



ANNUAL BUDGET
2019 – 2020

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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 2019-20 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, 2019 through April 30, 2020. 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.

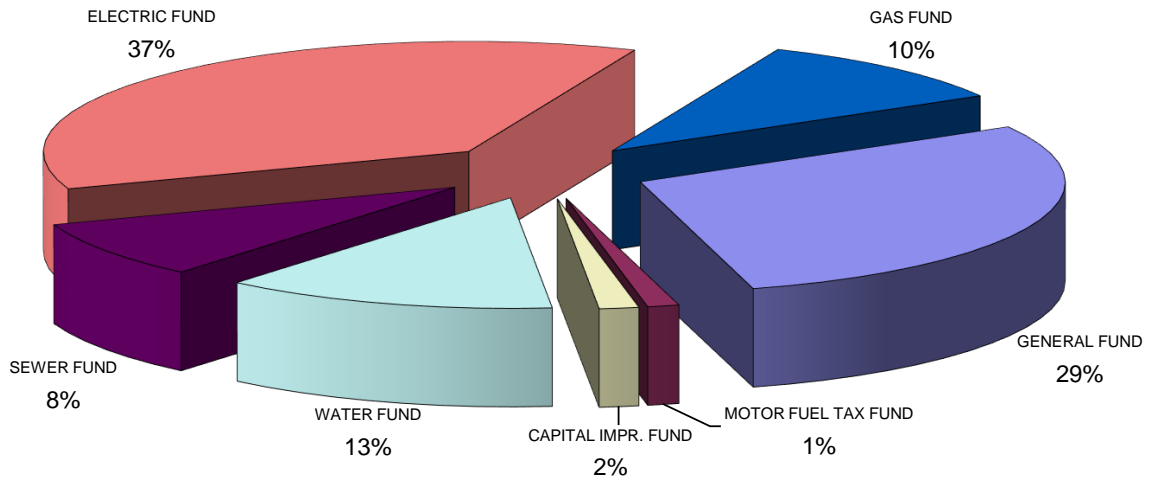
Fiduciary Funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs. The Police Pension Fund is the City's only Fiduciary Fund.

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, 2020

FUND	RECEIPTS	DISBURSEMENTS	SYSTEM DEVELOPMENT CHARGE	RECEIPTS OVER DISBURSEMENTS/ SYSTEM DEVELOPMENT CHARGE
GENERAL FUND	8,508,965	8,500,579		8,386
MOTOR FUEL TAX FUND	358,500	349,045		9,455
CAPITAL IMPROVEMENTS FUND	644,500	438,102		206,398
WATER FUND	3,744,600	3,696,100		48,500
SEWER FUND	2,488,002	2,461,376		26,626
ELECTRIC FUND	12,431,000	10,780,098		1,650,902
GAS FUND	3,030,000	3,008,230		21,770
TOTAL	31,205,567	29,233,530	-	1,972,037

Disbursements by Fund
\$29,233,530

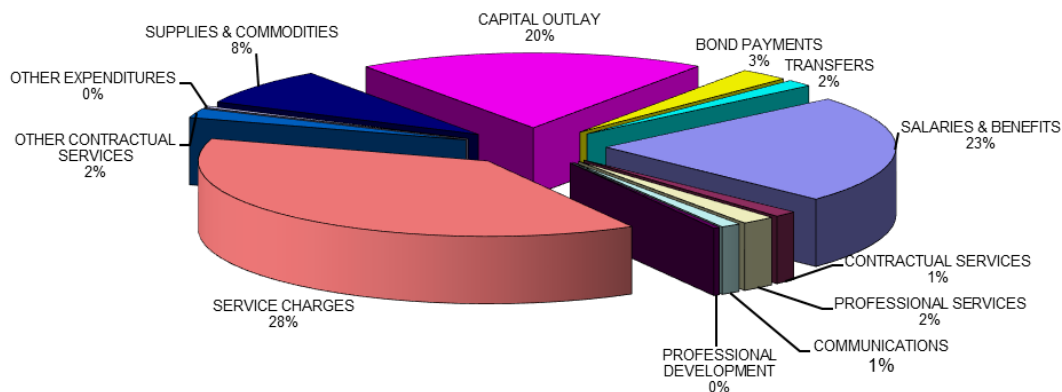


**CITY OF WATERLOO, ILLINOIS
GENERAL, PROPRIETARY, MOTOR FUEL TAX
& CAPITAL IMPROVEMENT FUNDS BUDGET TOTALS**

	2018-19 BUDGET	2018-19 ESTIMATE	2019-20 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
SALARIES	4,956,850	4,793,950	4,991,000	1%	17.07%
INSURANCE BENEFITS	1,030,450	986,950	1,109,550	8%	3.80%
PENSION BENEFITS	709,100	691,250	666,600	-6%	2.28%
OTHER BENEFITS	61,450	61,250	34,853	-43%	0.12%
CONTRACTUAL SERVICES	419,900	449,900	374,100	-11%	1.28%
PROFESSIONAL SERVICES	544,000	527,000	549,600	1%	1.88%
COMMUNICATIONS	286,100	293,300	324,200	13%	1.11%
PROFESSIONAL DEVELOPMENT	100,400	95,450	100,650	0%	0.34%
SERVICE CHARGES	10,801,100	10,965,000	11,127,000	3%	38.06%
OTHER CONTRACTUAL SERVICES	586,950	530,150	573,100	-2%	1.96%
OTHER EXPENDITURES	134,050	134,050	105,000	-22%	0.36%
MAINTENANCE SUPPLIES	55,000	78,000	85,000	55%	0.29%
COMMODITIES	318,735	318,735	306,945	-4%	1.05%
GENERAL SUPPLIES	1,708,050	2,014,700	1,958,100	15%	6.70%
CAPITAL OUTLAY	7,595,300	6,420,900	5,684,700	-25%	19.45%
TRANSFERS	435,902	435,902	435,902	0%	1.49%
PRINCIPAL ON BONDS	649,520	649,520	665,860	3%	2.28%
INTEREST ON BONDS	157,710	157,710	141,370	-10%	0.48%
TOTAL	30,550,567	29,603,717	29,233,530	-4%	100.00%

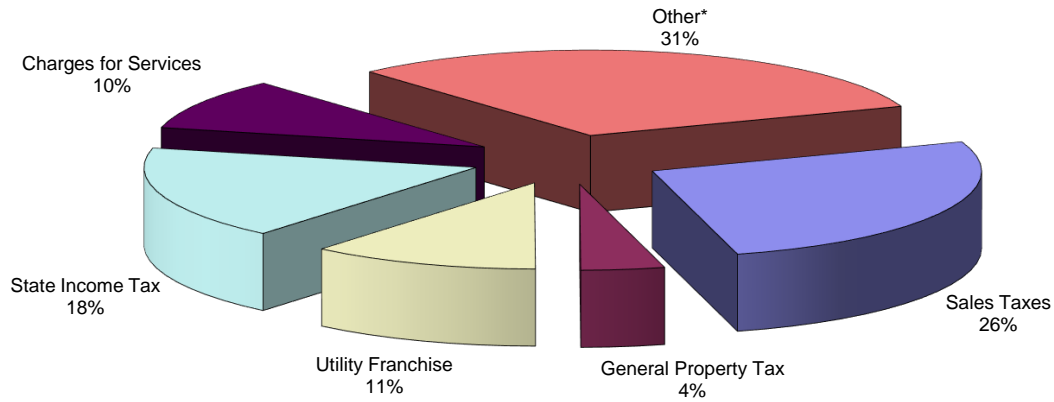
Expenditures, including the Utility Funds and other Special Funds, for FY 2019-20 total \$29.2 million. The current FY 2018-19 combined expenditures are \$29.6 million. There is a 4% budgeted decrease in expenditures from the current FY 2018-19 budget. The major differences between the FY 2018-19 budget and the FY 2019-20 budget includes a decrease in capital outlay. Several of the projects completed in prior fiscal years have not been paid as the City is waiting to be billed by the State. These payments are reflected in the FY 2019-2020 budget. Major capital expenditures in the current fiscal year include a water line project, water plant design engineering, sewer lining, multi-purpose trail lighting, Moore Street phase V engineering, and asphalt overlay. Other significant capital outlay includes equipment purchases in the Police, Street and Utility Departments.

Disbursements by Classification \$29,233,530



The combined revenues for all funds to support the FY 2019-20 budget are \$31.2 million, which includes \$2.8 million of invested funds, and \$0.4 million of transfers from other funds. The current FY 2018-19 combined budgeted revenues were \$31.8 million, which included 4.3 million of invested funds, and \$0.4 million of transfers from other funds. Excluding use of invested funds and transfers from other funds, there is a 3.3% increase in combined revenues. Revenue generated through utility usage is budgeted to increase slightly over the budgeted revenue from the prior fiscal year. The overall General Fund revenue is budgeted with a decrease as outlined below.

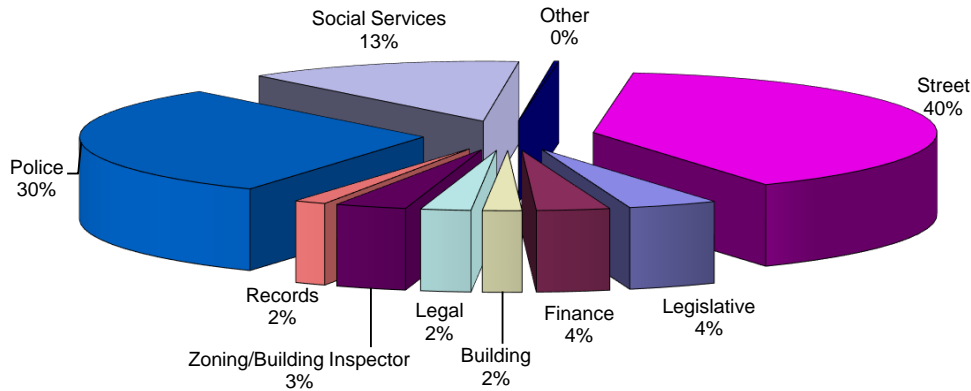
GENERAL FUND REVENUE SUMMARY



	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2017-18 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Sales Taxes	2,212,460	2,173,051	2,250,000	2,227,000	2,250,000	0%	26.44%
General Property Tax	348,623	400,459	418,000	418,000	345,500	-17%	4.06%
Utility Franchise	854,093	913,791	915,000	925,000	945,000	3%	11.11%
State Income Tax	1,230,891	1,260,220	1,383,250	1,432,000	1,496,400	8%	17.59%
Licenses, Permits & Fees	530,163	516,091	519,000	497,700	507,000	-2%	5.96%
Fines & Forfeitures	60,545	81,355	84,500	59,500	59,500	-30%	0.70%
Charges for Services	724,154	746,440	770,350	782,750	828,750	8%	9.74%
Investment Income	40,005	103,584	97,000	142,000	143,000	47%	1.68%
Hotel/Motel Tax	24,495	19,936	22,000	18,500	20,000	-9%	0.24%
Miscellaneous	285,927	330,433	2,134,015	2,146,895	1,913,815	-10%	22.49%
TOTAL	6,311,356	6,545,360	8,593,115	8,649,345	8,508,965	-1%	100.00%

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

GENERAL FUND DEPARTMENTAL DISBURSEMENTS SUMMARY



	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Legislative	418,349	318,337	360,250	346,300	359,700	0%	4.23%
Finance	227,034	243,926	301,500	281,700	291,800	-3%	3.43%
Building	204,756	111,123	181,500	156,500	156,500	-14%	1.84%
Legal	161,986	153,613	170,000	170,000	200,000	18%	2.35%
Zoning/Building Inspector	292,911	249,559	290,000	276,000	285,500	-2%	3.36%
Records	110,374	116,914	129,950	126,550	127,850	-2%	1.50%
Police	2,086,065	2,191,012	2,517,800	2,507,400	2,574,200	2%	30.28%
Emergency Mgmt Agency	6,776	6,759	8,000	7,850	7,800	-3%	0.09%
Police Commission	6,386	11,936	11,600	14,700	9,700	-16%	0.11%
Health and Ordinance	100	100	1,100	1,100	1,100	0%	0.01%
Social Services	976,112	1,005,149	1,072,000	1,078,750	1,103,650	3%	12.98%
Street Department	1,741,830	2,282,589	3,535,900	3,240,100	3,382,779	-4%	39.79%
TOTAL	6,232,679	6,691,017	8,579,600	8,206,950	8,500,579	-1%	100.00%

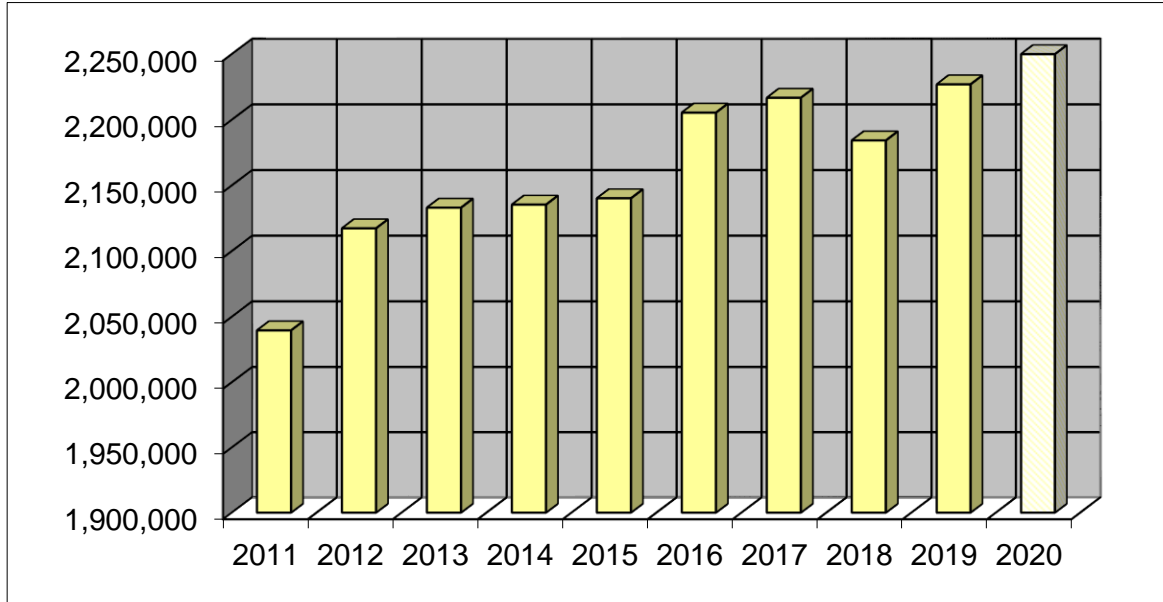
*Other Includes Emergency Management Agency, Police Commission, Health and Ordinance, and Annexations.

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 2019-20. Of the \$0.075 per dollar state sales tax, \$0.01 is returned to the city in which the retail sale was made. As the graph below reflects, sales tax revenue is projected to increase slightly.

Fiscal Year	Revenue Received	Percent Change
2011	2,039,675	4%
2012	2,117,381	4%
2013	2,133,099	1%
2014	2,135,398	0%
2015	2,140,229	0%
2016	2,205,481	3%
2017	2,216,798	1%
2018	2,184,317	-1%
2019	2,227,000	2%
2020	2,250,000	1%



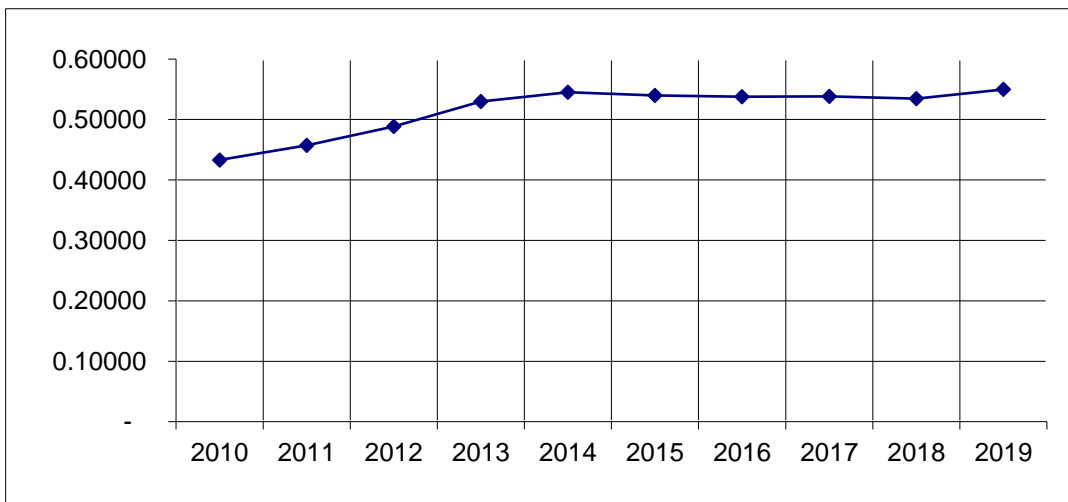
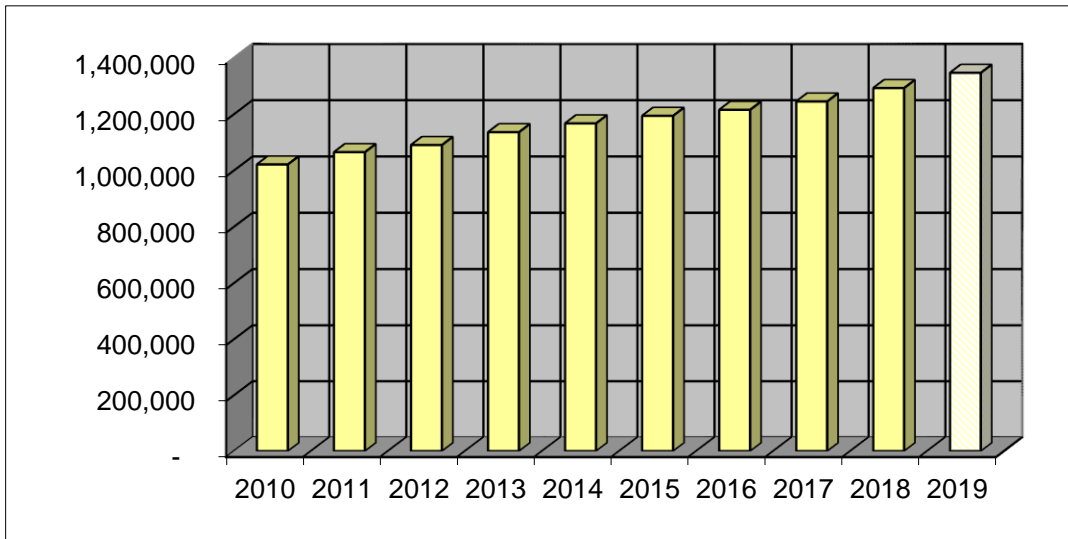
Ten-Year Property Tax Revenue History

The total 2018 property tax levy for the City of Waterloo is \$1,347,000. Levies included are listed below. The Corporate, Road, and a portion of the IMRF & FICA levies are deposited directly into the General Fund to be used for operating expenditures. Specific expenditure levies, Band, Library - Special, and Library are forwarded on to each specific entity. The Police Pension levy is determined by an independent actuary study and the Illinois Division of Insurance and must be deposited into fiduciary funds. Rates are per \$100 of Equalized Assessed Value (EAV). The City of Waterloo is subject to PTELL (Property Tax Extension Law Limit). The 2019 rate is estimated.

