,000	2,000
52-43-6530	Tools	753	319	1,000	1,000
52-43-6540	Janitorial Supplies	180	437	500	500
52-43-6550	Vehicle Fuel & Lube	22	105	300	300
52-43-6560	Chemicals	7,266	15,332	20,000	20,000
52-43-6610	Safety Materials	2,182	448	2,500	2,500
	Subtotal	12,081	19,409	26,550	26,550

		<u>CAPITAL OUTLAY</u>			
52-43-8100	Land	-	-	10,000	-
52-43-8200	Building Improvements	-	-	20,000	5,000
52-43-8302	Equipment-New	-	3,300	5,000	10,000
52-43-8902	Capital Projects	-	5,458	-	-
	Subtotal	-	8,758	35,000	15,000
TOTAL SEWER TREATMENT PLANT		605,237	670,783	739,900	704,270

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

		Year Ended April 30			
SEWER SANITATION SYSTEM		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>CONTRACTUAL SERVICES</u>					
52-44-5110	Building Repairs	-	-	1,100	1,000
52-44-5120	Equipment Repairs	71,303	29,024	50,000	50,000
52-44-5130	Vehicle Repairs	-	-	-	-
52-44-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>71,303</u>	<u>29,024</u>	<u>51,100</u>	<u>51,000</u>
<u>SERVICE CHARGES</u>					
52-44-5710	Utilities	75,379	67,919	80,000	80,000
	Subtotal	<u>75,379</u>	<u>67,919</u>	<u>80,000</u>	<u>80,000</u>
<u>GENERAL SUPPLIES</u>					
52-44-6520	Department Supplies	3,371	2,962	5,000	4,000
52-44-6530	Tools	340	1,098	1,000	1,000
52-44-6550	Vehicle Fuel & Lube	5,933	5,056	7,000	7,000
52-44-6560	Chemicals	342	161	500	500
52-44-6580	Fuels (Gas - Oil)	892	853	2,000	2,000
52-44-6610	Safety Materials	662	-	1,000	1,000
	Subtotal	<u>11,540</u>	<u>10,130</u>	<u>16,500</u>	<u>15,500</u>
<u>CAPITAL OUTLAY</u>					
52-44-8100	Land	-	-	-	-
52-44-8200	Building Improvements	-	1,252	6,500	2,500
52-44-8302	Equipment-New	2,372	3,554	57,000	7,000
52-44-8303	Equipment Leases	1,150	2,280	2,500	4,000
52-44-8400	Vehicles	-	-	-	-
52-44-8902	Capital Projects	233,663	89,632	350,000	375,000
	Subtotal	<u>237,185</u>	<u>96,718</u>	<u>416,000</u>	<u>388,500</u>
TOTAL SEWER SANITATION SYSTEM		<u>395,407</u>	<u>203,791</u>	<u>563,600</u>	<u>535,000</u>

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

		Year Ended April 30			
INTEREST & BOND REDEMPTION		2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimate</u>	2017 <u>Budget</u>
<u>PRINCIPAL ON BONDS</u>					
52-82-7120	Revenue Bonds 1996	-	-	602,865	618,031
	Subtotal	-	-	602,865	618,031
<u>INTEREST ON BONDS</u>					
52-82-7220	Revenue Bonds 1996	229,813	215,288	204,361	189,195
	Subtotal	229,813	215,288	204,361	189,195
<u>PAYING FEES</u>					
52-82-7320	Revenue Bonds 1996	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION</u>					
52-82-9000	Depreciation Expense	428,063	419,102	-	-
	Subtotal	428,063	419,102	-	-
<u>OTHER</u>					
52-82-9595	Abandonment of Assets				
	Subtotal				
TOTAL INTEREST & BOND REDEMPTION		657,877	634,390	807,226	807,226
TOTAL SEWER FUND		2,032,743	1,908,052	2,539,226	2,457,726

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

CLASSIFICATION	Year Ended April 30			
	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimate</u>	2017 <u>Budget</u>
SALARIES	346,404	354,213	368,100	386,830
INSURANCE BENEFITS	55,608	60,142	65,200	49,000
PENSION BENEFITS	82,354	82,692	85,600	74,600
OTHER BENEFITS	869	1,893	4,350	1,920
CONTRACTUAL SERVICES	125,001	140,332	142,100	132,000
PROFESSIONAL SERVICES	58,437	76,921	90,000	75,000
COMMUNICATIONS	15,812	15,480	14,500	15,500
PROFESSIONAL DEVELOPMENT	1,074	1,173	4,600	3,600
SERVICE CHARGES	362,928	344,108	392,500	393,000
OTHER CONTRACTUAL SERVICES	56,907	51,079	51,500	57,000
GENERAL SUPPLIES	26,489	32,120	46,550	45,550
CAPITAL OUTLAY	242,983	113,509	467,000	416,500
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	602,865	618,031
INTEREST ON BONDS	229,813	215,288	204,361	189,195
PAYING FEES	-	-	-	-
DEPRECIATION	428,063	419,102	-	-
	<u>2,032,743</u>	<u>1,908,052</u>	<u>2,539,226</u>	<u>2,457,726</u>

