

# Annual Budget

2013-2014



# TABLE OF CONTENTS

Introduction.....	<i>i</i>
Summary	
Summary of Governmental & Proprietary Funds .....	1
Summary of Governmental & Proprietary Funds Disbursements.....	2
Summary of General Fund Revenue.....	4
Summary of General Fund Disbursements.....	5
Revenue Trends.....	6
Ten-Year Sales Tax Revenue History.....	7
Ten-Year Property Tax Revenue History.....	8
Ten-Year Utility Franchise History.....	9
Ten-Year Income Tax Revenue History.....	10
Ten-Year Refuse Revenue History.....	11
Ten-Year Telecommunications Tax Revenue History.....	12
Ten-Year Motor Fuel Tax Revenue History.....	13
Ten-Year Utility Revenue History.....	14
General Fund	
General Fund Revenue & Disbursement Comments.....	15
General Fund Disbursements Summary.....	16
General Fund Revenue Account Descriptions.....	17
General Fund Revenue.....	20
General Fund Disbursements	
Legislative.....	21
Finance.....	22
Building.....	24
Legal.....	25
Zoning/Building Inspector.....	26
Records.....	27
Police.....	29
Emergency Management Agency.....	31
Police Commission.....	32
Health and Ordinance.....	33
Social Services.....	34
Street Department.....	35
Capital Outlay.....	40
Motor Fuel Tax Fund.....	42
Capital Improvements Fund.....	46
Water Fund.....	49
Sewer Fund.....	57
Electric Fund.....	66
Gas Fund.....	75
Police Pension Fund.....	82

## 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 2013-14 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, 2013 through April 30, 2014. 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.

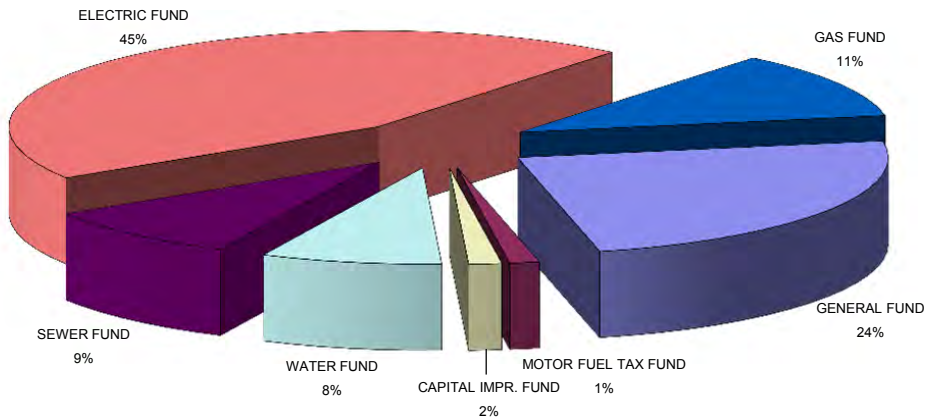
# Summary



CITY OF WATERLOO, ILLINOIS  
 SUMMARY OF ESTIMATED RECEIPTS AND DISBURSEMENTS  
 FISCAL YEAR ENDED APRIL 30, 2014

FUND	RECEIPTS	DISBURSEMENTS	SYSTEM DEVELOPMENT CHARGE	RECEIPTS OVER DISBURSEMENTS/ SYSTEM DEVELOPMENT CHARGE
GENERAL FUND	7,453,720	7,411,025		42,695
MOTOR FUEL TAX FUND	402,300	395,070		7,230
CAPITAL IMPROVEMENTS FUND	526,800	437,902		88,898
WATER FUND	2,404,125	2,403,911		214
SEWER FUND	2,833,889	2,742,151		91,738
ELECTRIC FUND	13,718,650	13,716,016		2,634
GAS FUND	3,485,450	3,479,700		5,750
<b>TOTAL</b>	<b>30,824,934</b>	<b>30,585,775</b>	<b>-</b>	<b>239,159</b>

**Disbursements by Fund**  
**\$30,585,775**

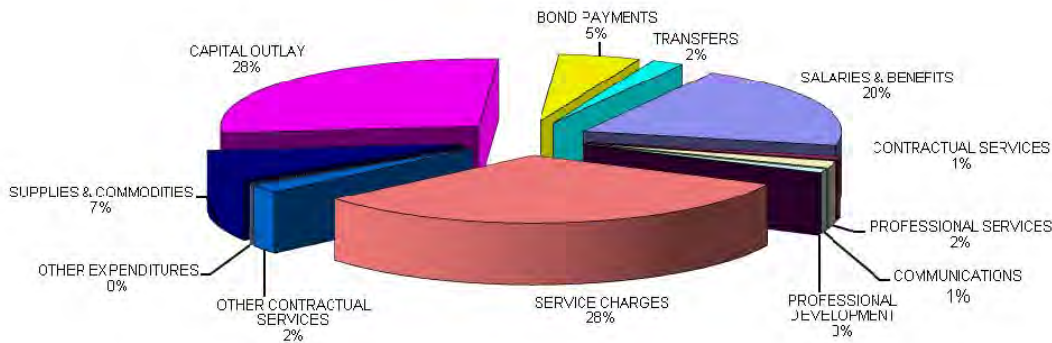


**CITY OF WATERLOO, ILLINOIS  
GENERAL, PROPRIETARY, MOTOR FUEL TAX  
& CAPITAL IMPROVEMENT FUNDS BUDGET TOTALS**

	<b>2012-13 BUDGET</b>	<b>2012-13 ESTIMATE</b>	<b>2013-14 BUDGET</b>	<b>% INCREASE BUDGET TO BUDGET</b>	<b>% of Total</b>
<b>SALARIES</b>	4,110,950	4,018,850	4,340,000	6%	14.19%
<b>INSURANCE BENEFITS</b>	847,200	827,900	885,825	5%	2.90%
<b>PENSION BENEFITS</b>	772,000	760,400	855,975	11%	2.80%
<b>OTHER BENEFITS</b>	30,750	35,250	28,720	-7%	0.09%
<b>CONTRACTUAL SERVICES</b>	275,400	273,500	254,900	-7%	0.83%
<b>PROFESSIONAL SERVICES</b>	442,400	472,100	502,500	14%	1.64%
<b>COMMUNICATIONS</b>	269,650	265,950	268,550	0%	0.88%
<b>PROFESSIONAL DEVELOPMENT</b>	99,450	80,750	89,350	-10%	0.29%
<b>SERVICE CHARGES</b>	9,307,000	9,576,500	9,774,500	5%	31.96%
<b>OTHER CONTRACTUAL SERVICES</b>	548,325	560,246	654,775	19%	2.14%
<b>OTHER EXPENDITURES</b>	36,500	37,000	58,500	60%	0.19%
<b>MAINTENANCE SUPPLIES</b>	90,000	85,000	85,000	-6%	0.28%
<b>COMMODITIES</b>	393,320	291,895	339,545	-14%	1.11%
<b>GENERAL SUPPLIES</b>	1,976,550	1,759,000	1,776,500	-10%	5.81%
<b>CAPITAL OUTLAY</b>	6,080,420	5,347,500	8,484,875	40%	27.74%
<b>TRANSFERS</b>	621,564	621,564	621,564	0%	2.03%
<b>PRINCIPAL ON BONDS</b>	1,174,850	1,174,850	1,225,568	4%	4.01%
<b>INTEREST ON BONDS</b>	379,461	379,461	337,628	-11%	1.10%
<b>PAYING FEE</b>	1,500	1,500	1,500	0%	0.00%
<b>TOTAL</b>	<b>27,457,290</b>	<b>26,569,216</b>	<b>30,585,775</b>	<b>11%</b>	<b>100.00%</b>

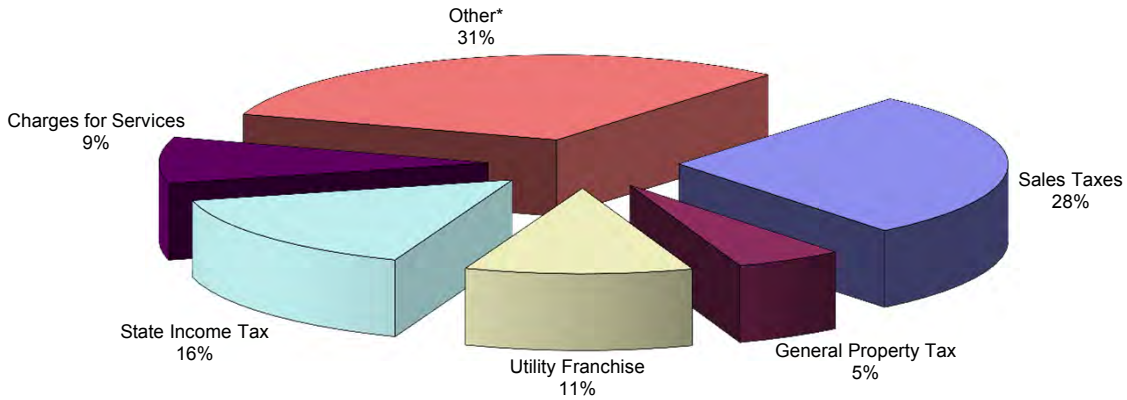
Expenditures, including the Utility Funds and other Special Funds, for FY 2013-14 total \$30.6 million. The current FY 2012-13 combined expenditures are \$26.4 million. There is a 11% budgeted increase in expenditures from the current FY 2012-13 budget. The major differences between the FY 2012-13 budget and the FY 2013-14 budget includes a significant increase in capital outlay. Although there are major street improvement projects in both fiscal years, the relocation of utilities along Route 3 in conjunction with IDOT's highway improvement plans accounts for the majority of the increase. Other changes include an increase in salaries and benefits and an increase in service charges.

### Disbursements by Classification \$30,585,775



The combined revenues for all funds to support the FY 2013-14 budget are \$30.8 million, which includes \$4.5 million of invested funds, \$0.6 million of transfers from other funds, and \$0.8 million to be received by the State of Illinois with the relocation of utilities along Route 3. The current FY 2012-13 combined budgeted revenues were \$37.9 million, which included \$3.4 million of invested funds, and \$0.6 million of transfers from other funds. Excluding use of invested funds, transfers from other funds, and reimbursement from IDOT, there is a 3.6% increase in combined revenues. Revenue generated through utility usage is budgeted to increase slightly over the budgeted revenue from the prior fiscal year with the exception of gas revenue. Revenue generated by gas sales is budgeted slightly less than last fiscal year with the decline of the cost of gas. The General Fund revenue is budgeted with a slight increase as outlined below.

## GENERAL FUND REVENUE SUMMARY

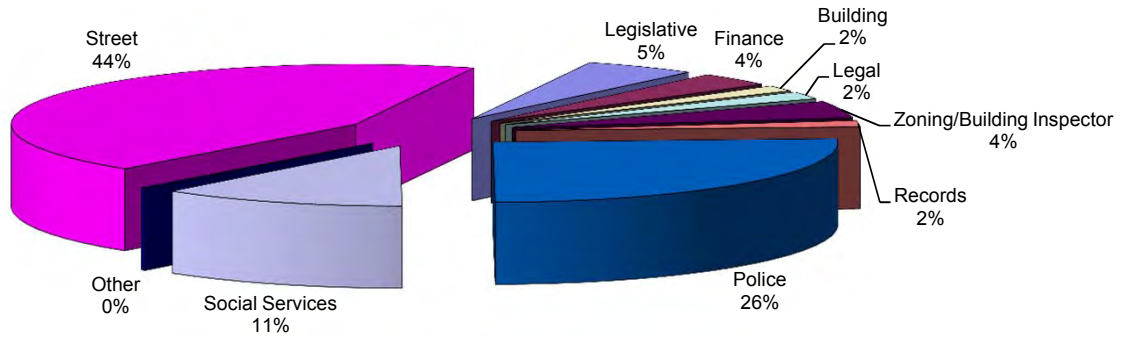


	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATED	2013-14 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
<b>Sales Taxes</b>	2,075,442	2,130,547	2,100,000	2,100,000	2,100,000	0%	28.17%
<b>General Property Tax</b>	352,617	329,461	384,165	385,150	395,170	3%	5.30%
<b>Utility Franchise</b>	823,558	796,782	815,000	810,000	833,000	2%	11.18%
<b>State Income Tax</b>	1,070,568	998,341	991,500	1,048,000	1,144,000	15%	15.35%
<b>Licenses, Permits &amp; Fees</b>	528,618	515,081	526,000	536,700	537,000	2%	7.20%
<b>Fines &amp; Forfeitures</b>	50,240	71,694	64,000	84,000	84,000	31%	1.13%
<b>Charges for Services</b>	577,064	605,102	622,750	619,750	653,750	5%	8.77%
<b>Investment Income</b>	13,988	9,899	8,500	10,000	8,000	-6%	0.11%
<b>Hotel/Motel Tax</b>	20,832	15,930	17,000	14,500	15,000	-12%	0.20%
<b>Miscellaneous</b>	156,408	909,590	1,615,000	1,639,400	1,683,800	4%	22.59%
<b>TOTAL</b>	<b>5,669,335</b>	<b>6,382,427</b>	<b>7,143,915</b>	<b>7,247,500</b>	<b>7,453,720</b>	<b>4%</b>	<b>100.00%</b>

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



## GENERAL FUND DEPARTMENTAL DISBURSEMENTS SUMMARY



	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATED	2013-14 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Legislative	330,282	338,507	394,325	373,881	388,575	-1%	5.24%
Finance	218,637	220,399	285,900	248,400	264,550	-7%	3.57%
Building	105,336	114,437	116,250	115,750	115,350	-1%	1.56%
Legal	140,336	115,172	135,000	145,000	145,000	7%	1.96%
Zoning/Building Inspector	240,399	295,260	258,800	252,550	337,450	30%	4.55%
Records	103,090	102,302	120,450	119,200	122,475	2%	1.65%
Police	1,759,399	1,773,998	1,876,000	1,858,700	1,912,150	2%	25.80%
Emergency Mgmt Agency	9,906	7,852	10,000	18,950	9,175	-8%	0.12%
Police Commission	1,856	375	7,600	6,600	7,600	0%	0.10%
Health and Ordinance	100	100	1,100	100	1,100	0%	0.01%
Social Services	657,732	695,100	722,500	794,765	855,100	18%	11.54%
Street Department	1,097,526	2,081,535	3,210,750	3,056,000	3,252,500	1%	43.89%
<b>TOTAL</b>	<b>4,664,599</b>	<b>5,745,037</b>	<b>7,138,675</b>	<b>6,989,896</b>	<b>7,411,025</b>	<b>4%</b>	<b>100.00%</b>

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

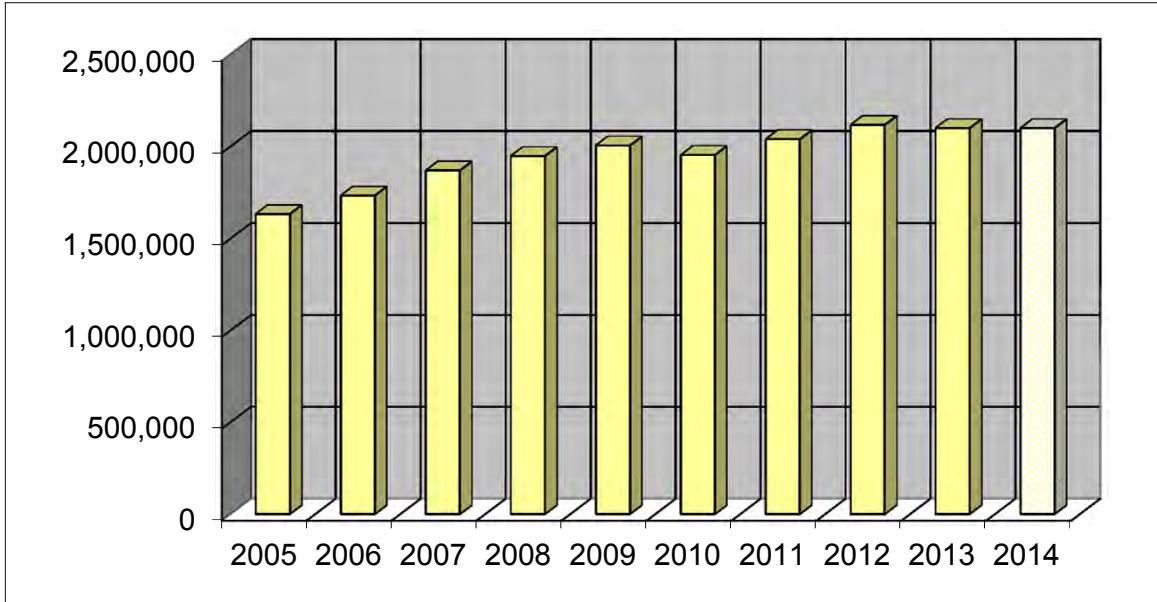
# Revenue Trends



## 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 2013-14. Of the \$0.065 per dollar state sales tax, \$0.01 is returned to the city in which the retail sale was made. As the graph below reflects, sales tax revenue is projected to remain stable.

Fiscal Year	Revenue Received	Percent Change
2005	1,633,658	3%
2006	1,733,787	6%
2007	1,870,091	8%
2008	1,948,292	4%
2009	2,005,738	3%
2010	1,953,631	-3%
2011	2,039,675	4%
2012	2,117,381	4%
2013	2,100,000	-1%
2014	2,100,000	0%



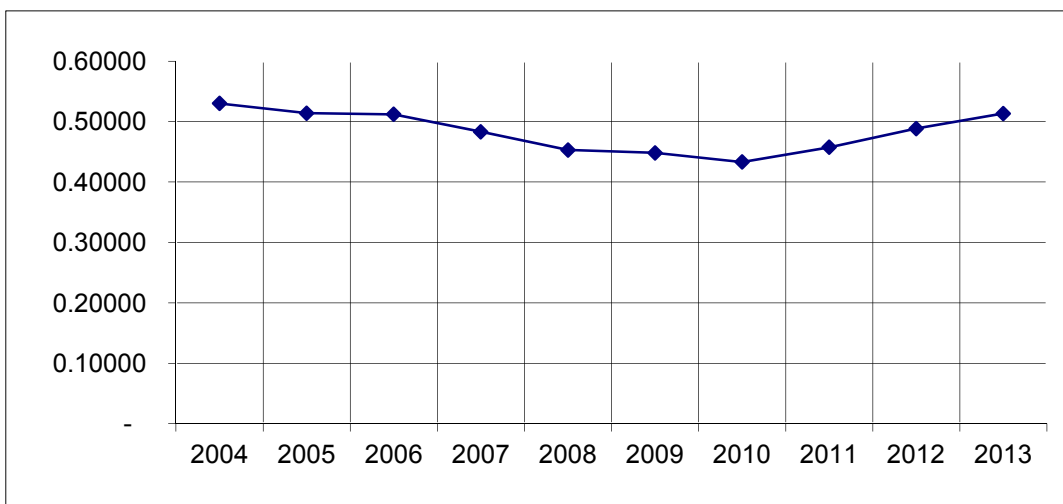
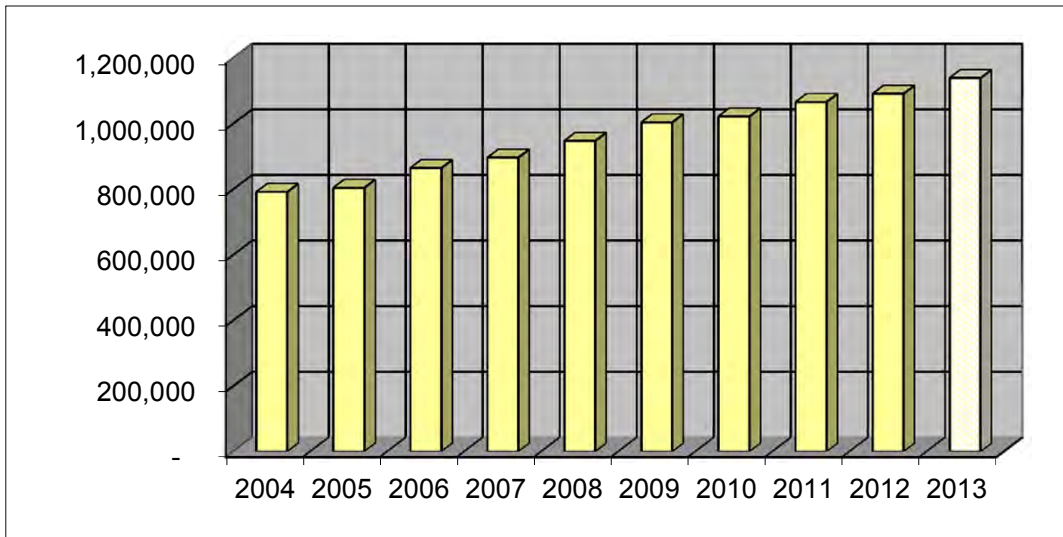
## Ten-Year Property Tax Revenue History

The total 2012 property tax levy for the City of Waterloo is \$1,138,400. Levies included are listed below. The Corporate, Road, and a portion of the IMRF & FICA levies are deposited directly into the General Fund to be used for operating expenditures. Specific expenditure levies, Band, Library - Special, and Library are forwarded on to each specific entity. The Police Pension levy is determined by the Illinois Division of Insurance and must be deposited into fiduciary funds. Rates are per \$100 of Equalized Assessed Value (EAV). The City of Waterloo is subject to PTELL (Property Tax Extension Law Limit). The 2013 rate is estimated.