Collection Year	Tax Extension	Tax Rate
2010	1,021,370	0.43312
2011	1,065,083	0.45730
2012	1,090,310	0.48841
2013	1,135,981	0.53001
2014	1,167,311	0.54516
2015	1,194,068	0.53987
2016	1,215,513	0.53783
2017	1,245,096	0.53826
2018	1,292,726	0.53478
2019	1,347,000	0.54980

Corporate	\$	179,500
Road	\$	55,000
Band	\$	23,000
IMRF & FICA	\$	135,000
Police Pension	\$	538,000
Library - Special	\$	49,000
Library	\$	<u>367,500</u>

\$ 1,347,000

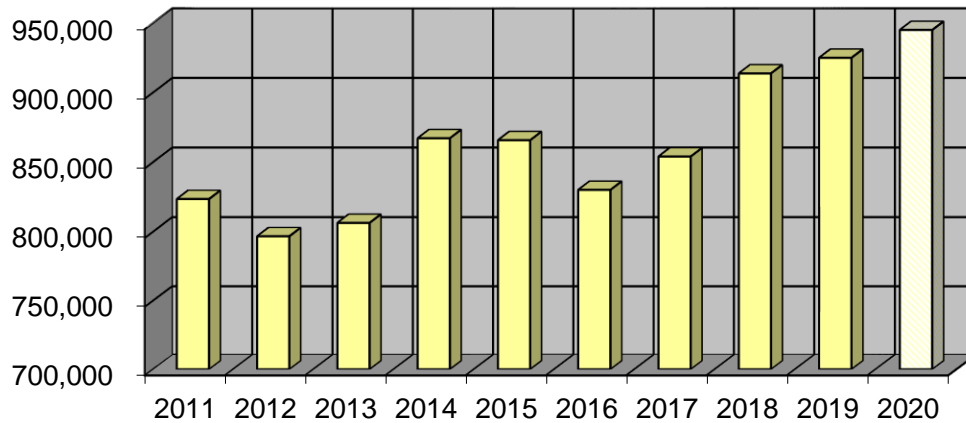


Ten-Year Utility Franchise History

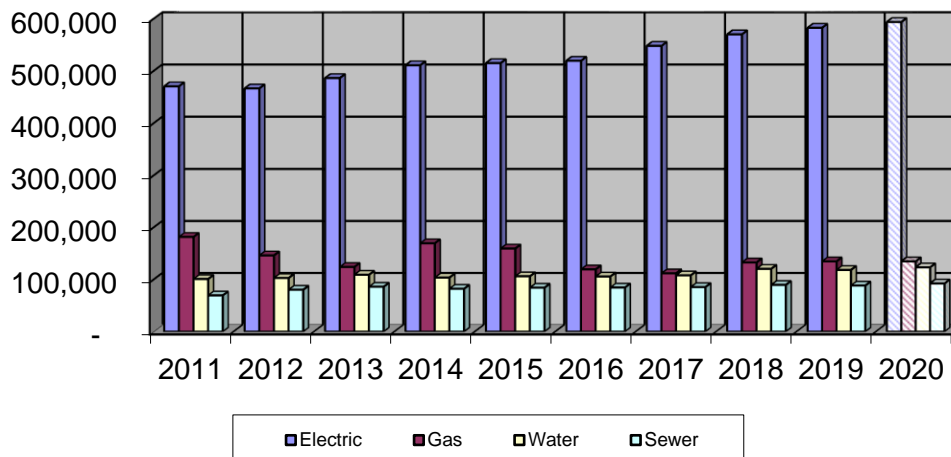
The third largest source of general fund revenues is utility franchise. In 2020, utility franchise is expected to provide 14% of the general fund budget. The City collects five percent of receipts from the electric, gas, water and sewer utilities as a utility franchise fee beginning May, 2000. Prior to that date, the City collected three percent of electric and gas receipts only.

Fiscal Year	Electric Department	Gas Department	Water Department	Sewer Department	Total Franchise
2011	470,903	182,048	101,051	69,556	823,558
2012	466,878	146,413	103,036	80,455	796,782
2013	486,689	124,273	109,248	86,205	806,415
2014	511,191	169,839	103,846	82,339	867,215
2015	515,356	159,712	106,301	84,443	865,812
2016	519,849	119,675	105,875	84,715	830,114
2017	548,364	112,031	108,130	85,568	854,093
2018	570,375	132,968	120,658	89,790	913,791
2019	583,000	135,000	118,500	88,500	925,000
2020	594,000	135,000	123,500	92,500	945,000

Utility Franchise



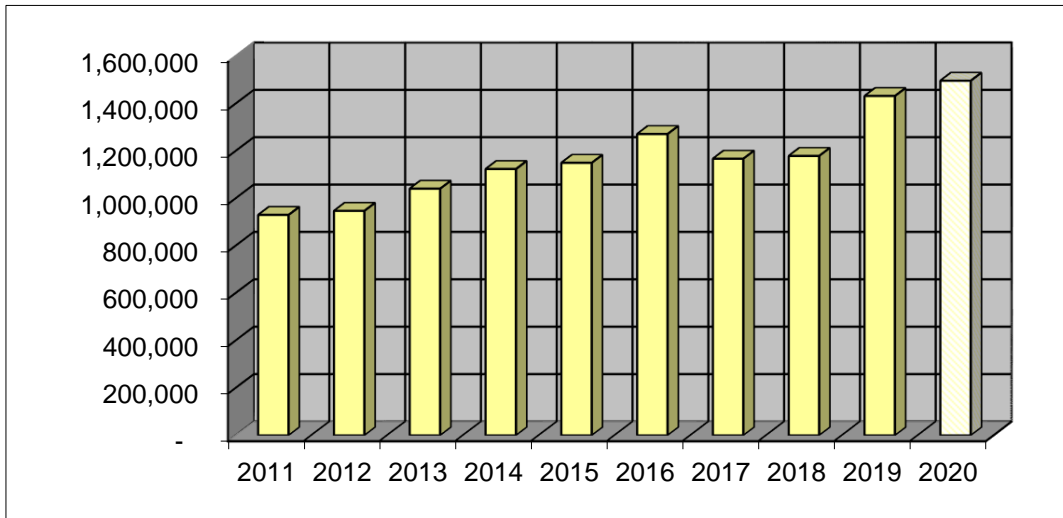
Utility Franchise By Department



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. In Fiscal Year End 2019 the City's new population per the 2017 special census was recognized for distribution purposes. In 2020, income tax is expected to provide 22% 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.

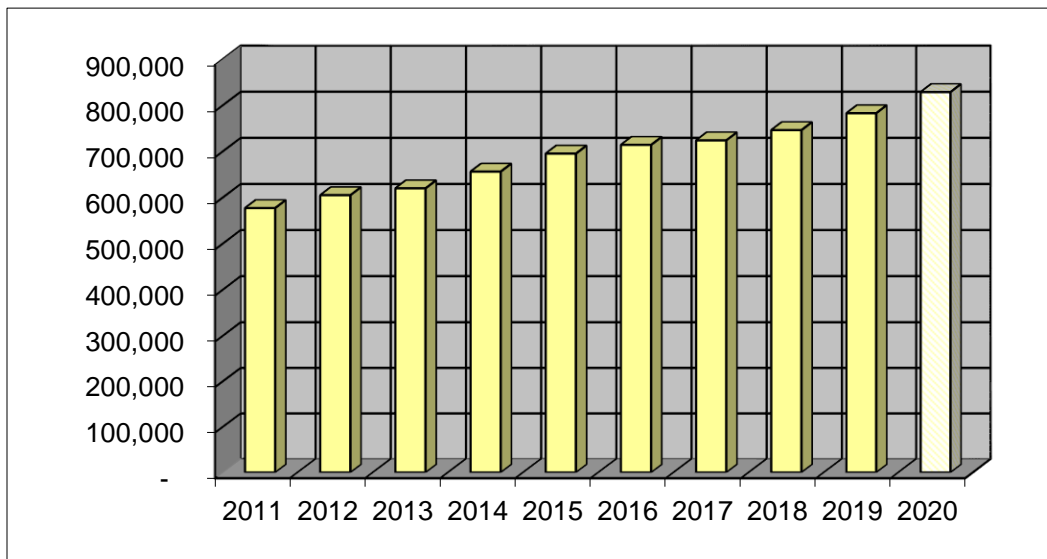
Fiscal Year	Revenue Received	Percent Change
2011	929,742	0%
2012	946,828	2%
2013	1,040,447	10%
2014	1,123,527	8%
2015	1,149,767	2%
2016	1,271,366	11%
2017	1,167,090	-8%
2018	1,178,902	1%
2019	1,432,000	21%
2020	1,496,400	4%



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 4,300 households. December 1, 2018, a recycling surcharge of \$0.60 was enacted to assist with the high cost of recycling disposal. This surcharge will continue through April 30, 2020. The City expects revenue and expenditures increase in 2020.

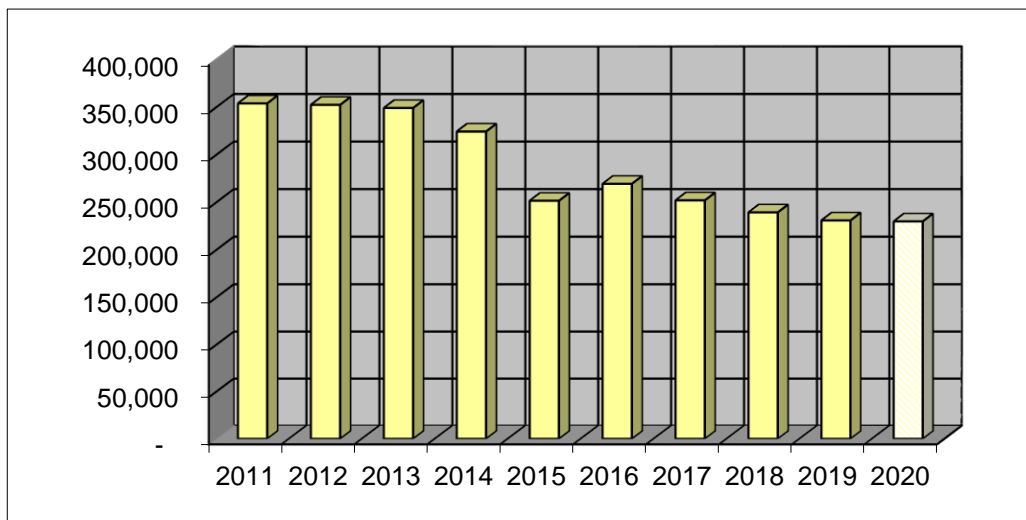
Fiscal Year	Revenue Received	Percent Change
2011	577,301	5%
2012	605,278	5%
2013	620,179	2%
2014	656,360	6%
2015	695,475	6%
2016	714,370	3%
2017	724,236	1%
2018	746,484	3%
2019	783,000	5%
2020	829,000	6%



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.

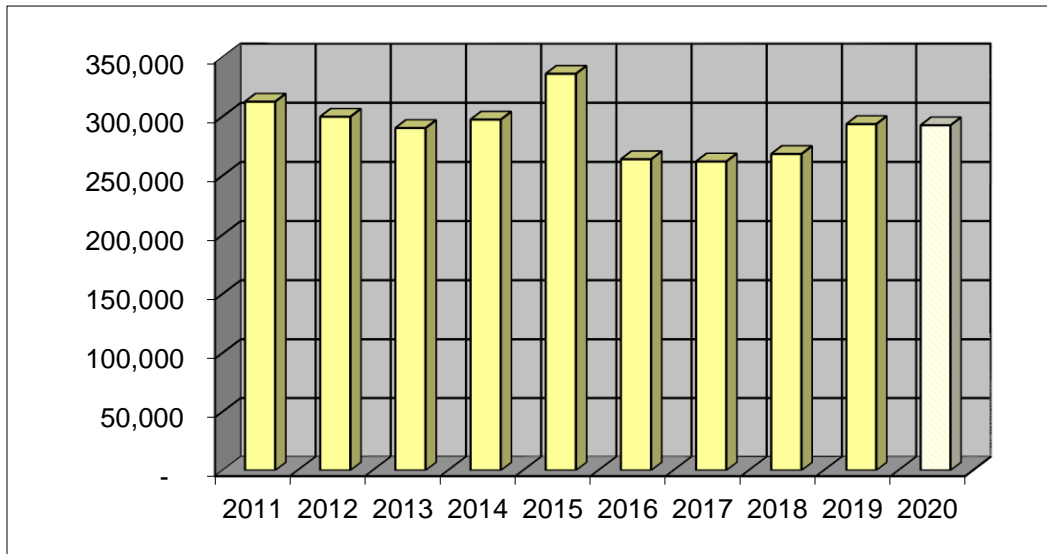
Fiscal Year	Simplified Telecom Tax	Percent Change
2011	354,065	-3%
2012	352,516	0%
2013	349,209	-1%
2014	324,460	-7%
2015	251,710	-22%
2016	269,544	7%
2017	252,165	-6%
2018	239,509	-5%
2019	231,000	-4%
2020	230,000	0%



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.

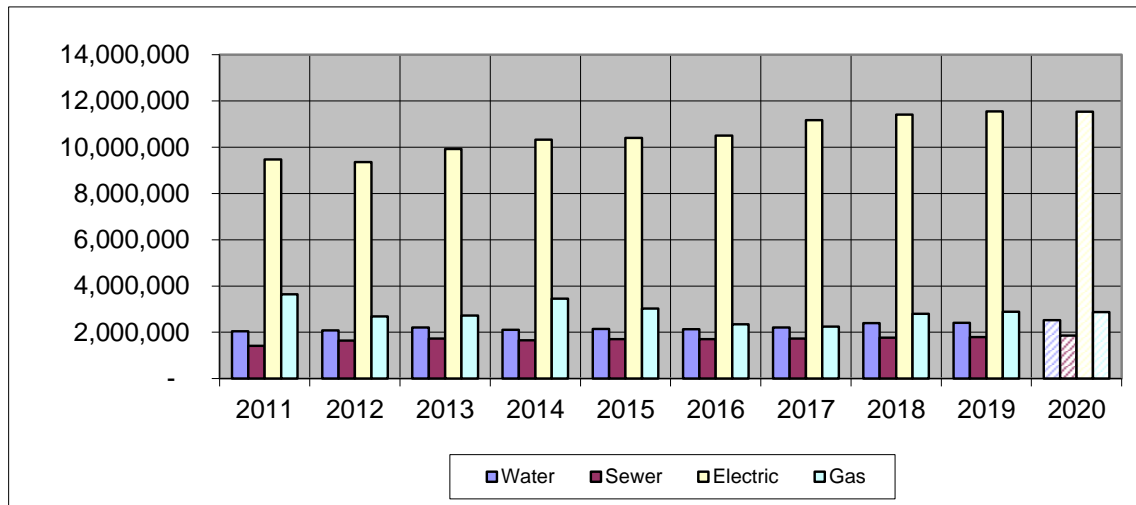
Fiscal Year	Revenue Received	Percent Change
2011	312,465	18%
2012	299,721	-4%
2013	290,172	-3%
2014	297,314	2%
2015	336,045	13%
2016	263,778	-22%
2017	261,868	-1%
2018	268,215	2%
2019	293,500	9%
2020	292,500	0%



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.

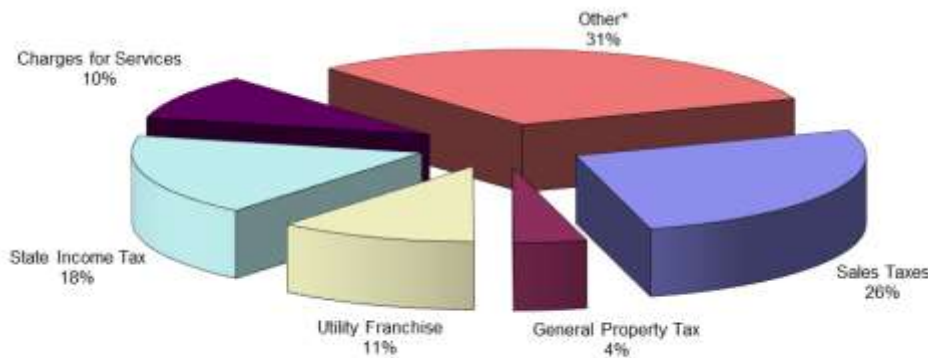
Fiscal Year	Water Revenue	Percent Change	Sewer Revenue	Percent Change	Electric Revenue	Percent Change	Gas Revenue	Percent Change
2011	2,042,939	12%	1,418,550	16%	9,471,683	8%	3,646,953	-11%
2012	2,077,814	2%	1,642,280	16%	9,353,421	-1%	2,681,426	-26%
2013	2,201,395	6%	1,731,718	5%	9,918,374	6%	2,717,207	1%
2014	2,109,808	-4%	1,659,037	-4%	10,322,371	4%	3,457,697	27%
2015	2,144,338	2%	1,699,877	2%	10,395,894	1%	3,021,675	-13%
2016	2,137,240	0%	1,707,490	0%	10,499,223	1%	2,345,514	-22%
2017	2,205,197	3%	1,725,722	1%	11,175,362	6%	2,249,207	-4%
2018	2,396,897	9%	1,761,343	2%	11,403,447	2%	2,799,766	24%
2019	2,413,000	1%	1,786,500	1%	11,550,000	1%	2,889,000	3%
2020	2,523,000	5%	1,857,000	4%	11,535,000	0%	2,872,000	-1%



- General Fund Revenue -

General Fund revenue for FY 2019-20 is budgeted at \$8.5 million, a decrease from the FY 2018-19. Sales tax revenue, the funds largest source of revenue is expected to remain the same as budgeted FY 2018-19. State Income Tax revenue, the next largest source of revenue, is projected to increase 8% from budgeted FY 2018-19. Utility franchise, another significant source of revenue, is also projected to increase 3% from FY 2018-19. Other includes a \$1.6 million transfer from invested funds. Increases in projected revenue include an increase in charges for services investment income, and miscellaneous income. Decreases in projected revenue include general property tax, licenses, permits & fees, fines & forfeitures, and hotel/motel tax.