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

	<u>AMOUNT</u>	<u>TOTAL</u>
ADMINISTRATION		
52-11-8300 Equipment - Office Purchase of f three computers estimated at \$4,000. Sewer Department share \$800. Miscellaneous estimated \$1,200.	\$ 2,000	
52-11-8700 Furniture & Fixtures Miscellaneous estimated at \$1,000	1,000	
52-11-8800 Information Systems	10,000	
	\$	13,000
SEWER TREATMENT PLANT		
52-43-8100 Land	-	
52-43-8200 Building Improvements Possible Building Improvements estimated at \$5,000.	5,000	
52-43-8302 Equipment - New Purchase of gator estimated at \$10,000	10,000	
52-43-8902 Capital Projects	-	
	-	15,000
SEWER SANITATION SYSTEM		
52-44-8100 Land	-	
52-44-8200 Building Improvements Possible Building Improvements estimated at \$2,500.	2,500	
52-44-8302 Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Sewer Department share \$5,000. Miscellaneous estimated at \$2,000	17,000	
52-44-8303 Equipment Leases Leasing large sewer cleaning equipment if necessary	4,000	
52-44-8400 Vehicles	-	
52-44-8902 Capital Projects Rt. 3 utility relocation estimated at \$10,000. Sewer rehab estimated at \$150,000 Sunset lift station rebuild estimated at \$150,000. Feldmeier & Ridge lift station control panels estimated at \$30,000. Filter probes for SBR's estimated at \$20,000. GPS Mapping estimated at \$20,000. Sewer Department share \$5,000.	365,000	
	-	388,500
TOTAL CAPITAL OUTLAY		416,500

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

		Year Ended April 30			
		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
53-00-3530	Penalties on Services	86,398	91,704	95,000	95,000
	Subtotal	86,398	91,704	95,000	95,000
<u>CHARGES FOR SERVICES</u>					
53-00-3630	Electric Sales	10,176,620	10,245,393	10,400,000	10,600,000
53-00-3650	IMEA Credits	685,363	686,256	684,125	680,300
53-00-3660	Connection Fees	53,985	79,815	80,000	70,000
53-00-3690	Utility Bill Adjustment	(1,646)	(1,203)	(5,000)	(5,000)
53-00-3740	Street Lighting	61,000	60,000	60,000	60,000
	Subtotal	10,975,322	11,070,261	11,219,125	11,405,300
<u>OTHER REVENUES</u>					
53-00-3802	Property Damage	5,325	8,478	6,000	6,000
53-00-3810	Interest Income	22,590	15,696	9,200	9,200
53-00-3811	Earnings on IMET	3,037	3,787	7,000	9,000
53-00-3821	Fuel Reimbursement	-	-	-	-
53-00-3850	Subdivision Reimbursement	-	-	-	-
53-00-3855	Commercial Reimbursement	12,024	34,225	67,000	-
53-00-3860	Grant	-	-	-	-
53-00-3865	Reimbursement from State	-	-	-	-
53-00-3890	Miscellaneous	50,355	272,461	10,000	10,000
	Subtotal	93,331	334,647	99,200	34,200
<u>OTHER FINANCING SOURCES</u>					
53-00-3940	IDOT Reimbursement	70,354	18,196	-	-
53-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
53-00-3990	Transfer from General Fund	-	-	-	-
53-00-3994	State of Illinois Reimbursement	-	-	-	-
	Transfer from (to) Other Funds	-	-	(170,000)	(170,000)
	Transfer from Invested Funds	-	-	-	-
	Subtotal	70,354	18,196	(170,000)	(170,000)
TOTAL RECEIPTS		11,225,404	11,514,808	11,243,325	11,364,500
TOTAL DISBURSEMENTS		11,663,318	10,170,427	10,504,800	10,539,125
EXCESS OF RECEIPTS OVER DISBURSEMENTS		(437,914)	1,344,381	738,525	825,375
COMMITMENT TO PENSION FUNDS				(91,145)	(93,555)
USE OF INVESTED FUNDS		-	-	-	-
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(688,019)	(907,549)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(59,355)	(141,175)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		3,909,895	2,724,607	3,020,264	3,667,644
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>2,724,607</u>	<u>3,020,264</u>	<u>3,667,644</u>	<u>4,399,464</u>