Collection Year	Tax Extension	Tax Rate
2004	791,045	0.52986
2005	803,814	0.51373
2006	863,958	0.51184
2007	895,705	0.48311
2008	946,875	0.45297
2009	1,003,576	0.44813
2010	1,021,370	0.43312
2011	1,065,083	0.45730
2012	1,090,310	0.48841
2013	1,138,400	0.51326

### 2012 Levy (Collected in 2013)

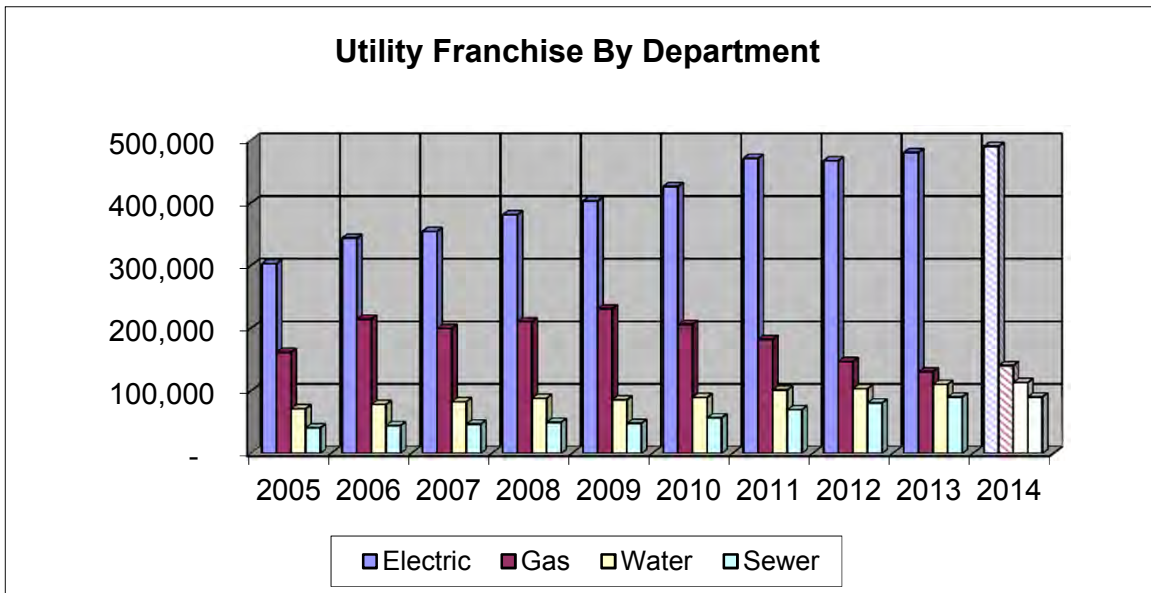
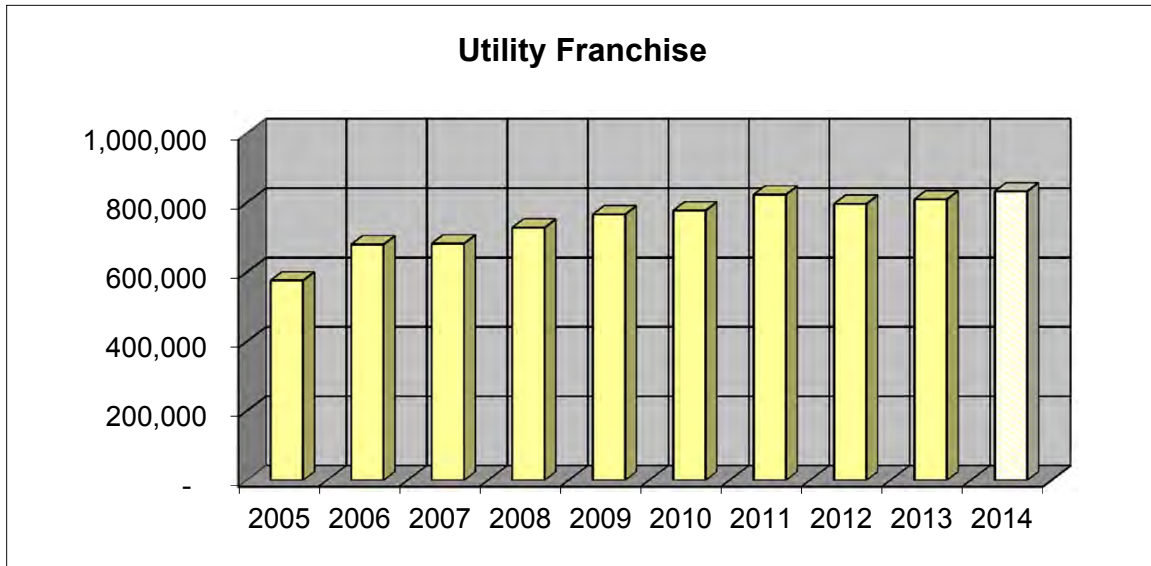
Corporate	\$ 235,000
Road	\$ 55,000
Band	\$ 22,000
IMRF & FICA	\$ 126,400
Police Pension	\$ 335,000
Library - Special	\$ 32,000
Library	\$ 333,000
	\$ 1,138,400



## Ten-Year Utility Franchise History

The third largest source of general fund revenues is utility franchise. In 2014, utility franchise is expected to provide 11% 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.

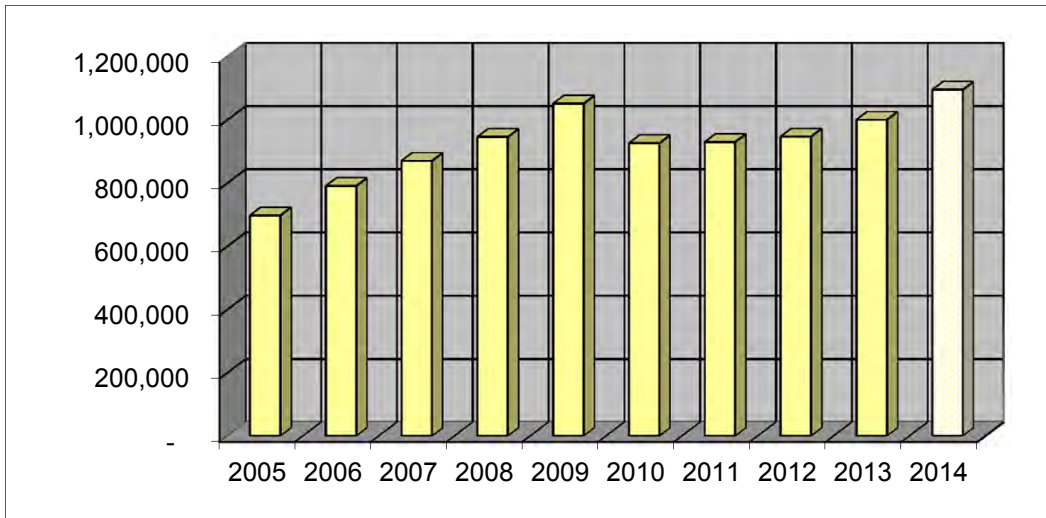
Fiscal Year	Electric Department	Gas Department	Water Department	Sewer Department	Total Franchise
2005	302,699	161,375	71,286	40,643	576,002
2006	343,442	214,261	78,044	44,251	679,999
2007	354,110	199,385	82,268	46,788	682,551
2008	380,728	210,244	87,774	49,586	728,332
2009	402,612	230,538	85,287	47,965	766,402
2010	425,881	205,811	89,168	56,745	777,605
2011	470,903	182,048	101,051	69,556	823,558
2012	466,878	146,413	103,036	80,455	796,782
2013	480,000	130,000	110,000	90,000	810,000
2014	490,000	140,000	113,000	90,000	833,000



## Ten-Year Income Tax Revenue History

The second largest source of general fund revenues is income tax. During 2003, the State of Illinois eliminated the photoprocessing tax that was collected along with the income tax. For Fiscal Year End 2012 the City's new population per the 2010 census is being recognized for distribution purposes. In 2014, income tax is expected to provide 15% of the general fund budget. The State of Illinois distributes 10% of the net state income tax receipts to municipalities on a per capita basis.

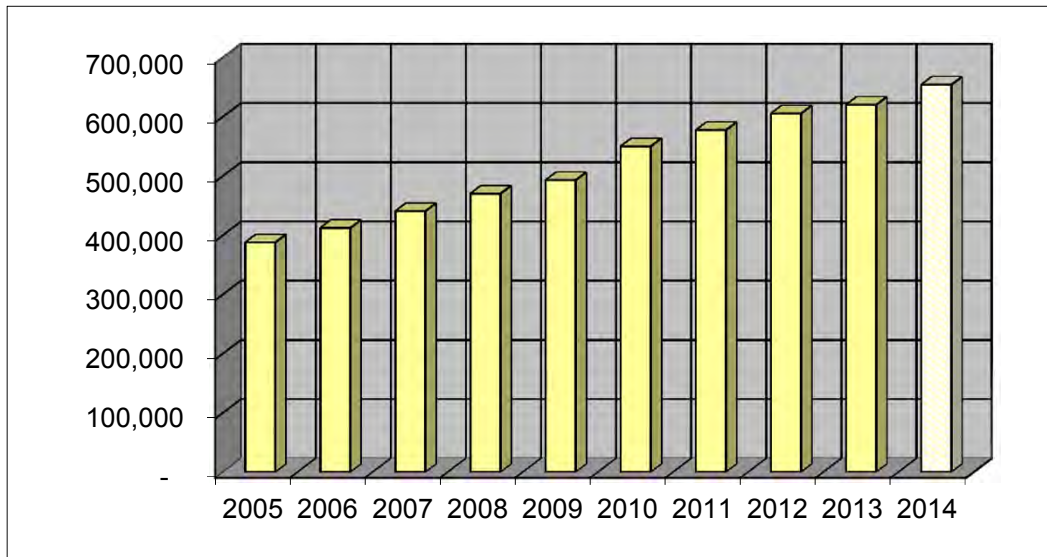
Fiscal Year	Revenue Received	Percent Change
2005	697,593	25%
2006	790,349	13%
2007	869,989	10%
2008	945,521	9%
2009	1,051,027	11%
2010	926,016	-12%
2011	929,742	0%
2012	946,828	2%
2013	1,000,000	6%
2014	1,095,000	10%



## 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 3,900 households. With the increasing number of households and the rising costs of landfills, the City expects an increase in this revenue source in 2014. The City also expects an increase in expenditures to Reliable Sanitation for this service in 2014.

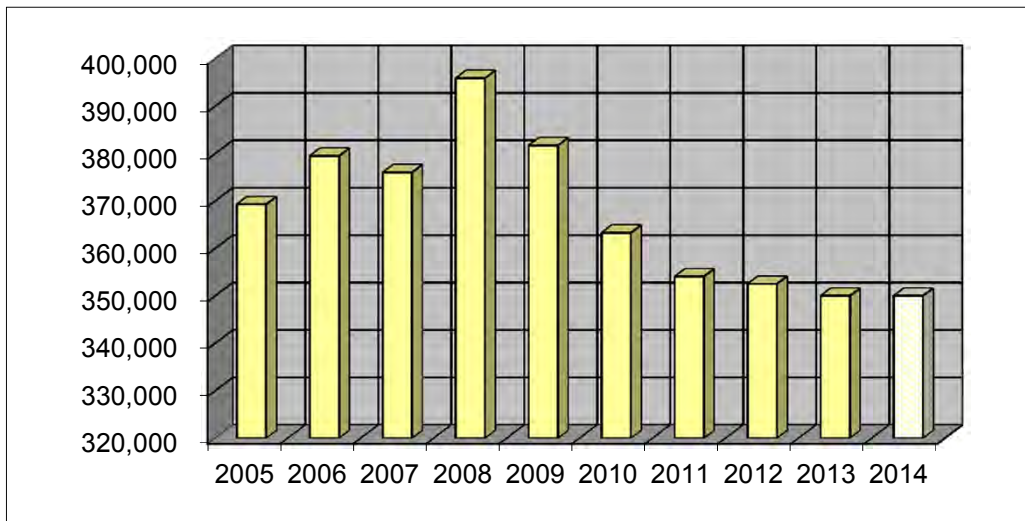
Fiscal Year	Revenue Received	Percent Change
2005	387,713	7%
2006	412,189	6%
2007	440,668	7%
2008	470,217	7%
2009	492,859	5%
2010	549,960	12%
2011	577,301	5%
2012	605,278	5%
2013	620,000	2%
2014	654,000	5%



## 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
2005	369,301	22%
2006	379,489	3%
2007	376,021	-1%
2008	395,891	5%
2009	381,706	-4%
2010	363,307	-5%
2011	354,065	-3%
2012	352,516	0%
2013	350,000	-1%
2014	350,000	0%

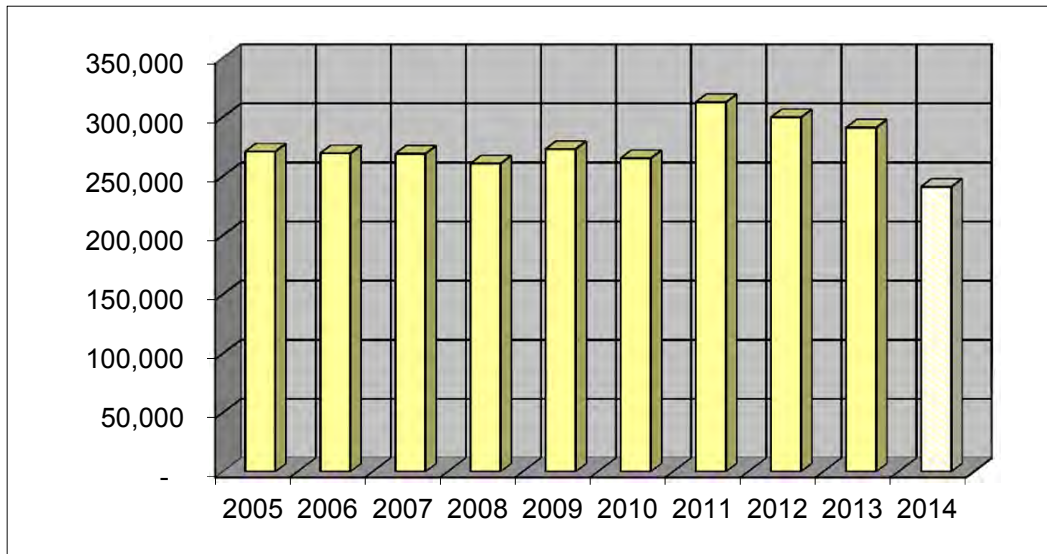




## Ten-Year Motor Fuel Tax Revenue History

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.

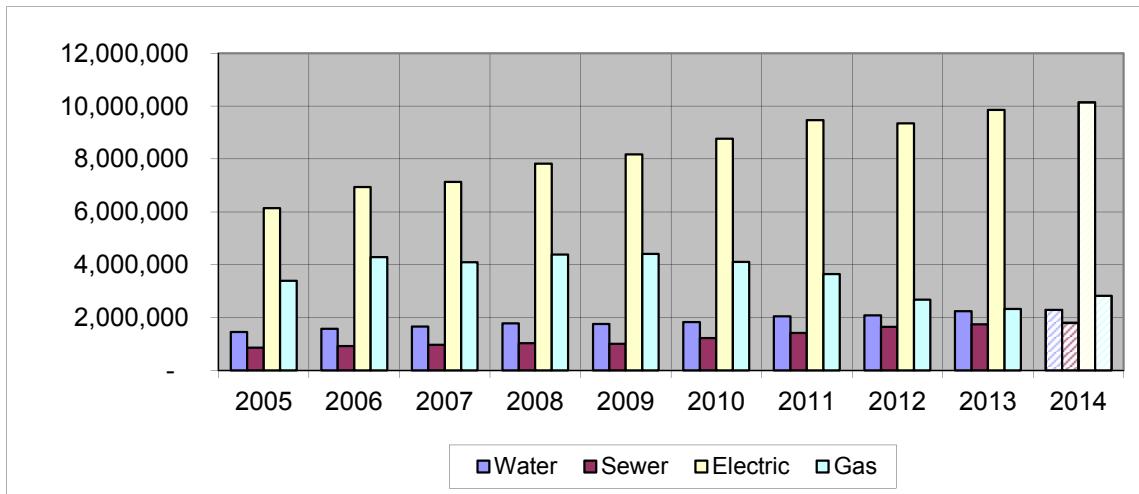
Fiscal Year	Revenue Received	Percent Change
2005	270,787	15%
2006	269,332	-1%
2007	268,968	0%
2008	260,568	-3%
2009	272,842	5%
2010	265,030	-3%
2011	312,465	18%
2012	299,721	-4%
2013	291,000	-3%
2014	241,000	-17%



## 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
2005	1,453,129	5%	856,898	5%	6,143,179	5%	3,394,345	16%
2006	1,573,854	8%	921,670	8%	6,943,390	13%	4,281,647	26%
2007	1,662,826	6%	971,361	5%	7,134,647	3%	4,090,991	-4%
2008	1,783,400	7%	1,032,436	6%	7,826,473	10%	4,388,455	7%
2009	1,749,305	-2%	999,065	-3%	8,171,514	4%	4,412,475	1%
2010	1,824,305	4%	1,218,586	22%	8,773,825	7%	4,107,671	-7%
2011	2,042,939	12%	1,418,550	16%	9,471,683	8%	3,646,953	-11%
2012	2,077,814	2%	1,642,280	16%	9,353,421	-1%	2,681,426	-26%
2013	2,238,000	8%	1,743,000	6%	9,860,000	5%	2,329,500	-13%
2014	2,288,500	2%	1,796,000	3%	10,145,000	3%	2,820,000	21%



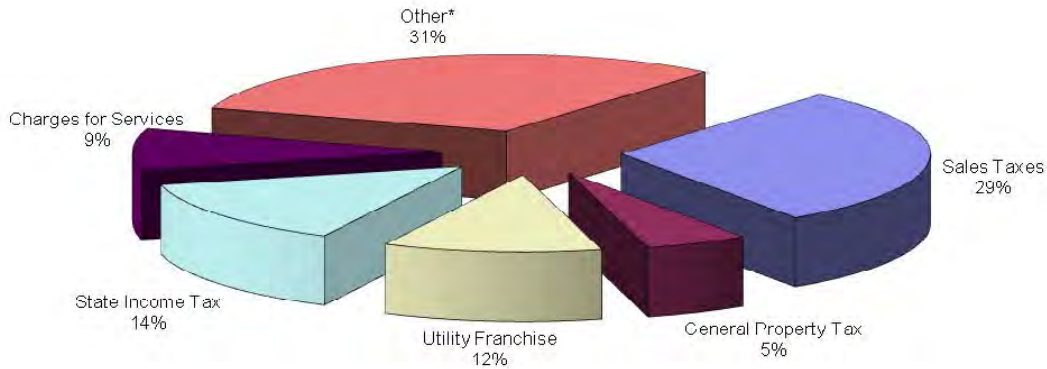
# General Fund



## - General Fund Revenue -

General Fund revenue for FY 2013-14 is budgeted at \$7.4 million, an increase from the FY 2012-13. Sales tax revenue, the funds largest source of revenue is expected to remain the same as FY 2012-13. State Income Tax revenue, the next largest source of revenue, is projected to increase 15% from budgeted FY 2012-13. Utility franchise, another significant source of revenue, is also projected to increase slightly from FY 2012-13. Other includes a \$1.35 million transfer from invested funds. Increases in projected revenue include an increase in general property taxes, licenses, permits and fees, fines and forfeitures, and charges for services. Decreases in projected revenue include investment income and hotel/motel tax revenue.