GENERAL FUND REVENUE SUMMARY

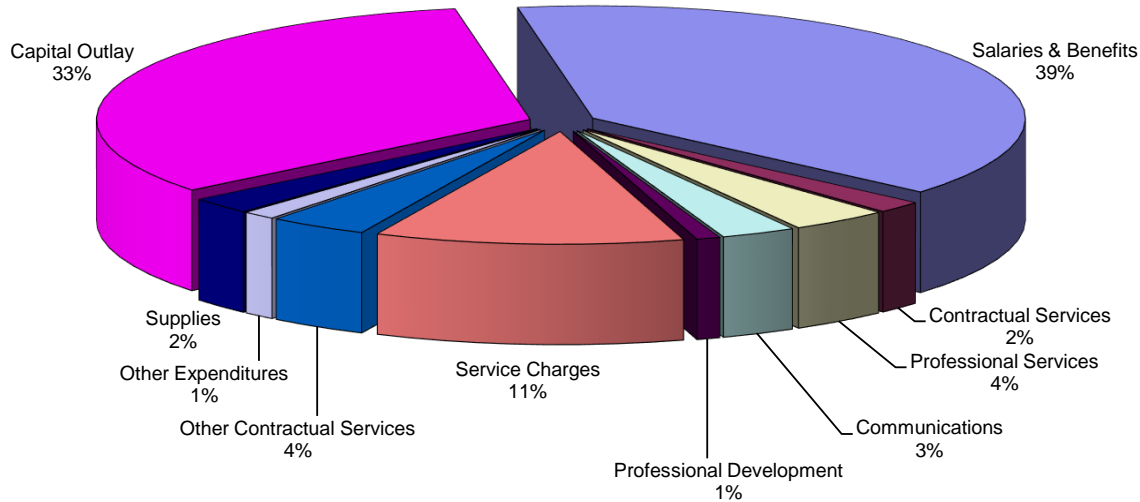


*Other includes Licenses, Permits & Fees, Fines & Forfeitures, Investment Income, Hotel/Motel Tax, Transfers from Invested Funds and Miscellaneous.

- General Fund Disbursements -

General Fund disbursements for FY 2019-20 is budgeted at \$8.5 million, a decrease from FY 2018-19. Salaries, Insurance Benefits, and Pension Benefits, which account for 39% of total disbursements, are projected to decrease slightly from FYE 2018-19. Contractual Services is budgeted at a decrease of 15% as building improvements at City Hall were completed last fiscal year. Professional Services and Communications is budgeted at an increase of 9% and 15% respectively. Other Expenditures is budgeted with a 22% decrease with less projected to be disbursed in community relations. Capital Outlay is budgeted to decrease 6% from the FY 2018-19. Although this is a large part of the budget, most of the budgeted amount is equipment purchases in various departments and construction projects in the Street Department. A large amount of the budgeted capital projects are projects completed, but not billed for from the State of Illinois. Invested Funds transferred from General Fund will be used to pay for a significant amount of capital outlay costs.

GENERAL FUND DISBURSEMENTS SUMMARY



	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Salaries	2,149,549	2,204,480	2,493,900	2,447,000	2,471,700	-1%	29.08%
Insurance Benefits	423,393	451,960	542,100	517,100	575,600	6%	6.77%
Pension Benefits	245,587	248,213	281,900	271,250	261,000	-7%	3.07%
Other Benefits	13,990	29,883	27,950	27,750	20,129	-28%	0.24%
Contractual Services	175,496	88,322	172,400	157,400	146,600	-15%	1.72%
Professional Services	378,105	245,657	285,500	280,500	310,000	9%	3.65%
Communications	191,850	197,699	206,000	210,000	236,600	15%	2.78%
Professional Development	46,121	62,695	76,450	67,150	74,850	-2%	0.88%
Service Charges	864,235	854,767	915,100	926,000	977,000	7%	11.49%
Other Contractual Services	258,112	266,576	292,950	295,750	312,900	7%	3.68%
Other Expenditures	124,794	117,350	134,050	134,050	105,000	-22%	1.24%
Maintenance Supplies	27,579	22,787	55,000	78,000	85,000	55%	1.00%
General Supplies	91,582	88,263	122,500	122,600	118,000	-4%	1.39%
Capital Outlay	1,242,287	1,782,365	2,973,800	2,672,400	2,806,200	-6%	33.01%
TOTAL	6,232,680	6,661,017	8,579,600	8,206,950	8,500,579	-1%	100.00%

GENERAL FUND REVENUE ACCOUNTS

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2020 BUDGET</u>
01-00-3110	Prop. Tax IMRF/FICA – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	\$111,000
01-00-3120	Prop. Tax Road & Bridge – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	55,000
01-00-3140	Prop. Tax Gen. Corporate – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	179,500
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).	20,000
01-00-3250	Franchise License – Consists of revenue received from Charter Communications and HTC. This is received quarterly from Charter Communications based on gross receipts and ad sales, of which we receive 5% plus pole rental fees. HTC remits on annual basis 5% of gross receipts from their IPTV System sales. Also includes small cell pole rentals.	127,000
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.	945,000
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.	230,000
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, sign permits and small cell application fees.	110,000
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>2020 BUDGET</u>
01-00-3410	State Income Tax – Consists of our share (based on population) of income tax deposited into the Local Government Distributive Fund (LGDF) and our share of local use tax. This is deposited monthly (approximately the third week) into a money market account from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review.	1,440,000
01-00-3420	State Replacement Tax – Consists of our share of personal property replacement tax. Illinois allocates this in eight periods (January, March, April, May, July, August, October and December) for the appropriate calendar year and deposits into a money market account from the Illinois Department of Revenue. This is then divided up into Corporate (3140), Road & Bridge (3120), Library, Band, and IMRF (General & Library). Our allocation factor has historically been .0138844%.	56,400
01-00-3425	Mobile Home Taxes –	15
01-00-3445	Grant – Consists of money received from grants.	-
01-00-3450	Sales Tax - Consists of our share of sales tax revenue. This is deposited monthly (around the 10 th of the month) into a money market account from the Illinois Department of Revenue. We receive payment every month for the third month prior sales. Example: December sales reported to IDOR in January and the City's portion is received in March.	2,250,000
01-00-3460	Business District Tax – Consists of 1% Business District Tax (additional sales tax) on purchases within the Business District.	80,000
01-00-3480	Video Gaming – Consists of our share (5%) of the net video gaming activity.	122,000
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.	9,500

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2020 BUDGET</u>
01-00-3680	Refuse Fees – Consists of revenue of \$15.99 a month for each address in the City, unless they have a dumpster. The budgeted amount for FYE 4/30/20 is estimated at \$15.99 based on an estimated price of \$15.79 with Reliable Sanitation.	829,000
01-00-3690	Utility Bill Adjustment – Consists of revenue due to an adjustment on a utility billing.	(250)
01-00-3810	Interest Income – Includes interest income from the Reliance Bank Money Market account, General Fund checking account and any CD interest earned on General Fund CD's.	143,000
01-00-3830	Tower Rental – This is revenue from Verizon & Sprint PCS for the rental of the City Water Tower.	32,800
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.	31,000
01-00-3842	Asset Seizure	-
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%.	20,000
01-00-3890	Miscellaneous - Consists of miscellaneous revenue received from miscellaneous invoices by Street Department.	500
01-00-3960	Transfer from Invested Funds	1,641,500
TOTAL GENERAL FUND		\$8,508,965

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROPERTY TAXES</u>					
01-00-3110	Property Tax IMRF/FICA	107,585	108,606	111,000	111,000
01-00-3120	Property Tax Road & Bridge	54,787	54,807	55,000	55,000
01-00-3140	Property Tax General Corporate	186,251	237,046	252,000	179,500
	Subtotal	348,623	400,459	418,000	345,500
<u>LICENSES & PERMITS</u>					
01-00-3210	Liquor License	7,030	9,806	20,200	20,000
01-00-3250	Franchise License	129,255	124,667	126,500	127,000
01-00-3260	Utility Franchise	854,093	913,791	925,000	945,000
01-00-3270	Infrastructure Fee	252,364	235,665	231,000	230,000
01-00-3310	Fees & Permits	124,114	128,677	100,000	110,000
01-00-3320	Inspection Fees	17,400	17,275	20,000	20,000
	Subtotal	1,384,256	1,429,882	1,422,700	1,452,000
<u>INTERGOVERNMENTAL</u>					
01-00-3410	State Income Tax	1,166,534	1,208,275	1,380,000	1,440,000
01-00-3420	State Replacement Tax	64,357	51,945	52,000	56,400
01-00-3425	Mobile Home Tax	13	15	15	15
01-00-3445	Grant	-	-	-	-
01-00-3450	Sales Tax	2,212,460	2,173,051	2,227,000	2,250,000
01-00-3460	Business District Tax	92,018	89,203	86,000	80,000
01-00-3480	Video Gaming	90,793	102,989	117,000	122,000
	Subtotal	3,626,175	3,625,477	3,862,015	3,948,415
<u>FINES & FORFEITS</u>					
01-00-3510	Court Fines	50,962	71,971	50,000	50,000
01-00-3530	Penalties on Service	9,583	9,383	9,500	9,500
	Subtotal	60,545	81,355	59,500	59,500
<u>CHARGES FOR SERVICES</u>					
01-00-3680	Refuse Fees	724,236	746,484	783,000	829,000
01-00-3690	Utility Bill Adjustment	(82)	(44)	(250)	(250)
	Subtotal	724,154	746,440	782,750	828,750
<u>OTHER REVENUES</u>					
01-00-3810	Interest Income	40,005	103,584	142,000	143,000
01-00-3820	Rural Fire Dist. Rent	-	-	-	-
01-00-3830	Tower Rental	30,024	29,923	32,800	32,800
01-00-3840	Sundry Income	57,573	52,749	6,000	6,000
01-00-3841	Donations	15,134	54,740	37,000	31,000
01-00-3842	Asset Seizure	-	-	1,380	-
01-00-3845	Hotel/Motel Tax	24,495	19,936	18,500	20,000
01-00-3890	Miscellaneous	373	814	200	500
01-00-3891	Street Openings	-	-	-	-
	Subtotal	167,603	261,748	237,880	233,300
<u>OTHER FINANCING SOURCES</u>					
01-00-3960	Transfer from Other Funds	-	-	-	-
	Transfer from Invested Funds	-	-	1,866,500	1,641,500
	Subtotal	-	-	1,866,500	1,641,500
TOTAL RECEIPTS		6,311,356	6,545,360	8,649,345	8,508,965
TOTAL DISBURSEMENTS		6,232,679	6,691,017	8,206,950	8,500,579
EXCESS OF RECEIPTS OVER DISBURSEMENTS		78,676	(145,657)	442,395	8,386
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS				(1,866,500)	(1,641,500)
DECREASE (INCREASE) IN RECEIVABLES / PAYABLES		32,409	(306,041)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		7,501,694	7,612,779	7,161,081	5,736,976
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		7,612,779	7,161,081	5,736,976	4,103,862

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
LEGISLATIVE					
<u>SALARIES</u>					
01-12-4310	Mayor	24,303	23,953	25,500	26,000
01-12-4320	Aldermen	119,542	122,100	130,000	133,500
	Subtotal	143,845	146,053	155,500	159,500
<u>PENSION BENEFITS</u>					
01-12-4610	FICA	10,985	11,963	12,500	12,500
01-12-4620	IMRF	-	-	-	-
	Subtotal	10,985	11,963	12,500	12,500
<u>PROFESSIONAL SERVICES</u>					
01-12-5310	Professional Services	128,738	30,096	35,000	35,500
	Subtotal	128,738	30,096	35,000	35,500
<u>COMMUNICATIONS</u>					
01-12-5520	Communications	3,901	4,466	5,200	5,000
01-12-5540	Printing & Publishing	6,240	6,273	6,700	6,700
	Subtotal	10,141	10,740	11,900	11,700
<u>PROFESSIONAL DEVELOPMENT</u>					
01-12-5610	Membership & Dues	11,500	11,600	12,000	12,000
01-12-5630	Training	6,782	3,488	10,000	15,500
01-12-5650	Books & Publications	187	265	300	300
	Subtotal	18,469	15,353	22,300	27,800
<u>SERVICE CHARGES</u>					
01-12-5770	Bad Debt Expense	3,250	1,596	2,000	2,000
	Subtotal	3,250	1,596	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-12-5920	Insurance & Bonds	412	468	400	500
01-12-5942	Sales Tax Rebate	89,837	91,002	90,000	95,000
01-12-5960	Miscellaneous	12,673	12,093	15,000	15,000
	Subtotal	102,922	103,563	105,400	110,500
<u>GENERAL SUPPLIES</u>					
01-12-6510	Office Supplies	-	288	200	200
	Subtotal	-	288	200	200
<u>CAPITAL OUTLAY</u>					
01-12-8100	Land	-	-	-	-
01-12-8902	Capital Projects	-	(1,315)	1,500	-
01-12-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	-	(1,315)	1,500	-
TOTAL LEGISLATIVE		418,349	318,337	346,300	359,700

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
FINANCE					
<u>SALARIES</u>					
01-13-4211	Director of Public Works	23,147	23,540	25,000	25,500
01-13-4212	Finance Director	19,204	19,932	21,000	21,500
01-13-4213	Clerical	56,656	58,192	58,000	61,000
01-13-4217	Human Resource	-	-	6,500	11,500
01-13-4220	Part-time Salaries	-	-	-	-
01-13-4230	Over-time Salaries	1,066	908	2,000	2,000
01-13-4240	Sick Leave	2,026	2,338	3,500	3,500
01-13-4250	Vacation Leave	7,479	8,445	10,000	10,000
01-13-4340	Treasurer	8,338	8,463	8,600	8,800
	Subtotal	117,915	121,818	134,600	143,800
<u>INSURANCE BENEFITS</u>					
01-13-4510	Health Insurance	17,128	13,608	25,000	27,000
01-13-4515	Health Insurance Reimbursement	3,826	12,504	12,000	12,000
01-13-4530	Unemployment Insurance	119	187	200	200
	Subtotal	21,073	26,299	37,200	39,200
<u>PENSION BENEFITS</u>					
01-13-4610	FICA	8,779	9,134	12,500	12,500
01-13-4620	IMRF	13,088	12,484	13,000	11,500
01-13-4635	Bank Charges	776	828	1,000	1,000
	Subtotal	22,642	22,446	26,500	25,000
<u>OTHER BENEFITS</u>					
01-13-4710	Clothing Allowance	1,270	1,575	1,400	1,400
	Subtotal	1,270	1,575	1,400	1,400
<u>CONTRACTUAL SERVICES</u>					
01-13-5170	Equipment Rental & Service	1,909	2,001	2,200	2,400
	Subtotal	1,909	2,001	2,200	2,400
<u>PROFESSIONAL SERVICES</u>					
01-13-5310	Professional Services	1,933	1,615	3,000	3,000
01-13-5350	Independent Contractor	-	-	-	-
	Subtotal	1,933	1,615	3,000	3,000
<u>COMMUNICATIONS</u>					
01-13-5510	Postage	1,255	483	1,600	1,600
01-13-5520	Communications	15,508	16,588	17,700	18,500
01-13-5540	Printing & Publishing	1,370	735	1,500	1,500
	Subtotal	18,133	17,805	20,800	21,600
<u>PROFESSIONAL DEVELOPMENT</u>					
01-13-5610	Membership & Dues	70	80	400	600
01-13-5630	Training	775	1,799	3,000	4,000
01-13-5650	Books & Publications	-	-	-	-
	Subtotal	845	1,879	3,400	4,600
<u>OTHER CONTRACTUAL SERVICES</u>					
01-13-5920	Insurance & Bonds	15,590	14,881	12,000	13,000
01-13-5960	Miscellaneous	45	353	500	500
	Subtotal	15,635	15,234	12,500	13,500
<u>GENERAL SUPPLIES</u>					
01-13-6510	Office Supplies	3,267	2,963	5,000	5,000
01-13-6520	Department Supplies	1,402	1,310	1,600	1,600
	Subtotal	4,670	4,272	6,600	6,600

		<u>CAPITAL OUTLAY</u>			
01-13-8200	Building Improvements	-	-	-	-
01-13-8300	Equipment - Office	1,097	1,006	2,500	2,500
01-13-8400	Equipment - Vehicle	-	-	-	-
01-13-8700	Furniture & Fixtures	-	-	2,000	2,000
01-13-8800	Information Systems	8,619	8,721	9,000	9,200
01-13-9130	Tourism	11,293	19,252	20,000	17,000
	Subtotal	21,008	28,980	33,500	30,700
TOTAL FINANCE		227,034	243,926	281,700	291,800

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

		Year Ended April 30			
		2017	2018	2019	2020
BUILDING		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>CONTRACTUAL SERVICES</u>					
01-14-5110	Building Repairs	12,745	13,048	40,000	14,000
01-14-5170	Equipment Rental & Service	107,854	19,940	25,000	50,000
	Subtotal	120,598	32,988	65,000	64,000
<u>PROFESSIONAL SERVICES</u>					
01-14-5310	Professional Services	2,035	1,615	3,500	3,500
01-14-5350	Independent Contractor	18,200	18,200	20,000	24,000
	Subtotal	20,235	19,815	23,500	27,500
<u>SERVICE CHARGES</u>					
01-14-5710	Utilities	58,378	56,131	60,000	62,000
	Subtotal	58,378	56,131	60,000	62,000
<u>GENERAL SUPPLIES</u>					
01-14-6540	Janitorial Supplies	2,044	1,568	2,000	2,000
01-14-6580	Fuels (Gas - Oil)	510	-	1,000	1,000
01-14-6590	Miscellaneous	-	-	-	-
	Subtotal	2,555	1,568	3,000	3,000
<u>CAPITAL OUTLAY</u>					
01-14-8300	Equipment	2,990	622	-	-
01-14-8700	Furniture & Fixtures	-	-	5,000	-
	Subtotal	2,990	622	5,000	-
TOTAL BUILDING		204,756	111,123	156,500	156,500

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

		Year Ended April 30			
		2017	2018	2019	2020
LEGAL		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-15-5330	Legal	161,986	153,613	170,000	200,000
01-15-5331	Legal Retainer	-	-	-	-
	Subtotal	161,986	153,613	170,000	200,000
<u>COMMUNICATIONS</u>					
01-15-5540	Printing & Publishing	-	-	-	-
	Subtotal	-	-	-	-
<u>PROFESSIONAL DEVELOPMENT</u>					
01-15-5650	Books & Publications	-	-	-	-
	Subtotal	-	-	-	-
TOTAL LEGAL		161,986	153,613	170,000	200,000