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

		Year Ended April 30			
		2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimate</u>	2017 <u>Budget</u>
ADMINISTRATION					
<u>SALARIES</u>					
53-11-4211	Director of Public Works	22,073	23,291	23,500	24,000
53-11-4212	Finance Director	19,239	19,958	19,200	19,700
53-11-4213	Clerical	52,513	55,303	56,500	58,500
53-11-4220	Part-time	22,382	22,971	25,000	26,200
53-11-4230	Over-time	1,295	897	2,000	2,000
53-11-4240	Sick Leave	1,437	2,029	2,600	2,600
53-11-4250	Vacation Leave	8,207	7,462	8,600	9,000
	Subtotal	<u>127,146</u>	<u>131,911</u>	<u>137,400</u>	<u>142,000</u>
<u>INSURANCE BENEFITS</u>					
53-11-4510	Health Insurance	21,258	22,860	24,500	18,500
53-11-4530	Unemployment Insurance	234	239	300	300
	Subtotal	<u>21,492</u>	<u>23,099</u>	<u>24,800</u>	<u>18,800</u>
<u>PENSION BENEFITS</u>					
53-11-4610	FICA	9,412	9,760	10,200	10,600
53-11-4620	IMRF	17,330	17,424	18,000	15,000
	Subtotal	<u>26,743</u>	<u>27,184</u>	<u>28,200</u>	<u>25,600</u>
<u>CONTRACTUAL SERVICES</u>					
53-11-5170	Equipment Rental & Services	2,540	3,594	4,000	4,000
	Subtotal	<u>2,540</u>	<u>3,594</u>	<u>4,000</u>	<u>4,000</u>
<u>PROFESSIONAL SERVICES</u>					
53-11-5310	Professional Services	57,022	92,733	75,000	82,500
53-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>57,022</u>	<u>92,733</u>	<u>75,000</u>	<u>82,500</u>
<u>COMMUNICATIONS</u>					
53-11-5510	Postage	7,809	7,972	9,000	10,000
53-11-5540	Printing & Publishing	1,099	1,210	2,000	2,000
	Subtotal	<u>8,908</u>	<u>9,182</u>	<u>11,000</u>	<u>12,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
53-11-5610	Membership & Dues	-	-	100	100
53-11-5620	Travel Expense	-	-	-	-
53-11-5630	Training	3,711	940	5,000	5,000
	Subtotal	<u>3,711</u>	<u>940</u>	<u>5,100</u>	<u>5,100</u>
<u>SERVICE CHARGES</u>					
53-11-5770	Bad Debt Expense	18,235	17,286	20,000	20,000
53-11-5790	Franchise Fees	511,191	515,355	530,000	535,000
	Subtotal	<u>529,426</u>	<u>532,641</u>	<u>550,000</u>	<u>555,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
53-11-5910	Customer Refunds	-	1,854	1,000	1,000
53-11-5920	Insurance & Bonds	161,134	160,025	117,500	132,000
53-11-5940	State Utility Tax	-	-	-	-
53-11-5960	Miscellaneous	1,476	9,222	3,000	3,000
	Subtotal	<u>162,610</u>	<u>171,101</u>	<u>121,500</u>	<u>136,000</u>
<u>GENERAL SUPPLIES</u>					
53-11-6510	Office Supplies	2,959	2,633	3,500	3,500
	Subtotal	<u>2,959</u>	<u>2,633</u>	<u>3,500</u>	<u>3,500</u>
<u>CAPITAL OUTLAY</u>					
53-11-8300	Equipment-Office	98	1,085	5,000	2,000
53-11-8700	Furniture & Fixtures	-	213	1,000	1,000
53-11-8800	Information Systems	5,701	6,364	10,000	10,000
	Subtotal	<u>5,799</u>	<u>7,662</u>	<u>16,000</u>	<u>13,000</u>
TOTAL ELECTRIC ADMINISTRATION		<u>948,354</u>	<u>1,002,680</u>	<u>976,500</u>	<u>997,500</u>

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

		Year Ended April 30			
		2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimate</u>	2017 <u>Budget</u>
PRODUCTION					
<u>SALARIES</u>					
53-47-4210	Regular Salaries	178,493	142,642	150,000	157,000
53-47-4230	Over-time	2,191	1,640	4,000	4,000
53-47-4240	Sick Leave	2,862	2,128	3,000	3,000
53-47-4250	Vacation Leave	8,169	13,537	9,500	9,500
53-47-4270	Inter-Departmental	14,827	8,113	9,000	5,000
	Subtotal	206,543	168,060	175,500	178,500
<u>INSURANCE BENEFITS</u>					
53-47-4510	Health Insurance	38,456	43,146	47,500	35,000
53-47-4530	Unemployment Insurance	174	147	300	300
	Subtotal	38,630	43,293	47,800	35,300
<u>PENSION BENEFITS</u>					
53-47-4610	FICA	15,037	12,235	13,000	13,500
53-47-4620	IMRF	34,357	27,422	28,000	22,000
	Subtotal	49,394	39,657	41,000	35,500
<u>OTHER BENEFITS</u>					
53-47-4710	Clothing Allowance	1,589	2,717	3,500	3,500
	Subtotal	1,589	2,717	3,500	3,500
<u>CONTRACTUAL SERVICES</u>					
53-47-5110	Building Repairs	1,545	3,028	3,000	3,000
53-47-5150	Utility System Maintenance	61,331	19,996	40,000	25,000
53-47-5160	Machinery Repairs	-	-	-	-
	Subtotal	62,875	23,024	43,000	28,000
<u>PROFESSIONAL SERVICES</u>					
53-47-5310	Professional Services	162	95	500	500
	Subtotal	162	95	500	500
<u>COMMUNICATIONS</u>					
53-47-5520	Communications	2,122	2,326	3,000	3,000
	Subtotal	2,122	2,326	3,000	3,000
<u>PROFESSIONAL DEVELOPMENT</u>					
53-47-5620	Travel Expense	-	-	-	-
53-47-5630	Training	536	630	1,000	1,000
	Subtotal	536	630	1,000	1,000
<u>SERVICE CHARGES</u>					
53-47-5710	Utilities	53,274	54,135	55,000	55,000
53-47-5740	EPA Permits	5,626	5,626	6,000	6,000
	Subtotal	58,900	59,761	61,000	61,000
<u>GENERAL SUPPLIES</u>					
53-47-6520	Department Supplies	2,663	1,842	3,000	3,000
53-47-6530	Tools	1,567	628	1,000	1,000
53-47-6540	Janitorial Supplies	3,014	4,156	4,500	4,500
53-47-6560	Chemicals	2,805	5,688	8,100	8,000
53-47-6565	Water Treatment Chemicals	1,980	1,980	-	-
53-47-6580	Fuels - (Gas & Oil)	7,744	(1,188)	10,000	10,000
53-47-6600	Lubricants	1,124	595	1,000	1,000
53-47-6610	Safety Materials	1,978	1,213	2,000	2,000
	Subtotal	22,875	14,914	29,600	29,500