### GENERAL FUND REVENUE SUMMARY

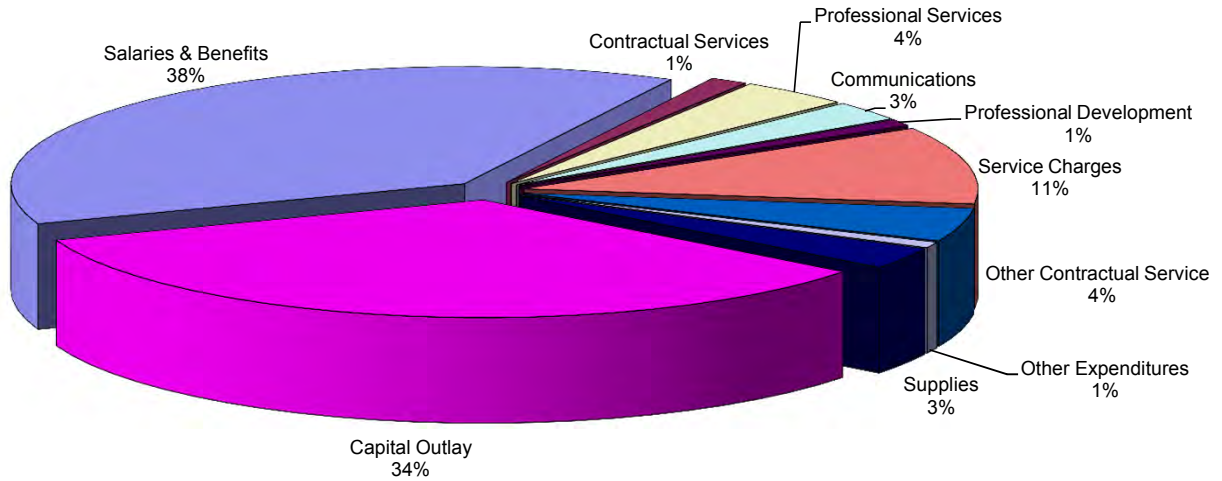


\*Other includes Licenses, Permits & Fees, Fines & Forfeitures, Investment Income, Hotel/Motel Tax, Transfers from Invested Funds and Miscellaneous.

## - General Fund Disbursements -

General Fund disbursements for FY 2013-14 is budgeted at \$7.4 million, an increase from FY 2012-13. Salaries, Insurance Benefits, and Pension Benefits, which account for 38% of total disbursements, are projected to increase slightly. Professional Services is budgeted at an increase with the intention of updating the City's Comprehensive Plan. Other Contractual Services is budgeted with an increase which reflects higher costs of liability and workers compensation insurance costs. Other Expenditures is budgeted with an increase as we plan on celebrating the City's 125<sup>th</sup> anniversary. Capital Outlay is budgeted to increase 1% from the FY 2012-13. Although this is a large part of the budget, most of the budgeted amount is construction projects in the Street Department. Moore Street construction will account for approximately \$3,500,000. Invested Funds transferred from General Fund will be used to pay for this project.

## GENERAL FUND DISBURSEMENTS SUMMARY



	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ESTIMATED	2012-13 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
<b>Salaries</b>	1,803,237	1,800,112	1,988,750	1,902,250	2,029,800	2%	27.39%
<b>Insurance Benefits</b>	381,489	405,923	448,350	446,250	475,175	6%	6.41%
<b>Pension Benefits</b>	249,123	245,027	272,700	267,600	298,275	9%	4.02%
<b>Other Benefits</b>	13,954	17,979	18,750	18,750	18,750	0%	0.25%
<b>Contractual Services</b>	86,262	81,497	103,000	104,000	97,500	-5%	1.32%
<b>Professional Services</b>	212,566	235,251	242,900	253,100	292,500	20%	3.95%
<b>Communications</b>	129,881	169,233	199,150	198,450	199,550	0%	2.69%
<b>Professional Development</b>	34,758	37,887	66,650	55,150	66,950	0%	0.90%
<b>Service Charges</b>	702,510	739,459	759,000	759,000	792,000	4%	10.69%
<b>Other Contractual Services</b>	260,640	256,263	290,825	296,296	339,975	17%	4.59%
<b>Other Expenditures</b>	27,474	26,067	36,500	37,000	58,500	60%	0.79%
<b>Maintenance Supplies</b>	61,142	77,431	90,000	85,000	85,000	-6%	1.15%
<b>General Supplies</b>	108,793	149,726	132,850	142,800	138,800	4%	1.87%
<b>Capital Outlay</b>	592,770	1,503,182	2,489,250	2,424,250	2,518,250	1%	33.98%
<b>TOTAL</b>	<b>4,664,599</b>	<b>5,745,037</b>	<b>7,138,675</b>	<b>6,989,896</b>	<b>7,411,025</b>	<b>4%</b>	<b>100.00%</b>

**GENERAL FUND REVENUE ACCOUNTS**

<b><u>ACCOUNT</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>2014 BUDGET</u></b>
01-00-3110	<b>Prop. Tax IMRF/FICA</b> – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	\$105,150
01-00-3120	<b>Prop. Tax Road &amp; Bridge</b> – 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	<b>Prop. Tax Gen. Corporate</b> – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	235,000
01-00-3210	<b>Liquor License</b> – Consists of revenue received for liquor licenses. The majority of revenue is collected in May and June (Tavern liquor licenses due June 30).	6,000
01-00-3250	<b>Franchise License</b> – Consists of revenue received from Charter Communications and HTC. This is received quarterly from Charter Communications based on gross receipts and ad sales, of which we receive 5%. HTC remits on annual basis 5% of gross receipts from their IPTV System sales.	96,000
01-00-3260	<b>Utility Franchise</b> – 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.	833,000
01-00-3270	<b>Infrastructure Fee</b> – 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.	350,000
01-00-3310	<b>Fees &amp; Permits</b> – Consists of revenue received from building permits, zoning permits, raffle licenses, charitable games licenses, preliminary plat fees, special use permits, solicitation permits and sign permits.	65,000
01-00-3320	<b>Inspection Fees</b> – 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>2014 BUDGET</u>
01-00-3410	<b>State Income Tax</b> – Consists of our share (based on population) of income tax deposited into the Local Government Distributive Fund (LGDF) and our share of local use tax. This is deposited monthly (approximately the third week) into IPTIP from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review.	1,095,000
01-00-3420	<b>State Replacement Tax</b> – Consists of our share of personal property replacement tax. Illinois allocates this in eight periods (January, March, April, May, July, August, October and December) for the appropriate calendar year and deposits into IPTIP from the Illinois Department of Revenue. This is then divided up into Corporate (3140), Road & Bridge (3120), Library, Band, and IMRF (General & Library). Our allocation factor has historically been .0138844%.	49,000
01-00-3425	<b>Mobile Home Taxes</b> –	20
01-00-3445	<b>Grant</b> – Consists of money received for Safe Routes to School Grant in the amount of \$82,800 and Park and Ride Grant in the amount of \$110,000.	192,800
01-00-3450	<b>Sales Tax</b> - Consists of our share of sales tax revenue. This is deposited monthly (around the 10 <sup>th</sup> of the month) into IPTIP from the Illinois Department of Revenue. We receive payment every month for the third month prior sales. Example: December sales reported to IDOR in January and the City's portion is received in March.	2,100,000
01-00-3460	<b>Business District Tax</b> – Consists of 1% Business District Tax (additional sales tax) on purchases within the Business District.	60,000
01-00-3480	<b>Video Gaming</b> – Consists of our share (5%) of the net video gaming activity.	6,000
01-00-3510	<b>Court Fines</b> – Consists of revenue received from the Circuit Clerk's office for our share of court fines, including any restitution payments to the City. This is received monthly.	75,000
01-00-3530	<b>Penalties on Service</b> – Consists of revenue for late payment of utilities at the rate of 10% of the current bill.	9,000

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2014 BUDGET</u>
01-00-3680	<b>Refuse Fees</b> – Consists of revenue of \$13.80 a month for each address in the City, unless they have a dumpster. The budgeted amount for FYE 4/30/14 is estimated at \$13.80 based on an estimated price of \$13.60 with Reliable Sanitation.	654,000
01-00-3690	<b>Utility Bill Adjustment</b> – Consists of revenue due to an adjustment on a utility billing.	(250)
01-00-3810	<b>Interest Income</b> – Includes interest income from the IPTIP account, General Fund checking account and any CD interest earned on General Fund CD's.	8,000
01-00-3820	<b>Rural Fire Dist. Rent</b> - This is revenue from the Waterloo Community Fire Protection District for the rental of the City Firehouse.	3,000
01-00-3830	<b>Tower Rental</b> – This is revenue from Verizon & Sprint PCS for the rental of the City Water Tower.	29,500
01-00-3840	<b>Sundry Income</b> – This consists of miscellaneous income, including money received from the sale of fixed assets.	6,000
01-00-3841	<b>Donations</b> – 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.	34,500
01-00-3845	<b>Hotel/Motel Tax</b> - Consists of revenue received from Hotel/Motel operators. This is received monthly based on Hotel/Motel gross receipts, of which we receive 5%.	15,000
01-00-3890	<b>Miscellaneous</b> - Consists of miscellaneous revenue received from miscellaneous invoices by Street Department.	2,000
01-00-3960	<b>Transfer from Invested Funds</b>	1,350,000
	<b>TOTAL GENERAL FUND</b>	<b>\$7,453,720</b>



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

		Year Ended April 30			
		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROPERTY TAXES</u>					
01-00-3110	Property Tax IMRF/FICA	103,882	103,726	105,150	105,150
01-00-3120	Property Tax Road & Bridge	54,961	54,265	55,000	55,000
01-00-3140	Property Tax General Corporate	193,767	171,454	224,975	235,000
	Subtotal	<u>352,610</u>	<u>329,446</u>	<u>385,125</u>	<u>395,150</u>
<u>LICENSES &amp; PERMITS</u>					
01-00-3210	Liquor License	5,807	5,670	5,700	6,000
01-00-3220	Vehicle License	-	-	-	-
01-00-3250	Franchise License	77,228	76,978	96,000	96,000
01-00-3260	Utility Franchise	823,558	796,782	810,000	833,000
01-00-3270	Infrastructure Fee	357,143	348,131	350,000	350,000
01-00-3310	Fees & Permits	68,365	65,328	65,000	65,000
01-00-3320	Inspection Fees	20,075	18,975	20,000	20,000
	Subtotal	<u>1,352,176</u>	<u>1,311,863</u>	<u>1,346,700</u>	<u>1,370,000</u>
<u>INTERGOVERNMENTAL</u>					
01-00-3410	State Income Tax	1,012,285	945,380	1,000,000	1,095,000
01-00-3420	State Replacement Tax	58,283	52,961	48,000	49,000
01-00-3425	Mobile Home Tax	7	15	25	20
01-00-3445	Grant	59,146	-	100,000	192,800
01-00-3450	Sales Tax	2,075,442	2,130,547	2,100,000	2,100,000
01-00-3460	Business District Tax	50,772	60,213	60,000	60,000
01-00-3470	2% Fire Tax	-	-	-	-
01-00-3480	Video Gaming	-	-	600	6,000
	Subtotal	<u>3,255,936</u>	<u>3,189,117</u>	<u>3,308,625</u>	<u>3,502,820</u>
<u>FINES &amp; FORFEITS</u>					
01-00-3510	Court Fines	41,792	62,891	75,000	75,000
01-00-3530	Penalties on Service	8,448	8,803	9,000	9,000
	Subtotal	<u>50,240</u>	<u>71,694</u>	<u>84,000</u>	<u>84,000</u>
<u>CHARGES FOR SERVICES</u>					
01-00-3680	Refuse Fees	577,301	605,278	620,000	654,000
01-00-3690	Utility Bill Adjustment	(237)	(177)	(250)	(250)
	Subtotal	<u>577,064</u>	<u>605,102</u>	<u>619,750</u>	<u>653,750</u>
<u>OTHER REVENUES</u>					
01-00-3810	Interest Income	13,988	9,899	10,000	8,000
01-00-3820	Rural Fire Dist. Rent	6,000	6,000	6,000	3,000
01-00-3830	Tower Rental	20,889	41,050	26,800	29,500
01-00-3840	Sundry Income	4,720	10,757	9,000	6,000
01-00-3841	Donations	11,831	23,860	20,000	34,500
01-00-3875	Sidewalk Replacement Transfer	-	-	-	-
01-00-3845	Hotel/Motel Tax	20,832	15,930	14,500	15,000
01-00-3890	Miscellaneous	3,049	13,787	17,000	2,000
01-00-3891	Street Openings	-	-	-	-
	Subtotal	<u>81,310</u>	<u>121,283</u>	<u>103,300</u>	<u>98,000</u>
<u>OTHER FINANCING SOURCES</u>					
01-00-3960	Transfer from Other Funds	-	753,923	-	-
	Transfer from Invested Funds	-	-	1,400,000	1,350,000
	Subtotal	<u>-</u>	<u>753,923</u>	<u>1,400,000</u>	<u>1,350,000</u>
TOTAL RECEIPTS		5,669,335	6,382,428	7,247,500	7,453,720
TOTAL DISBURSEMENTS		4,664,599	5,745,037	6,989,896	7,411,025
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>1,004,736</b>	<b>637,391</b>	<b>257,604</b>	<b>42,695</b>
COMMITMENT TO PENSION FUNDS				(68,500)	(75,730)
USE OF INVESTED FUNDS				(1,400,000)	(1,350,000)
DECREASE (INCREASE) IN RECEIVABLES / PAYABLES		6,059	(882,815)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		4,669,921	5,680,716	5,435,292	4,224,396
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>5,680,716</u>	<u>5,435,292</u>	<u>4,224,396</u>	<u>2,841,361</u>

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

		Year Ended April 30			
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
<b>LEGISLATIVE</b>					
<u>SALARIES</u>					
01-12-4310	Mayor	16,978	17,494	20,000	21,000
01-12-4320	Aldermen	100,874	101,835	110,000	126,000
01-12-4530	Unemployment Insurance	-	-	-	-
	Subtotal	117,852	119,329	130,000	147,000
<u>PENSION BENEFITS</u>					
01-12-4610	FICA	9,016	9,129	11,000	11,250
01-12-4620	IMRF	6,015	6,276	7,000	13,500
	Subtotal	15,031	15,405	18,000	24,750
<u>PROFESSIONAL SERVICES</u>					
01-12-5310	Professional Services	22,310	45,275	40,000	25,000
	Subtotal	22,310	45,275	40,000	25,000
<u>COMMUNICATIONS</u>					
01-12-5510	Postage	-	-	-	-
01-12-5520	Communications	2,440	1,719	2,000	2,400
01-12-5540	Printing & Publishing	5,316	5,389	6,100	6,100
	Subtotal	7,756	7,108	8,100	8,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-12-5610	Membership & Dues	1,611	1,109	12,000	12,000
01-12-5620	Travel Expense	-	-	-	-
01-12-5630	Training	5,292	7,227	7,000	15,000
01-12-5650	Books & Publications	315	209	250	250
	Subtotal	7,218	8,545	19,250	27,250
<u>SERVICE CHARGES</u>					
01-12-5710	Utilities	-	-	-	-
01-12-5770	Bad Debt Expense	2,515	2,707	2,000	2,000
	Subtotal	2,515	2,707	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-12-5920	Insurance & Bonds	247	260	331	375
01-12-5942	Sales Tax Rebate	147,186	127,568	135,000	132,500
01-12-5960	Miscellaneous	10,008	12,206	11,000	11,000
	Subtotal	157,441	140,034	146,331	143,875
<u>GENERAL SUPPLIES</u>					
01-12-6510	Office Supplies	157	103	200	200
	Subtotal	157	103	200	200
<u>CAPITAL OUTLAY</u>					
01-12-8100	Land	-	-	-	-
01-12-8902	Capital Projects	-	-	10,000	10,000
01-12-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	-	-	10,000	10,000
<b>TOTAL LEGISLATIVE</b>		<b>330,282</b>	<b>338,507</b>	<b>373,881</b>	<b>388,575</b>

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

		Year Ended April 30			
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
<b>FINANCE</b>					
<u>SALARIES</u>					
01-13-4211	Director of Public Works	19,902	20,589	21,500	22,000
01-13-4212	Finance Director	16,781	17,583	18,000	18,500
01-13-4213	Clerical	47,616	50,150	52,500	55,000
01-13-4220	Part-time Salaries	634	-	-	800
01-13-4230	Over-time Salaries	1,047	897	2,000	2,000
01-13-4240	Sick Leave	1,304	2,102	2,400	2,400
01-13-4250	Vacation Leave	6,563	6,109	7,000	7,600
01-13-4340	Treasurer	7,874	7,409	7,800	9,000
	Subtotal	101,722	104,839	111,200	117,300
<u>INSURANCE BENEFITS</u>					
01-13-4510	Health Insurance	17,637	15,917	21,500	22,500
01-13-4515	Health Insurance Reimbursement	-	-	-	-
01-13-4530	Unemployment Insurance	194	125	200	200
	Subtotal	17,830	16,042	21,700	22,700
<u>PENSION BENEFITS</u>					
01-13-4610	FICA	7,686	7,828	8,500	8,600
01-13-4620	IMRF	14,727	15,456	17,200	17,800
01-13-4635	Bank Charges	391	625	900	900
	Subtotal	22,804	23,909	26,600	27,300
<u>OTHER BENEFITS</u>					
01-13-4710	Clothing Allowance	1,259	1,259	1,500	1,500
	Subtotal	1,259	1,259	1,500	1,500
<u>CONTRACTUAL SERVICES</u>					
01-13-5110	Building Repairs	-	-	-	-
01-13-5120	Equipment Repairs	-	-	-	-
01-13-5170	Equipment Rental & Service	2,122	2,034	2,300	2,300
	Subtotal	2,122	2,034	2,300	2,300
<u>PROFESSIONAL SERVICES</u>					
01-13-5310	Professional Services	2,420	2,198	3,000	2,800
01-13-5350	Independent Contractor	-	-	-	-
	Subtotal	2,420	2,198	3,000	2,800
<u>COMMUNICATIONS</u>					
01-13-5510	Postage	893	855	1,500	1,500
01-13-5520	Communications	16,079	17,235	17,700	17,700
01-13-5540	Printing & Publishing	1,341	1,000	1,500	1,500
	Subtotal	18,313	19,090	20,700	20,700
<u>PROFESSIONAL DEVELOPMENT</u>					
01-13-5610	Membership & Dues	80	170	200	200
01-13-5620	Travel Expense	-	-	-	-
01-13-5630	Training	2,988	3,943	4,000	4,000
01-13-5650	Books & Publications	-	-	-	-
	Subtotal	3,068	4,113	4,200	4,200
<u>SERVICE CHARGES</u>					
01-13-5710	Utilities	-	-	-	-
01-13-5770	Bad Debt Expense	-	-	-	-
	Subtotal	-	-	-	-
<u>OTHER CONTRACTUAL SERVICES</u>					
01-13-5920	Insurance & Bonds	7,310	8,882	11,200	17,250
01-13-5960	Miscellaneous	45	564	500	500
	Subtotal	7,355	9,446	11,700	17,750

		<u>GENERAL SUPPLIES</u>			
01-13-6510	Office Supplies	3,133	3,273	5,000	5,000
01-13-6520	Department Supplies	1,177	1,339	1,500	1,500
01-13-6540	Janitorial Supplies	-	-	-	-
01-13-6590	Miscellaneous	-	-	-	-
	Subtotal	<u>4,309</u>	<u>4,613</u>	<u>6,500</u>	<u>6,500</u>
		<u>CAPITAL OUTLAY</u>			
01-13-8200	Building Improvements	-	-	-	-
01-13-8300	Equipment - Office	2,785	306	3,000	5,000
01-13-8400	Equipment - Vehicle	-	-	-	-
01-13-8700	Furniture & Fixtures	207	-	-	500
01-13-8800	Information Systems	4,846	5,488	6,000	6,000
01-13-9130	Tourism	29,595	27,064	30,000	30,000
	Subtotal	<u>37,434</u>	<u>32,858</u>	<u>39,000</u>	<u>41,500</u>
<b>TOTAL FINANCE</b>		<b><u>218,637</u></b>	<b><u>220,399</u></b>	<b><u>248,400</u></b>	<b><u>264,550</u></b>

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

		Year Ended April 30			
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
<b>BUILDING</b>					
<u>CONTRACTUAL SERVICES</u>					
01-14-5110	Building Repairs	4,048	12,074	7,500	7,500
01-14-5170	Equipment Rental & Service	22,668	25,064	25,000	25,000
	Subtotal	<u>26,716</u>	<u>37,138</u>	<u>32,500</u>	<u>32,500</u>
<u>PROFESSIONAL SERVICES</u>					
01-14-5310	Professional Services	2,395	2,130	4,000	3,600
01-14-5350	Independent Contractor	18,200	18,718	20,000	20,000
	Subtotal	<u>20,595</u>	<u>20,848</u>	<u>24,000</u>	<u>23,600</u>
<u>SERVICE CHARGES</u>					
01-14-5710	Utilities	54,925	54,589	55,000	55,000
	Subtotal	<u>54,925</u>	<u>54,589</u>	<u>55,000</u>	<u>55,000</u>
<u>GENERAL SUPPLIES</u>					
01-14-6540	Janitorial Supplies	2,005	1,861	3,000	3,000
01-14-6580	Fuels (Gas - Oil)	806	-	1,000	1,000
01-14-6590	Miscellaneous	-	-	-	-
	Subtotal	<u>2,812</u>	<u>1,861</u>	<u>4,000</u>	<u>4,000</u>
<u>CAPITAL OUTLAY</u>					
01-14-8300	Equipment	150	-	-	-
01-14-8700	Furniture & Fixtures	139	-	250	250
	Subtotal	<u>289</u>	<u>-</u>	<u>250</u>	<u>250</u>
<b>TOTAL BUILDING</b>		<b><u>105,336</u></b>	<b><u>114,437</u></b>	<b><u>115,750</u></b>	<b><u>115,350</u></b>