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

		Year Ended April 30			
		2017	2018	2019	2020
ZONING/BUILDING INSPECTOR		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-16-4110	Planning Commission	4,395	5,185	6,420	6,420
01-16-4120	Zoning Board	3,160	3,020	6,180	6,180
01-16-4214	Zoning Officer	68,733	70,264	73,000	74,000
01-16-4215	Building Inspector	49,266	44,795	48,000	51,000
01-16-4220	Part-time Salaries	280	210	500	500
01-16-4230	Over-time Salaries	-	-	-	-
01-16-4240	Sick Leave	7,163	2,126	4,000	4,000
01-16-4250	Vacation Leave	12,487	5,815	8,000	8,000
	Subtotal	145,484	131,415	146,100	150,100
<u>INSURANCE BENEFITS</u>					
01-16-4510	Health Insurance	43,327	39,109	45,000	51,000
01-16-4515	Health Insurance Reimbursement	1,871	8,108	8,000	8,000
01-16-4530	Unemployment Insurance	247	181	200	200
	Subtotal	45,445	47,398	53,200	59,200
<u>PENSION BENEFITS</u>					
01-16-4610	FICA	11,103	9,984	11,000	11,500
01-16-4620	IMRF	16,420	13,617	14,000	11,000
	Subtotal	27,523	23,601	25,000	22,500
<u>CONTRACTUAL SERVICES</u>					
01-16-5130	Vehicle Maintenance & Repair	788	886	1,500	1,500
01-16-5170	Equipment Rental & Service	-	-	-	-
	Subtotal	788	886	1,500	1,500
<u>PROFESSIONAL SERVICES</u>					
01-16-5310	Professional Services	58,762	28,462	30,000	30,000
	Subtotal	58,762	28,462	30,000	30,000
<u>COMMUNICATIONS</u>					
01-16-5510	Postage	100	100	100	1,100
01-16-5520	Communications	860	1,336	1,300	1,300
01-16-5540	Printing & Publishing	73	219	100	100
	Subtotal	1,033	1,655	1,500	2,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-16-5610	Membership & Dues	150	475	200	200
01-16-5630	Training	120	579	2,000	2,000
01-16-5650	Books & Publications	-	993	500	500
	Subtotal	270	2,047	2,700	2,700
<u>OTHER CONTRACTUAL SERVICES</u>					
01-16-5920	Insurance & Bonds	9,940	10,989	8,000	9,000
01-16-5960	Miscellaneous	80	-	500	500
	Subtotal	10,020	10,989	8,500	9,500
<u>GENERAL SUPPLIES</u>					
01-16-6510	Office Supplies	995	595	2,000	2,000
01-16-6550	Vehicle Fuel & Lube	1,391	1,311	2,000	2,000
	Subtotal	2,386	1,907	4,000	4,000
<u>CAPITAL OUTLAY</u>					
01-16-8300	Equipment - Office	-	-	2,000	2,000
01-16-8400	Equipment - Vehicle	-	-	-	-
01-16-8700	Furniture & Fixtures	-	-	-	-
01-16-8800	Information Systems	1,200	1,200	1,500	1,500
	Subtotal	1,200	1,200	3,500	3,500
TOTAL ZONING/BUILDING INSPECTOR		292,911	249,559	276,000	285,500

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
RECORDS					
<u>SALARIES</u>					
01-18-4130	Deputy City Clerk	48,882	50,612	51,200	52,000
01-18-4230	Over-time Salaries	-	-	500	500
01-18-4240	Sick Leave	1,637	2,368	2,000	2,000
01-18-4250	Vacation Leave	4,554	4,795	5,000	5,200
01-18-4330	City Clerk	17,058	16,664	17,600	17,800
	Subtotal	72,131	74,439	76,300	77,500
<u>INSURANCE BENEFITS</u>					
01-18-4510	Health Insurance	16,868	15,769	13,500	15,000
01-18-4515	Health Insurance Reimbursement	2,013	8,021	4,400	4,400
01-18-4530	Unemployment Insurance	71	68	100	100
	Subtotal	18,952	23,858	18,000	19,500
<u>PENSION BENEFITS</u>					
01-18-4610	FICA	5,197	5,382	6,000	6,000
01-18-4620	IMRF	6,532	6,403	6,300	5,000
	Subtotal	11,729	11,784	12,300	11,000
<u>OTHER BENEFITS</u>					
01-18-4710	Clothing Allowance	212	215	250	250
	Subtotal	212	215	250	250
<u>CONTRACTUAL SERVICES</u>					
01-18-5120	Equipment Repairs	-	-	200	200
	Subtotal	-	-	200	200
<u>PROFESSIONAL SERVICES</u>					
01-18-5310	Professional Services	560	495	7,000	7,000
01-18-5330	Legal	-	-	-	-
	Subtotal	560	495	7,000	7,000
<u>COMMUNICATIONS</u>					
01-18-5510	Postage	100	100	100	100
01-18-5540	Printing & Publishing	3,404	3,199	5,000	5,000
	Subtotal	3,504	3,299	5,100	5,100
<u>PROFESSIONAL DEVELOPMENT</u>					
01-18-5610	Membership & Dues	30	140	200	200
01-18-5630	Training	2,204	700	3,500	3,500
01-18-5650	Books & Publications	-	-	100	100
	Subtotal	2,234	840	3,800	3,800
<u>OTHER CONTRACTUAL SERVICES</u>					
01-18-5920	Insurance & Bonds	217	277	400	400
01-18-5950	Recording Fees	687	836	1,500	1,500
01-18-5960	Miscellaneous	-	10	100	100
	Subtotal	904	1,123	2,000	2,000
<u>GENERAL SUPPLIES</u>					
01-18-6510	Office Supplies	147	492	600	500
	Subtotal	147	492	600	500
<u>CAPITAL OUTLAY</u>					
01-18-8300	Equipment - Office	-	369	500	500
01-18-8700	Furniture & Fixtures	-	-	-	-
01-18-8800	Information Systems	-	-	500	500
	Subtotal	-	369	1,000	1,000
TOTAL RECORDS		110,374	116,914	126,550	127,850

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
POLICE					
<u>SALARIES</u>					
01-21-4210	Regular Salaries	938,437	1,022,435	1,200,000	1,220,000
01-21-4220	Part-time Salaries	20,943	21,672	23,000	23,000
01-21-4225	PEDA Salaries	14,679	8,910	-	-
01-21-4230	Over-time Salaries	80,578	98,326	60,000	50,000
01-21-4240	Sick Leave	64,270	19,310	30,000	30,000
01-21-4250	Vacation Leave	99,250	79,694	90,000	85,000
01-21-4260	Holiday	42,916	68,059	84,000	90,000
	Subtotal	1,261,073	1,318,406	1,487,000	1,498,000
<u>INSURANCE BENEFITS</u>					
01-21-4510	Health Insurance	228,247	222,806	260,000	300,000
01-21-4515	Health Insurance Reimbursement	29,727	39,893	45,000	45,000
01-21-4530	Unemployment Insurance	1,359	1,732	1,500	1,500
	Subtotal	259,333	264,430	306,500	346,500
<u>PENSION BENEFITS</u>					
01-21-4610	FICA	88,441	96,317	110,000	115,000
01-21-4620	IMRF	6,321	6,032	6,100	5,000
	Subtotal	94,762	102,349	116,100	120,000
<u>OTHER BENEFITS</u>					
01-21-4710	Clothing Allowance	11,779	22,527	16,500	16,500
	Subtotal	11,779	22,527	16,500	16,500
<u>CONTRACTUAL SERVICES</u>					
01-21-5130	Vehicle Maintenance & Repair	18,440	13,411	20,000	20,000
01-21-5170	Equipment Rental & Service	2,014	2,615	3,000	3,000
	Subtotal	20,454	16,026	23,000	23,000
<u>COMMUNICATIONS</u>					
01-21-5510	Postage	430	431	500	500
01-21-5520	Communications	154,442	159,992	164,000	190,000
01-21-5540	Printing & Publishing	1,385	491	1,000	1,000
	Subtotal	156,257	160,914	165,500	191,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-21-5610	Membership & Dues	11,051	10,806	13,500	13,500
01-21-5630	Training	11,603	29,335	15,500	15,500
01-21-5650	Books & Publications	28	78	1,200	1,200
	Subtotal	22,682	40,219	30,200	30,200
<u>OTHER CONTRACTUAL SERVICES</u>					
01-21-5920	Insurance & Bonds	61,505	65,409	105,000	112,000
01-21-5960	Miscellaneous	1,571	243	3,000	3,000
	Subtotal	63,076	65,652	108,000	115,000
<u>GENERAL SUPPLIES</u>					
01-21-6510	Office Supplies	2,943	3,262	6,000	5,000
01-21-6520	Department Supplies	5,678	3,922	6,500	6,500
01-21-6550	Vehicle Fuel & Lube	25,288	29,350	35,000	34,000
01-21-6570	Ammunition	1,250	1,353	1,500	2,000
01-21-6575	Canine	1,193	512	-	-
	Subtotal	36,353	38,400	49,000	47,500

<u>CAPITAL OUTLAY</u>					
01-21-8300	Equipment - Office	1,413	8,335	9,100	35,000
01-21-8302	Equipment - New	22,438	4,615	35,000	15,000
01-21-8400	Equipment - Vehicle	87,767	116,863	122,000	82,000
01-21-8800	Information Systems	35,813	22,234	30,000	39,500
01-21-9130	Community Relations	4,136	1,571	3,500	3,500
01-21-9140	DARE Fund	3,465	2,486	3,000	4,000
01-21-9150	DUI Fund	5,262	5,985	3,000	7,000
	Subtotal	160,294	162,089	205,600	186,000
TOTAL POLICE		<u>2,086,065</u>	<u>2,191,012</u>	<u>2,507,400</u>	<u>2,574,200</u>

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

		Year Ended April 30			
		2017	2018	2019	2020
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	5,760	5,760	6,000	6,000
<u>INSURANCE BENEFITS</u>					
01-23-4530	Unemployment Insurance	23	23	100	100
	Subtotal	23	23	100	100
<u>PENSION BENEFITS</u>					
01-23-4610	FICA	435	435	500	500
01-23-4620	IMRF	215	200	50	-
	Subtotal	649	635	550	500
<u>CONTRACTUAL SERVICES</u>					
01-23-5130	Vehicle Maintenance & Repair	-	-	500	500
	Subtotal	-	-	500	500
<u>COMMUNICATIONS</u>					
01-23-5510	Postage	100	100	100	100
01-23-5520	Communications	244	241	300	300
	Subtotal	344	341	400	400
<u>PROFESSIONAL DEVELOPMENT</u>					
01-23-5630	Training	-	-	200	200
	Subtotal	-	-	200	200
<u>GENERAL SUPPLIES</u>					
01-23-6550	Vehicle Fuel & Lube	-	-	100	100
	Subtotal	-	-	100	100
<u>CAPITAL OUTLAY</u>					
01-23-8301	Equipment	-	-	-	-
01-23-8302	Equipment - New	-	-	-	-
	Subtotal	-	-	-	-
TOTAL EMERGENCY MANAGEMENT COORDINATOR		6,776	6,759	7,850	7,800

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
POLICE COMMISSION					
<u>PROFESSIONAL SERVICES</u>					
01-25-5330	Legal	-	-	1,000	1,000
01-25-5380	Officer Candidates Testing	-	-	1,000	1,000
01-25-5390	Testing for Officer Hiring	5,891	11,561	10,000	5,000
	Subtotal	5,891	11,561	12,000	7,000
<u>COMMUNICATIONS</u>					
01-25-5510	Postage	-	-	-	-
01-25-5540	Printing & Publishing	120	-	100	100
	Subtotal	120	-	100	100
<u>PROFESSIONAL DEVELOPMENT</u>					
01-25-5610	Membership & Dues	375	375	500	500
01-25-5630	Training	-	-	2,000	2,000
	Subtotal	375	375	2,500	2,500
<u>OTHER CONTRACTUAL SERVICES</u>					
01-25-5920	Insurance & Bonds	-	-	-	-
	Subtotal	-	-	-	-
<u>GENERAL SUPPLIES</u>					
01-25-6510	Office Supplies	-	-	100	100
		-	-	100	100
TOTAL POLICE COMMISSION		6,386	11,936	14,700	9,700

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

		Year Ended April 30			
		2017	2018	2019	2020
HEALTH AND ORDINANCE		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-31-5310	Professional Services	-	-	-	-
01-31-5330	Legal	-	-	-	-
	Subtotal	-	-	-	-
<u>COMMUNICATIONS</u>					
01-31-5510	Postage	100	100	100	100
01-31-5540	Printing & Publishing	-	-	-	-
	Subtotal	100	100	100	100
<u>OTHER CONTRACTUAL SERVICES</u>					
01-31-5960	Miscellaneous	-	-	1,000	1,000
	Subtotal	-	-	1,000	1,000
<u>GENERAL SUPPLIES</u>					
01-31-6510	Office Supplies	-	-	-	-
	Subtotal	-	-	-	-
<u>CAPITAL OUTLAY</u>					
01-31-8302	Equipment - New	-	-	-	-
	Subtotal	-	-	-	-
TOTAL HEALTH AND ORDINANCE		100	100	1,100	1,100

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
SOCIAL SERVICES					
<u>SALARIES</u>					
01-34-4219	Community Relations Coordinator	45,071	50,392	51,500	52,500
01-34-4240	Sick Leave	921	480	2,800	1,500
01-34-4250	Vacation Leave	1,642	2,706	3,000	3,500
	Subtotal	47,635	53,578	57,300	57,500
<u>INSURANCE BENEFITS</u>					
01-34-4510	Health Insurance	1,593	9,620	22,500	25,500
01-34-4515	Health Insurance Reimbursement	-	-	3,000	3,000
01-34-4530	Unemployment Insurance	71	68	100	100
	Subtotal	1,665	9,688	25,600	28,600
<u>PENSION BENEFITS</u>					
01-34-4610	FICA	3,542	3,990	4,300	4,500
01-34-4620	IMRF	5,612	5,908	6,000	5,000
	Subtotal	9,154	9,897	10,300	9,500
<u>COMMUNICATIONS</u>					
01-34-5510	Postage	-	-	-	-
01-34-5520	Communications	934	933	1,000	1,000
01-34-5540	Printing & Publishing	-	-	100	100
	Subtotal	934	933	1,100	1,100
<u>PROFESSIONAL DEVELOPMENT</u>					
01-34-5630	Training	640	750	1,000	1,000
01-34-5650	Books & Publications	30	30	50	50
	Subtotal	670	780	1,050	1,050
<u>SERVICE CHARGES</u>					
01-34-5720	Street Lighting	69,185	69,184	70,000	70,000
01-34-5730	Refuse	718,574	740,230	775,000	824,000
	Subtotal	787,759	809,414	845,000	894,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-34-5920	Insurance & Bonds	136	178	200	250
01-34-5960	Miscellaneous	-	-	150	150
	Subtotal	136	178	350	400
<u>GENERAL SUPPLIES</u>					
01-34-6510	Office Supplies	983	2,745	1,000	3,000
	Subtotal	983	2,745	1,000	3,000
<u>CAPITAL OUTLAY</u>					
01-34-8300	Office Equipment	-	35	-	500
01-34-8700	Furniture & Fixtures	-	-	-	-
01-34-8800	Information Systems	2,384	552	3,000	3,000
	Subtotal	2,384	587	3,000	3,500
<u>OTHER EXPENDITURES</u>					
01-34-9130	Community Relations	19,046	20,527	40,000	27,000
01-34-9131	Contribution Sr. Citizens	7,500	7,500	7,500	7,500
01-34-9132	Sister Cities Program	1,723	319	550	500
01-34-9133	Downtown Enhancement	96,525	89,004	86,000	70,000
	Subtotal	124,794	117,350	134,050	105,000
TOTAL SOCIAL SERVICES		976,112	1,005,149	1,078,750	1,103,650

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

STREET DEPARTMENT		Year Ended April 30			
		2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimate</u>	2020 <u>Budget</u>
<u>SALARIES</u>					
01-41-4210	Regular Salaries	303,200	286,378	290,000	305,000
01-41-4220	Part-time Salaries	(37)	-	4,200	4,300
01-41-4230	Over-time Salaries	11,472	7,144	25,000	25,000
01-41-4240	Sick Leave	6,275	16,543	20,000	10,000
01-41-4250	Vacation Leave	25,890	37,730	30,000	20,000
01-41-4270	Interdepartmental Salaries	8,906	5,217	15,000	15,000
	Subtotal	355,706	353,011	384,200	379,300
<u>INSURANCE BENEFITS</u>					
01-41-4510	Health Insurance	67,912	63,241	65,000	70,000
01-41-4515	Health Insurance Reimbursement	8,620	16,655	11,000	12,000
01-41-4530	Unemployment Insurance	371	368	500	500
	Subtotal	76,903	80,264	76,500	82,500
<u>PENSION BENEFITS</u>					
01-41-4610	FICA	25,997	26,138	30,000	30,000
01-41-4620	IMRF	42,146	39,400	38,000	30,000
	Subtotal	68,143	65,538	68,000	60,000
<u>OTHER BENEFITS</u>					
01-41-4710	Clothing Allowance	729	5,566	9,600	1,979
	Subtotal	729	5,566	9,600	1,979
<u>CONTRACTUAL SERVICES</u>					
01-41-5110	Building Repairs	4,989	1,602	5,000	5,000
01-41-5120	Equipment Repairs	26,757	34,819	60,000	50,000
	Subtotal	31,746	36,421	65,000	55,000
<u>COMMUNICATIONS</u>					
01-41-5520	Communications	1,283	1,912	3,500	2,500
	Subtotal	1,283	1,912	3,500	2,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-41-5630	Training	575	1,202	1,000	2,000
	Subtotal	575	1,202	1,000	2,000
<u>SERVICE CHARGES</u>					
01-41-5710	Utilities	14,848	17,626	19,000	19,000
	Subtotal	14,848	17,626	19,000	19,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-41-5920	Insurance & Bonds	62,181	66,650	52,000	55,000
01-41-5960	Miscellaneous	3,239	3,188	6,000	6,000
	Subtotal	65,420	69,838	58,000	61,000
<u>MAINTENANCE SUPPLIES</u>					
01-41-6140	Street Maintenance & Repairs	7,102	9,695	40,000	50,000
01-41-6141	Street Signs	2,691	1,177	8,000	5,000
01-41-6170	Construction Materials	17,786	11,915	30,000	30,000
01-41-6190	Street Excavations	-	-	-	-
	Subtotal	27,579	22,787	78,000	85,000
<u>GENERAL SUPPLIES</u>					
01-41-6520	Department Supplies	11,341	7,794	12,000	10,000
01-41-6530	Tools	3,944	2,512	3,000	3,000
01-41-6540	Janitorial Supplies	1,690	1,699	2,500	2,500
01-41-6550	Vehicle Fuel & Lube	24,964	21,138	32,000	30,000
01-41-6610	Safety Materials	2,549	5,448	8,500	7,500
	Subtotal	44,488	38,591	58,000	53,000