		<u>CAPITAL OUTLAY</u>			
53-47-8100	Land	-	-	-	-
53-47-8200	Building Improvements	715	86	2,000	2,000
53-47-8302	Equipment-New	-	908	2,000	2,000
53-47-8400	Equipment - Vehicles	-	-	-	-
53-47-8902	Capital Projects	-	-	-	-
	Subtotal	<u>715</u>	<u>994</u>	<u>4,000</u>	<u>4,000</u>
TOTAL ELECTRIC PRODUCTION		<u>444,342</u>	<u>355,471</u>	<u>409,900</u>	<u>379,800</u>

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

		Year Ended April 30			
		2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimate</u>	2017 <u>Budget</u>
DISTRIBUTION					
<u>SALARIES</u>					
53-48-4210	Regular Salaries	523,724	478,402	530,000	574,000
53-48-4230	Over-time	24,511	19,204	25,000	25,000
53-48-4240	Sick Leave	15,703	22,379	23,000	15,000
53-48-4250	Vacation Leave	36,607	40,123	55,000	48,000
53-48-4270	Inter-Departmental	28,870	1,863	5,000	5,000
	Subtotal	<u>629,415</u>	<u>561,971</u>	<u>638,000</u>	<u>667,000</u>
<u>INSURANCE BENEFITS</u>					
53-48-4510	Health Insurance	103,807	117,427	144,500	110,000
53-48-4530	Unemployment Insurance	618	517	750	750
	Subtotal	<u>104,425</u>	<u>117,944</u>	<u>145,250</u>	<u>110,750</u>
<u>PENSION BENEFITS</u>					
53-48-4610	FICA	45,632	40,517	52,000	52,000
53-48-4620	IMRF	104,737	90,707	95,000	83,000
	Subtotal	<u>150,369</u>	<u>131,224</u>	<u>147,000</u>	<u>135,000</u>
<u>OTHER BENEFITS</u>					
53-48-4710	Clothing Allowance	426	2,707	11,600	4,075
	Subtotal	<u>426</u>	<u>2,707</u>	<u>11,600</u>	<u>4,075</u>
<u>CONTRACTUAL SERVICES</u>					
53-48-5110	Building Repairs	4,385	2,209	2,500	1,000
53-48-5120	Equipment Repairs	36,556	12,632	20,000	20,000
53-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	<u>40,942</u>	<u>14,841</u>	<u>22,500</u>	<u>21,000</u>
<u>PROFESSIONAL SERVICES</u>					
53-48-5310	Professional Services	1,084	2,012	4,000	4,000
	Subtotal	<u>1,084</u>	<u>2,012</u>	<u>4,000</u>	<u>4,000</u>
<u>COMMUNICATIONS</u>					
53-48-5520	Communications	2,641	4,528	4,000	4,000
	Subtotal	<u>2,641</u>	<u>4,528</u>	<u>4,000</u>	<u>4,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
53-48-5620	Travel Expense	-	-	-	-
53-48-5630	Training	1,454	1,329	3,000	3,000
	Subtotal	<u>1,454</u>	<u>1,329</u>	<u>3,000</u>	<u>3,000</u>
<u>SERVICE CHARGES</u>					
53-48-5710	Utilities	19,379	17,527	22,000	22,000
53-48-5760	Electric Purchased	7,055,778	7,035,431	7,200,000	7,300,000
	Subtotal	<u>7,075,157</u>	<u>7,052,958</u>	<u>7,222,000</u>	<u>7,322,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
53-48-5960	Miscellaneous	-	-	1,000	1,000
	Subtotal	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
<u>GENERAL SUPPLIES</u>					
53-48-6180	Street Light Materials	43,617	39,779	51,000	50,000
53-48-6520	Department Supplies	29,634	25,961	35,000	35,000
53-48-6530	Tools	6,313	7,131	8,000	7,000
53-48-6540	Janitorial Supplies	1,496	170	1,500	1,500
53-48-6550	Vehicle Fuel & Lube	29,320	20,997	28,000	28,000
53-48-6610	Safety Materials	4,284	4,949	7,000	7,000
	Subtotal	<u>114,665</u>	<u>98,987</u>	<u>130,500</u>	<u>128,500</u>