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

		Year Ended April 30			
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
<b>LEGAL</b>					
<u>PROFESSIONAL SERVICES</u>					
01-15-5330	Legal	140,336	115,172	145,000	145,000
01-15-5331	Legal Retainer	-	-	-	-
	Subtotal	<u>140,336</u>	<u>115,172</u>	<u>145,000</u>	<u>145,000</u>
<u>COMMUNICATIONS</u>					
01-15-5540	Printing & Publishing	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-15-5650	Books & Publications	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LEGAL</b>		<b><u>140,336</u></b>	<b><u>115,172</u></b>	<b><u>145,000</u></b>	<b><u>145,000</u></b>

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

		Year Ended April 30			
		2011	2012	2013	2014
<b>ZONING/BUILDING INSPECTOR</b>		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-16-4110	Planning Commission	3,070	1,140	4,500	6,420
01-16-4120	Zoning Board	2,530	890	3,500	6,180
01-16-4214	Zoning Officer	79,132	59,102	63,500	65,000
01-16-4215	Building Inspector	40,706	41,214	46,000	47,000
01-16-4217	Development/Utility Assistant	-	-	-	-
01-16-4220	Part-time Salaries	140	70	500	1,000
01-16-4230	Over-time Salaries	-	-	-	-
01-16-4240	Sick Leave	674	26,838	2,000	2,000
01-16-4250	Vacation Leave	11,435	18,816	5,600	6,300
	Subtotal	<u>137,686</u>	<u>148,069</u>	<u>125,600</u>	<u>133,900</u>
<u>INSURANCE BENEFITS</u>					
01-16-4510	Health Insurance	33,223	41,115	45,000	48,000
01-16-4530	Unemployment Insurance	256	279	200	200
	Subtotal	<u>33,480</u>	<u>41,394</u>	<u>45,200</u>	<u>48,200</u>
<u>PENSION BENEFITS</u>					
01-16-4610	FICA	10,526	11,328	10,000	10,200
01-16-4620	IMRF	20,657	22,974	20,000	20,200
	Subtotal	<u>31,183</u>	<u>34,302</u>	<u>30,000</u>	<u>30,400</u>
<u>CONTRACTUAL SERVICES</u>					
01-16-5130	Vehicle Maintenance & Repair	1,506	1,664	1,500	1,500
01-16-5170	Equipment Rental & Service	-	-	-	-
	Subtotal	<u>1,506</u>	<u>1,664</u>	<u>1,500</u>	<u>1,500</u>
<u>PROFESSIONAL SERVICES</u>					
01-16-5310	Professional Services	19,848	51,262	30,000	85,000
	Subtotal	<u>19,848</u>	<u>51,262</u>	<u>30,000</u>	<u>85,000</u>
<u>COMMUNICATIONS</u>					
01-16-5510	Postage	100	100	100	100
01-16-5520	Communications	2,278	3,032	2,200	2,200
01-16-5540	Printing & Publishing	256	65	200	300
	Subtotal	<u>2,634</u>	<u>3,197</u>	<u>2,500</u>	<u>2,600</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-16-5610	Membership & Dues	150	450	150	250
01-16-5620	Travel Expense	-	-	-	-
01-16-5630	Training	-	2,328	2,000	3,000
01-16-5650	Books & Publications	15	-	300	300
	Subtotal	<u>165</u>	<u>2,778</u>	<u>2,450</u>	<u>3,550</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-16-5920	Insurance & Bonds	10,067	7,991	8,500	11,000
01-16-5960	Miscellaneous	-	157	500	500
	Subtotal	<u>10,067</u>	<u>8,148</u>	<u>9,000</u>	<u>11,500</u>
<u>GENERAL SUPPLIES</u>					
01-16-6510	Office Supplies	608	691	1,000	1,000
01-16-6550	Vehicle Fuel & Lube	3,222	3,755	3,800	3,800
	Subtotal	<u>3,830</u>	<u>4,446</u>	<u>4,800</u>	<u>4,800</u>
<u>CAPITAL OUTLAY</u>					
01-16-8300	Equipment - Office	-	-	1,500	16,000
01-16-8400	Equipment - Vehicle	-	-	-	-
01-16-8700	Furniture & Fixtures	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>16,000</u>
<b>TOTAL ZONING/BUILDING INSPECTOR</b>		<b><u>240,399</u></b>	<b><u>295,260</u></b>	<b><u>252,550</u></b>	<b><u>337,450</u></b>

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

		Year Ended April 30			
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
<b>RECORDS</b>					
<u>SALARIES</u>					
01-18-4130	Deputy City Clerk	40,660	43,042	44,250	45,500
01-18-4330	City Clerk	13,780	14,331	16,000	17,400
01-18-4230	Over-time Salaries	-	-	500	500
01-18-4240	Sick Leave	1,417	1,376	1,600	1,600
01-18-4250	Vacation Leave	3,753	4,000	4,200	4,300
	Subtotal	59,609	62,749	66,550	69,300
<u>INSURANCE BENEFITS</u>					
01-18-4510	Health Insurance	16,311	17,479	20,000	20,000
01-18-4515	Health Insurance Reimbursement	-	-	-	-
01-18-4530	Unemployment Insurance	115	75	100	100
	Subtotal	16,426	17,554	20,100	20,100
<u>PENSION BENEFITS</u>					
01-18-4610	FICA	4,324	4,519	5,200	5,200
01-18-4620	IMRF	7,180	7,616	8,200	8,700
	Subtotal	11,504	12,135	13,400	13,900
<u>OTHER BENEFITS</u>					
01-18-4710	Clothing Allowance	210	210	250	250
	Subtotal	210	210	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	7,058	495	7,000	7,000
01-18-5330	Legal	-	-	-	-
	Subtotal	7,058	495	7,000	7,000
<u>COMMUNICATIONS</u>					
01-18-5510	Postage	100	100	100	100
01-18-5540	Printing & Publishing	4,034	3,969	5,000	5,000
	Subtotal	4,134	4,069	5,100	5,100
<u>PROFESSIONAL DEVELOPMENT</u>					
01-18-5610	Membership & Dues	90	100	200	200
01-18-5620	Travel Expense	-	-	-	-
01-18-5630	Training	2,988	2,784	3,500	3,500
01-18-5650	Books & Publications	22	-	100	100
	Subtotal	3,100	2,884	3,800	3,800
<u>OTHER CONTRACTUAL SERVICES</u>					
01-18-5920	Insurance & Bonds	148	242	200	225
01-18-5950	Recording Fees	642	1,262	1,500	1,500
01-18-5960	Miscellaneous	-	20	100	100
	Subtotal	790	1,524	1,800	1,825
<u>GENERAL SUPPLIES</u>					
01-18-6510	Office Supplies	259	683	500	500
01-18-6520	Department Supplies	-	-	-	-
01-18-6590	Miscellaneous	-	-	-	-
	Subtotal	259	683	500	500



		<u>CAPITAL OUTLAY</u>			
01-18-8300	Equipment - Office	-	-	-	-
01-18-8700	Furniture & Fixtures	-	-	-	-
01-18-8800	Information Systems	-	-	500	500
	Subtotal	-	-	500	500
<b>TOTAL RECORDS</b>		<b>103,090</b>	<b>102,302</b>	<b>119,200</b>	<b>122,475</b>

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

		Year Ended April 30			
		2011	2012	2013	2014
<b>POLICE</b>		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-21-4210	Regular Salaries	875,828	831,549	870,000	900,000
01-21-4220	Part-time Salaries	18,957	22,973	20,000	20,000
01-21-4230	Over-time Salaries	37,450	49,201	40,000	40,000
01-21-4240	Sick Leave	16,729	22,404	25,000	25,000
01-21-4250	Vacation Leave	57,395	67,782	76,000	78,000
01-21-4260	Holiday	37,005	38,411	42,000	45,000
	Subtotal	1,043,364	1,032,318	1,073,000	1,108,000
<u>INSURANCE BENEFITS</u>					
01-21-4510	Health Insurance	230,168	242,218	250,000	260,000
01-21-4515	Health Insurance Reimbursement	-	-	-	-
01-21-4530	Unemployment Insurance	2,030	1,375	1,500	1,500
	Subtotal	232,198	243,593	251,500	261,500
<u>PENSION BENEFITS</u>					
01-21-4610	FICA	77,135	75,946	80,000	84,000
01-21-4620	IMRF	13,481	7,322	8,000	8,400
01-21-4625	SLEP	-	-	-	-
01-21-4630	Police Pension	-	-	-	-
	Subtotal	90,617	83,268	88,000	92,400
<u>OTHER BENEFITS</u>					
01-21-4710	Clothing Allowance	11,587	15,254	14,000	14,000
	Subtotal	11,587	15,254	14,000	14,000
<u>CONTRACTUAL SERVICES</u>					
01-21-5130	Vehicle Maintenance & Repair	16,140	16,883	25,000	20,000
01-21-5170	Equipment Rental & Service	1,697	1,911	3,000	3,000
	Subtotal	17,837	18,794	28,000	23,000
<u>PROFESSIONAL SERVICES</u>					
01-21-5350	Independent Contractor	-	-	-	-
	Subtotal	-	-	-	-
<u>COMMUNICATIONS</u>					
01-21-5510	Postage	418	467	500	500
01-21-5520	Communications	93,211	131,401	155,000	156,000
01-21-5540	Printing & Publishing	415	542	1,000	1,000
	Subtotal	94,044	132,410	156,500	157,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-21-5610	Membership & Dues	11,399	11,076	12,000	12,000
01-21-5620	Travel	-	-	-	-
01-21-5630	Training	7,867	7,166	10,000	10,000
01-21-5650	Books & Publications	85	949	1,000	1,000
	Subtotal	19,351	19,191	23,000	23,000
<u>SERVICE CHARGES</u>					
01-21-5710	Utilities	-	-	-	-
	Subtotal	-	-	-	-
<u>OTHER CONTRACTUAL SERVICES</u>					
01-21-5920	Insurance & Bonds	40,440	43,479	56,200	73,250
01-21-5930	Rents & Leases	-	-	-	-
01-21-5960	Miscellaneous	1,716	965	3,000	3,000
	Subtotal	42,156	44,445	59,200	76,250

<u>GENERAL SUPPLIES</u>					
01-21-6510	Office Supplies	3,470	3,874	5,000	5,000
01-21-6520	Department Supplies	9,768	8,370	7,500	7,500
01-21-6550	Vehicle Fuel & Lube	44,369	60,849	48,000	48,000
01-21-6570	Ammunition	907	1,540	1,500	1,500
01-21-6575	Canine	1,842	2,006	3,000	3,000
	Subtotal	<u>60,357</u>	<u>76,639</u>	<u>65,000</u>	<u>65,000</u>
<u>CAPITAL OUTLAY</u>					
01-21-8300	Equipment - Office	5,923	2,816	-	-
01-21-8302	Equipment - New	28,972	48,756	6,500	2,000
01-21-8400	Equipment - Vehicle	80,951	29,202	55,000	55,000
01-21-8800	Information Systems	27,157	19,974	25,000	25,000
01-21-9130	Community Relations	2,402	2,579	3,500	3,500
01-21-9140	DARE Fund	1,390	3,251	3,000	3,000
01-21-9150	DUI Fund	1,095	1,507	7,500	3,000
	Subtotal	<u>147,889</u>	<u>108,086</u>	<u>100,500</u>	<u>91,500</u>
<b>TOTAL POLICE</b>		<b><u>1,759,399</u></b>	<b><u>1,773,998</u></b>	<b><u>1,858,700</u></b>	<b><u>1,912,150</u></b>

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

		Year Ended April 30			
		2011	2012	2013	2014
<b>EMERGENCY MANAGEMENT AGENCY</b>		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-23-4160	ESDA Coordinator	5,760	5,760	6,000	6,000
	Subtotal	<u>5,760</u>	<u>5,760</u>	<u>6,000</u>	<u>6,000</u>
<u>INSURANCE BENEFITS</u>					
01-23-4530	Unemployment Insurance	40	33	100	100
	Subtotal	<u>40</u>	<u>33</u>	<u>100</u>	<u>100</u>
<u>PENSION BENEFITS</u>					
01-23-4610	FICA	434	434	500	500
01-23-4620	IMRF	282	284	300	325
	Subtotal	<u>716</u>	<u>718</u>	<u>800</u>	<u>825</u>
<u>CONTRACTUAL SERVICES</u>					
01-23-5130	Vehicle Maintenance & Repair	1,616	-	500	500
	Subtotal	<u>1,616</u>	<u>-</u>	<u>500</u>	<u>500</u>
<u>COMMUNICATIONS</u>					
01-23-5510	Postage	100	100	100	100
01-23-5520	Communications	604	653	750	750
	Subtotal	<u>704</u>	<u>753</u>	<u>850</u>	<u>850</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-23-5620	Travel Expense	-	-	-	-
01-23-5630	Training	-	-	-	200
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>
<u>GENERAL SUPPLIES</u>					
01-23-6550	Vehicle Fuel & Lube	111	87	200	200
	Subtotal	<u>111</u>	<u>87</u>	<u>200</u>	<u>200</u>
<u>CAPITAL OUTLAY</u>					
01-23-8301	Equipment	960	500	10,500	500
01-23-8302	Equipment - New	-	-	-	-
	Subtotal	<u>960</u>	<u>500</u>	<u>10,500</u>	<u>500</u>
<b>TOTAL EMERGENCY MANAGEMENT COORDINATOR</b>		<b><u>9,906</u></b>	<b><u>7,851</u></b>	<b><u>18,950</u></b>	<b><u>9,175</u></b>

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

		Year Ended April 30			
		2011	2012	2013	2014
<b>POLICE COMMISSION</b>		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-25-5330	Legal	-	-	1,000	1,000
01-25-5380	Officer Candidates Testing	-	-	100	100
01-25-5390	Testing for Officer Hiring	-	-	3,000	3,000
	Subtotal	-	-	4,100	4,100
<u>COMMUNICATIONS</u>					
01-25-5510	Postage	-	-	-	-
01-25-5540	Printing & Publishing	-	-	2,000	1,000
	Subtotal	-	-	2,000	1,000
<u>PROFESSIONAL DEVELOPMENT</u>					
01-25-5610	Membership & Dues	375	375	400	400
01-25-5630	Training	1,481	-	-	2,000
	Subtotal	1,856	375	400	2,400
<u>OTHER CONTRACTUAL SERVICES</u>					
01-25-5920	Insurance & Bonds	-	-	-	-
	Subtotal	-	-	-	-
<u>GENERAL SUPPLIES</u>					
01-25-6510	Office Supplies	-	-	100	100
		-	-	100	100
<b>TOTAL POLICE COMMISSION</b>		<b>1,856</b>	<b>375</b>	<b>6,600</b>	<b>7,600</b>

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

		Year Ended April 30			
		2011	2012	2013	2014
<b>HEALTH AND ORDINANCE</b>		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-31-5310	Professional Services	-	-	-	-
01-31-5330	Legal	-	-	-	-
	Subtotal	-	-	-	-
<u>COMMUNICATIONS</u>					
01-31-5510	Postage	100	100	100	100
01-31-5540	Printing & Publishing	-	-	-	-
	Subtotal	100	100	100	100
<u>OTHER CONTRACTUAL SERVICES</u>					
01-31-5960	Miscellaneous	-	-	-	1,000
	Subtotal	-	-	-	1,000
<u>GENERAL SUPPLIES</u>					
01-31-6510	Office Supplies	-	-	-	-
	Subtotal	-	-	-	-
<b>TOTAL HEALTH AND ORDINANCE</b>		<b>100</b>	<b>100</b>	<b>100</b>	<b>1,100</b>

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

		Year Ended April 30			
		2011	2012	2013	2014
<b>SOCIAL SERVICES</b>		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-34-4219	Community Relations Coordinator			32,000	35,500
01-34-4240	Sick Leave			500	1,000
01-34-4250	Vacation Leave			1,400	1,800
	Subtotal			33,900	38,300
<u>INSURANCE BENEFITS</u>					
01-34-4510	Health Insurance			22,000	24,000
01-13-4530	Unemployment Insurance			150	75
	Subtotal			22,150	24,075
<u>PENSION BENEFITS</u>					
01-34-4610	FICA			2,500	2,900
01-34-4620	IMRF			5,300	6,300
	Subtotal			7,800	9,200
<u>COMMUNICATIONS</u>					
01-34-5510	Postage				
01-34-5520	Communications				
01-34-5540	Printing & Publishing			100	200
	Subtotal			100	200
<u>PROFESSIONAL DEVELOPMENT</u>					
01-34-5630	Training			-	500
01-34-5650	Books & Publications			50	50
	Subtotal			50	550
<u>SERVICE CHARGES</u>					
01-34-5720	Street Lighting	56,745	67,688	69,000	69,000
01-34-5730	Refuse	573,513	601,346	617,000	650,000
	Subtotal	630,258	669,033	686,000	719,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-34-5920	Insurance & Bonds			115	125
01-34-5960	Miscellaneous			150	150
	Subtotal			265	275
<u>GENERAL SUPPLIES</u>					
01-34-6510	Office Supplies			3,000	3,000
	Subtotal			3,000	3,000
<u>CAPITAL OUTLAY</u>					
01-34-8300	Office Equipment			4,500	500
01-34-8700	Furniture & Fixtures			-	1,000
01-34-8800	Information Systems			-	500
	Subtotal			4,500	2,000
<u>OTHER EXPENDITURES</u>					
01-34-9130	Community Relations	9,345	13,647	11,000	30,000
01-34-9131	Contribution Sr. Citizens	7,500	7,500	7,500	7,500
01-34-9132	Sister Cities Program	3,750	250	3,500	1,000
01-34-9133	Downtown Enhancement	6,879	4,670	15,000	20,000
	Subtotal	27,474	26,067	37,000	58,500
<b>TOTAL SOCIAL SERVICES</b>		<b>657,732</b>	<b>695,100</b>	<b>794,765</b>	<b>855,100</b>

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

		Year Ended April 30			
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
<b>STREET DEPARTMENT</b>					
<u>SALARIES</u>					
01-41-4210	Regular Salaries	283,574	280,038	285,000	340,000
01-41-4220	Part-time Salaries	(200)	495	1,000	1,000
01-41-4230	Over-time Salaries	17,786	9,102	20,000	25,000
01-41-4240	Sick Leave	6,455	2,965	7,000	7,000
01-41-4250	Vacation Leave	21,649	20,228	25,000	27,000
01-41-4270	Interdepartmental Salaries	7,980	14,219	18,000	10,000
	Subtotal	<u>337,243</u>	<u>327,047</u>	<u>356,000</u>	<u>410,000</u>
<u>INSURANCE BENEFITS</u>					
01-41-4510	Health Insurance	80,874	86,849	85,000	98,000
01-41-4530	Unemployment Insurance	642	459	500	500
	Subtotal	<u>81,515</u>	<u>87,308</u>	<u>85,500</u>	<u>98,500</u>
<u>PENSION BENEFITS</u>					
01-41-4610	FICA	24,595	23,788	26,000	31,500
01-41-4620	IMRF	52,674	51,503	57,000	68,000
	Subtotal	<u>77,269</u>	<u>75,292</u>	<u>83,000</u>	<u>99,500</u>
<u>OTHER BENEFITS</u>					
01-41-4710	Clothing Allowance	898	1,256	3,000	3,000
	Subtotal	<u>898</u>	<u>1,256</u>	<u>3,000</u>	<u>3,000</u>
<u>CONTRACTUAL SERVICES</u>					
01-41-5110	Building Repairs	1,521	1,129	4,000	2,500
01-41-5120	Equipment Repairs	34,944	20,737	35,000	35,000
01-41-5130	Vehicle Maintenance & Repair	-	-	-	-
01-41-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>36,465</u>	<u>21,867</u>	<u>39,000</u>	<u>37,500</u>
<u>COMMUNICATIONS</u>					
01-41-5520	Communications	2,196	2,507	2,500	3,000
	Subtotal	<u>2,196</u>	<u>2,507</u>	<u>2,500</u>	<u>3,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-41-5630	Training	-	-	2,000	2,000
	Subtotal	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
<u>SERVICE CHARGES</u>					
01-41-5710	Utilities	14,812	13,129	16,000	16,000
	Subtotal	<u>14,812</u>	<u>13,129</u>	<u>16,000</u>	<u>16,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-41-5920	Insurance & Bonds	40,878	50,708	62,000	80,500
01-41-5960	Miscellaneous	1,952	1,958	6,000	7,000
	Subtotal	<u>42,830</u>	<u>52,666</u>	<u>68,000</u>	<u>87,500</u>
<u>MAINTENANCE SUPPLIES</u>					
01-41-6140	Street Maintenance & Repairs	454	5,282	10,000	10,000
01-41-6141	Street Signs	27,799	47,858	50,000	40,000
01-41-6170	Construction Materials	32,889	24,291	25,000	35,000
01-41-6190	Street Excavations	-	-	-	-
	Subtotal	<u>61,142</u>	<u>77,431</u>	<u>85,000</u>	<u>85,000</u>
<u>GENERAL SUPPLIES</u>					
01-41-6520	Department Supplies	5,051	6,238	12,000	10,000
01-41-6530	Tools	3,190	2,793	4,000	3,000
01-41-6540	Janitorial Supplies	2,034	1,736	2,000	2,000
01-41-6550	Vehicle Fuel & Lube	23,361	47,377	36,000	36,000
01-41-6590	Miscellaneous	-	-	-	-
01-41-6610	Safety Materials	3,321	3,149	4,500	3,500
	Subtotal	<u>36,957</u>	<u>61,294</u>	<u>58,500</u>	<u>54,500</u>