		<u>CAPITAL OUTLAY</u>			
01-41-8100	Land	2,124	-	-	-
01-41-8200	Building Improvements	1,357	-	1,000	1,000
01-41-8300	Equipment	73,727	94,242	193,300	9,000
01-41-8302	Equipment - Office	-	-	-	-
01-41-8303	Equipment Leases	-	10,805	-	-
01-41-8400	Equipment - Vehicle	-	60,782	-	135,000
01-41-8600	Street Improvements	147,267	116,002	200,000	200,000
01-41-8901	Other Improvement - Storm Drains	39,659	6,883	25,000	75,000
01-41-8902	Capital Projects	790,276	1,301,119	2,000,000	2,161,500
	Subtotal	1,054,411	1,589,832	2,419,300	2,581,500
TOTAL STREET DEPARTMENT		<u>1,741,830</u>	<u>2,282,589</u>	<u>3,240,100</u>	<u>3,382,779</u>

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

CLASSIFICATION	Year Ended April 30			
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimate</u>	2020 <u>Budget</u>
PROPERTY TAXES	348,623	400,459	418,000	345,500
LICENSES & PERMITS	1,384,256	1,429,882	1,422,700	1,452,000
INTERGOVERNMENTAL	3,626,175	3,625,477	3,862,015	3,948,415
FINES & FORFEITS	60,545	81,355	59,500	59,500
CHARGES FOR SERVICES	724,154	746,440	782,750	828,750
OTHER REVENUES	167,603	261,748	237,880	233,300
OTHER FINANCING SOURCES	-	-	1,866,500	1,641,500
	<u>6,311,356</u>	<u>6,545,360</u>	<u>8,649,345</u>	<u>8,508,965</u>

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

CLASSIFICATION	Year Ended April 30			
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimate</u>	2020 <u>Budget</u>
SALARIES	2,149,549	2,204,480	2,447,000	2,471,700
INSURANCE BENEFITS	423,393	451,960	517,100	575,600
PENSION BENEFITS	245,587	248,213	271,250	261,000
OTHER BENEFITS	13,990	29,883	27,750	20,129
CONTRACTUAL SERVICES	175,496	88,322	157,400	146,600
PROFESSIONAL SERVICES	378,105	245,658	280,500	310,000
COMMUNICATIONS	191,850	197,699	210,000	236,600
PROFESSIONAL DEVELOPMENT	46,121	62,695	67,150	74,850
SERVICE CHARGES	864,235	884,767	926,000	977,000
OTHER CONTRACTUAL SERVICES	258,112	266,577	295,750	312,900
OTHER EXPENDITURES	124,794	117,350	134,050	105,000
MAINTENANCE SUPPLIES	27,579	22,787	78,000	85,000
GENERAL SUPPLIES	91,582	88,264	122,600	118,000
CAPITAL OUTLAY	1,242,287	1,782,365	2,672,400	2,806,200
	<u>6,232,679</u>	<u>6,691,017</u>	<u>8,206,950</u>	<u>8,500,579</u>

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

		Year Ended April 30			
		2017	2018	2019	2020
DEPARTMENT		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
12	LEGISLATIVE	418,349	318,337	346,300	359,700
13	FINANCE	227,034	243,926	281,700	291,800
14	BUILDING	204,756	111,123	156,500	156,500
15	LEGAL	161,986	153,613	170,000	200,000
16	ZONING/BUILDING INSPECTOR	292,911	249,559	276,000	285,500
18	RECORDS	110,374	116,914	126,550	127,850
21	POLICE	2,086,065	2,191,012	2,507,400	2,574,200
23	EMERGENCY MANAGEMENT AGENCY	6,776	6,759	7,850	7,800
25	POLICE COMMISSION	6,386	11,936	14,700	9,700
31	HEALTH AND ORDINANCE	100	100	1,100	1,100
34	SOCIAL SERVICES	976,112	1,005,149	1,078,750	1,103,650
41	STREET DEPARTMENT	1,741,830	2,282,589	3,240,100	3,382,779
		<u>6,232,679</u>	<u>6,691,017</u>	<u>8,206,950</u>	<u>8,500,579</u>

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/20

		<u>AMOUNT</u>	<u>TOTAL</u>
	LEGISLATIVE		
01-12-8902	Capital Projects	\$ -	\$ -
	FINANCE		
01-13-8300	Equipment - Office Purchase of three computers estimated at \$4,000. Finance Department share \$800. Purchase of fax machine for HR estimated at \$1,500. Finance Department share \$300. Miscellaneous estimated \$1,400.	2,500	
01-13-8700	Furniture & Fixtures Miscellaneous estimated at \$2,000.	2,000	
01-13-8800	Information Systems Network support and possible purchase of computer hardware or software for office use.	9,200	
01-13-9130	Tourism Expenditure of Hotel/Motel Tax Funds	17,000	30,700
	BUILDING		
01-14-8300	Equipment	-	
01-14-8700	Furniture & Fixtures	-	-
	ZONING/BUILDING INSPECTOR		
01-16-8300	Equipment - Office Miscellaneous estimated at \$2,000.	2,000	
01-16-8800	Information Systems GIS License estimated at \$1,500.	1,500	3,500
	RECORDS		
01-18-8300	Equipment - Office Possible purchase of office equipment.	500	
01-18-8800	Information Systems Possible purchase of software.	500	1,000
	POLICE		
01-21-8300	Equipment - Office Purchase of desktop computer estimated at \$3,425. Purchase of 15 mobile radios estimated at \$31,575.	35,000	
01-21-8302	Equipment - New Purchase of AED's (6) estimated at \$6,000. Purchase of video download system storage estimated at \$4,000 Taser contracted estimated at \$3,080. Miscellaneous estimated at \$1,920.	15,000	

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/20

	<u>AMOUNT</u>	<u>TOTAL</u>
01-21-8400 Equipment - Vehicle Purchase of 2 police SUV's estiamted at \$82,000.	82,000	
01-21-8800 Information Systems Other system support estimated at \$39,500.	39,500	
01-21-9130 Community Relations Senior Police Academy - \$1,200. Halloween Checkpoint - \$300. Miscellaneous - \$2,000.	3,500	
01-21-9140 DARE Fund	4,000	
01-21-9150 DUI Fund Purchase of cameras and radar for new vehicles	7,000	
	<hr/>	186,000
EMERGENCY MANAGEMENT AGENCY		
01-23-8301 Equipment	-	
01-23-8302 Equipment - New	<hr/> -	-
HEALTH AND ORDINANCE		
01-31-8302 Equipment - New	<hr/> -	-
SOCIAL SERVICES		
01-34-8300 Equipment - Office	500	
01-34-8700 Furniture & Fixtures	-	
01-34-8800 Information Systems	<hr/> 3,000	3,500
STREETS & ALLEYS		
01-41-8200 Building Improvements Possible Building Improvements estimated at \$1,000.	1,000	
01-41-8300 Equipment Purchase of mechanic shop tools estimated at \$25,000. Street Department share \$5,000. Purchase of yard site cameras estimated at \$1,500. Purchase of miscellaneous equipment estimated at \$2,500.	9,000	
01-41-8303 Equipment Leases	-	
01-41-8400 Equipment - Vehicle Purchase of Single Axle Dump Truck estimated at \$135,000.	135,000	
01-41-8600 Street Improvements Slab and Sidewalk replacement program estimated at \$150,000. ADA sidewalk improvements estimated at \$50,000.	200,000	

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/20

		<u>AMOUNT</u>	<u>TOTAL</u>
01-41-8901	Other Improvements - Storm Drains	75,000	
01-41-8902	Capital Projects	2,161,500	
	Moore Street (Engineering, Construction, and Inspection) balance due on project estimated at \$466,500.		
	IDOT Multi Purpose Path - Route 3 (Phase I) estimated at \$30,000.		
	IDOT Multi Purpose Path - Route 3 (Phase II) estimated at \$135,000.		
	Lakeview Drive Curb/Gutter & Sidewalk estimated at \$120,000.		
	Route 3 Traffic Signals estimated at \$40,000.		
	Moore Street Phase V Engineering and right-of-way estimated at \$300,000.		
	Sidewalk (S. Market) estimated at \$170,000.		
	Sidewalk (Norma - Waterloo Automotive) estimated at \$50,000.		
	Asphalt Overlay estimated at \$850,000.		
		_____	2,581,500
	TOTAL CAPITAL OUTLAY		<u><u>\$ 2,806,200</u></u>

MOTOR FUEL TAX FUND

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2020 BUDGET</u>
15-00-3430	Motor Fuel Tax – Consists of our share (based on population) of motor fuel tax collected by the State. This is deposited monthly into a money market account, Motor Fuel Tax Fund from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review.	\$292,500
15-00-3810	Interest Income – Includes interest income from the Motor Fuel Tax money market account and Motor Fuel CD's.	16,000
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.	50,000
	TOTAL MOTOR FUEL TAX FUND	\$358,500

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
15-00-3430	Motor Fuel Tax	261,020	271,627	293,500	292,500
	Subtotal	261,020	271,627	293,500	292,500
<u>OTHER FINANCING SOURCES</u>					
15-00-3810	Interest Income	3,103	8,746	15,500	16,000
15-00-3890	Miscellaneous	-	-	-	-
	Transfer from Invested Funds	-	-	60,000	50,000
	Subtotal	3,103	8,746	75,500	66,000
TOTAL RECEIPTS		264,123	280,373	369,000	358,500
TOTAL DISBURSEMENTS		219,636	207,232	360,135	349,045
EXCESS OF RECEIPTS OVER DISBURSEMENTS		44,487	73,141	8,865	9,455
USE OF INVESTED FUNDS		-	-	(60,000)	(50,000)
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		21,831	(22,373)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		602,524	668,842	719,611	668,476
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>668,842</u>	<u>719,611</u>	<u>668,476</u>	<u>627,931</u>

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

		Year Ended April 30			
		2017	2018	2019	2019
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
15-00-4210	Regular Salaries	2,422	2,335	4,000	4,000
		<u>2,422</u>	<u>2,335</u>	<u>4,000</u>	<u>4,000</u>
<u>PROFESSIONAL SERVICES</u>					
15-00-4635	Bank Charges	-	77	-	-
15-00-5310	Professional Services	12,901	5,845	10,000	10,600
	Subtotal	<u>12,901</u>	<u>5,922</u>	<u>10,000</u>	<u>10,600</u>
<u>COMMODITIES</u>					
15-00-6141	Street Signs	-	320	10,000	5,000
15-00-6310	Resealing Material	140,250	136,580	219,260	230,900
15-00-6311	Shape & Prime	-	-	-	-
15-00-6312	Patching Materials	19,415	30,313	41,525	49,670
15-00-6313	Snow Removal - Salt	25,093	16,481	47,950	21,375
	Subtotal	<u>184,758</u>	<u>183,693</u>	<u>318,735</u>	<u>306,945</u>
<u>CAPITAL OUTLAY</u>					
15-00-8303	Equipment Leases	6,835	6,211	10,700	10,800
15-00-8600	Street Improvements	-	-	-	-
15-00-8901	Other Improvements - Storm Drains	12,720	9,070	16,700	16,700
15-00-9592	Transfer to Other Funds				
	Subtotal	<u>19,555</u>	<u>15,281</u>	<u>27,400</u>	<u>27,500</u>
TOTAL MOTOR FUEL TAX FUND		<u>219,636</u>	<u>207,232</u>	<u>360,135</u>	<u>349,045</u>

CITY OF WATERLOO, ILLINOIS
MOTOR FUEL TAX FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/20

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

CAPITAL IMPROVEMENTS FUND

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2020 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.	\$249,000
38-00-3461	Other Utility Tax – Consists of revenue received from Ameren IP for municipal tax.	23,000
38-00-3462	Electric Municipal Tax – Consists of revenue received through Utility billing, which is a step rate according to Electric usage.	325,000
38-00-3690	Utility Bill Adjustment – Consists of revenue due to an adjustment on a utility billing.	(2,000)
38-00-3810	Interest Income – Includes interest income from General Fund checking account and any CD interest earned.	4,200
38-00-3811	Earnings on IMET – Includes earnings on investments held with Illinois Metropolitan Investment Fund.	45,300
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	\$644,500

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
38-00-3460	City Utility Tax	196,178	231,861	242,000	249,000
38-00-3461	Other Utility Tax	22,236	22,326	23,000	23,000
38-00-3462	Electric Municipal Tax	304,902	304,065	325,000	325,000
38-00-3690	Utility Bill Adjustment	(1,739)	(338)	(3,000)	(2,000)
	Subtotal	521,577	557,914	587,000	595,000
<u>OTHER FINANCING SOURCES</u>					
38-00-3810	Interest Income	2,129	2,644	4,100	4,200
38-00-3811	Earnings on IMET	3,604	(7,906)	44,000	45,300
38-00-3890	Miscellaneous	-	-	-	-
38-00-3990	From General Fund	-	-	-	-
	Transfer From Invested Funds	-	-	-	-
	Subtotal	5,733	(5,261)	48,100	49,500
TOTAL RECEIPTS		527,310	552,653	635,100	644,500
TOTAL DISBURSEMENTS		436,854	436,585	438,102	438,102
EXCESS OF RECEIPTS OVER DISBURSEMENTS		90,457	116,067	196,998	206,398
USE OF INVESTED FUNDS					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(4,187)	(3,428)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,518,513	2,604,783	2,717,422	2,914,420
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>2,604,783</u>	<u>2,717,422</u>	<u>2,914,420</u>	<u>3,120,818</u>

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

		Year Ended April 30			
		2017	2018	2019	2020
		<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	844	668	2,000	2,000
	Subtotal	844	668	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
38-00-5910	Customer Refunds	108	15	200	200
38-00-5960	Miscellaneous	-	-	-	-
	Subtotal	108	15	200	200
<u>PRINCIPAL ON BONDS</u>					
38-00-7130	Library Mortgage	-	-	-	-
38-00-7140	City Hall Mortgage	-	-	-	-
	Subtotal	-	-	-	-
<u>INTEREST ON BONDS</u>					
38-00-7230	Library Mortgage	-	-	-	-
38-00-7240	City Hall Mortgage	-	-	-	-
	Subtotal	-	-	-	-
<u>CAPITAL PROJECTS</u>					
38-00-8100	Land	-	-	-	-
38-00-8700	Furniture & Fixtures	-	-	-	-
38-00-8902	Capital Projects	-	-	-	-
38-99-9999	Transfers	435,902	435,902	435,902	435,902
	Subtotal	435,902	435,902	435,902	435,902
TOTAL CAPITAL IMPROVEMENTS FUND		436,854	436,585	438,102	438,102

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

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
51-00-3530	Penalties on Services	25,284	26,522	27,000	28,000
	Subtotal	25,284	26,522	27,000	28,000
<u>CHARGES FOR SERVICES</u>					
51-00-3610	Water Sales	2,174,635	2,363,052	2,395,000	2,490,000
51-00-3660	Connection Fees	62,805	89,485	40,000	41,000
51-00-3670	Unmetered Sales	6,557	8,013	8,000	8,000
51-00-3690	Utility Bill Adjustment	(1,279)	(690)	(17,000)	(3,000)
	Subtotal	2,242,718	2,459,860	2,426,000	2,536,000
<u>OTHER REVENUES</u>					
51-00-3802	Property Damage	-	630	-	-
51-00-3810	Interest Income	3,948	2,887	750	800
51-00-3811	Earnings on IMET	3,250	(7,537)	45,800	47,300
51-00-3860	Grant	-	-	-	-
51-00-3865	Reimbursable from State	-	-	-	-
51-00-3890	Miscellaneous	13,481	10,863	10,000	10,000
	Subtotal	20,679	6,843	56,550	58,100
<u>OTHER FINANCING SOURCES</u>					
51-00-3940	IDOT Reimbursement	-	-	-	-
51-00-3950	Bond Reserve	-	-	-	-
51-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
51-00-3980	IEPA Loan	-	-	-	-
51-00-3992	From Electric Fund	-	-	-	-
51-00-3993	From Sewer Fund	-	-	-	-
	Transfer from Water Infrastructure Fees	-	-	-	-
	Transfer from Invested Funds	-	-	639,600	1,122,500
	Subtotal	-	-	639,600	1,122,500
TOTAL RECEIPTS		2,288,681	2,493,225	3,149,150	3,744,600
TOTAL DISBURSEMENTS		2,031,102	2,141,476	3,039,200	3,696,100
EXCESS OF RECEIPTS OVER DISBURSEMENTS		257,579	351,749	109,950	48,500
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS		-		(639,600)	(1,122,500)
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(3,330)	33,258		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(104,589)	(166,316)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,232,453	2,382,113	2,600,804	2,071,154
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		2,382,113	2,600,804	2,071,154	997,154

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
ADMINISTRATION					
<u>SALARIES</u>					
51-11-4211	Director of Public Works	25,332	25,207	25,000	25,500
51-11-4212	Finance Director	21,073	22,061	21,000	21,500
51-11-4213	Clerical	57,246	58,587	58,000	61,000
51-11-4217	Human Resource	-	-	6,500	11,500
51-11-4220	Part-time	24,554	23,271	25,000	26,200
51-11-4230	Over-time	1,066	908	2,000	2,000
51-11-4240	Sick Leave	2,025	2,337	3,500	3,500
51-11-4250	Vacation Leave	7,479	8,445	10,000	10,000
	Subtotal	138,775	140,816	151,000	161,200
<u>INSURANCE BENEFITS</u>					
51-11-4510	Health Insurance	17,674	18,651	25,000	27,000
51-11-4515	Health Insurance Reimbursement	2,759	3,003	5,000	5,000
51-11-4530	Unemployment Insurance	247	245	300	300
	Subtotal	20,681	21,899	30,300	32,300
<u>PENSION BENEFITS</u>					
51-11-4610	FICA	10,275	10,464	12,000	12,200
51-11-4620	IMRF	23,162	7,812	13,000	11,500
	Subtotal	33,437	18,277	25,000	23,700
<u>CONTRACTUAL SERVICES</u>					
51-11-5170	Equipment Rental & Services	3,002	2,249	4,000	4,000
	Subtotal	3,002	2,249	4,000	4,000
<u>PROFESSIONAL SERVICES</u>					
51-11-5310	Professional Services	32,989	60,308	60,000	40,000
51-11-5330	Legal	-	-	-	-
51-11-5350	Independent Contractors	-	-	-	-
	Subtotal	32,989	60,308	60,000	40,000
<u>COMMUNICATIONS</u>					
51-11-5510	Postage	9,325	11,334	11,500	11,500
51-11-5540	Printing & Publishing	1,401	1,360	2,000	2,000
	Subtotal	10,726	12,694	13,500	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
51-11-5610	Membership & Dues	83	93	100	100
51-11-5620	Travel Expense	-	-	-	-
51-11-5630	Training	97	438	500	500
	Subtotal	180	531	600	600
<u>SERVICE CHARGES</u>					
51-11-5770	Bad Debt Expense	4,073	2,494	5,000	5,000
51-11-5790	Franchise Fees	108,130	120,658	123,500	123,500
	Subtotal	112,202	123,152	128,500	128,500
<u>OTHER CONTRACTUAL SERVICES</u>					
51-11-5910	Customer Refunds	1,721	1,669	2,500	2,500
51-11-5920	Insurance & Bonds	18,720	19,657	16,000	17,000
51-11-5960	Miscellaneous	2,299	2,344	3,000	3,000
	Subtotal	22,739	23,670	21,500	22,500
<u>GENERAL SUPPLIES</u>					
51-11-6510	Office Supplies	3,328	2,718	4,500	4,500
	Subtotal	3,328	2,718	4,500	4,500