		<u>CAPITAL OUTLAY</u>			
53-48-8100	Land	-	-	10,000	-
53-48-8200	Building Improvements	-	1,252	5,000	5,000
53-48-8302	Equipment-New	4,200	4,335	7,000	77,000
53-48-8303	Equipment Leases	-	-	-	-
53-48-8400	Vehicles	-	-	25,050	37,000
53-48-8501	Meters	-	-	75,000	135,000
53-48-8502	Transformers	-	-	100,000	50,000
53-48-8503	Line Materials	111,342	97,962	175,000	130,000
53-48-8504	Poles	-	-	15,000	15,000
53-48-8508	Contracted Tree Trimming	-	9,412	25,000	50,000
53-48-8509	PCB Program	395	2,098	2,500	2,500
53-48-8902	Capital Projects	1,275,219	40,205	350,000	260,000
	Subtotal	1,391,156	155,264	789,550	761,500
		<u>DEPRECIATION</u>			
53-48-9100	Depreciation	646,083	658,374	-	-
53-48-9120	Loss on Disposal of Fixed Asset	24,493	-	-	-
	Subtotal	670,576	658,374	-	-
TOTAL ELECTRIC DISTRIBUTION		10,182,309	8,802,139	9,118,400	9,161,825

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

		Year Ended April 30			
		2014	2015	2016	2017
		<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	65,354	10,137	-	-
	Subtotal	65,354	10,137	-	-
<u>PAYING FEES</u>					
53-82-7310	Revenue Bonds	1,050	-	-	-
	Subtotal	1,050	-	-	-
<u>DEPRECIATION & AMORTIZATION</u>					
53-82-9011	Amortization - Bond Discount	8,750	-		
53-82-9012	Amortization - Bond Issuance Costs	13,159	-		
	Subtotal	21,909	-	-	-
TOTAL INTEREST & BOND		88,312	10,137	-	-
TOTAL ELECTRIC FUND		11,663,318	10,170,427	10,504,800	10,539,125

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

CLASSIFICATION	Year Ended April 30			
	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimate</u>	2017 <u>Budget</u>
SALARIES	963,104	861,942	950,900	987,500
INSURANCE BENEFITS	164,547	184,336	217,850	164,850
PENSION BENEFITS	226,505	198,065	216,200	196,100
OTHER BENEFITS	2,015	5,424	15,100	7,575
CONTRACTUAL SERVICES	106,357	41,459	69,500	53,000
PROFESSIONAL SERVICES	58,268	94,840	79,500	87,000
COMMUNICATIONS	13,671	16,036	18,000	19,000
PROFESSIONAL DEVELOPMENT	5,701	2,899	9,100	9,100
SERVICE CHARGES	7,663,483	7,645,360	7,833,000	7,938,000
OTHER CONTRACTUAL SERVICES	162,610	171,101	122,500	137,000
GENERAL SUPPLIES	140,499	116,534	163,600	161,500
CAPITAL OUTLAY	1,397,670	163,920	809,550	778,500
DEPRECIATION	692,485	658,374	-	-
PRINCIPAL ON BONDS	-	-	-	-
INTEREST ON BONDS	65,354	10,137	-	-
PAYING FEES	1,050	-	-	-
	<u>11,663,318</u>	<u>10,170,427</u>	<u>10,504,800</u>	<u>10,539,125</u>

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

	<u>AMOUNT</u>	<u>TOTAL</u>
ADMINISTRATION		
53-11-8300 Equipment - Office Purchase of f three computers estimated at \$4,000. Electric Department share \$800. Miscellaneous estimated \$1,200.	2,000	
53-11-8700 Furniture & Fixtures Miscellaneous estimated at \$1,000	1,000	
53-11-8800 Information Systems	10,000	
	13,000	13,000
PRODUCTION		
53-47-8100 Land	-	
53-47-8200 Building Improvements Miscellaneous estimatated at \$2,000.	2,000	
53-47-8302 Equipment - New Miscellaneous estimatated 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 estimatated 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 trencher estimated at \$70,000 Miscellaneous estimated at \$2,000	77,000	
53-48-8400 Vehicles Purchase of pickup truck with fibergalss body estimated at \$37,000.	37,000	
53-48-8501 Meters Includes meters for AMI	135,000	
53-48-8502 Transformers	50,000	
53-48-8503 Line Materials	130,000	
53-48-8504 Poles	15,000	

53-48-8508	Contracted Tree Trimming	50,000	
53-48-8509	PCB Program	2,500	
53-48-8902	Capital Projects	260,000	
	Rt. 3 utility relocation estimated at \$10,000.		
	Arc Flash estimated at \$10,000		
	Vandebrook project estimated at \$100,000.		
	Fiber cable boxes estimated at \$10,000.		
	Automated Meter Reading Infrastructure estimated at \$375,000.		
	Electric Department share \$125,000.		
	GPS Mapping estimated at \$20,000.		
	Electric Department share \$5,000.		
			761,500
	TOTAL CAPITAL OUTLAY		<u>778,500</u>