		<u>CAPITAL OUTLAY</u>			
01-41-8200	Building Improvements	-	-	1,000	11,000
01-41-8300	Equipment	22,350	25,785	16,000	20,000
01-41-8400	Equipment - Vehicle	25,357	49,624	-	-
01-41-8600	Street Improvements	153,499	329,621	190,000	150,000
01-41-8650	Sidewalk Replacement	-	-	-	-
01-41-8901	Other Improvement - Storm Drains	52,514	11,427	30,000	75,000
01-41-8902	Capital Projects	152,479	945,282	2,020,500	2,100,000
01-41-8903	Transfer	-	-	-	-
	Subtotal	406,198	1,361,739	2,257,500	2,356,000
<b>TOTAL STREET DEPARTMENT</b>		<b>1,097,526</b>	<b>2,081,535</b>	<b>3,056,000</b>	<b>3,252,500</b>

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

CLASSIFICATION	Year Ended April 30			
	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
PROPERTY TAXES	352,610	329,446	385,125	395,150
LICENSES & PERMITS	1,352,176	1,311,863	1,346,700	1,370,000
INTERGOVERNMENTAL	3,255,936	3,189,117	3,308,625	3,502,820
FINES & FORFEITS	50,240	71,694	84,000	84,000
CHARGES FOR SERVICES	577,064	605,102	619,750	653,750
OTHER REVENUES	81,310	121,283	103,300	98,000
OTHER FINANCING SOURCES	-	753,923	1,400,000	1,350,000
	<u>5,669,335</u>	<u>6,382,428</u>	<u>7,247,500</u>	<u>7,453,720</u>

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

CLASSIFICATION	Year Ended April 30			
	2011	2012	2013	2014
	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
SALARIES	1,803,238	1,800,112	1,902,250	2,029,800
INSURANCE BENEFITS	381,489	405,923	446,250	475,175
PENSION BENEFITS	249,123	245,027	267,600	298,275
OTHER BENEFITS	13,954	17,979	18,750	18,750
CONTRACTUAL SERVICES	86,262	81,497	104,000	97,500
PROFESSIONAL SERVICES	212,566	235,251	253,100	292,500
COMMUNICATIONS	129,881	169,233	198,450	199,550
PROFESSIONAL DEVELOPMENT	34,758	37,887	55,150	66,950
SERVICE CHARGES	702,510	739,459	759,000	792,000
OTHER CONTRACTUAL SERVICES	260,640	256,263	296,296	339,975
OTHER EXPENDITURES	27,474	26,067	37,000	58,500
MAINTENANCE SUPPLIES	61,142	77,431	85,000	85,000
GENERAL SUPPLIES	108,793	149,726	142,800	138,800
CAPITAL OUTLAY	592,770	1,503,182	2,424,250	2,518,250
	<u>4,664,599</u>	<u>5,745,037</u>	<u>6,989,896</u>	<u>7,411,025</u>

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

		Year Ended April 30			
		2011	2012	2013	2014
DEPARTMENT		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
12	LEGISLATIVE	330,282	338,507	373,881	388,575
13	FINANCE	218,637	220,399	248,400	264,550
14	BUILDING	105,336	114,437	115,750	115,350
15	LEGAL	140,336	115,172	145,000	145,000
16	ZONING/BUILDING INSPECTOR	240,399	295,260	252,550	337,450
18	RECORDS	103,090	102,302	119,200	122,475
21	POLICE	1,759,399	1,773,998	1,858,700	1,912,150
22	FIRE DEPARTMENT	-	-	-	-
23	EMERGENCY MANAGEMENT AGENCY	9,906	7,851	18,950	9,175
25	POLICE COMMISSION	1,856	375	6,600	7,600
31	HEALTH AND ORDINANCE	100	100	100	1,100
34	SOCIAL SERVICES	657,732	695,100	794,765	855,100
35	ANNEXATIONS	-	-	-	-
41	STREET DEPARTMENT	1,097,526	2,081,535	3,056,000	3,252,500
		<u>4,664,599</u>	<u>5,745,037</u>	<u>6,989,896</u>	<u>7,411,025</u>

CITY OF WATERLOO, ILLINOIS  
GENERAL FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/14

	<u>AMOUNT</u>	<u>TOTAL</u>
<b>LEGISLATIVE</b>		
01-12-8100 Land	\$ -	
01-12-8902 Capital Projects Purchases of computers/software	10,000	
	<hr/>	\$ 10,000
<b>FINANCE</b>		
01-13-8300 Equipment - Office Purchase of replacement email server estimated at \$ 10,000 Finance Department share \$2,000 Purchase of replacement copier for Public Works estimated at \$10,000 Finance Department share \$2,000 Miscellaneous estimated \$1,000.	5,000	
01-13-8700 Furniture & Fixtures Miscellaneous estimated at \$500	500	
01-13-8800 Information Systems Network support and possible purchase of computer hardware or software for office use.	6,000	
01-13-9130 Tourism Expenditure of Hotel/Motel Tax Funds	30,000	
	<hr/>	41,500
<b>BUILDING</b>		
01-14-8300 Equipment	-	
01-14-8700 Furniture & Fixtures	250	
	<hr/>	250
<b>ZONING/BUILDING INSPECTOR</b>		
01-16-8300 Equipment - Office Purchase of GPS Locating Tool estimated at \$15,000. Possible purchase of office equipment estimated at \$1,000.	16,000	
	<hr/>	16,000
<b>RECORDS</b>		
01-18-8300 Equipment - Office		
01-18-8700 Furniture & Fixtures	-	
01-18-8800 Information Systems Possible purchase of software.	500	
	<hr/>	500
<b>POLICE</b>		
01-21-8300 Equipment - Office	-	
01-21-8302 Equipment - New Possible purchase of equipment estimated at \$2,000.	2,000	
01-21-8400 Equipment - Vehicle Purchase of 2 Police vehicle	55,000	
01-21-8800 Information Systems	25,000	
01-21-9130 Community Relations Senior Police Academy - \$1,200. Halloween Checkpoint - \$300. Miscellaneous - \$2,000.	3,500	
01-21-9140 DARE Fund	3,000	

CITY OF WATERLOO, ILLINOIS  
GENERAL FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/14

		<u>AMOUNT</u>	<u>TOTAL</u>
01-21-9150	DUI Fund	3,000	91,500
	<b>EMERGENCY MANAGEMENT AGENCY</b>		
01-23-8301	Equipment Possible purchase of small equipment.	500	
01-23-8302	Equipment - New	-	500
	<b>SOCIAL SERVICES</b>		
01-34-8300	Equipment - Office Possible purchase of office equipment.	500	
01-34-8700	Furniture & Fixtures Possible purchase of furniture and fixtures.	1,000	
01-34-8800	Information Systems	500	2,000
	<b>STREETS &amp; ALLEYS</b>		
01-41-8200	Building Improvements Painting of Salt Storage Building estimated at \$10,000. Possible Building Improvements estimated at \$1,000.	11,000	
01-41-8300	Equipment Purchase of mechanic shop tools estimated at \$15,000. Street Department share \$3,000. Traffic Count Trailers Upgrade estimated at \$5,000. Rental of Grinder from St. Louis Composting estimated at \$10,000. Purchase of miscellaneous equipment estimated at \$2,000.	20,000	
01-41-8400	Equipment - Vehicle	-	
01-41-8600	Street Improvements Slab and Sidewalk replacement program estimated at \$150,000.	150,000	
01-41-8650	Sidewalk Replacement Included in Street Improvements.	-	
01-41-8901	Other Improvements - Storm Drains	75,000	
01-41-8902	Capital Projects Lakeview Dr Phase I & II estimated at \$175,000. Moore Street (Engineering, Construction, and Inspection) estimated at \$1,350,000. Underground Leaking Storage Tank Removal estimated at \$70,000. Painting of stripes on streets estimated at \$8,000. Park & Ride Resurfacing of Lot estimated at \$135,000. Safe Routes to School estimated at \$92,000. Resurfacing of City Hall Parking Lot estimated at \$10,000. IDOT Multi Purpose Path - Route 3 estimated at \$250,000. Vandebrook Drive Engineering estimated at \$10,000.	2,100,000	
		<u>                    </u>	2,356,000
	<b>TOTAL CAPITAL OUTLAY</b>		<u><b>\$ 2,518,250</b></u>

# Motor Fuel Tax



**MOTOR FUEL TAX FUND**

<b><u>ACCOUNT</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>2014 BUDGET</u></b>
15-00-3430	<b>Motor Fuel Tax</b> – Consists of our share (based on population) of motor fuel tax collected by the State. This is deposited monthly into IPTIP Motor Fuel Tax Fund from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review.	\$241,000
15-00-3810	<b>Interest Income</b> – Includes interest income from the Motor Fuel Tax IPTIP account and Motor Fuel CD’s.	1,300
15-00-3890	<b>Miscellaneous Income</b> – Consists of miscellaneous income items. (Not usually used.)	-
	<b>Transfer from Invested Funds</b> – Consists of monies invested in prior years for use towards street improvement projects and maintenance.	160,000
	<b>TOTAL MOTOR FUEL TAX FUND</b>	<b>\$402,300</b>



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

		Year Ended April 30			
		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
15-00-3430	Motor Fuel Tax	311,398	297,852	291,000	241,000
	Subtotal	311,398	297,852	291,000	241,000
<u>OTHER FINANCING SOURCES</u>					
15-00-3810	Interest Income	3,469	2,626	1,800	1,300
15-00-3890	Miscellaneous	-	-	-	-
	Transfer from Invested Funds	-	-	50,000	160,000
	Subtotal	3,469	2,626	51,800	161,300
TOTAL RECEIPTS		314,867	300,478	342,800	402,300
TOTAL DISBURSEMENTS		302,771	304,048	336,095	395,070
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>12,096</b>	<b>(3,570)</b>	<b>6,705</b>	<b>7,230</b>
USE OF INVESTED FUNDS		-	-	(50,000)	(160,000)
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(2,964)	(54,506)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		637,611	646,743	588,667	545,372
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>646,743</u>	<u>588,667</u>	<u>545,372</u>	<u>392,602</u>

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

		Year Ended April 30			
		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
15-00-4210	Regular Salaries	2,645	2,150	2,700	3,000
		<u>2,645</u>	<u>2,150</u>	<u>2,700</u>	<u>3,000</u>
<u>PROFESSIONAL SERVICES</u>					
15-00-4635	Bank Charges	-	-	-	-
15-00-5310	Professional Services	11,457	5,559	9,000	9,500
	Subtotal	<u>11,457</u>	<u>5,559</u>	<u>9,000</u>	<u>9,500</u>
<u>COMMODITIES</u>					
15-00-6141	Street Signs	19,550	7,866	19,000	19,000
15-00-6310	Resealing Material	186,613	196,840	150,000	224,650
15-00-6311	Shape & Prime	-	-	-	-
15-00-6312	Patching Materials	21,125	31,864	48,630	44,295
15-00-6313	Snow Removal - Salt	54,882	54,587	74,265	51,600
	Subtotal	<u>282,171</u>	<u>291,157</u>	<u>291,895</u>	<u>339,545</u>
<u>CAPITAL OUTLAY</u>					
15-00-8303	Equipment Leases	6,345	5,182	6,400	7,600
15-00-8600	Street Improvements	-	-	26,100	26,100
15-00-8901	Other Improvements - Storm Drains	153	-	-	9,325
15-00-9592	Transfer to Other Funds				
	Subtotal	<u>6,499</u>	<u>5,182</u>	<u>32,500</u>	<u>43,025</u>
<b>TOTAL MOTOR FUEL TAX FUND</b>		<b><u>302,771</u></b>	<b><u>304,048</u></b>	<b><u>336,095</u></b>	<b><u>395,070</u></b>

CITY OF WATERLOO, ILLINOIS  
MOTOR FUEL TAX FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/14

	<u>AMOUNT</u>	<u>TOTAL</u>
<b>STREET IMPROVEMENTS</b>		
Resurfacing of Parking Lanes on Route 156	\$ 26,100	
	<hr/>	
<b>TOTAL CAPITAL OUTLAY</b>		<u><u>26,100</u></u>

# Capital Improvements



**CAPITAL IMPROVEMENTS FUND**

<b><u>ACCOUNT</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>2014 BUDGET</u></b>
38-00-3460	<b>City Utility Tax</b> – Consists of revenue received through Utility billing, which is 5% of the Gas and Water billed amount.	\$200,000
38-00-3461	<b>Other Utility Tax</b> – Consists of revenue received from Ameren IP for municipal tax.	20,000
38-00-3462	<b>Electric Municipal Tax</b> – Consists of revenue received through Utility billing, which is a step rate according to Electric usage.	300,000
38-00-3690	<b>Utility Bill Adjustment</b> – Consists of revenue due to an adjustment on a utility billing.	(700)
38-00-3810	<b>Interest Income</b> – Includes interest income from General Fund checking account and any CD interest earned.	3,500
38-00-3811	<b>Earnings on IMET</b> – Includes earnings on investments held with Illinois Metropolitan Investment Fund.	4,000
38-00-3890	<b>Miscellaneous</b> – Other miscellaneous income.	-
	<b>Transfer from Invested Funds</b> – Consists of monies invested in prior years for use towards capital improvement projects.	-
	<b>TOTAL CAPITAL IMPROVEMENTS FUND</b>	<b>\$526,800</b>

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

		Year Ended April 30			
		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
38-00-3460	City Utility Tax	257,882	211,267	200,000	200,000
38-00-3461	Other Utility Tax	19,397	18,566	20,000	20,000
38-00-3462	Electric Municipal Tax	309,790	300,375	300,000	300,000
38-00-3690	Utility Bill Adjustment	(236)	(334)	(700)	(700)
	Subtotal	<u>586,833</u>	<u>529,874</u>	<u>519,300</u>	<u>519,300</u>
<u>OTHER FINANCING SOURCES</u>					
38-00-3810	Interest Income	43,832	30,577	13,500	3,500
38-00-3811	Earnings on IMET	2,559	7,398	3,000	4,000
38-00-3890	Miscellaneous	-	-	-	-
38-00-3990	From General Fund	-	-	-	-
	Transfer From Invested Funds	-	-	-	-
	Subtotal	<u>46,391</u>	<u>37,975</u>	<u>16,500</u>	<u>7,500</u>
TOTAL RECEIPTS		<u>633,224</u>	<u>567,849</u>	<u>535,800</u>	<u>526,800</u>
TOTAL DISBURSEMENTS		437,289	2,190,894	437,902	437,902
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b><u>195,935</u></b>	<b><u>(1,623,045)</u></b>	<b><u>97,898</u></b>	<b><u>88,898</u></b>
USE OF INVESTED FUNDS					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		542	770,264		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		3,451,848	3,648,325	2,795,544	2,893,442
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u><u>3,648,325</u></u>	<u><u>2,795,544</u></u>	<u><u>2,893,442</u></u>	<u><u>2,982,340</u></u>

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

		Year Ended April 30			
		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
38-00-5310	Professional Services	-	-	-	-
38-00-5330	Legal	-	-	-	-
38-00-5340	City Hall Dispursing Agent	-	-	-	-
	Subtotal	-	-	-	-
<u>SERVICE CHARGES</u>					
38-00-5770	Bad Debt Expense	1,387	1,068	2,000	2,000
	Subtotal	1,387	1,068	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
38-00-5910	Customer Refunds	-	-	-	-
38-00-5960	Miscellaneous	-	-	-	-
	Subtotal	-	-	-	-
<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	2,189,826	435,902	435,902
	Subtotal	435,902	2,189,826	435,902	435,902
<b>TOTAL CAPITAL IMPROVEMENTS FUND</b>		<b>437,289</b>	<b>2,190,894</b>	<b>437,902</b>	<b>437,902</b>

# Water Fund





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

		Year Ended April 30			
		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>REVENUE</b>					
51-00-3530	Penalties on Services	26,492	27,134	28,000	28,000
	Subtotal	26,492	27,134	28,000	28,000
<b>CHARGES FOR SERVICES</b>					
51-00-3610	Water Sales	2,010,862	2,041,335	2,200,000	2,250,000
51-00-3660	Connection Fees	38,803	26,318	28,000	25,000
51-00-3670	Unmetered Sales	6,552	9,807	14,000	12,000
51-00-3690	Utility Bill Adjustment	(967)	(461)	(4,000)	(1,500)
	Subtotal	2,055,249	2,076,998	2,238,000	2,285,500
<b>OTHER REVENUES</b>					
51-00-3802	Property Damage	1,467	-	-	-
51-00-3810	Interest Income	23,371	11,900	6,300	3,500
51-00-3811	Earnings on IMET	3,551	1,652	3,000	6,000
51-00-3860	Grant	-	-	-	-
51-00-3865	Reimbursable from State	-	-	-	-
51-00-3890	Miscellaneous	5,544	13,202	55,800	6,800
	Subtotal	33,933	26,754	65,100	16,300
<b>OTHER FINANCING SOURCES</b>					
51-00-3940	IDOT Reimbursement	-	-	-	74,325
51-00-3950	Bond Reserve	-	-	-	-
51-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
51-00-3980	IEPA Loan	-	-	-	-
51-00-3992	From Electric Fund	-	-	-	-
51-00-3993	From Sewer Fund	-	-	-	-
	Transfer from Water Infrastructure Fees	-	-	-	-
	Transfer from Invested Funds	-	-	-	-
	Subtotal	-	-	-	74,325
<b>TOTAL RECEIPTS</b>		2,115,674	2,130,887	2,331,100	2,404,125
SYSTEM DEVELOPMENT CHARGES (INFRASTRUCTURE)		11,130			
<b>TOTAL DISBURSEMENTS</b>		1,889,233	2,016,798	2,314,111	2,403,911
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>215,311</b>	<b>114,088</b>	<b>16,989</b>	<b>214</b>
COMMITMENT TO PENSION FUNDS					(21,900) (26,025)
USE OF INVESTED FUNDS		-	-		
SYSTEM DEVELOPMENT CHARGES		11,130			
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(109,715)	(42,526)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(284,631)	168,968		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,480,668	2,312,763	2,553,293	2,548,382
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>2,312,763</u>	<u>2,553,293</u>	<u>2,548,382</u>	<u>2,522,571</u>

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

		Year Ended April 30			
<b>ADMINISTRATION</b>		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
51-11-4211	Director of Public Works	20,984	21,909	21,500	22,000
51-11-4212	Finance Director	18,132	18,995	18,000	18,500
51-11-4213	Clerical	47,849	50,341	52,500	55,000
51-11-4220	Part-time	21,417	21,953	21,600	23,400
51-11-4230	Over-time	1,047	897	2,000	2,000
51-11-4240	Sick Leave	1,304	2,102	2,400	2,400
51-11-4250	Vacation Leave	6,563	6,109	7,000	7,600
	Subtotal	<u>117,296</u>	<u>122,305</u>	<u>125,000</u>	<u>130,900</u>
<u>INSURANCE BENEFITS</u>					
51-11-4510	Health Insurance	17,536	18,904	21,500	22,500
51-11-4530	Unemployment Insurance	370	292	300	300
	Subtotal	<u>17,906</u>	<u>19,196</u>	<u>21,800</u>	<u>22,800</u>
<u>PENSION BENEFITS</u>					
51-11-4610	FICA	8,752	9,080	10,000	10,000
51-11-4620	IMRF	14,908	15,997	16,700	17,500
	Subtotal	<u>23,659</u>	<u>25,077</u>	<u>26,700</u>	<u>27,500</u>
<u>CONTRACTUAL SERVICES</u>					
51-11-5170	Equipment Rental & Services	2,399	2,860	3,300	2,600
	Subtotal	<u>2,399</u>	<u>2,860</u>	<u>3,300</u>	<u>2,600</u>
<u>PROFESSIONAL SERVICES</u>					
51-11-5310	Professional Services	38,299	18,010	45,000	40,000
51-11-5330	Legal	-	-	-	-
51-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>38,299</u>	<u>18,010</u>	<u>45,000</u>	<u>40,000</u>
<u>COMMUNICATIONS</u>					
51-11-5510	Postage	9,089	7,770	8,000	8,000
51-11-5540	Printing & Publishing	1,959	901	2,500	2,500
	Subtotal	<u>11,048</u>	<u>8,671</u>	<u>10,500</u>	<u>10,500</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
51-11-5610	Membership & Dues	75	87	100	100
51-11-5620	Travel Expense	-	-	-	-
51-11-5630	Training	55	-	500	500
	Subtotal	<u>130</u>	<u>87</u>	<u>600</u>	<u>600</u>
<u>SERVICE CHARGES</u>					
51-11-5770	Bad Debt Expense	5,153	4,758	5,000	5,000
51-11-5790	Franchise Fees	101,051	103,036	110,000	113,000
	Subtotal	<u>106,204</u>	<u>107,794</u>	<u>115,000</u>	<u>118,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
51-11-5910	Customer Refunds	-	-	3,200	500
51-11-5920	Insurance & Bonds	10,621	11,790	16,100	22,000
51-11-5960	Miscellaneous	2,118	1,785	3,000	3,000
	Subtotal	<u>12,739</u>	<u>13,575</u>	<u>22,300</u>	<u>25,500</u>
<u>GENERAL SUPPLIES</u>					
51-11-6510	Office Supplies	3,008	3,061	4,000	3,500
	Subtotal	<u>3,008</u>	<u>3,061</u>	<u>4,000</u>	<u>3,500</u>