<u>CAPITAL OUTLAY</u>					
51-11-8300	Equipment-Office	292	-	2,500	2,500
51-11-8700	Furniture & Fixtures	-	-	2,000	2,000
51-11-8800	Information Systems	7,460	6,088	8,000	8,000
	Subtotal	7,752	6,088	12,500	12,500
<u>OTHER FINANCING USES</u>					
51-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	-	-	-	-
TOTAL WATER ADMINISTRATION		385,812	412,400	451,400	443,300

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

DISTRIBUTION		Year Ended April 30			
		2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimate</u>	2020 <u>Budget</u>
<u>SALARIES</u>					
51-48-4210	Regular Salaries	127,527	130,162	130,000	145,000
51-48-4215	Utility Workers	-	-	-	-
51-48-4230	Over-time	1,402	1,758	3,000	5,000
51-48-4240	Sick Leave	5,396	5,424	4,500	4,500
51-48-4250	Vacation Leave	10,540	10,416	14,000	12,000
51-48-4270	Inter-Departmental	21,058	18,510	25,000	25,000
	Subtotal	165,923	166,269	176,500	191,500
<u>INSURANCE BENEFITS</u>					
51-48-4510	Health Insurance	24,831	21,741	25,000	25,000
51-48-4515	Health Insurance Reimbursement	7,961	7,155	5,000	5,000
51-48-4530	Unemployment Insurance	146	168	200	200
	Subtotal	32,938	29,064	30,200	30,200
<u>PENSION BENEFITS</u>					
51-48-4610	FICA	12,147	12,214	15,000	15,000
51-48-4620	IMRF	35,031	11,550	18,000	20,500
	Subtotal	47,177	23,764	33,000	35,500
<u>OTHER BENEFITS</u>					
51-48-4710	Clothing Allowance	753	1,430	3,000	3,000
	Subtotal	753	1,430	3,000	3,000
<u>CONTRACTUAL SERVICES</u>					
51-48-5110	Building Repairs	400	386	2,000	2,000
51-48-5120	Equipment Repairs	1,908	2,251	15,000	15,000
51-48-5130	Vehicle Repairs	-	-	-	-
51-48-5160	Machinery Repairs	-	-	-	-
	Subtotal	2,308	2,637	17,000	17,000
<u>PROFESSIONAL SERVICES</u>					
51-48-5310	Professional Services	95	-	500	500
51-48-5350	Independent Contractor	-	-	-	-
	Subtotal	95	-	500	500
<u>COMMUNICATIONS</u>					
51-48-5520	Communications	3,488	3,977	4,800	4,100
	Subtotal	3,488	3,977	4,800	4,100
<u>PROFESSIONAL DEVELOPMENT</u>					
51-48-5620	Travel Expense	-	-	-	-
51-48-5630	Training	1,353	1,268	2,000	2,000
	Subtotal	1,353	1,268	2,000	2,000
<u>SERVICE CHARGES</u>					
51-48-5710	Utilities	21,087	7,601	10,000	20,000
51-48-5750	Water Purchased	899,267	1,005,762	989,000	1,007,000
51-48-5760	Water Sample Testing	5,405	4,142	5,000	18,000
	Subtotal	925,759	1,017,505	1,004,000	1,045,000
<u>OTHER CONTRACTUAL SERVICES</u>					
51-48-5960	Miscellaneous	5,210	1,000	2,000	12,000
	Subtotal	5,210	1,000	2,000	12,000

<u>GENERAL SUPPLIES</u>					
51-48-6520	Department Supplies	1,086	1,136	2,000	2,000
51-48-6530	Tools	3,306	3,097	3,000	3,000
51-48-6540	Janitorial Supplies	-	-	-	-
51-48-6550	Vehicle Fuel & Lube	2,766	3,548	4,000	4,000
51-48-6560	Chemicals	10,085	5,835	10,000	15,000
51-48-6580	Fuels (Gas - Oil)	446	829	1,000	1,000
51-48-6610	Safety Materials	1,414	662	2,500	2,500
	Subtotal	19,103	15,108	22,500	27,500
<u>CAPITAL OUTLAY</u>					
51-48-8100	Land	-	-	260,000	260,000
51-48-8200	Building Improvements	-	-	2,500	2,500
51-48-8302	Equipment-New	2,964	3,745	29,800	19,000
51-48-8303	Equipment Leases	-	-	-	-
51-48-8400	Vehicles	-	-	-	-
51-48-8501	Meters	-	-	540,000	50,000
51-48-8503	Line Materials	46,708	41,647	50,000	50,000
51-48-8505	New Lines & Fitting	-	-	-	-
51-48-8902	Capital Projects	8,115	25,856	410,000	1,503,000
	Subtotal	57,787	71,249	1,292,300	1,884,500
TOTAL WATER DISTRIBUTION		1,261,894	1,333,270	2,587,800	3,252,800

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

		Year Ended April 30			
INTEREST & BOND		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PRINCIPAL ON BONDS</u>					
51-82-7110	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<u>INTEREST ON BONDS</u>					
51-82-7210	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<u>PAYING FEES</u>					
51-82-7310	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION & AMORTIZATION</u>					
51-82-9000	Depreciation	197,734	210,143	-	-
51-82-9011	Amortization - Bond Discount	-	-	-	-
51-82-9012	Amortization - Bond Issuance Cost	-	-	-	-
51-99-9999	Transfers	185,662	185,662	-	-
	Subtotal	383,396	395,805	-	-
TOTAL INTEREST & BOND		383,396	395,805	-	-
TOTAL WATER FUND		2,031,102	2,141,476	3,039,200	3,696,100

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

CLASSIFICATION	Year Ended April 30			
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimate</u>	2020 <u>Budget</u>
SALARIES	304,697	307,085	327,500	352,700
INSURANCE BENEFITS	53,619	50,963	60,500	62,500
PENSION BENEFITS	80,615	42,040	58,000	59,200
OTHER BENEFITS	753	1,430	3,000	3,000
CONTRACTUAL SERVICES	5,309	4,886	21,000	21,000
PROFESSIONAL SERVICES	33,084	60,308	60,500	40,500
COMMUNICATIONS	14,214	16,671	18,300	17,600
PROFESSIONAL DEVELOPMENT	1,533	1,799	2,600	2,600
SERVICE CHARGES	1,037,961	1,140,657	1,132,500	1,173,500
OTHER CONTRACTUAL SERVICES	27,949	24,670	23,500	34,500
GENERAL SUPPLIES	22,430	17,825	27,000	32,000
CAPITAL OUTLAY	65,539	77,337	1,304,800	1,897,000
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	-	-
INTEREST ON BONDS	-	-	-	-
PAYING FEES	-	-	-	-
TRANSFERS	185,662	185,662	-	-
DEPRECIATION & AMORTIZATION	197,734	210,143	-	-
	<u>2,031,102</u>	<u>2,141,476</u>	<u>3,039,200</u>	<u>3,696,100</u>

CITY OF WATERLOO, ILLINOIS
WATER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/20

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
51-11-8300	Equipment - Office Purchase of three computers estimated at \$4,000. Water Department share \$800. Purchase of fax machine for HR estimated at \$1,500. Water Department share \$300. Miscellaneous estimated \$1,400.	\$ 2,500	
51-11-8700	Furniture & Fixtures Miscellaneous estimated at \$2,000.	2,000	
51-11-8800	Information Systems	8,000	
		<hr/>	\$ 12,500
	DISTRIBUTION		
51-48-8100	Land	260,000	
51-48-8200	Building Improvements Possible Building Improvements estimated at \$2,500.	2,500	
51-48-8302	Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Water Department share \$5,000. Purchase of locator estimated at \$6,000. Purchase of forks for backhoe estimated at \$2,500. Purchase of Sensus meter testing equipment estimated at \$3,600. Miscellaneous estimated at \$1,900	19,000	
51-48-8303	Equipment Leases	-	
51-48-8400	Vehicles	-	
51-48-8501	Meters	50,000	
51-48-8503	Line Materials	50,000	
51-48-8902	Capital Projects Waterline (Vandebrook to WHS) estimated at \$535,000. Water Plant design engineering estimated at \$640,000. Water Plant easements & right of way estimated at \$322,500. AMI estimated at \$5,000 Miscellaneous estimated at \$500.	<hr/> 1,503,000	1,884,500
	TOTAL CAPITAL OUTLAY		<hr/> 1,897,000 <hr/>

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
52-00-3530	Penalties on Services	20,633	20,302	21,500	22,000
	Subtotal	20,633	20,302	21,500	22,000
<u>CHARGES FOR SERVICES</u>					
52-00-3620	Sewer Charges	1,705,965	1,756,478	1,780,000	1,840,000
52-00-3660	Connection Fees	200,485	256,277	130,000	140,000
52-00-3690	Utility Bill Adjustment	(876)	(15,437)	(15,000)	(5,000)
52-00-3700	Sewer Facility Charges	-	-	-	-
52-00-3710	Miscellaneous Disposal Fees	-	-	-	-
52-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	1,905,574	1,997,318	1,895,000	1,975,000
<u>OTHER REVENUES</u>					
52-00-3802	Property Damage	-	-	-	-
52-00-3810	Interest Income	4,490	3,151	5,000	5,100
52-00-3811	Earnings on IMET	3,149	(6,663)	38,700	40,000
52-00-3860	Grant & Low Interest Loan	-	-	-	-
52-00-3865	Reimbursement from State	-	-	-	-
52-00-3890	Miscellaneous	11,210	12,698	10,000	10,000
	Subtotal	18,849	9,187	53,700	55,100
<u>OTHER FINANCING SOURCES</u>					
52-00-3940	IDOT Reimbursement	-	-	-	-
52-00-3960	Transfer from Other Funds - Cap. Impr. & Water	621,564	621,564	435,902	435,902
	Transfer from Invested Funds	-	-	-	-
	Loan Proceeds	-	-	-	-
	Subtotal	621,564	621,564	435,902	435,902
TOTAL RECEIPTS		2,566,620	2,648,371	2,406,102	2,488,002
TOTAL DISBURSEMENTS		1,848,900	1,766,958	2,334,380	2,461,376
EXCESS OF RECEIPTS OVER DISBURSEMENTS		717,720	881,413	71,722	26,626
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS				-	-
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(572,550)	(656,958)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		135,326	8,769		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,107,056	2,387,552	2,620,776	2,692,498
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		2,387,552	2,620,776	2,692,498	2,719,124

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
ADMINISTRATION					
<u>SALARIES</u>					
52-11-4211	Director of Public Works	25,332	25,207	25,000	25,500
52-11-4212	Finance Director	21,073	22,061	21,000	21,500
52-11-4213	Clerical	57,247	58,588	58,000	61,000
52-11-4217	Human Resource	-	-	6,500	11,500
52-11-4220	Part-time	3,707	1,929	3,250	4,200
52-11-4230	Over-time	1,066	908	2,000	2,000
52-11-4240	Sick Leave	2,026	2,337	3,500	3,500
52-11-4250	Vacation Leave	7,479	8,445	10,000	10,000
	Subtotal	117,929	119,475	129,250	139,200
<u>INSURANCE BENEFITS</u>					
52-11-4510	Health Insurance	17,675	18,651	25,000	27,000
52-11-4515	Health Insurance Reimbursement	2,759	3,003	5,000	5,000
52-11-4530	Unemployment Insurance	133	132	200	200
	Subtotal	20,568	21,787	30,200	32,200
<u>PENSION BENEFITS</u>					
52-11-4610	FICA	8,687	8,834	10,500	10,500
52-11-4620	IMRF	23,162	7,812	13,000	11,500
	Subtotal	31,849	16,647	23,500	22,000
<u>CONTRACTUAL SERVICES</u>					
52-11-5170	Equipment Rental & Services	2,227	1,962	3,000	3,000
	Subtotal	2,227	1,962	3,000	3,000
<u>PROFESSIONAL SERVICES</u>					
52-11-5310	Professional Services	60,399	40,667	81,000	90,000
52-11-5330	Legal	-	-	-	-
52-11-5350	Independent Contractors	-	-	-	-
	Subtotal	60,399	40,667	81,000	90,000
<u>COMMUNICATIONS</u>					
52-11-5510	Postage	9,344	11,358	11,500	11,500
52-11-5540	Printing & Publishing	1,239	1,072	2,000	2,000
	Subtotal	10,583	12,431	13,500	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
52-11-5610	Membership & Dues	-	-	100	100
52-11-5620	Travel Expense	-	-	-	-
52-11-5630	Training	97	438	500	500
	Subtotal	97	438	600	600
<u>SERVICE CHARGES</u>					
52-11-5770	Bad Debt Expense	4,475	2,481	4,000	4,000
52-11-5790	Franchise Fees	85,568	89,791	92,500	92,500
	Subtotal	90,043	92,271	96,500	96,500
<u>OTHER CONTRACTUAL SERVICES</u>					
52-11-5910	Customer Refunds	4,094	569	5,000	5,000
52-11-5920	Insurance & Bonds	41,519	41,566	35,000	36,000
52-11-5960	Miscellaneous	2,299	2,344	3,000	3,000
	Subtotal	47,912	44,480	43,000	44,000
<u>GENERAL SUPPLIES</u>					
52-11-6510	Office Supplies	3,285	2,749	4,500	4,500
	Subtotal	3,285	2,749	4,500	4,500

<u>CAPITAL OUTLAY</u>					
52-11-8300	Equipment-Office	2,245	-	2,500	2,500
52-11-8700	Furniture & Fixtures	-	-	2,000	2,000
52-11-8800	Information Systems	7,460	6,088	8,000	8,000
52-11-8904	Interest Expense	-	-	-	-
	Subtotal	9,705	6,088	12,500	12,500
<u>OTHER FINANCING USES</u>					
52-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	-	-	-	-
TOTAL SEWER ADMINISTRATION		394,596	358,994	437,550	458,000

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
TREATMENT PLANT					
<u>SALARIES</u>					
52-43-4210	Regular Salaries	220,708	231,457	238,000	298,000
52-43-4230	Over-time	6,439	5,842	6,500	7,000
52-43-4240	Sick Leave	8,703	2,457	4,500	5,000
52-43-4250	Vacation Leave	15,555	18,845	20,000	21,000
52-43-4270	Inter-Departmental	2,485	7,334	5,000	5,000
	Subtotal	253,890	265,935	274,000	336,000
<u>INSURANCE BENEFITS</u>					
52-43-4510	Health Insurance	28,508	27,229	31,500	56,000
52-43-4515	Health Insurance Reimbursement	4,140	905	6,000	8,000
52-43-4530	Unemployment Insurance	214	205	300	400
	Subtotal	32,862	28,339	37,800	64,400
<u>PENSION BENEFITS</u>					
52-43-4610	FICA	18,678	19,841	22,000	27,000
52-43-4620	IMRF	53,599	17,905	27,500	29,000
	Subtotal	72,277	37,746	49,500	56,000
<u>OTHER BENEFITS</u>					
52-43-4710	Clothing Allowance	396	1,651	4,500	1,146
	Subtotal	396	1,651	4,500	1,146
<u>CONTRACTUAL SERVICES</u>					
52-43-5110	Building Repairs	1,377	95	3,000	3,000
52-43-5120	Equipment Repairs	57,197	60,396	100,000	75,000
52-43-5130	Vehicle Repairs	-	-	-	-
52-43-5160	Machinery Repairs	-	-	-	-
	Subtotal	58,573	60,491	103,000	78,000
<u>COMMUNICATIONS</u>					
52-43-5520	Communications	2,952	6,975	9,000	14,000
	Subtotal	2,952	6,975	9,000	14,000
<u>PROFESSIONAL DEVELOPMENT</u>					
52-43-5620	Travel Expense	-	-	-	-
52-43-5630	Training	1,247	465	3,000	3,000
	Subtotal	1,247	465	3,000	3,000
<u>SERVICE CHARGES</u>					
52-43-5710	Utilities	199,912	202,365	216,000	223,000
52-43-5740	EPA Permits	17,500	17,500	18,000	20,000
52-43-5780	Disposal Fees	2,140	2,300	10,000	7,000
	Subtotal	219,552	222,165	244,000	250,000
<u>OTHER CONTRACTUAL SERVICES</u>					
52-43-5960	Miscellaneous	6,386	-	1,000	10,000
	Subtotal	6,386	-	1,000	10,000
<u>GENERAL SUPPLIES</u>					
52-43-6510	Office Supplies	-	200	300	300
52-43-6520	Department Supplies	1,157	1,305	2,000	2,000
52-43-6530	Tools	420	714	1,000	1,000
52-43-6540	Janitorial Supplies	-	154	500	500
52-43-6550	Vehicle Fuel & Lube	20	63	300	300
52-43-6560	Chemicals	4,238	9,485	15,000	15,000
52-43-6610	Safety Materials	3,154	1,009	1,500	1,000
	Subtotal	8,989	12,931	20,600	20,100

		<u>CAPITAL OUTLAY</u>			
52-43-8100	Land	-	-	-	-
52-43-8200	Building Improvements	-	-	10,000	-
52-43-8302	Equipment-New	1,366	-	-	-
52-43-8902	Capital Projects	-	-	-	-
	Subtotal	1,366	-	10,000	-
TOTAL SEWER TREATMENT PLANT		658,490	636,698	756,400	832,646

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
SEWER SANITATION SYSTEM					
<u>CONTRACTUAL SERVICES</u>					
52-44-5110	Building Repairs	958	-	1,000	1,000
52-44-5120	Equipment Repairs	33,249	25,485	70,000	50,000
52-44-5130	Vehicle Repairs	-	-	-	-
52-44-5160	Machinery Repairs	-	-	-	-
	Subtotal	34,207	25,485	71,000	51,000
<u>SERVICE CHARGES</u>					
52-44-5710	Utilities	67,646	74,054	76,000	80,000
	Subtotal	67,646	74,054	76,000	80,000
<u>GENERAL SUPPLIES</u>					
52-44-6520	Department Supplies	1,494	7,335	6,000	5,000
52-44-6530	Tools	383	721	1,000	1,000
52-44-6550	Vehicle Fuel & Lube	3,704	3,656	5,000	6,000
52-44-6560	Chemicals	-	-	500	500
52-44-6580	Fuels (Gas - Oil)	1,094	1,342	2,000	2,000
52-44-6610	Safety Materials	209	233	1,000	1,000
	Subtotal	6,884	13,287	15,500	15,500
<u>CAPITAL OUTLAY</u>					
52-44-8100	Land	-	-	-	-
52-44-8200	Building Improvements	-	-	1,000	1,000
52-44-8302	Equipment-New	3,017	3,417	9,700	27,000
52-44-8303	Equipment Leases	-	900	-	4,000
52-44-8400	Vehicles	-	-	-	35,000
52-44-8902	Capital Projects	41,451	10,415	160,000	150,000
	Subtotal	44,469	14,732	170,700	217,000
TOTAL SEWER SANITATION SYSTEM		153,205	127,558	333,200	363,500