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

		Year Ended April 30			
		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
REVENUE					
54-00-3530	Penalties on Services	34,292	31,782	29,000	30,000
	Subtotal	34,292	31,782	29,000	30,000
CHARGES FOR SERVICES					
54-00-3640	Gas Sales	3,434,041	2,991,587	2,450,000	2,810,000
54-00-3660	Connection Fees	36,191	44,505	49,000	42,500
54-00-3690	Utility Bill Adjustment	(10,636)	(1,695)	(5,000)	(5,000)
54-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	3,459,596	3,034,397	2,494,000	2,847,500
OTHER REVENUES					
54-00-3802	Property Damage	-	3,096	500	-
54-00-3810	Interest Income	2,499	5,799	6,800	7,500
54-00-3811	Earnings on IMET	8,253	18,928	10,000	10,000
54-00-3850	Subdivision Reimbursement	-	-	-	-
54-00-3855	Commercial Reimbursement	8,482	12,627	24,500	-
54-00-3860	Grant	-	-	-	-
54-00-3890	Miscellaneous	9,800	8,230	9,200	9,200
	Subtotal	29,033	48,680	51,000	26,700
OTHER FINANCING SOURCES					
54-00-3940	IDOT Reimbursement	341,955	-	-	-
54-00-3960	Transfer from Other Funds	-	-	170,000	170,000
	Transfer from Invested Funds	-	-	-	-
	Subtotal	341,955	-	170,000	170,000
TOTAL RECEIPTS		3,864,876	3,114,859	2,744,000	3,074,200
TOTAL DISBURSEMENTS		3,699,210	2,901,954	2,722,900	3,073,550
EXCESS OF RECEIPTS OVER DISBURSEMENTS		165,667	212,905	21,100	650
COMMITMENT TO PENSION FUNDS				(53,770)	(52,400)
USE OF INVESTED FUNDS				-	-
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(420,069)	512,518		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		191,831	129,981		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		3,542,254	3,479,683	4,335,087	4,302,417
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>3,479,683</u>	<u>4,335,087</u>	<u>4,302,417</u>	<u>4,250,667</u>

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

		Year Ended April 30			
ADMINISTRATION		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
54-11-4211	Director of Public Works	22,073	23,291	23,500	24,000
54-11-4212	Finance Director	19,239	19,958	19,200	19,700
54-11-4213	Clerical	52,514	55,305	56,500	58,500
54-11-4220	Part-time	22,388	22,977	25,000	26,200
54-11-4230	Over-time	1,296	897	2,000	2,000
54-11-4240	Sick Leave	1,438	2,030	2,600	2,600
54-11-4250	Vacation Leave	8,209	7,464	8,600	9,000
	Subtotal	127,157	131,922	137,400	142,000
<u>INSURANCE BENEFITS</u>					
54-11-4510	Health Insurance	21,258	22,860	24,500	18,500
54-11-4530	Unemployment Insurance	235	239	300	300
	Subtotal	21,493	23,099	24,800	18,800
<u>PENSION BENEFITS</u>					
54-11-4610	FICA	9,439	9,788	10,200	10,600
54-11-4620	IMRF	17,388	17,482	18,000	15,000
	Subtotal	26,827	27,270	28,200	25,600
<u>CONTRACTUAL SERVICES</u>					
54-11-5170	Equipment Rental & Services	2,540	3,594	4,000	4,000
	Subtotal	2,540	3,594	4,000	4,000
<u>PROFESSIONAL SERVICES</u>					
54-11-5310	Professional Services	23,467	22,307	28,000	33,500
54-11-5330	Legal	2,095	-	5,000	5,000
54-11-5350	Independent Contractors	-	-	-	-
	Subtotal	25,562	22,307	33,000	38,500
<u>COMMUNICATIONS</u>					
54-11-5510	Postage	7,934	7,979	9,000	10,000
54-11-5540	Printing & Publishing	1,799	1,210	2,000	2,000
	Subtotal	9,733	9,189	11,000	12,000
<u>PROFESSIONAL DEVELOPMENT</u>					
54-11-5610	Membership & Dues	3,252	3,565	4,000	4,000
54-11-5620	Travel Expense	-	-	-	-
54-11-5630	Training	34	237	1,500	500
54-11-5650	Books & Publications	300	-	500	500
	Subtotal	3,586	3,802	6,000	5,000
<u>SERVICE CHARGES</u>					
54-11-5770	Bad Debt Expense	4,513	6,532	10,000	10,000
54-11-5790	Franchise Fees	169,839	159,712	125,000	110,000
	Subtotal	174,352	166,244	135,000	120,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-11-5910	Customer Refunds	-	1,818	1,000	1,000
54-11-5920	Insurance & Bonds	37,401	37,182	40,000	44,000
54-11-5940	State Utility Tax	-	-	-	-
54-11-5960	Miscellaneous	1,881	9,219	3,000	3,000
	Subtotal	39,282	48,219	44,000	48,000

		<u>GENERAL SUPPLIES</u>			
54-11-6510	Office Supplies	3,017	2,568	3,500	3,500
	Subtotal	<u>3,017</u>	<u>2,568</u>	<u>3,500</u>	<u>3,500</u>
		<u>CAPITAL OUTLAY</u>			
54-11-8300	Equipment-Office	98	1,085	5,000	2,000
54-11-8700	Furniture & Fixtures	-	213	1,000	1,000
54-11-8800	Information Systems	5,701	6,364	10,000	10,000
	Subtotal	<u>5,799</u>	<u>7,662</u>	<u>16,000</u>	<u>13,000</u>
54-11-9592	Transfer to Other Funds	-	-	-	-
TOTAL GAS ADMINISTRATION		<u>439,346</u>	<u>445,876</u>	<u>442,900</u>	<u>430,400</u>