		<u>CAPITAL OUTLAY</u>			
51-11-8300	Equipment-Office	-	1,096	3,000	5,000
51-11-8700	Furniture & Fixtures	-	-	-	1,000
51-11-8800	Information Systems	3,573	3,721	5,000	5,000
	Subtotal	<u>3,573</u>	<u>4,817</u>	<u>8,000</u>	<u>11,000</u>
		<u>OTHER FINANCING USES</u>			
51-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL WATER ADMINISTRATION</b>		<b><u>336,262</u></b>	<b><u>325,453</u></b>	<b><u>382,200</u></b>	<b><u>392,900</u></b>

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

DISTRIBUTION		Year Ended April 30			
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
<u>SALARIES</u>					
51-48-4210	Regular Salaries	90,336	107,696	120,000	125,000
51-48-4215	Utility Workers	-	-	-	-
51-48-4230	Over-time	4,916	3,864	5,000	5,000
51-48-4240	Sick Leave	3,868	2,523	3,000	3,000
51-48-4250	Vacation Leave	7,375	8,019	8,500	9,000
51-48-4270	Inter-Departmental	27,197	11,214	25,000	20,000
	Subtotal	133,692	133,316	161,500	162,000
<u>INSURANCE BENEFITS</u>					
51-48-4510	Health Insurance	20,956	25,735	38,000	40,000
51-48-4530	Unemployment Insurance	324	138	200	200
	Subtotal	21,280	25,873	38,200	40,200
<u>PENSION BENEFITS</u>					
51-48-4610	FICA	9,648	9,602	12,000	13,000
51-48-4620	IMRF	20,912	21,016	26,000	28,000
	Subtotal	30,560	30,619	38,000	41,000
<u>OTHER BENEFITS</u>					
51-48-4710	Clothing Allowance	-	169	1,000	1,500
	Subtotal	-	169	1,000	1,500
<u>CONTRACTUAL SERVICES</u>					
51-48-5110	Building Repairs	486	1,522	1,500	1,500
51-48-5120	Equipment Repairs	4,282	4,931	5,000	5,000
51-48-5130	Vehicle Repairs	-	-	-	-
51-48-5160	Machinery Repairs	-	-	-	-
	Subtotal	4,768	6,452	6,500	6,500
<u>PROFESSIONAL SERVICES</u>					
51-48-5310	Professional Services	166	74	500	500
51-48-5350	Independent Contractor	-	-	-	-
	Subtotal	166	74	500	500
<u>COMMUNICATIONS</u>					
51-48-5520	Communications	3,753	3,481	3,500	3,500
	Subtotal	3,753	3,481	3,500	3,500
<u>PROFESSIONAL DEVELOPMENT</u>					
51-48-5620	Travel Expense	-	-	-	-
51-48-5630	Training	2,721	1,496	2,000	2,000
	Subtotal	2,721	1,496	2,000	2,000
<u>SERVICE CHARGES</u>					
51-48-5710	Utilities	14,698	11,443	21,000	21,000
51-48-5750	Water Purchased	879,408	967,973	995,000	1,020,000
51-48-5760	Water Sample Testing	6,456	5,079	7,500	7,500
	Subtotal	900,561	984,495	1,023,500	1,048,500
<u>OTHER CONTRACTUAL SERVICES</u>					
51-48-5960	Miscellaneous	1,738	-	2,000	2,000
	Subtotal	1,738	-	2,000	2,000

		<u>GENERAL SUPPLIES</u>			
51-48-6520	Department Supplies	220	1,911	2,000	2,000
51-48-6530	Tools	4,449	907	4,000	3,000
51-48-6540	Janitorial Supplies	-	-	-	-
51-48-6550	Vehicle Fuel & Lube	2,855	6,580	5,000	5,000
51-48-6560	Chemicals	4,153	6,075	10,000	10,000
51-48-6610	Safety Materials	1,360	609	2,500	2,500
	Subtotal	<u>13,037</u>	<u>16,082</u>	<u>23,500</u>	<u>22,500</u>
		<u>CAPITAL OUTLAY</u>			
51-48-8100	Land	-	-	-	-
51-48-8200	Building Improvements	-	516	1,000	1,000
51-48-8302	Equipment-New	1,638	5,177	21,000	5,000
51-48-8303	Equipment Leases	-	-	-	-
51-48-8400	Vehicles	-	-	15,000	-
51-48-8501	Meters	-	306	20,000	20,000
51-48-8503	Line Materials	31,281	45,847	45,000	45,000
51-48-8505	New Lines & Fitting	-	-	-	-
51-48-8902	Capital Projects	-	21,309	247,500	327,600
	Subtotal	<u>32,919</u>	<u>73,155</u>	<u>349,500</u>	<u>398,600</u>
<b>TOTAL WATER DISTRIBUTION</b>		<b><u>1,145,196</u></b>	<b><u>1,275,211</u></b>	<b><u>1,649,700</u></b>	<b><u>1,728,800</u></b>

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

		Year Ended April 30			
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
<b>INTEREST &amp; BOND</b>					
<u>PRINCIPAL ON BONDS</u>					
51-82-7110	Revenue Bonds 4/1/93	-	-	65,285	66,927
	Subtotal	-	-	65,285	66,927
<u>INTEREST ON BONDS</u>					
51-82-7210	Revenue Bonds 4/1/93	33,748	32,168	31,264	29,622
	Subtotal	33,748	32,168	31,264	29,622
<u>PAYING FEES</u>					
51-82-7310	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION &amp; AMORTIZATION</u>					
51-82-9000	Depreciation	188,365	198,304	-	-
51-82-9011	Amortization - Bond Discount	-	-	-	-
51-82-9012	Amortization - Bond Issuance Cost	-	-	-	-
51-99-9999	Transfers	185,662	185,662	185,662	185,662
	Subtotal	374,027	383,966	185,662	185,662
<b>TOTAL INTEREST &amp; BOND</b>		<b>407,775</b>	<b>416,134</b>	<b>282,211</b>	<b>282,211</b>
<b>TOTAL WATER FUND</b>		<b>1,889,233</b>	<b>2,016,798</b>	<b>2,314,111</b>	<b>2,403,911</b>

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

CLASSIFICATION	Year Ended April 30			
	2011 <u>Estimate</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
SALARIES	250,988	255,622	286,500	292,900
INSURANCE BENEFITS	39,186	45,069	60,000	63,000
PENSION BENEFITS	54,220	55,696	64,700	68,500
OTHER BENEFITS	-	169	1,000	1,500
CONTRACTUAL SERVICES	7,167	9,312	9,800	9,100
PROFESSIONAL SERVICES	38,465	18,084	45,500	40,500
COMMUNICATIONS	14,801	12,151	14,000	14,000
PROFESSIONAL DEVELOPMENT	2,851	1,583	2,600	2,600
SERVICE CHARGES	1,006,765	1,092,289	1,138,500	1,166,500
OTHER CONTRACTUAL SERVICES	14,477	13,575	24,300	27,500
GENERAL SUPPLIES	16,045	19,142	27,500	26,000
CAPITAL OUTLAY	36,493	77,972	357,500	409,600
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	65,285	66,927
INTEREST ON BONDS	33,748	32,168	31,264	29,622
PAYING FEES	-	-	-	-
TRANSFERS	185,662	185,662	185,662	185,662
DEPRECIATION & AMORTIZATION	188,365	198,304	-	-
	<u>1,889,233</u>	<u>2,016,798</u>	<u>2,314,111</u>	<u>2,403,911</u>

CITY OF WATERLOO, ILLINOIS  
WATER FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/14

	<u>AMOUNT</u>	<u>TOTAL</u>
<b>ADMINISTRATION</b>		
51-11-8300 Equipment - Office	\$ 5,000	
Purchase of replacement email server estimated at \$ 10,000		
Water Department share \$2,000		
Purchase of replacement copier for Public Works estimated at \$10,000		
Water Department share \$2,000		
Miscellaneous estimated \$1,000.		
51-11-8700 Furniture & Fixtures	1,000	
Miscellaneous estimated at \$1,000		
51-11-8800 Information Systems	5,000	
	\$ 11,000	
<b>DISTRIBUTION</b>		
51-48-8100 Land	-	
51-48-8200 Building Improvements	1,000	
Possible Building Improvements estimated at \$1,000.		
51-48-8302 Equipment - New	5,000	
Purchase of mechanic shop tools estimated at \$15,000.		
Water Department share \$3,000.		
Miscellaneous estimated at \$2,000		
51-48-8303 Equipment Leases	-	
51-48-8400 Vehicles	-	
51-48-8501 Meters	20,000	
51-48-8503 Line Materials	45,000	
51-48-8902 Capital Projects	327,600	398,600
Rt. 3 water line relocation estimated at \$292,000.		
Moore Street water line relocation retainage estimated at \$30,600.		
Fire Hydrant collars estimated at \$5,000.		
<b>TOTAL CAPITAL OUTLAY</b>	<b>409,600</b>	



# Sewer Fund



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

		Year Ended April 30			
		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>REVENUE</b>					
52-00-3530	Penalties on Services	18,361	21,297	22,500	23,000
	Subtotal	18,361	21,297	22,500	23,000
<b>CHARGES FOR SERVICES</b>					
52-00-3620	Sewer Charges	1,396,002	1,621,402	1,725,000	1,775,000
52-00-3660	Connection Fees	116,753	79,416	53,500	67,500
52-00-3690	Utility Bill Adjustment	(363)	(420)	(4,500)	(2,000)
52-00-3700	Sewer Facility Charges	-	-	-	-
52-00-3710	Miscellaneous Disposal Fees	4,550	-	-	-
52-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	1,516,942	1,700,399	1,774,000	1,840,500
<b>OTHER REVENUES</b>					
52-00-3802	Property Damage	737	-	-	-
52-00-3810	Interest Income	5,912	3,347	5,000	5,000
52-00-3811	Earnings on IMET	2,663	2,304	1,500	3,500
52-00-3860	Grant & Low Interest Loan	-	-	-	-
52-00-3865	Reimbursement from State	-	-	-	-
52-00-3890	Miscellaneous	5,544	11,272	13,000	6,800
	Subtotal	14,855	16,924	19,500	15,300
<b>OTHER FINANCING SOURCES</b>					
52-00-3940	IDOT Reimbursement				333,525
52-00-3960	Transfer from Other Funds - Cap. Impr. & Water	621,564	621,564	621,564	621,564
	Transfer from Invested Funds	-	-	-	-
	Transfer from Sewer Infrastructure Fees	-	-	-	-
	Loan Proceeds	-	-	-	-
	Subtotal	621,564	621,564	621,564	955,089
<b>TOTAL RECEIPTS</b>		<b>2,171,723</b>	<b>2,360,184</b>	<b>2,437,564</b>	<b>2,833,889</b>
SYSTEM DEVELOPMENT CHARGES (INFRASTRUCTURE)		92,651			
<b>TOTAL DISBURSEMENTS</b>		<b>1,730,271</b>	<b>1,800,649</b>	<b>2,341,577</b>	<b>2,742,151</b>
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>348,801</b>	<b>559,535</b>	<b>95,987</b>	<b>91,738</b>
COMMITMENT TO PENSION FUNDS				(30,000)	(26,025)
USE OF INVESTED FUNDS					
SYSTEM DEVELOPMENT CHARGES		92,651			
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(550,066)	(539,306)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		355,651	294,881		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		690,427	937,464	1,252,574	1,318,561
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>937,464</u>	<u>1,252,574</u>	<u>1,318,561</u>	<u>1,384,274</u>

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

		Year Ended April 30			
<b>ADMINISTRATION</b>		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
52-11-4211	Director of Public Works	20,984	21,909	21,500	22,000
52-11-4212	Finance Director	18,132	18,995	18,000	18,500
52-11-4213	Clerical	47,849	50,342	52,500	55,000
52-11-4220	Part-time	2,545	1,997	3,000	3,000
52-11-4230	Over-time	1,047	897	2,000	2,000
52-11-4240	Sick Leave	1,304	2,102	2,400	2,400
52-11-4250	Vacation Leave	6,564	6,109	7,000	7,600
	Subtotal	<u>98,425</u>	<u>102,351</u>	<u>106,400</u>	<u>110,500</u>
<u>INSURANCE BENEFITS</u>					
52-11-4510	Health Insurance	17,536	18,904	21,500	22,500
52-11-4530	Unemployment Insurance	201	135	200	200
	Subtotal	<u>17,737</u>	<u>19,039</u>	<u>21,700</u>	<u>22,700</u>
<u>PENSION BENEFITS</u>					
52-11-4610	FICA	7,342	7,545	8,000	8,500
52-11-4620	IMRF	14,909	15,998	16,700	17,500
	Subtotal	<u>22,251</u>	<u>23,543</u>	<u>24,700</u>	<u>26,000</u>
<u>CONTRACTUAL SERVICES</u>					
52-11-5170	Equipment Rental & Services	2,399	2,441	2,600	2,600
	Subtotal	<u>2,399</u>	<u>2,441</u>	<u>2,600</u>	<u>2,600</u>
<u>PROFESSIONAL SERVICES</u>					
52-11-5310	Professional Services	45,459	57,118	50,000	65,000
52-11-5330	Legal	-	-	-	-
52-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>45,459</u>	<u>57,118</u>	<u>50,000</u>	<u>65,000</u>
<u>COMMUNICATIONS</u>					
52-11-5510	Postage	7,302	7,754	8,000	8,000
52-11-5540	Printing & Publishing	1,283	901	2,000	2,000
	Subtotal	<u>8,585</u>	<u>8,655</u>	<u>10,000</u>	<u>10,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
52-11-5610	Membership & Dues	-	-	100	100
52-11-5620	Travel Expense	-	-	-	-
52-11-5630	Training	133	118	500	500
	Subtotal	<u>133</u>	<u>118</u>	<u>600</u>	<u>600</u>
<u>SERVICE CHARGES</u>					
52-11-5770	Bad Debt Expense	3,752	4,092	4,000	4,000
52-11-5790	Franchise Fees	69,556	80,455	90,000	90,000
	Subtotal	<u>73,308</u>	<u>84,547</u>	<u>94,000</u>	<u>94,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
52-11-5910	Customer Refunds	147	-	2,500	500
52-11-5920	Insurance & Bonds	25,475	27,850	35,350	50,800
52-11-5960	Miscellaneous	2,118	1,785	3,000	3,000
	Subtotal	<u>27,740</u>	<u>29,635</u>	<u>40,850</u>	<u>54,300</u>
<u>GENERAL SUPPLIES</u>					
52-11-6510	Office Supplies	3,008	3,061	4,000	3,500
	Subtotal	<u>3,008</u>	<u>3,061</u>	<u>4,000</u>	<u>3,500</u>

		<u>CAPITAL OUTLAY</u>			
52-11-8300	Equipment-Office	-	821	3,000	5,000
52-11-8700	Furniture & Fixtures	-	-	-	1,000
52-11-8800	Information Systems	3,573	3,788	5,000	5,000
52-11-8904	Interest Expense	-	-	-	-
	Subtotal	<u>3,573</u>	<u>4,609</u>	<u>8,000</u>	<u>11,000</u>
		<u>OTHER FINANCING USES</u>			
52-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL SEWER ADMINISTRATION</b>		<b><u>302,621</u></b>	<b><u>335,118</u></b>	<b><u>362,850</u></b>	<b><u>400,200</u></b>

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

		Year Ended April 30			
		2011	2012	2013	2014
<b>TREATMENT PLANT</b>		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
52-43-4210	Regular Salaries	194,487	195,614	200,000	206,000
52-43-4230	Over-time	5,454	5,822	5,000	5,000
52-43-4240	Sick Leave	2,498	3,368	3,000	3,000
52-43-4250	Vacation Leave	11,306	13,263	13,500	14,000
52-43-4270	Inter-Departmental	15,308	24,268	12,000	12,000
	Subtotal	<u>229,053</u>	<u>242,335</u>	<u>233,500</u>	<u>240,000</u>
<u>INSURANCE BENEFITS</u>					
52-43-4510	Health Insurance	19,686	21,197	25,500	26,000
52-43-4530	Unemployment Insurance	325	246	300	300
	Subtotal	<u>20,011</u>	<u>21,443</u>	<u>25,800</u>	<u>26,300</u>
<u>PENSION BENEFITS</u>					
52-43-4610	FICA	16,977	18,050	18,000	18,500
52-43-4620	IMRF	35,572	38,624	38,000	41,000
	Subtotal	<u>52,549</u>	<u>56,675</u>	<u>56,000</u>	<u>59,500</u>
<u>OTHER BENEFITS</u>					
52-43-4710	Clothing Allowance	405	840	1,500	2,225
	Subtotal	<u>405</u>	<u>840</u>	<u>1,500</u>	<u>2,225</u>
<u>CONTRACTUAL SERVICES</u>					
52-43-5110	Building Repairs	1,307	-	3,500	1,000
52-43-5120	Equipment Repairs	26,536	44,572	25,000	20,000
52-43-5130	Vehicle Repairs	-	-	-	-
52-43-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>27,843</u>	<u>44,572</u>	<u>28,500</u>	<u>21,000</u>
<u>COMMUNICATIONS</u>					
52-43-5520	Communications	7,278	7,862	10,000	10,000
	Subtotal	<u>7,278</u>	<u>7,862</u>	<u>10,000</u>	<u>10,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
52-43-5620	Travel Expense	-	-	-	-
52-43-5630	Training	1,120	3,141	3,000	3,000
	Subtotal	<u>1,120</u>	<u>3,141</u>	<u>3,000</u>	<u>3,000</u>
<u>SERVICE CHARGES</u>					
52-43-5710	Utilities	169,477	139,528	150,000	160,000
52-43-5740	EPA Permits	17,500	17,500	17,500	18,000
52-43-5780	Disposal Fees	32,325	31,436	60,000	60,000
	Subtotal	<u>219,301</u>	<u>188,464</u>	<u>227,500</u>	<u>238,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
52-43-5960	Miscellaneous	1,222	37	2,000	2,000
	Subtotal	<u>1,222</u>	<u>37</u>	<u>2,000</u>	<u>2,000</u>
<u>GENERAL SUPPLIES</u>					
52-43-6510	Office Supplies	27	66	250	250
52-43-6520	Department Supplies	1,496	1,450	1,500	1,500
52-43-6530	Tools	806	852	1,000	1,000
52-43-6540	Janitorial Supplies	270	67	450	450
52-43-6550	Vehicle Fuel & Lube	-	-	-	-
52-43-6560	Chemicals	11,627	7,978	20,000	20,000
52-43-6610	Safety Materials	549	2,214	2,500	2,500
	Subtotal	<u>14,776</u>	<u>12,627</u>	<u>25,700</u>	<u>25,700</u>

		<u>CAPITAL OUTLAY</u>			
52-43-8100	Land	-	-	-	-
52-43-8200	Building Improvements	-	-	-	-
52-43-8302	Equipment-New	-	632	-	-
52-43-8902	Capital Projects	-	47,709	105,000	55,000
	Subtotal	-	48,341	105,000	55,000
<b>TOTAL SEWER TREATMENT PLANT</b>		<b>573,558</b>	<b>626,337</b>	<b>718,500</b>	<b>682,725</b>

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

		Year Ended April 30			
<b>SEWER SANITATION SYSTEM</b>		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>CONTRACTUAL SERVICES</u>					
52-44-5110	Building Repairs	-	-	500	500
52-44-5120	Equipment Repairs	41,935	31,558	20,000	20,000
52-44-5130	Vehicle Repairs	-	-	-	-
52-44-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>41,935</u>	<u>31,558</u>	<u>20,500</u>	<u>20,500</u>
<u>SERVICE CHARGES</u>					
52-44-5710	Utilities	68,792	66,704	76,500	80,000
	Subtotal	<u>68,792</u>	<u>66,704</u>	<u>76,500</u>	<u>80,000</u>
<u>GENERAL SUPPLIES</u>					
52-44-6520	Department Supplies	3,092	2,952	3,500	3,500
52-44-6530	Tools	1,170	-	1,000	1,000
52-44-6550	Vehicle Fuel & Lube	5,439	8,816	7,000	7,000
52-44-6560	Chemicals	265	206	500	500
52-44-6580	Fuels (Gas - Oil)	1,217	1,701	2,000	2,000
52-44-6610	Safety Materials	126	68	1,000	1,000
	Subtotal	<u>11,310</u>	<u>13,743</u>	<u>15,000</u>	<u>15,000</u>
<u>CAPITAL OUTLAY</u>					
52-44-8100	Land	-	-	-	-
52-44-8200	Building Improvements	-	-	1,000	1,000
52-44-8302	Equipment-New	2,084	10,152	15,000	5,000
52-44-8303	Equipment Leases	1,024	1,980	2,500	2,500
52-44-8400	Vehicles	-	-	-	-
52-44-8902	Capital Projects	-	3,040	322,500	728,000
	Subtotal	<u>3,108</u>	<u>15,172</u>	<u>341,000</u>	<u>736,500</u>
<b>TOTAL SEWER SANITATION SYSTEM</b>		<b><u>125,145</u></b>	<b><u>127,176</u></b>	<b><u>453,000</u></b>	<b><u>852,000</u></b>