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
INTEREST & BOND REDEMPTION					
<u>PRINCIPAL ON BONDS</u>					
52-82-7120	Revenue Bonds 1996	-	-	649,520	665,860
	Subtotal	-	-	649,520	665,860
<u>INTEREST ON BONDS</u>					
52-82-7220	Revenue Bonds 1996	185,131	169,482	157,710	141,370
	Subtotal	185,131	169,482	157,710	141,370
<u>PAYING FEES</u>					
52-82-7320	Revenue Bonds 1996	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION</u>					
52-82-9000	Depreciation Expense	457,478	474,226	-	-
	Subtotal	457,478	474,226	-	-
<u>OTHER</u>					
52-82-9595	Abandonment of Assets				
	Subtotal				
TOTAL INTEREST & BOND REDEMPTION		642,609	643,708	807,230	807,230
TOTAL SEWER FUND		1,848,900	1,766,958	2,334,380	2,461,376

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

CLASSIFICATION	Year Ended April 30			
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimate</u>	2020 <u>Budget</u>
SALARIES	371,819	385,410	403,250	475,200
INSURANCE BENEFITS	53,429	50,126	68,000	96,600
PENSION BENEFITS	104,126	54,393	73,000	78,000
OTHER BENEFITS	396	1,651	4,500	1,146
CONTRACTUAL SERVICES	95,007	87,938	177,000	132,000
PROFESSIONAL SERVICES	60,399	40,667	81,000	90,000
COMMUNICATIONS	13,535	19,406	22,500	27,500
PROFESSIONAL DEVELOPMENT	1,344	903	3,600	3,600
SERVICE CHARGES	377,241	388,490	416,500	426,500
OTHER CONTRACTUAL SERVICES	54,298	44,480	44,000	54,000
GENERAL SUPPLIES	19,158	28,967	40,600	40,100
CAPITAL OUTLAY	55,539	20,819	193,200	229,500
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	649,520	665,860
INTEREST ON BONDS	185,131	169,482	157,710	141,370
PAYING FEES	-	-	-	-
DEPRECIATION	457,478	474,226	-	-
	<u>1,848,900</u>	<u>1,766,958</u>	<u>2,334,380</u>	<u>2,461,376</u>

CITY OF WATERLOO, ILLINOIS
SEWER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/20

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
52-11-8300	Equipment - Office Purchase of three computers estimated at \$4,000. Sewer Department share \$800. Purchase of fax machine for HR estimated at \$1,500. Sewer Department share \$300. Miscellaneous estimated \$1,400.	\$ 2,500	
52-11-8700	Furniture & Fixtures Miscellaneous estimated at \$2,000	2,000	
52-11-8800	Information Systems	8,000	
		<hr/>	\$ 12,500
	SEWER TREATMENT PLANT		
52-43-8100	Land	-	
52-43-8200	Building Improvements	-	
52-43-8302	Equipment - New	-	
52-43-8902	Capital Projects	-	
		<hr/>	-
	SEWER SANITATION SYSTEM		
52-44-8100	Land	-	
52-44-8200	Building Improvements Possible Building Improvements estimated at \$1,000.	1,000	
52-44-8302	Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Sewer Department share \$5,000. Purchase of lift station alarms estimated at \$19,220 Miscellaneous estimated at \$2,780.	27,000	
52-44-8303	Equipment Leases Leasing large sewer cleaning equipment if necessary	4,000	
52-44-8400	Vehicles Purchase of pickup truck estimated at \$35,000.	35,000	
52-44-8902	Capital Projects Sewer rehab estimated at \$150,000	150,000	
		<hr/>	217,000
	TOTAL CAPITAL OUTLAY		<hr/> 229,500 <hr/>

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
53-00-3530	Penalties on Services	98,083	93,245	100,000	100,000
	Subtotal	98,083	93,245	100,000	100,000
<u>CHARGES FOR SERVICES</u>					
53-00-3630	Electric Sales	11,073,877	11,238,551	11,400,000	11,385,000
53-00-3650	IMEA Credits	680,582	683,338	686,200	685,600
53-00-3660	Connection Fees	98,180	116,820	61,500	63,000
53-00-3690	Utility Bill Adjustment	(56,598)	(8,349)	(10,000)	(10,000)
53-00-3740	Street Lighting	60,000	60,000	60,000	60,000
	Subtotal	11,856,041	12,090,360	12,197,700	12,183,600
<u>OTHER REVENUES</u>					
53-00-3802	Property Damage	1,590	-	2,000	2,000
53-00-3810	Interest Income	9,948	10,256	10,600	11,400
53-00-3811	Earnings on IMET	8,613	(17,671)	120,300	124,000
53-00-3821	Fuel Reimbursement	-	-	-	-
53-00-3850	Subdivision Reimbursement	-	91,476	-	-
53-00-3855	Commercial Reimbursement	33,742	36,802	-	-
53-00-3860	Grant	-	-	-	-
53-00-3865	Reimbursement from State	-	-	-	-
53-00-3890	Miscellaneous	37,705	13,807	10,000	10,000
	Subtotal	91,598	134,670	142,900	147,400
<u>OTHER FINANCING SOURCES</u>					
53-00-3940	IDOT Reimbursement	-	-	-	-
53-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
53-00-3990	Transfer from General Fund	-	-	-	-
53-00-3994	State of Illinois Reimbursement	-	-	-	-
	Transfer from (to) Other Funds	-	-	-	-
	Transfer from Invested Funds	-	-	-	-
	Subtotal	-	-	-	-
TOTAL RECEIPTS		12,045,723	12,318,274	12,440,600	12,431,000
TOTAL DISBURSEMENTS		10,562,230	10,564,787	11,153,150	10,780,098
EXCESS OF RECEIPTS OVER DISBURSEMENTS		1,483,492	1,753,487	1,287,450	1,650,902
COMMITMENT TO PENSION FUNDS					
USE OF INVESTED FUNDS		-	-	-	-
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(182,900)	(164,170)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		369,968	33,338		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		4,245,645	5,916,205	7,538,860	8,826,310
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>5,916,205</u>	<u>7,538,860</u>	<u>8,826,310</u>	<u>10,477,212</u>

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
ADMINISTRATION					
<u>SALARIES</u>					
53-11-4211	Director of Public Works	25,332	25,207	25,000	25,500
53-11-4212	Finance Director	21,073	22,061	21,000	21,500
53-11-4213	Clerical	57,246	58,587	58,000	61,000
53-11-4217	Human Resource	-	-	6,500	11,500
53-11-4220	Part-time	24,469	23,186	25,000	26,200
53-11-4230	Over-time	1,066	908	2,000	2,000
53-11-4240	Sick Leave	2,025	2,337	3,500	3,500
53-11-4250	Vacation Leave	7,479	8,445	10,000	10,000
	Subtotal	138,689	140,731	151,000	161,200
<u>INSURANCE BENEFITS</u>					
53-11-4510	Health Insurance	17,675	18,651	25,000	27,000
53-11-4515	Health Insurance Reimbursement	2,759	3,003	5,000	5,000
53-11-4530	Unemployment Insurance	247	245	300	300
	Subtotal	20,681	21,898	30,300	32,300
<u>PENSION BENEFITS</u>					
53-11-4610	FICA	10,268	10,458	12,000	12,200
53-11-4620	IMRF	23,162	7,812	13,000	11,500
	Subtotal	33,431	18,270	25,000	23,700
<u>CONTRACTUAL SERVICES</u>					
53-11-5170	Equipment Rental & Services	3,002	2,227	4,000	4,000
	Subtotal	3,002	2,227	4,000	4,000
<u>PROFESSIONAL SERVICES</u>					
53-11-5310	Professional Services	82,422	23,314	40,000	40,000
53-11-5350	Independent Contractors	-	-	-	-
	Subtotal	82,422	23,314	40,000	40,000
<u>COMMUNICATIONS</u>					
53-11-5510	Postage	9,352	11,334	11,500	11,500
53-11-5540	Printing & Publishing	1,401	1,360	2,000	2,000
	Subtotal	10,753	12,694	13,500	13,500
<u>PROFESSIONAL DEVELOPMENT</u>					
53-11-5610	Membership & Dues	-	-	100	100
53-11-5630	Training	989	1,380	5,000	5,000
	Subtotal	989	1,380	5,100	5,100
<u>SERVICE CHARGES</u>					
53-11-5770	Bad Debt Expense	16,099	12,980	20,000	20,000
53-11-5790	Franchise Fees	548,364	570,375	584,000	595,000
	Subtotal	564,462	583,355	604,000	615,000
<u>OTHER CONTRACTUAL SERVICES</u>					
53-11-5910	Customer Refunds	694	-	3,000	1,000
53-11-5920	Insurance & Bonds	118,842	127,629	115,000	120,000
53-11-5940	State Utility Tax	-	-	-	-
53-11-5960	Miscellaneous	2,299	2,344	3,000	3,000
	Subtotal	121,834	129,974	121,000	124,000
<u>GENERAL SUPPLIES</u>					
53-11-6510	Office Supplies	3,372	2,845	4,500	4,500
	Subtotal	3,372	2,845	4,500	4,500
<u>CAPITAL OUTLAY</u>					
53-11-8300	Equipment-Office	1,845	-	2,500	2,500
53-11-8700	Furniture & Fixtures	-	-	2,000	2,000
53-11-8800	Information Systems	7,460	6,088	8,000	8,000
	Subtotal	9,305	6,088	12,500	12,500
TOTAL ELECTRIC ADMINISTRATION		988,941	942,776	1,010,900	1,035,800

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
PRODUCTION					
<u>SALARIES</u>					
53-47-4210	Regular Salaries	161,007	160,799	160,000	165,000
53-47-4230	Over-time	2,689	1,745	4,000	4,000
53-47-4240	Sick Leave	1,206	1,977	4,000	4,000
53-47-4250	Vacation Leave	8,015	9,667	11,200	10,500
53-47-4270	Inter-Departmental	3,678	15,404	5,000	5,000
	Subtotal	176,595	189,593	184,200	188,500
<u>INSURANCE BENEFITS</u>					
53-47-4510	Health Insurance	33,033	30,789	36,000	40,500
53-47-4515	Health Insurance Reimbursement	7,688	4,297	6,300	6,300
53-47-4530	Unemployment Insurance	158	156	200	200
	Subtotal	40,879	35,241	42,500	47,000
<u>PENSION BENEFITS</u>					
53-47-4610	FICA	12,862	13,834	14,500	14,500
53-47-4620	IMRF	36,115	11,951	20,000	16,500
	Subtotal	48,977	25,785	34,500	31,000
<u>OTHER BENEFITS</u>					
53-47-4710	Clothing Allowance	2,182	2,181	5,000	883
	Subtotal	2,182	2,181	5,000	883
<u>CONTRACTUAL SERVICES</u>					
53-47-5110	Building Repairs	1,807	823	3,000	3,000
53-47-5150	Utility System Maintenance	33,167	71,305	50,000	30,000
53-47-5160	Machinery Repairs	-	-	-	-
	Subtotal	34,974	72,128	53,000	33,000
<u>PROFESSIONAL SERVICES</u>					
53-47-5310	Professional Services	165	-	500	14,000
	Subtotal	165	-	500	14,000
<u>COMMUNICATIONS</u>					
53-47-5520	Communications	1,824	2,394	3,000	3,000
	Subtotal	1,824	2,394	3,000	3,000
<u>PROFESSIONAL DEVELOPMENT</u>					
53-47-5620	Travel Expense	-	-	-	-
53-47-5630	Training	540	465	1,000	1,000
	Subtotal	540	465	1,000	1,000
<u>SERVICE CHARGES</u>					
53-47-5710	Utilities	33,898	38,955	40,000	40,000
53-47-5740	EPA Permits	5,626	5,626	6,000	6,000
	Subtotal	39,524	44,581	46,000	46,000
<u>GENERAL SUPPLIES</u>					
53-47-6520	Department Supplies	2,423	2,958	3,000	3,000
53-47-6530	Tools	644	135	1,000	1,000
53-47-6540	Janitorial Supplies	3,548	3,686	4,500	4,500
53-47-6560	Chemicals	4,013	7,492	8,000	8,000
53-47-6565	Water Treatment Chemicals	-	-	-	-
53-47-6580	Fuels - (Gas & Oil)	(211)	(1,114)	10,000	10,000
53-47-6600	Lubricants	762	35	1,000	1,000
53-47-6610	Safety Materials	1,216	1,077	2,000	2,000
	Subtotal	12,396	14,269	29,500	29,500

		<u>CAPITAL OUTLAY</u>			
53-47-8100	Land	-	-	-	-
53-47-8200	Building Improvements	-	-	2,000	60,000
53-47-8302	Equipment-New	183	-	2,000	2,000
53-47-8400	Equipment - Vehicles	-	-	-	-
53-47-8902	Capital Projects	-	-	-	-
	Subtotal	183	-	4,000	62,000
TOTAL ELECTRIC PRODUCTION		358,240	386,637	403,200	455,883

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

DISTRIBUTION		Year Ended April 30			
		2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimate</u>	2020 <u>Budget</u>
<u>SALARIES</u>					
53-48-4210	Regular Salaries	558,097	524,418	570,000	600,000
53-48-4230	Over-time	29,627	24,896	30,000	30,000
53-48-4240	Sick Leave	24,579	20,823	25,000	22,000
53-48-4250	Vacation Leave	48,565	55,658	52,000	54,000
53-48-4270	Inter-Departmental	-	91	1,000	1,000
	Subtotal	660,868	625,885	678,000	707,000
<u>INSURANCE BENEFITS</u>					
53-48-4510	Health Insurance	102,922	94,149	112,000	122,000
53-48-4515	Health Insurance Reimbursement	20,044	16,741	20,000	20,000
53-48-4530	Unemployment Insurance	555	494	750	750
	Subtotal	123,522	111,384	132,750	142,750
<u>PENSION BENEFITS</u>					
53-48-4610	FICA	48,264	45,906	53,000	54,000
53-48-4620	IMRF	140,761	46,916	68,000	60,000
	Subtotal	189,025	92,822	121,000	114,000
<u>OTHER BENEFITS</u>					
53-48-4710	Clothing Allowance	478	4,544	12,000	4,665
	Subtotal	478	4,544	12,000	4,665
<u>CONTRACTUAL SERVICES</u>					
53-48-5110	Building Repairs	1,250	994	2,000	2,000
53-48-5120	Equipment Repairs	16,886	45,769	20,000	20,000
53-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	18,135	46,763	22,000	22,000
<u>PROFESSIONAL SERVICES</u>					
53-48-5310	Professional Services	542	1,589	4,000	4,000
	Subtotal	542	1,589	4,000	4,000
<u>COMMUNICATIONS</u>					
53-48-5520	Communications	2,905	3,633	5,000	5,000
	Subtotal	2,905	3,633	5,000	5,000
<u>PROFESSIONAL DEVELOPMENT</u>					
53-48-5620	Travel Expense	-	-	-	-
53-48-5630	Training	710	2,692	3,000	3,000
	Subtotal	710	2,692	3,000	3,000
<u>SERVICE CHARGES</u>					
53-48-5710	Utilities	16,728	22,077	25,000	25,000
53-48-5760	Electric Purchased	7,310,166	7,320,362	7,650,000	7,700,000
	Subtotal	7,326,893	7,342,439	7,675,000	7,725,000
<u>OTHER CONTRACTUAL SERVICES</u>					
53-48-5960	Miscellaneous	250	497	1,000	1,000
	Subtotal	250	497	1,000	1,000
<u>GENERAL SUPPLIES</u>					
53-48-6180	Street Light Materials	48,483	98,768	75,000	75,000
53-48-6520	Department Supplies	28,066	22,714	35,000	35,000
53-48-6530	Tools	6,073	6,014	7,000	7,000
53-48-6540	Janitorial Supplies	1,313	1,231	1,500	1,500
53-48-6550	Vehicle Fuel & Lube	15,198	15,208	20,000	20,000
53-48-6610	Safety Materials	7,011	5,908	13,000	7,000
	Subtotal	106,143	149,843	151,500	145,500

<u>CAPITAL OUTLAY</u>					
53-48-8100	Land	-	-	-	-
53-48-8200	Building Improvements	-	-	14,000	5,000
53-48-8302	Equipment-New	2,418	3,820	8,300	7,000
53-48-8303	Equipment Leases	-	-	-	-
53-48-8400	Vehicles	-	-	74,000	-
53-48-8501	Meters	-	-	580,000	15,000
53-48-8502	Transformers	-	-	75,000	100,000
53-48-8503	Line Materials	98,787	118,073	100,000	100,000
53-48-8504	Poles	-	-	-	15,000
53-48-8508	Contracted Tree Trimming	7,080	107	10,000	50,000
53-48-8509	PCB Program	395	395	2,500	2,500
53-48-8902	Capital Projects	4,039	17,588	70,000	120,000
	Subtotal	112,719	139,983	933,800	414,500
<u>DEPRECIATION</u>					
53-48-9100	Depreciation	672,860	713,299	-	-
53-48-9120	Loss on Disposal of Fixed Asset	-	-	-	-
	Subtotal	672,860	713,299	-	-
TOTAL ELECTRIC DISTRIBUTION		9,215,050	9,235,374	9,739,050	9,288,415
TOTAL ELECTRIC FUND		10,562,230	10,564,787	11,153,150	10,780,098

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

CLASSIFICATION	Year Ended April 30			
	2017 <u>Actual</u>	2018 <u>Actual</u>	2018 <u>Estimate</u>	2019 <u>Budget</u>
SALARIES	976,152	956,209	1,013,200	1,056,700
INSURANCE BENEFITS	185,081	168,523	205,550	222,050
PENSION BENEFITS	271,433	136,877	180,500	168,700
OTHER BENEFITS	2,660	6,725	17,000	5,548
CONTRACTUAL SERVICES	56,111	121,119	79,000	59,000
PROFESSIONAL SERVICES	83,130	24,902	44,500	58,000
COMMUNICATIONS	15,482	18,722	21,500	21,500
PROFESSIONAL DEVELOPMENT	2,239	4,537	9,100	9,100
SERVICE CHARGES	7,930,880	7,970,375	8,325,000	8,386,000
OTHER CONTRACTUAL SERVICES	122,084	130,471	122,000	125,000
GENERAL SUPPLIES	121,912	166,957	185,500	179,500
CAPITAL OUTLAY	122,207	146,071	950,300	489,000
DEPRECIATION	672,860	713,299	-	-
	<u>10,562,230</u>	<u>10,564,787</u>	<u>11,153,150</u>	<u>10,780,098</u>