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

DISTRIBUTION		Year Ended April 30			
		2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimate</u>	2017 <u>Budget</u>
<u>SALARIES</u>					
54-48-4210	Regular Salaries	334,480	338,387	350,000	370,000
54-48-4230	Over-time	3,920	3,208	7,500	7,500
54-48-4240	Sick Leave	9,863	9,854	12,000	12,000
54-48-4250	Vacation Leave	26,802	27,505	31,000	33,000
54-48-4270	Inter-Departmental	23,216	25,328	30,000	30,000
	Subtotal	398,281	404,282	430,500	452,500
<u>INSURANCE BENEFITS</u>					
54-48-4510	Health Insurance	91,751	94,799	110,500	83,000
54-48-4530	Unemployment Insurance	397	428	500	500
	Subtotal	92,149	95,227	111,000	83,500
<u>PENSION BENEFITS</u>					
54-48-4610	FICA	28,742	29,102	33,000	35,000
54-48-4620	IMRF	66,304	65,640	70,000	56,000
	Subtotal	95,047	94,742	103,000	91,000
<u>OTHER BENEFITS</u>					
54-48-4710	Clothing Allowance	1,328	2,966	8,700	6,350
	Subtotal	1,328	2,966	8,700	6,350
<u>CONTRACTUAL SERVICES</u>					
54-48-5110	Building Repairs	1,246	1,075	1,500	1,500
54-48-5120	Equipment Repairs	14,702	9,617	15,000	15,000
54-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	15,948	10,692	16,500	16,500
<u>COMMUNICATIONS</u>					
54-48-5520	Communications	5,025	7,490	9,000	9,000
	Subtotal	5,025	7,490	9,000	9,000
<u>PROFESSIONAL DEVELOPMENT</u>					
54-48-5620	Travel Expense	-	-	-	-
54-48-5630	Training	1,952	1,034	3,000	3,000
	Subtotal	1,952	1,034	3,000	3,000
<u>SERVICE CHARGES</u>					
54-48-5710	Utilities	14,387	12,696	15,000	15,000
	Subtotal	14,387	12,696	15,000	15,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-48-5960	Miscellaneous	-	-	500	500
	Subtotal	-	-	500	500
<u>GENERAL SUPPLIES</u>					
54-48-6510	Office Supplies	100	635	800	800
54-48-6520	Department Supplies	1,607	783	2,500	2,500
54-48-6530	Tools	5,419	881	5,000	5,000
54-48-6540	Janitorial Supplies	-	-	500	500
54-48-6550	Vehicle Fuel & Lube	22,842	16,552	20,000	20,000
54-48-6560	Chemicals	1,917	1,980	5,000	5,000
54-48-6580	Natural Gas Purchase	1,872,387	1,591,829	1,350,000	1,405,000
54-48-6610	Safety Materials	3,278	3,284	5,000	5,000
	Subtotal	1,907,549	1,615,944	1,388,800	1,443,800

		<u>CAPITAL OUTLAY</u>			
54-48-8100	Land	-	-	10,000	-
54-48-8200	Building Improvements	367	1,252	2,000	2,000
54-48-8302	Equipment-New	4,200	3,129	7,000	97,000
54-48-8303	Equipment Leases	-	-	-	-
54-48-8400	Vehicles	-	-	-	-
54-48-8501	Meters	-	-	75,000	100,000
54-48-8503	Line Maintenance Materials	37,630	37,012	50,000	75,000
54-48-8902	Capital Projects	508,535	17,269	50,000	248,000
	Subtotal	550,732	58,662	194,000	522,000
		<u>DEPRECIATION</u>			
54-48-9100	Depreciation	177,466	152,343	-	-
	Subtotal	177,466	152,343	-	-
TOTAL GAS DISTRIBUTION		3,259,864	2,456,078	2,280,000	2,643,150
TOTAL GAS FUND		3,699,210	2,901,954	2,722,900	3,073,550

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

CLASSIFICATION	Year Ended April 30			
	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimate</u>	2017 <u>Budget</u>
SALARIES	525,438	536,204	567,900	594,500
INSURANCE BENEFITS	113,641	118,326	135,800	102,300
PENSION BENEFITS	121,874	122,012	131,200	116,600
OTHER BENEFITS	1,328	2,966	8,700	6,350
CONTRACTUAL SERVICES	18,488	14,286	20,500	20,500
PROFESSIONAL SERVICES	25,562	22,307	33,000	38,500
COMMUNICATIONS	14,758	16,679	20,000	21,000
PROFESSIONAL DEVELOPMENT	5,538	4,836	9,000	8,000
SERVICE CHARGES	188,739	178,940	150,000	135,000
OTHER CONTRACTUAL SERVICES	39,282	48,219	44,500	48,500
GENERAL SUPPLIES	1,910,566	1,618,512	1,392,300	1,447,300
CAPITAL OUTLAY	556,531	66,324	210,000	535,000
DEPRECIATION	177,466	152,343	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
	<u>3,699,210</u>	<u>2,901,954</u>	<u>2,722,900</u>	<u>3,073,550</u>