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

		Year Ended April 30			
<b>INTEREST &amp; BOND REDEMPTION</b>		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
<u>PRINCIPAL ON BONDS</u>					
52-82-7120	Revenue Bonds 1996	-	-	559,565	573,641
	Subtotal	-	-	559,565	573,641
<u>INTEREST ON BONDS</u>					
52-82-7220	Revenue Bonds 1996	271,286	257,804	247,662	233,585
	Subtotal	271,286	257,804	247,662	233,585
<u>PAYING FEES</u>					
52-82-7320	Revenue Bonds 1996	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION</u>					
52-82-9000	Depreciation Expense	457,662	454,214	-	-
	Subtotal	457,662	454,214	-	-
<u>OTHER</u>					
52-82-9595	Abandonment of Assets				
	Subtotal				
<b>TOTAL INTEREST &amp; BOND REDEMPTION</b>		<b>728,948</b>	<b>712,018</b>	<b>807,227</b>	<b>807,226</b>
<b>TOTAL SEWER FUND</b>		<b>1,730,271</b>	<b>1,800,649</b>	<b>2,341,577</b>	<b>2,742,151</b>



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

CLASSIFICATION	Year Ended April 30			
	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
SALARIES	327,478	344,686	339,900	350,500
INSURANCE BENEFITS	37,748	40,482	47,500	49,000
PENSION BENEFITS	74,800	80,218	80,700	85,500
OTHER BENEFITS	405	840	1,500	2,225
CONTRACTUAL SERVICES	72,177	78,571	51,600	44,100
PROFESSIONAL SERVICES	45,459	57,118	50,000	65,000
COMMUNICATIONS	15,864	16,517	20,000	20,000
PROFESSIONAL DEVELOPMENT	1,253	3,258	3,600	3,600
SERVICE CHARGES	361,401	339,715	398,000	412,000
OTHER CONTRACTUAL SERVICES	28,962	29,672	42,850	56,300
GENERAL SUPPLIES	29,094	29,431	44,700	44,200
CAPITAL OUTLAY	6,681	68,122	454,000	802,500
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	559,565	573,641
INTEREST ON BONDS	271,286	257,804	247,662	233,585
PAYING FEES	-	-	-	-
DEPRECIATION	457,662	454,214	-	-
	<u>1,730,271</u>	<u>1,800,649</u>	<u>2,341,577</u>	<u>2,742,151</u>

CITY OF WATERLOO, ILLINOIS  
SEWER FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/14

		<u>AMOUNT</u>	<u>TOTAL</u>
<b>ADMINISTRATION</b>			
52-11-8300	Equipment - Office Purchase of replacement email server estimated at \$ 10,000 Sewer Department share \$2,000 Purchase of replacement copier for Public Works estimated at \$10,000 Sewer Department share \$2,000 Miscellaneous estimated \$1,000.	\$ 5,000	
52-11-8700	Furniture & Fixtures Miscellaneous estimated at \$1,000	1,000	
52-11-8800	Information Systems	5,000	
		\$ 11,000	
<b>SEWER TREATMENT PLANT</b>			
52-43-8100	Land	-	
52-43-8200	Building Improvements	-	
52-43-8302	Equipment - New	-	
52-43-8902	Capital Projects Sludge removal at East Lagoon estimated at \$55,000.	55,000	
		55,000	
<b>SEWER SANITATION SYSTEM</b>			
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 \$15,000. Sewer Department share \$3,000. Miscellaneous estimated at \$2,000	5,000	
52-44-8303	Equipment Leases Leasing large sewer cleaning equipment if necessary	2,500	
52-44-8400	Vehicles	-	
52-44-8902	Capital Projects Rt. 3 sewer line relocation estimated at \$638,000. Sewer rehab estimated at \$75,000 Gravity study on sewer system estimated at \$15,000.	728,000	
		736,500	
<b>TOTAL CAPITAL OUTLAY</b>			<b>802,500</b>

# Electric Fund



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

		Year Ended April 30			
		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
53-00-3530	Penalties on Services	86,244	81,241	85,000	90,000
	Subtotal	<u>86,244</u>	<u>81,241</u>	<u>85,000</u>	<u>90,000</u>
<u>CHARGES FOR SERVICES</u>					
53-00-3630	Electric Sales	9,336,686	9,217,225	9,800,000	10,000,000
53-00-3650	IMEA Credits	644,582	644,736	648,410	653,350
53-00-3660	Connection Fees	90,880	65,331	59,000	37,000
53-00-3690	Utility Bill Adjustment	752	(4,045)	(85,000)	(5,000)
53-00-3740	Street Lighting	48,000	59,000	60,000	60,000
	Subtotal	<u>10,120,901</u>	<u>9,982,247</u>	<u>10,482,410</u>	<u>10,745,350</u>
<u>OTHER REVENUES</u>					
53-00-3802	Property Damage	11,725	918	2,000	2,000
53-00-3810	Interest Income	85,885	38,920	31,300	29,000
53-00-3811	Earnings on IMET	7,655	8,536	2,000	3,000
53-00-3821	Fuel Reimbursement	-	-	-	-
53-00-3850	Subdivision Reimbursement	-	-	-	-
53-00-3855	Commercial Reimbursement	24,588	11,361	203,600	-
53-00-3860	Grant	-	-	-	-
53-00-3865	Reimbursement from State	-	-	-	-
53-00-3890	Miscellaneous	14,273	100,436	20,500	9,800
	Subtotal	<u>144,126</u>	<u>160,171</u>	<u>259,400</u>	<u>43,800</u>
<u>OTHER FINANCING SOURCES</u>					
53-00-3940	IDOT Reimbursement	-	-	-	39,500
53-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
53-00-3990	Transfer from General Fund	-	-	-	-
53-00-3994	State of Illinois Reimbursement	-	-	-	-
	Use of Bond Proceeds from Previous Issue	-	-	-	-
	Transfer from Electric Infrastructure Fees	-	-	-	-
	Transfer from Other Funds	-	1,000,000	-	-
	Transfer from Invested Funds	-	-	1,000,000	2,800,000
	Subtotal	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>2,839,500</u>
TOTAL RECEIPTS		<u>10,351,271</u>	<u>11,223,659</u>	<u>11,826,810</u>	<u>13,718,650</u>
SYSTEM DEVELOPMENT CHARGES (INFRASTRUCTURE)		61,904			
TOTAL DISBURSEMENTS		9,134,529	9,378,606	11,571,235	13,716,016
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b><u>1,154,838</u></b>	<b><u>1,845,053</u></b>	<b><u>255,575</u></b>	<b><u>2,634</u></b>
COMMITMENT TO PENSION FUNDS				(84,000)	(96,625)
USE OF INVESTED FUNDS		-	-	(1,000,000)	(2,800,000)
USE OF BOND PROCEEDS		-			
SYSTEM DEVELOPMENT CHARGES		61,904			
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(40,045)	105,586		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(422,028)	(4,089,616)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		5,809,190	6,563,859	4,424,883	3,596,458
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u><u>6,563,859</u></u>	<u><u>4,424,883</u></u>	<u><u>3,596,458</u></u>	<u><u>702,467</u></u>

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

		Year Ended April 30			
<b>ADMINISTRATION</b>		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
53-11-4211	Director of Public Works	20,984	21,909	21,500	22,000
53-11-4212	Finance Director	18,132	18,995	18,000	18,500
53-11-4213	Clerical	47,849	50,341	52,500	55,000
53-11-4220	Part-time	21,414	21,950	21,600	23,400
53-11-4230	Over-time	1,047	897	2,000	2,000
53-11-4240	Sick Leave	1,304	2,102	2,400	2,400
53-11-4250	Vacation Leave	6,563	6,109	7,000	7,600
	Subtotal	<u>117,293</u>	<u>122,303</u>	<u>125,000</u>	<u>130,900</u>
<u>INSURANCE BENEFITS</u>					
53-11-4510	Health Insurance	17,536	18,904	21,500	22,500
53-11-4530	Unemployment Insurance	370	292	300	300
	Subtotal	<u>17,906</u>	<u>19,196</u>	<u>21,800</u>	<u>22,800</u>
<u>PENSION BENEFITS</u>					
53-11-4610	FICA	8,751	9,080	10,000	10,000
53-11-4620	IMRF	14,908	15,997	16,700	17,500
	Subtotal	<u>23,659</u>	<u>25,077</u>	<u>26,700</u>	<u>27,500</u>
<u>CONTRACTUAL SERVICES</u>					
53-11-5170	Equipment Rental & Services	2,399	2,860	3,300	2,600
	Subtotal	<u>2,399</u>	<u>2,860</u>	<u>3,300</u>	<u>2,600</u>
<u>PROFESSIONAL SERVICES</u>					
53-11-5310	Professional Services	69,571	83,594	70,000	60,000
53-11-5350	Independent Contractors	19,818	-	-	-
	Subtotal	<u>89,389</u>	<u>83,594</u>	<u>70,000</u>	<u>60,000</u>
<u>COMMUNICATIONS</u>					
53-11-5510	Postage	7,630	7,981	8,000	8,000
53-11-5540	Printing & Publishing	1,832	901	2,500	2,500
	Subtotal	<u>9,462</u>	<u>8,882</u>	<u>10,500</u>	<u>10,500</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
53-11-5610	Membership & Dues	-	-	100	100
53-11-5620	Travel Expense	-	-	-	-
53-11-5630	Training	1,471	2,997	5,000	5,000
	Subtotal	<u>1,471</u>	<u>2,997</u>	<u>5,100</u>	<u>5,100</u>
<u>SERVICE CHARGES</u>					
53-11-5770	Bad Debt Expense	18,417	14,362	25,000	25,000
53-11-5790	Franchise Fees	470,903	466,878	480,000	490,000
	Subtotal	<u>489,320</u>	<u>481,240</u>	<u>505,000</u>	<u>515,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
53-11-5910	Customer Refunds	-	-	500	500
53-11-5920	Insurance & Bonds	108,286	113,994	155,000	185,000
53-11-5940	State Utility Tax	-	-	-	-
53-11-5960	Miscellaneous	2,118	1,886	3,000	3,000
	Subtotal	<u>110,404</u>	<u>115,880</u>	<u>158,500</u>	<u>188,500</u>
<u>GENERAL SUPPLIES</u>					
53-11-6510	Office Supplies	3,077	3,304	4,000	3,500
	Subtotal	<u>3,077</u>	<u>3,304</u>	<u>4,000</u>	<u>3,500</u>
<u>CAPITAL OUTLAY</u>					
53-11-8300	Equipment-Office	-	1,768	3,000	5,000
53-11-8700	Furniture & Fixtures	-	1,086	-	1,000
53-11-8800	Information Systems	3,573	3,721	5,000	5,000
	Subtotal	<u>3,573</u>	<u>6,575</u>	<u>8,000</u>	<u>11,000</u>
<b>TOTAL ELECTRIC ADMINISTRATION</b>		<b><u>867,954</u></b>	<b><u>871,908</u></b>	<b><u>937,900</u></b>	<b><u>977,400</u></b>

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

		Year Ended April 30			
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
<b>PRODUCTION</b>					
<u>SALARIES</u>					
53-47-4210	Regular Salaries	144,249	186,639	180,000	190,000
53-47-4230	Over-time	1,226	2,475	7,000	4,000
53-47-4240	Sick Leave	445	2,777	2,000	3,000
53-47-4250	Vacation Leave	8,488	5,660	11,500	11,500
53-47-4270	Inter-Departmental	1,731	7,592	25,000	10,000
	Subtotal	156,139	205,144	225,500	218,500
<u>INSURANCE BENEFITS</u>					
53-47-4510	Health Insurance	24,056	34,172	38,500	39,000
53-47-4530	Unemployment Insurance	433	228	300	300
	Subtotal	24,489	34,400	38,800	39,300
<u>PENSION BENEFITS</u>					
53-47-4610	FICA	11,390	15,075	17,000	17,000
53-47-4620	IMRF	24,116	32,643	37,500	38,200
	Subtotal	35,506	47,718	54,500	55,200
<u>OTHER BENEFITS</u>					
53-47-4710	Clothing Allowance	2,868	2,360	3,500	1,345
	Subtotal	2,868	2,360	3,500	1,345
<u>CONTRACTUAL SERVICES</u>					
53-47-5110	Building Repairs	1,974	2,917	5,000	5,000
53-47-5150	Utility System Maintenance	72,585	61,240	60,000	60,000
53-47-5160	Machinery Repairs	-	-	-	-
	Subtotal	74,560	64,156	65,000	65,000
<u>PROFESSIONAL SERVICES</u>					
53-47-5310	Professional Services	429	152	500	500
	Subtotal	429	152	500	500
<u>COMMUNICATIONS</u>					
53-47-5520	Communications	1,712	2,823	2,500	3,500
	Subtotal	1,712	2,823	2,500	3,500
<u>PROFESSIONAL DEVELOPMENT</u>					
53-47-5620	Travel Expense	-	-	-	-
53-47-5630	Training	880	674	1,000	1,000
	Subtotal	880	674	1,000	1,000
<u>SERVICE CHARGES</u>					
53-47-5710	Utilities	22,097	30,167	40,000	40,000
53-47-5740	EPA Permits	8,771	8,771	6,000	10,000
	Subtotal	30,868	38,938	46,000	50,000
<u>GENERAL SUPPLIES</u>					
53-47-6520	Department Supplies	2,513	2,613	3,000	3,000
53-47-6530	Tools	774	1,222	1,500	1,500
53-47-6540	Janitorial Supplies	2,692	3,956	4,000	4,000
53-47-6560	Chemicals	3,500	2,816	3,500	4,000
53-47-6565	Water Treatment Chemicals	4,000	3,759	4,000	4,000
53-47-6580	Fuels - (Gas & Oil)	(662)	17,944	20,000	20,000
53-47-6600	Lubricants	3,673	1,320	3,000	3,000
53-47-6610	Safety Materials	1,538	2,124	2,000	2,000
	Subtotal	18,027	35,754	41,000	41,500

		<u>CAPITAL OUTLAY</u>			
53-47-8100	Land	-	-	-	-
53-47-8200	Building Improvements	-	-	1,000	1,000
53-47-8302	Equipment-New	-	-	-	-
53-47-8400	Equipment - Vehicles	-	-	-	-
53-47-8902	Capital Projects	14,950	322	1,400,000	539,000
	Subtotal	14,950	322	1,401,000	540,000
<b>TOTAL ELECTRIC PRODUCTION</b>		<b>360,427</b>	<b>432,442</b>	<b>1,879,300</b>	<b>1,015,845</b>

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

DISTRIBUTION		Year Ended April 30			
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
<u>SALARIES</u>					
53-48-4210	Regular Salaries	484,168	494,808	510,000	530,000
53-48-4230	Over-time	21,460	32,515	30,000	100,000
53-48-4240	Sick Leave	10,971	12,670	15,000	15,000
53-48-4250	Vacation Leave	30,531	35,467	41,000	43,000
53-48-4270	Inter-Departmental	-	344	15,000	1,000
	Subtotal	547,129	575,803	611,000	689,000
<u>INSURANCE BENEFITS</u>					
53-48-4510	Health Insurance	88,877	94,376	110,500	120,500
53-48-4530	Unemployment Insurance	780	578	750	750
	Subtotal	89,657	94,955	111,250	121,250
<u>PENSION BENEFITS</u>					
53-48-4610	FICA	39,340	42,704	46,000	52,500
53-48-4620	IMRF	83,884	92,758	99,500	117,000
	Subtotal	123,224	135,462	145,500	169,500
<u>OTHER BENEFITS</u>					
53-48-4710	Clothing Allowance	825	1,771	6,500	1,600
	Subtotal	825	1,771	6,500	1,600
<u>CONTRACTUAL SERVICES</u>					
53-48-5110	Building Repairs	2,808	198	3,500	1,000
53-48-5120	Equipment Repairs	10,772	20,594	20,000	20,000
53-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	13,580	20,791	23,500	21,000
<u>PROFESSIONAL SERVICES</u>					
53-48-5310	Professional Services	3,001	1,154	4,000	4,000
	Subtotal	3,001	1,154	4,000	4,000
<u>COMMUNICATIONS</u>					
53-48-5520	Communications	3,615	3,373	3,500	4,000
	Subtotal	3,615	3,373	3,500	4,000
<u>PROFESSIONAL DEVELOPMENT</u>					
53-48-5620	Travel Expense	-	-	-	-
53-48-5630	Training	1,955	1,794	4,000	3,000
	Subtotal	1,955	1,794	4,000	3,000
<u>SERVICE CHARGES</u>					
53-48-5710	Utilities	11,682	20,370	22,000	22,000
53-48-5760	Electric Purchased	6,183,623	6,242,324	6,550,000	6,650,000
	Subtotal	6,195,305	6,262,695	6,572,000	6,672,000
<u>OTHER CONTRACTUAL SERVICES</u>					
53-48-5960	Miscellaneous	1,561	-	1,000	1,000
	Subtotal	1,561	-	1,000	1,000
<u>GENERAL SUPPLIES</u>					
53-48-6180	Street Light Materials	30,463	50,679	30,000	30,000
53-48-6520	Department Supplies	26,938	30,259	30,000	30,000
53-48-6530	Tools	6,184	5,849	7,000	7,000
53-48-6540	Janitorial Supplies	1,331	1,462	1,500	1,500
53-48-6550	Vehicle Fuel & Lube	21,285	30,834	27,000	27,000
53-48-6610	Safety Materials	8,002	3,981	7,500	7,500
	Subtotal	94,203	123,064	103,000	103,000



		<u>CAPITAL OUTLAY</u>			
53-48-8100	Land	-	-	10,750	-
53-48-8200	Building Improvements	648	1,744	5,000	5,000
53-48-8302	Equipment-New	3,017	4,577	15,000	15,000
53-48-8303	Equipment Leases	-	-	-	-
53-48-8400	Vehicles	-	-	-	-
53-48-8501	Meters	-	-	20,000	20,000
53-48-8502	Transformers	-	-	100,000	100,000
53-48-8503	Line Materials	124,262	150,852	150,000	300,000
53-48-8504	Poles	-	-	15,000	-
53-48-8508	Contracted Tree Trimming	1,387	-	-	25,000
53-48-8509	PCB Program	5,308	835	1,000	2,500
53-48-8902	Capital Projects	1,647	-	200,000	2,805,000
	Subtotal	136,268	158,009	516,750	3,272,500
		<u>DEPRECIATION</u>			
53-48-9100	Depreciation	550,622	570,025	-	-
	Subtotal	550,622	570,025	-	-
<b>TOTAL ELECTRIC DISTRIBUTION</b>		<b>7,760,947</b>	<b>7,948,895</b>	<b>8,102,000</b>	<b>11,061,850</b>

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

		Year Ended April 30			
<b>INTEREST &amp; BOND</b>		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PRINCIPAL ON BONDS</u>					
53-82-7110	Revenue Bonds	-	-	550,000	585,000
	Subtotal	-	-	550,000	585,000
<u>INTEREST ON BONDS</u>					
53-82-7210	Revenue Bonds	136,639	116,824	100,535	74,421
	Subtotal	136,639	116,824	100,535	74,421
<u>PAYING FEES</u>					
53-82-7310	Revenue Bonds	1,050	1,025	1,500	1,500
	Subtotal	1,050	1,025	1,500	1,500
<u>DEPRECIATION &amp; AMORTIZATION</u>					
53-82-9011	Amortization - Bond Discount	3,000	3,000		
53-82-9012	Amortization - Bond Issuance Costs	4,512	4,512		
	Subtotal	7,512	7,512	-	-
<b>TOTAL INTEREST &amp; BOND</b>		<b>145,201</b>	<b>125,361</b>	<b>652,035</b>	<b>660,921</b>
<b>TOTAL ELECTRIC FUND</b>		<b>9,134,529</b>	<b>9,378,606</b>	<b>11,571,235</b>	<b>13,716,016</b>