CITY OF WATERLOO, ILLINOIS
ELECTRIC FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/20

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
53-11-8300	Equipment - Office Purchase of three computers estimated at \$4,000. Electric Department share \$800. Purchase of fax machine for HR estimated at \$1,500. Electric Department share \$300. Miscellaneous estimated \$1,400.	2,500	
53-11-8700	Furniture & Fixtures Miscellaneous estimated at \$2,000	2,000	
53-11-8800	Information Systems	8,000	
		<hr/>	12,500
	PRODUCTION		
53-47-8100	Land	-	
53-47-8200	Building Improvements Power Plant roof estimated at \$60,000	60,000	
53-47-8302	Equipment - New Miscellaneous estimated at \$2,000	2,000	
53-47-8400	Equipment - Vehicle	-	
53-47-8902	Capital Projects	-	
			62,000
	DISTRIBUTION		
53-48-8100	Land	-	
53-48-8200	Building Improvements Miscellaneous estimated at \$5,000.	5,000	
53-48-8302	Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Electric Department share \$5,000 Miscellaneous estimated at \$2,000	7,000	
53-48-8400	Vehicles	-	
53-48-8501	Meters	15,000	
53-48-8502	Transformers	100,000	
53-48-8503	Line Materials	100,000	
53-48-8504	Poles	15,000	

53-48-8508	Contracted Tree Trimming	50,000	
53-48-8509	PCB Program	2,500	
53-48-8902	Capital Projects	120,000	
	Multi-purpose trail lighting estimated at \$100,000		
	Fiber line estimated at \$5,000		
	Capacitor banks estimated at \$10,000		
	AMI estimated at \$5,000		
			414,500
	TOTAL CAPITAL OUTLAY		489,000

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
54-00-3530	Penalties on Services	22,278	23,602	27,000	27,000
	Subtotal	22,278	23,602	27,000	27,000
<u>CHARGES FOR SERVICES</u>					
54-00-3640	Gas Sales	2,235,172	2,776,260	2,880,000	2,850,000
54-00-3660	Connection Fees	54,680	67,835	34,000	34,000
54-00-3690	Utility Bill Adjustment	(8,242)	(95)	(18,000)	(5,000)
54-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	2,281,609	2,843,999	2,896,000	2,879,000
<u>OTHER REVENUES</u>					
54-00-3802	Property Damage	-	-	-	-
54-00-3810	Interest Income	6,907	5,134	4,500	4,800
54-00-3811	Earnings on IMET	6,701	(14,219)	81,575	84,200
54-00-3850	Subdivision Reimbursement	-	37,496	-	25,000
54-00-3855	Commercial Reimbursement	43,183	9,707	-	-
54-00-3860	Grant	-	-	-	-
54-00-3890	Miscellaneous	47,285	8,992	9,200	10,000
	Subtotal	104,076	47,110	95,275	124,000
<u>OTHER FINANCING SOURCES</u>					
54-00-3940	IDOT Reimbursement	-	-	-	-
54-00-3960	Transfer from Other Funds	-	-	-	-
	Transfer from Invested Funds			1,130,000	-
	Subtotal	-	-	1,130,000	-
TOTAL RECEIPTS		2,407,964	2,914,712	4,148,275	3,030,000
TOTAL DISBURSEMENTS		2,429,184	2,639,378	4,071,800	3,008,230
EXCESS OF RECEIPTS OVER DISBURSEMENTS		(21,221)	275,333	76,475	21,770
COMMITMENT TO PENSION FUNDS				-	
USE OF INVESTED FUNDS				(1,130,000)	
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		212,111	65,496		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		93,365	(5,679)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		4,659,684	4,943,939	5,279,090	4,225,565
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		4,943,939	5,279,090	4,225,565	4,247,335

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
ADMINISTRATION					
<u>SALARIES</u>					
54-11-4211	Director of Public Works	25,332	25,208	25,000	25,500
54-11-4212	Finance Director	21,073	22,061	21,000	21,500
54-11-4213	Clerical	57,247	58,588	58,000	61,000
54-11-4217	Human Resource	-	-	6,500	11,500
54-11-4220	Part-time	24,474	23,192	25,000	26,200
54-11-4230	Over-time	1,066	908	2,000	2,000
54-11-4240	Sick Leave	2,026	2,337	3,500	3,500
54-11-4250	Vacation Leave	7,480	8,446	10,000	10,000
	Subtotal	138,699	140,740	151,000	161,200
<u>INSURANCE BENEFITS</u>					
54-11-4510	Health Insurance	17,675	18,651	25,000	27,000
54-11-4515	Health Insurance Reimbursement	2,759	3,003	5,000	5,000
54-11-4530	Unemployment Insurance	247	245	300	300
	Subtotal	20,681	21,899	30,300	32,300
<u>PENSION BENEFITS</u>					
54-11-4610	FICA	10,292	10,485	12,500	12,200
54-11-4620	IMRF	23,162	7,812	13,000	11,500
	Subtotal	33,454	18,297	25,500	23,700
<u>CONTRACTUAL SERVICES</u>					
54-11-5170	Equipment Rental & Services	2,864	2,249	4,000	4,000
	Subtotal	2,864	2,249	4,000	4,000
<u>PROFESSIONAL SERVICES</u>					
54-11-5310	Professional Services	25,285	29,041	35,500	35,500
54-11-5330	Legal	-	-	15,000	5,000
54-11-5350	Independent Contractors	-	-	-	-
	Subtotal	25,285	29,041	50,500	40,500
<u>COMMUNICATIONS</u>					
54-11-5510	Postage	9,593	11,503	11,500	11,500
54-11-5540	Printing & Publishing	1,401	3,924	3,000	3,000
	Subtotal	10,994	15,428	14,500	14,500
<u>PROFESSIONAL DEVELOPMENT</u>					
54-11-5610	Membership & Dues	4,029	4,219	4,500	4,500
54-11-5620	Travel Expense	-	-	-	-
54-11-5630	Training	112	557	500	500
54-11-5650	Books & Publications	-	-	500	500
	Subtotal	4,141	4,776	5,500	5,500
<u>SERVICE CHARGES</u>					
54-11-5770	Bad Debt Expense	6,041	3,419	10,000	10,000
54-11-5790	Franchise Fees	112,031	132,968	136,000	136,000
	Subtotal	118,073	136,386	146,000	146,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-11-5910	Customer Refunds	-	-	1,000	1,000
54-11-5920	Insurance & Bonds	41,203	45,510	40,000	42,000
54-11-5940	State Utility Tax	-	-	-	-
54-11-5960	Miscellaneous	2,299	2,344	3,000	3,000
	Subtotal	43,502	47,855	44,000	46,000

		<u>GENERAL SUPPLIES</u>			
54-11-6510	Office Supplies	3,751	2,756	4,500	4,500
	Subtotal	3,751	2,756	4,500	4,500
		<u>CAPITAL OUTLAY</u>			
54-11-8300	Equipment-Office	292	-	2,500	2,500
54-11-8700	Furniture & Fixtures	-	-	2,000	2,000
54-11-8800	Information Systems	7,460	6,088	8,000	8,000
	Subtotal	7,752	6,088	12,500	12,500
54-11-9592	Transfer to Other Funds	-	-	-	-
TOTAL GAS ADMINISTRATION		409,195	425,515	488,300	490,700

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

DISTRIBUTION		Year Ended April 30			
		2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimate</u>	2020 <u>Budget</u>
<u>SALARIES</u>					
54-48-4210	Regular Salaries	349,434	361,956	350,000	390,000
54-48-4230	Over-time	5,240	6,370	9,000	7,500
54-48-4240	Sick Leave	23,919	10,073	12,000	12,000
54-48-4250	Vacation Leave	30,831	32,403	35,000	30,000
54-48-4270	Inter-Departmental	19,258	17,259	42,000	30,000
	Subtotal	428,682	428,061	448,000	469,500
<u>INSURANCE BENEFITS</u>					
54-48-4510	Health Insurance	81,975	79,964	92,000	105,000
54-48-4515	Health Insurance Reimbursement	15,742	16,542	13,000	15,000
54-48-4530	Unemployment Insurance	422	377	500	500
	Subtotal	98,140	96,883	105,500	120,500
<u>PENSION BENEFITS</u>					
54-48-4610	FICA	31,151	31,123	35,000	36,000
54-48-4620	IMRF	91,565	30,046	48,000	40,000
	Subtotal	122,716	61,169	83,000	76,000
<u>OTHER BENEFITS</u>					
54-48-4710	Clothing Allowance	903	4,393	9,000	5,030
	Subtotal	903	4,393	9,000	5,030
<u>CONTRACTUAL SERVICES</u>					
54-48-5110	Building Repairs	689	747	1,500	1,500
54-48-5120	Equipment Repairs	3,853	3,550	10,000	10,000
54-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	4,542	4,297	11,500	11,500
<u>COMMUNICATIONS</u>					
54-48-5520	Communications	7,734	4,809	6,500	6,500
	Subtotal	7,734	4,809	6,500	6,500
<u>PROFESSIONAL DEVELOPMENT</u>					
54-48-5620	Travel Expense	-	-	-	-
54-48-5630	Training	925	1,876	7,500	5,000
	Subtotal	925	1,876	7,500	5,000
<u>SERVICE CHARGES</u>					
54-48-5710	Utilities	13,372	14,287	17,000	16,000
	Subtotal	13,372	14,287	17,000	16,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-48-5960	Miscellaneous	280	-	700	500
	Subtotal	280	-	700	500
<u>GENERAL SUPPLIES</u>					
54-48-6510	Office Supplies	290	461	500	500
54-48-6520	Department Supplies	1,760	2,328	3,500	3,000
54-48-6530	Tools	4,282	4,946	5,000	5,000
54-48-6540	Janitorial Supplies	-	-	500	500
54-48-6550	Vehicle Fuel & Lube	10,354	11,617	15,000	15,000
54-48-6560	Chemicals	1,708	4,243	5,000	5,000
54-48-6580	Natural Gas Purchase	1,081,457	1,344,354	1,600,000	1,550,000
54-48-6610	Safety Materials	5,308	4,441	5,000	5,000
	Subtotal	1,105,159	1,372,390	1,634,500	1,584,000

		<u>CAPITAL OUTLAY</u>			
54-48-8100	Land	-	-	-	-
54-48-8200	Building Improvements	1,495	1,583	2,000	2,000
54-48-8302	Equipment-New	3,660	3,801	8,300	21,000
54-48-8303	Equipment Leases	-	-	-	-
54-48-8400	Vehicles	-	-	-	-
54-48-8501	Meters	1,531	12,828	435,000	50,000
54-48-8503	Line Maintenance Materials	43,099	41,790	115,000	115,000
54-48-8902	Capital Projects	48,886	17,369	700,000	35,000
	Subtotal	98,671	77,371	1,260,300	223,000
		<u>DEPRECIATION</u>			
54-48-9100	Depreciation	138,865	148,327	-	-
	Subtotal	138,865	148,327	-	-
TOTAL GAS DISTRIBUTION		2,019,989	2,213,863	3,583,500	2,517,530
TOTAL GAS FUND		2,429,184	2,639,378	4,071,800	3,008,230

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

CLASSIFICATION	Year Ended April 30			
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimate</u>	2020 <u>Budget</u>
SALARIES	567,381	568,801	599,000	630,700
INSURANCE BENEFITS	118,821	118,782	135,800	152,800
PENSION BENEFITS	156,170	79,466	108,500	99,700
OTHER BENEFITS	903	4,393	9,000	5,030
CONTRACTUAL SERVICES	7,405	6,547	15,500	15,500
PROFESSIONAL SERVICES	25,285	29,041	50,500	40,500
COMMUNICATIONS	18,729	20,237	21,000	21,000
PROFESSIONAL DEVELOPMENT	5,066	6,652	13,000	10,500
SERVICE CHARGES	131,444	150,674	163,000	162,000
OTHER CONTRACTUAL SERVICES	43,782	47,855	44,700	46,500
GENERAL SUPPLIES	1,108,910	1,375,146	1,639,000	1,588,500
CAPITAL OUTLAY	106,423	83,459	1,272,800	235,500
DEPRECIATION	138,865	148,327	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
	<u>2,429,184</u>	<u>2,639,378</u>	<u>4,071,800</u>	<u>3,008,230</u>

CITY OF WATERLOO, ILLINOIS
GAS FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/20

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
54-11-8300	Equipment - Office Purchase of three computers estimated at \$4,000. Gas Department share \$800. Purchase of fax machine for HR estimated at \$1,500. Gas Department share \$300. Miscellaneous estimated \$1,400.	\$ 2,500	
54-11-8700	Furniture & Fixtures Miscellaneous estimated at \$2,000	2,000	
54-11-8800	Information Systems	8,000	
		<hr/>	12,500
	DISTRIBUTION		
54-48-8100	Land	-	
54-48-8200	Building Improvements Miscellaneous estimated at \$2,000.	2,000	
54-48-8302	Equipment - New Purchase of mechanic shop tools estimated at \$25,000. Gas Department share \$5,000. Purchase of locator estimated at \$6,000. Purchase of electric fusion machine estimated at \$8,000. Miscellaneous estimated at \$2,000	21,000	
54-48-8303	Equipment Leases	-	
54-48-8400	Vehicles	-	
54-48-8501	Meters	50,000	
54-48-8503	Line Maintenance Materials Line Material estimated at \$50,000 4" pipe estimated at \$65,000	115,000	
54-48-8902	Capital Projects Odorizer estimated at \$30,000 AMI estimated at \$5,000.	35,000	
		<hr/>	223,000
	TOTAL CAPITAL OUTLAY		<hr/> 235,500 <hr/>

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>TAXES</u>					
72-00-3150	Property Tax - Current	405,000	418,000	418,000	538,000
	Subtotal	405,000	418,000	418,000	538,000
<u>OTHER REVENUES</u>					
72-00-3810	Interest Income	64,894	77,671	75,000	80,000
72-00-3811	Unrealized Appreciation	230,846	93,031	-	-
72-00-3812	Gain/Loss on Investments	(31,360)	28,928	-	-
72-00-3814	Interest Income - CD's	-	-	-	-
72-00-3815	Accrued Income	1,892	3,120	-	-
72-00-3816	Purchase Discounts	-	-	-	-
72-00-3817	Dividend Income	45,671	50,105	65,000	65,000
72-00-3818	Interest Income - Checking	72	64	75	75
72-00-3881	From James Trantham	5,705	-	-	-
72-00-3883	From Michael Douglas	8,484	9,357	9,370	9,900
72-00-3885	From John Sawyer	6,632	7,049	630	-
72-00-3893	From Dwight Loless	7,398	5,553	-	-
72-00-3894	From Trinity Daws	6,289	6,686	7,645	7,900
72-00-3896	From Stephen Dinkelman	-	-	-	-
72-00-3897	From Dale Siebenberger	6,289	6,686	7,290	7,500
72-00-3899	From Jeffrey Proise	7,273	8,354	8,365	8,850
72-00-3901	From Scott Spencer	6,289	6,686	7,290	7,500
72-00-3903	From David Midkiff II	6,289	6,686	7,360	7,900
72-00-3904	From Clifford M Haddick	6,289	6,686	7,290	7,500
72-00-3905	From Steve Martin	6,289	5,457	-	-
72-00-3906	From Scott Kohl	6,289	-	-	-
72-00-3908	From Evan Ford	193	-	-	-
72-00-3909	From Dane Luke	6,289	6,868	7,680	7,900
72-00-3910	From Kelsy Hovorka	(11,577)	-	-	-
72-00-3911	From Eric Waszak	3,700	6,520	5,570	-
72-00-3912	From Daniel Pittman	1,877	6,409	7,180	7,500
72-00-3913	From Eric Zaber	-	4,837	7,320	7,900
72-00-3914	From Justin Ellis	-	575	-	-
72-00-3915	From Robert Fernandez	-	4,473	6,990	7,500
72-00-3916	From Shaun Wiegand	-	4,473	6,990	7,500
72-00-3917	From Andrew Potter	-	1,447	6,930	7,500
72-00-3918	From Nicholas Elliott	-	1,447	2,050	-
72-00-3919	From Joshua Wirth	-	1,447	6,950	7,500
72-00-3920	From Justin Braun	-	-	4,050	7,500
72-00-3921	From Scott Votrain II	-	-	3,480	7,300
72-00-3922	From Mason Ingram	-	-	805	7,200
72-00-3990	From General Fund	-	-	-	-
	Subtotal	392,014	360,613	261,310	277,425
TOTAL RECEIPTS		797,014	778,613	679,310	815,425
TOTAL DISBURSEMENTS		272,519	336,936	355,175	380,450
EXCESS OF RECEIPTS OVER DISBURSEMENTS		524,495	441,676	324,135	434,975
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		32,326	(17,562)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		4,541,339	5,098,160	5,522,274	5,846,409
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		5,098,160	5,522,274	5,846,409	6,281,384

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

		Year Ended April 30			
		2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PENSION BENEFITS</u>					
72-00-4630	Federal Tax Paid	-	-	28,600	30,000
72-00-4635	Bank Charges	16,212	16,019	20,000	20,000
72-00-4640	Benefits Paid	239,384	292,707	272,000	295,000
	Subtotal	255,596	308,727	320,600	345,000
<u>PROFESSIONAL SERVICES</u>					
72-00-5310	Professional Services	1,108	5,087	6,000	6,000
72-00-5330	Legal	-	-	-	-
	Subtotal	1,108	5,087	6,000	6,000
<u>COMMUNICATIONS</u>					
72-00-5540	Printing & Publishing	18	16	100	100
	Subtotal	18	16	100	100
<u>PROFESSIONAL DEVELOPMENT</u>					
72-00-5620	Travel	-	-	-	-
72-00-5630	Training	1,501	1,580	3,500	3,500
	Subtotal	1,501	1,580	3,500	3,500
<u>OTHER CONTRACTUAL SERVICES</u>					
72-00-5920	Insurance & Bonds	2,624	2,695	3,100	3,500
72-00-5922	Accounting	4,025	4,340	4,625	5,000
72-00-5924	Safe Deposit Box	30	30	50	50
72-00-5925	Legal	5,873	12,664	15,000	15,000
72-00-5926	Dues	795	795	900	900
72-00-5927	IL Department of Insurance	950	1,003	1,200	1,300
	Subtotal	14,296	21,527	24,875	25,750
<u>GENERAL SUPPLIES</u>					
72-00-6510	Office Supplies	-	-	100	100
	Subtotal	-	-	100	100
TOTAL POLICE PENSION FUND		272,519	336,936	355,175	380,450