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

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
54-11-8300	Equipment - Office Purchase of f three computers estimated at \$4,000. Gas Department share \$800. Miscellaneous estimated \$1,200.	\$ 2,000	
54-11-8700	Furniture & Fixtures Miscellaneous estimated at \$1,000	1,000	
54-11-8800	Information Systems	10,000	
		13,000	13,000
	DISTRIBUTION		
54-48-8100	Land	-	
54-48-8200	Building Improvements Miscellaneous estimatated 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 backhoe estimated at \$90,000. Purchase of miscellaenous equipment estimated at \$2,000.	97,000	
54-48-8303	Equipment Leases	-	
54-48-8400	Vehicles	-	
54-48-8501	Meters Includes meter upgrades for AMI	100,000	
54-48-8503	Line Maintenance Materials Line Material estimated at \$50,000 2" pipe estimated at \$25,000 6" pipe estimated at \$0	75,000	
54-48-8902	Capital Projects High Pressure Gas Main - Engineering estimated at \$50,000. Rt. 3 utility relocation estimated at \$10,000. Odorizor estimated at \$40,000. Sandblast & Paint Regulator Stations estimated at \$18,000. Automated Meter Reading estimated at \$375,000. Gas Department share \$125,000. GPS Mapping estimated at \$20,000. Gas Department share \$5,000.	248,000	
			522,000
	TOTAL CAPITAL OUTLAY		535,000

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

		Year Ended April 30			
		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>TAXES</u>					
72-00-3150	Property Tax - Current	365,000	380,000	380,000	441,000
	Subtotal	365,000	380,000	380,000	441,000
<u>OTHER REVENUES</u>					
72-00-3810	Interest Income	9,651	21,691	30,000	30,000
72-00-3811	Unrealized Appreciation	49,845	(149,380)	-	-
72-00-3812	Gain/Loss on Investments	115,507	210,291	-	-
72-00-3814	Interest Income - CD's	44,101	24,286	6,380	-
72-00-3815	Accrued Income	724	8,604	-	-
72-00-3816	Purchase Discounts	-	-	-	-
72-00-3817	Dividend Income	41,365	54,114	55,000	55,000
72-00-3818	Interest Income - Checking	150	98	90	90
72-00-3881	From James Trantham	8,469	8,669	8,900	9,200
72-00-3883	From Michael Douglas	7,562	7,740	7,950	8,200
72-00-3885	From John Sawyer	6,109	6,215	6,425	6,600
72-00-3893	From Dwight Loless	6,881	7,043	7,250	7,500
72-00-3894	From Trinity Daws	5,794	5,895	6,100	6,250
72-00-3896	From Stephen Dinkelman	1,770	-	-	-
72-00-3897	From Dale Siebenberger	5,794	5,895	6,100	6,250
72-00-3899	From Jeffrey Prosize	5,794	5,895	6,100	6,250
72-00-3901	From Scott Spencer	5,794	5,895	6,100	6,250
72-00-3903	From David Midkiff II	5,794	5,895	6,100	6,250
72-00-3904	From Clifford M Haddick	5,794	5,895	6,100	6,250
72-00-3905	From Steve Martin	5,340	5,895	6,100	6,250
72-00-3906	From Scott Kohl	5,794	5,895	6,100	6,250
72-00-3907	From Joshua Lawrence	2,433	-	-	-
72-00-3908	From Evan Ford	5,794	5,895	6,100	6,250
72-00-3909	From Dane Luke	129,366	5,650	6,100	6,250
72-00-3910	From Kelsy Hovorka	-	5,650	6,100	6,250
72-00-3990	From General Fund	-	-	-	-
	Subtotal	475,626	263,726	189,095	185,340
TOTAL RECEIPTS		840,626	643,726	569,095	626,340
TOTAL DISBURSEMENTS		293,305	235,202	253,900	258,100
EXCESS OF RECEIPTS OVER DISBURSEMENTS		547,321	408,525	315,195	368,240
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(158,941)	106,240		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		3,432,458	3,820,838	4,335,603	4,650,798
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>3,820,838</u>	<u>4,335,603</u>	<u>4,650,798</u>	<u>5,019,038</u>

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

		Year Ended April 30			
		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PENSION BENEFITS</u>					
72-00-4630	Federal Tax Paid	-	-	28,500	29,500
72-00-4635	Bank Charges	6,412	13,077	20,000	20,000
72-00-4640	Benefits Paid	<u>264,375</u>	<u>203,635</u>	<u>182,000</u>	<u>185,000</u>
	Subtotal	270,787	216,712	230,500	234,500
<u>PROFESSIONAL SERVICES</u>					
72-00-5310	Professional Services	2,005	1,019	1,000	1,000
72-00-5330	Legal	-	-	-	-
	Subtotal	<u>2,005</u>	<u>1,019</u>	<u>1,000</u>	<u>1,000</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	<u>2,054</u>	<u>2,536</u>	<u>3,500</u>	<u>3,500</u>
	Subtotal	2,054	2,536	3,500	3,500
<u>OTHER CONTRACTUAL SERVICES</u>					
72-00-5920	Insurance & Bonds	2,416	2,522	3,000	3,000
72-00-5922	Accounting	3,625	3,500	4,000	4,000
72-00-5924	Safe Deposit Box	30	30	50	50
72-00-5925	Legal	10,878	7,332	10,000	10,000
72-00-5926	Dues	775	775	800	900
72-00-5927	IL Department of Insurance	<u>675</u>	<u>758</u>	<u>900</u>	<u>1,000</u>
	Subtotal	18,400	14,917	18,750	18,950
<u>GENERAL SUPPLIES</u>					
72-00-6510	Office Supplies	42	-	50	50
	Subtotal	<u>42</u>	<u>-</u>	<u>50</u>	<u>50</u>
TOTAL POLICE PENSION FUND		<u>293,305</u>	<u>235,202</u>	<u>253,900</u>	<u>258,100</u>