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

CLASSIFICATION	Year Ended April 30			
	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
SALARIES	820,561	903,250	961,500	1,038,400
INSURANCE BENEFITS	132,052	148,551	171,850	183,350
PENSION BENEFITS	182,388	208,257	226,700	252,200
OTHER BENEFITS	3,693	4,131	10,000	2,945
CONTRACTUAL SERVICES	90,539	87,807	91,800	88,600
PROFESSIONAL SERVICES	92,820	84,899	74,500	64,500
COMMUNICATIONS	14,789	15,078	16,500	18,000
PROFESSIONAL DEVELOPMENT	4,306	5,466	10,100	9,100
SERVICE CHARGES	6,715,493	6,782,873	7,123,000	7,237,000
OTHER CONTRACTUAL SERVICES	111,965	115,880	159,500	189,500
GENERAL SUPPLIES	115,308	162,122	148,000	148,000
CAPITAL OUTLAY	154,792	164,905	1,925,750	3,823,500
DEPRECIATION	558,134	577,537	-	-
PRINCIPAL ON BONDS	-	-	550,000	585,000
INTEREST ON BONDS	136,639	116,824	100,535	74,421
PAYING FEES	1,050	1,025	1,500	1,500
	<u>9,134,529</u>	<u>9,378,606</u>	<u>11,571,235</u>	<u>13,716,016</u>

CITY OF WATERLOO, ILLINOIS  
ELECTRIC FUND  
CAPITAL OUTLAY  
FISCAL YEAR END 4/30/14

	<u>AMOUNT</u>	<u>TOTAL</u>
<b>ADMINISTRATION</b>		
53-11-8300 Equipment - Office	5,000	
Purchase of replacement email server estimated at \$ 10,000		
Electric Department share \$2,000		
Purchase of replacement copier for Public Works estimated at \$10,000		
Electric Department share \$2,000		
Miscellaneous estimated \$1,000.		
53-11-8700 Furniture & Fixtures	1,000	
Miscellaneous estimated at \$1,000		
53-11-8800 Information Systems	5,000	
	<hr/>	11,000
<b>PRODUCTION</b>		
53-47-8100 Land	-	
53-47-8200 Building Improvements	1,000	
Miscellaneous estimatated at \$1,000.		
53-47-8302 Equipment - New	-	
53-47-8400 Equipment - Vehicle	-	
53-47-8902 Capital Projects	539,000	
Fencing estimated at \$10,000.		
Heat Exchanger estimated at \$5,000.		
CAT Unit Relocation completion estimated at \$140,000.		
Substation Modifications (34.5 kv) estimated at \$24,000.		
Substation Modifications (2400 kv) estimated at \$325,000.		
Substation Upgrades - Ameren estimated at \$35,000.		
		540,000
<b>DISTRIBUTION</b>		
53-48-8100 Land		
53-48-8200 Building Improvements	5,000	
Miscellaneous estimatated at \$5,000.		
53-48-8302 Equipment - New	15,000	
Purchase of mechanic shop tools estimated at \$15,000.		
Electric Department share \$3,000.		
Purchase of Fiber Switching Equipment estimated at \$10,000.		
Miscellaneous estimated at \$2,000		
53-48-8400 Vehicles	-	
53-48-8501 Meters	20,000	
53-48-8502 Transformers	100,000	
53-48-8503 Line Materials	300,000	
53-48-8504 Poles	-	
53-48-8508 Contracted Tree Trimming	25,000	
53-48-8509 PCB Program	2,500	
53-48-8902 Capital Projects	2,805,000	
Rt. 3 electric line relocation estimated at \$1,500,000.		
Fault Current Survey estimated at \$5,000.		
Ameren Pole Line estimated at \$1,300,000.		
	<hr/>	3,272,500
<b>TOTAL CAPITAL OUTLAY</b>		<hr/> <b>3,823,500</b> <hr/>

# Gas Fund



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

		Year Ended April 30			
		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<b>REVENUE</b>					
54-00-3530	Penalties on Services	40,425	31,118	24,500	25,000
	Subtotal	40,425	31,118	24,500	25,000
<b>CHARGES FOR SERVICES</b>					
54-00-3640	Gas Sales	3,608,874	2,652,108	2,585,000	2,800,000
54-00-3660	Connection Fees	32,871	24,227	19,000	21,250
54-00-3690	Utility Bill Adjustment	(2,346)	(1,800)	(5,000)	(5,000)
54-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	3,639,399	2,674,535	2,599,000	2,816,250
<b>OTHER REVENUES</b>					
54-00-3802	Property Damage	-	265	-	-
54-00-3810	Interest Income	33,312	19,072	4,000	3,000
54-00-3811	Earnings on IMET	5,400	7,798	6,000	8,000
54-00-3850	Subdivision Reimbursement	-	-	-	-
54-00-3855	Commercial Reimbursement	13,570	5,867	68,300	-
54-00-3860	Grant	-	-	-	-
54-00-3890	Miscellaneous	8,507	11,162	10,000	6,800
	Subtotal	60,790	44,163	88,300	17,800
<b>OTHER FINANCING SOURCES</b>					
54-00-3940	IDOT Reimbursement	-	-	-	406,400
54-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
	Transfer from Invested Funds	-	-	-	220,000
	Subtotal	-	-	-	626,400
<b>TOTAL RECEIPTS</b>		<b>3,740,614</b>	<b>2,749,817</b>	<b>2,711,800</b>	<b>3,485,450</b>
SYSTEM DEVELOPMENT CHARGES (INFRASTRUCTURE)		16,596			
<b>TOTAL DISBURSEMENTS</b>		<b>3,000,045</b>	<b>2,735,036</b>	<b>2,578,400</b>	<b>3,479,700</b>
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>723,973</b>	<b>14,781</b>	<b>133,400</b>	<b>5,750</b>
COMMITMENT TO PENSION FUNDS				(45,600)	(52,380)
USE OF INVESTED FUNDS					(220,000)
SYSTEM DEVELOPMENT CHARGES		16,596			
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		26,505	(279,993)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		85,074	(740,062)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		3,531,695	4,383,843	3,378,569	3,466,369
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>4,383,843</u>	<u>3,378,569</u>	<u>3,466,369</u>	<u>3,199,739</u>

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

		Year Ended April 30			
		2011	2012	2013	2014
<b>ADMINISTRATION</b>		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
54-11-4211	Director of Public Works	20,984	21,909	21,500	22,000
54-11-4212	Finance Director	18,133	18,996	18,000	18,500
54-11-4213	Clerical	47,851	50,343	52,500	55,000
54-11-4220	Part-time	21,420	21,957	21,600	23,400
54-11-4230	Over-time	1,048	897	2,000	2,000
54-11-4240	Sick Leave	1,304	2,102	2,400	2,400
54-11-4250	Vacation Leave	6,565	6,110	7,000	7,600
	Subtotal	<u>117,305</u>	<u>122,314</u>	<u>125,000</u>	<u>130,900</u>
<u>INSURANCE BENEFITS</u>					
54-11-4510	Health Insurance	17,536	18,904	21,500	22,500
54-11-4530	Unemployment Insurance	370	292	300	300
	Subtotal	<u>17,906</u>	<u>19,196</u>	<u>21,800</u>	<u>22,800</u>
<u>PENSION BENEFITS</u>					
54-11-4610	FICA	8,771	9,100	10,000	10,000
54-11-4620	IMRF	14,949	16,040	16,700	17,500
	Subtotal	<u>23,719</u>	<u>25,140</u>	<u>26,700</u>	<u>27,500</u>
<u>CONTRACTUAL SERVICES</u>					
54-11-5170	Equipment Rental & Services	2,399	2,860	3,300	2,600
	Subtotal	<u>2,399</u>	<u>2,860</u>	<u>3,300</u>	<u>2,600</u>
<u>PROFESSIONAL SERVICES</u>					
54-11-5310	Professional Services	33,199	21,462	25,000	25,500
54-11-5330	Legal	-	-	15,000	5,000
54-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>33,199</u>	<u>21,462</u>	<u>40,000</u>	<u>30,500</u>
<u>COMMUNICATIONS</u>					
54-11-5510	Postage	7,430	7,950	8,000	8,000
54-11-5540	Printing & Publishing	1,283	901	2,500	2,500
	Subtotal	<u>8,713</u>	<u>8,851</u>	<u>10,500</u>	<u>10,500</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
54-11-5610	Membership & Dues	2,520	2,470	3,000	3,100
54-11-5620	Travel Expense	-	-	-	-
54-11-5630	Training	65	24	500	500
54-11-5650	Books & Publications	-	480	800	500
	Subtotal	<u>2,585</u>	<u>2,974</u>	<u>4,300</u>	<u>4,100</u>
<u>SERVICE CHARGES</u>					
54-11-5770	Bad Debt Expense	7,876	5,224	10,000	10,000
54-11-5790	Franchise Fees	182,048	146,413	130,000	140,000
	Subtotal	<u>189,925</u>	<u>151,637</u>	<u>140,000</u>	<u>150,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
54-11-5910	Customer Refunds	896	1,367	1,000	1,000
54-11-5920	Insurance & Bonds	24,986	28,017	32,800	37,000
54-11-5940	State Utility Tax	-	-	-	-
54-11-5960	Miscellaneous	2,118	1,785	3,000	3,000
	Subtotal	<u>28,000</u>	<u>31,169</u>	<u>36,800</u>	<u>41,000</u>
<u>GENERAL SUPPLIES</u>					
54-11-6510	Office Supplies	3,071	3,116	4,000	3,500
	Subtotal	<u>3,071</u>	<u>3,116</u>	<u>4,000</u>	<u>3,500</u>

		<u>CAPITAL OUTLAY</u>			
54-11-8300	Equipment-Office	-	2,043	3,000	5,000
54-11-8700	Furniture & Fixtures	-	-	-	1,000
54-11-8800	Information Systems	3,573	3,721	5,000	5,000
	Subtotal	<u>3,573</u>	<u>5,764</u>	<u>8,000</u>	<u>11,000</u>
54-11-9592	Transfer to Other Funds	-	-	-	-
<b>TOTAL GAS ADMINISTRATION</b>		<b><u>430,396</u></b>	<b><u>394,482</u></b>	<b><u>420,400</u></b>	<b><u>434,400</u></b>



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

		Year Ended April 30			
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
<b>DISTRIBUTION</b>					
<u>SALARIES</u>					
54-48-4210	Regular Salaries	314,090	314,435	340,000	360,000
54-48-4230	Over-time	5,066	4,577	10,000	85,000
54-48-4240	Sick Leave	7,939	7,462	10,000	7,500
54-48-4250	Vacation Leave	22,751	24,437	26,000	27,000
54-48-4270	Inter-Departmental	16,553	20,053	15,000	15,000
	Subtotal	366,399	370,964	401,000	494,500
<u>INSURANCE BENEFITS</u>					
54-48-4510	Health Insurance	69,663	68,881	80,000	92,000
54-48-4515	Health Insurance Reimbursement	-	-	-	-
54-48-4530	Unemployment Insurance	546	439	500	500
	Subtotal	70,209	69,320	80,500	92,500
<u>PENSION BENEFITS</u>					
54-48-4610	FICA	26,649	27,018	30,000	38,500
54-48-4620	IMRF	57,046	58,886	64,000	85,500
	Subtotal	83,695	85,904	94,000	124,000
<u>OTHER BENEFITS</u>					
54-48-4710	Clothing Allowance	489	1,564	4,000	3,300
	Subtotal	489	1,564	4,000	3,300
<u>CONTRACTUAL SERVICES</u>					
54-48-5110	Building Repairs	(499)	1,285	1,000	1,000
54-48-5120	Equipment Repairs	7,961	5,779	12,000	12,000
54-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	7,462	7,064	13,000	13,000
<u>COMMUNICATIONS</u>					
54-48-5520	Communications	5,863	6,057	6,500	6,500
	Subtotal	5,863	6,057	6,500	6,500
<u>PROFESSIONAL DEVELOPMENT</u>					
54-48-5620	Travel Expense	-	-	-	-
54-48-5630	Training	2,387	2,243	5,000	3,000
	Subtotal	2,387	2,243	5,000	3,000
<u>SERVICE CHARGES</u>					
54-48-5710	Utilities	15,408	13,696	16,000	15,000
	Subtotal	15,408	13,696	16,000	15,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-48-5960	Miscellaneous	125	-	500	500
	Subtotal	125	-	500	500
<u>GENERAL SUPPLIES</u>					
54-48-6510	Office Supplies	590	18	500	500
54-48-6520	Department Supplies	2,014	1,125	2,500	2,500
54-48-6530	Tools	2,028	4,950	5,000	5,000
54-48-6540	Janitorial Supplies	150	-	500	500
54-48-6550	Vehicle Fuel & Lube	19,734	27,215	25,000	24,000
54-48-6560	Chemicals	2,584	1,739	3,500	3,500
54-48-6580	Natural Gas Purchase	1,697,728	1,439,430	1,350,000	1,375,000
54-48-6610	Safety Materials	3,616	4,053	5,000	5,000
	Subtotal	1,728,443	1,478,529	1,392,000	1,416,000

		<u>CAPITAL OUTLAY</u>			
54-48-8100	Land	-	-	-	-
54-48-8200	Building Improvements	-	-	2,500	2,000
54-48-8302	Equipment-New	2,524	4,542	18,000	5,000
54-48-8303	Equipment Leases	-	-	-	-
54-48-8400	Vehicles	-	-	-	-
54-48-8501	Meters	-	-	35,000	30,000
54-48-8503	Line Maintenance Materials	62,289	60,924	60,000	135,000
54-48-8902	Capital Projects	-	8,618	30,000	705,000
	Subtotal	<u>64,813</u>	<u>74,084</u>	<u>145,500</u>	<u>877,000</u>
		<u>DEPRECIATION</u>			
54-48-9100	Depreciation	224,356	231,129	-	-
	Subtotal	<u>224,356</u>	<u>231,129</u>	<u>-</u>	<u>-</u>
<b>TOTAL GAS DISTRIBUTION</b>		<b><u>2,569,649</u></b>	<b><u>2,340,553</u></b>	<b><u>2,158,000</u></b>	<b><u>3,045,300</u></b>
<b>TOTAL GAS FUND</b>		<b><u>3,000,045</u></b>	<b><u>2,735,036</u></b>	<b><u>2,578,400</u></b>	<b><u>3,479,700</u></b>

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

CLASSIFICATION	Year Ended April 30			
	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>	2014 <u>Budget</u>
SALARIES	483,705	493,279	526,000	625,400
INSURANCE BENEFITS	88,115	88,517	102,300	115,300
PENSION BENEFITS	107,414	111,044	120,700	151,500
OTHER BENEFITS	489	1,564	4,000	3,300
CONTRACTUAL SERVICES	9,861	9,924	16,300	15,600
PROFESSIONAL SERVICES	33,199	21,462	40,000	30,500
COMMUNICATIONS	14,575	14,908	17,000	17,000
PROFESSIONAL DEVELOPMENT	4,972	5,217	9,300	7,100
SERVICE CHARGES	205,333	165,332	156,000	165,000
OTHER CONTRACTUAL SERVICES	28,125	31,169	37,300	41,500
GENERAL SUPPLIES	1,731,515	1,481,644	1,396,000	1,419,500
CAPITAL OUTLAY	68,386	79,847	153,500	888,000
DEPRECIATION	224,356	231,129	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
	<u>3,000,045</u>	<u>2,735,036</u>	<u>2,578,400</u>	<u>3,479,700</u>

CITY OF WATERLOO, ILLINOIS  
 GAS FUND  
 CAPITAL OUTLAY  
 FISCAL YEAR END 4/30/14

		<u>AMOUNT</u>	<u>TOTAL</u>
	<b>ADMINISTRATION</b>		
54-11-8300	Equipment - Office Purchase of replacement email server estimated at \$ 10,000 Gas Department share \$2,000 Purchase of replacement copier for Public Works estimated at \$10,000 Gas Department share \$2,000 Miscellaneous estimated \$1,000.	\$ 5,000	
54-11-8700	Furniture & Fixtures Miscellaneous estimated at \$1,000	1,000	
54-11-8800	Information Systems	5,000	
		11,000	11,000
	<b>DISTRIBUTION</b>		
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 \$15,000. Gas Department share \$3,000. Purchase of miscellaenous equipment estimated at \$2,000.	5,000	
54-48-8303	Equipment Leases	-	
54-48-8400	Vehicles	-	
54-48-8501	Meters	30,000	
54-48-8503	Line Maintenance Materials Line Material estimated at \$60,000 2" pipe estimated at \$25,000 (1 load). 4" pipe estimated at \$45,000. 6" pipe estimated at \$5,000.	135,000	
54-48-8902	Capital Projects Rt. 3 gas line relocation estimated at \$700,000. Miscellaneous estimated at \$5,000.	705,000	
			877,000
	<b>TOTAL CAPITAL OUTLAY</b>		<b>888,000</b>

# Police Pension Fund



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

		Year Ended April 30			
		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>TAXES</u>					
72-00-3150	Property Tax - Current	345,150	300,000	301,000	335,000
	Subtotal	345,150	300,000	301,000	335,000
<u>OTHER REVENUES</u>					
72-00-3810	Interest Income		315	9,000	9,000
72-00-3811	Unrealized Appreciation		20,656	-	-
72-00-3812	Gain/Loss on Investments	-	1,198	15,000	15,000
72-00-3814	Interest Income - CD's	90,499	78,339	60,500	44,300
72-00-3815	Accrued Income		2,263	-	-
72-00-3816	Purchase Discounts	-	-	-	-
72-00-3817	Dividend Income		2,100	10,000	10,000
72-00-3818	Interest Income - Checking	280	613	150	120
72-00-3881	From James Trantham	7,799	8,033	8,300	8,500
72-00-3883	From Michael Douglas	6,963	7,172	7,400	7,600
72-00-3885	From John Sawyer	5,628	5,772	6,000	6,100
72-00-3893	From Dwight Loless	6,336	6,526	6,750	6,900
72-00-3894	From Trinity Daws	5,338	5,475	5,700	5,800
72-00-3896	From Stephen Dinkelman	5,338	5,475	5,700	5,800
72-00-3897	From Dale Siebenberger	5,338	5,475	5,700	5,800
72-00-3899	From Jeffrey Prosis	5,338	5,475	5,700	5,800
72-00-3901	From Scott Spencer	5,338	5,475	5,700	5,800
72-00-3903	From David Midkiff II	5,338	5,475	5,700	5,800
72-00-3904	From Clifford M Haddick	5,338	5,475	5,700	5,800
72-00-3905	From Steve Martin	5,338	5,475	5,700	5,800
72-00-3906	From Scott Kohl	5,338	5,475	5,700	5,800
72-00-3907	From Joshua Lawrence	5,346	5,475	5,700	5,800
72-00-3908	From Evan Ford	5,209	5,475	5,700	5,800
72-00-3990	From General Fund	-	-	-	-
	Subtotal	176,101	193,210	185,800	171,120
TOTAL RECEIPTS		521,251	493,210	486,800	506,120
TOTAL DISBURSEMENTS		167,965	173,225	189,920	201,600
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>		<b>353,286</b>	<b>319,985</b>	<b>296,880</b>	<b>304,720</b>
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(64,388)	39,614		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,401,775	2,690,673	3,050,272	3,347,152
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>2,690,673</u>	<u>3,050,272</u>	<u>3,347,152</u>	<u>3,651,872</u>

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

		Year Ended April 30			
		2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PENSION BENEFITS</u>					
72-00-4630	Federal Tax Paid	-	-	22,600	22,600
72-00-4635	Bank Charges	-	893	4,500	7,000
72-00-4640	Benefits Paid	156,992	161,487	143,600	148,300
	Subtotal	<u>156,992</u>	<u>162,380</u>	<u>170,700</u>	<u>177,900</u>
<u>PROFESSIONAL SERVICES</u>					
72-00-5310	Professional Services	-	-	2,600	1,000
72-00-5330	Legal	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>2,600</u>	<u>1,000</u>
<u>COMMUNICATIONS</u>					
72-00-5540	Printing & Publishing	17	64	100	100
	Subtotal	<u>17</u>	<u>64</u>	<u>100</u>	<u>100</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
72-00-5620	Travel	-	-	-	-
72-00-5630	Training	1,220	2,090	2,500	2,500
	Subtotal	<u>1,220</u>	<u>2,090</u>	<u>2,500</u>	<u>2,500</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
72-00-5920	Insurance & Bonds	1,971	2,362	2,500	2,500
72-00-5922	Accounting	5,480	5,140	3,000	6,000
72-00-5924	Safe Deposit Box	30	30	50	50
72-00-5925	Legal	1,000	(156)	7,000	10,000
72-00-5926	Dues	775	775	800	800
72-00-5927	IL Department of Insurance	480	541	620	700
	Subtotal	<u>9,736</u>	<u>8,692</u>	<u>13,970</u>	<u>20,050</u>
<u>GENERAL SUPPLIES</u>					
72-00-6510	Office Supplies	-	-	50	50
	Subtotal	<u>-</u>	<u>-</u>	<u>50</u>	<u>50</u>
<b>TOTAL POLICE PENSION FUND</b>		<b><u>167,965</u></b>	<b><u>173,225</u></b>	<b><u>189,920</u></b>	<b><u>201,600</u></b>

