

Annual Budget

2012-2013



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INTRODUCTION

In accordance with Chapter 65 of the Illinois Compiled Statutes (65 ILCS 5/8-2-9.1 through 5/8-2-9.10), the proposed budget for 2012-13 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, 2012 through April 30, 2013. 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.

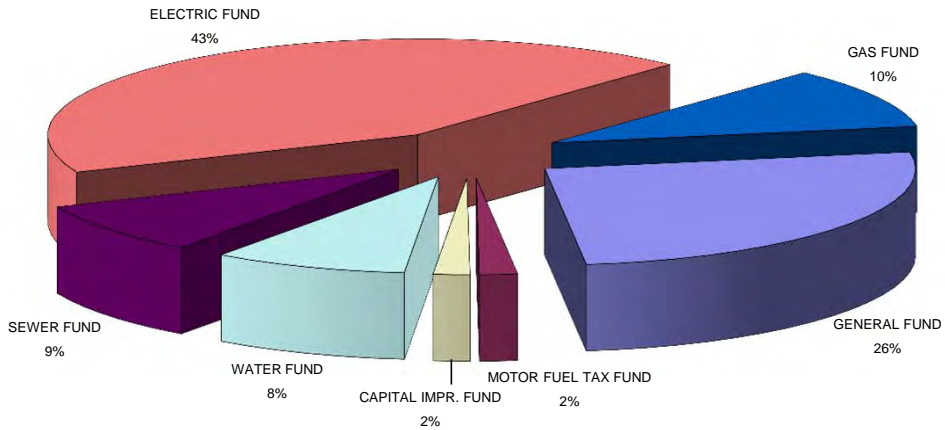
Summary



CITY OF WATERLOO, ILLINOIS
 SUMMARY OF ESTIMATED RECEIPTS AND DISBURSEMENTS
 FISCAL YEAR ENDED APRIL 30, 2013

FUND	RECEIPTS	DISBURSEMENTS	SYSTEM DEVELOPMENT CHARGE	RECEIPTS OVER DISBURSEMENTS/ SYSTEM DEVELOPMENT CHARGE
GENERAL FUND	7,143,915	7,138,675		5,240
MOTOR FUEL TAX FUND	457,000	450,990		6,010
CAPITAL IMPROVEMENTS FUND	587,300	437,902		149,398
WATER FUND	2,393,425	2,331,011	6,250	56,164
SEWER FUND	2,424,564	2,380,327	43,750	487
ELECTRIC FUND	12,022,390	11,894,185	17,500	110,705
GAS FUND	2,926,250	2,824,200	8,750	93,300
TOTAL	27,954,844	27,457,290	76,250	421,304

Disbursements by Fund
\$27,457,290

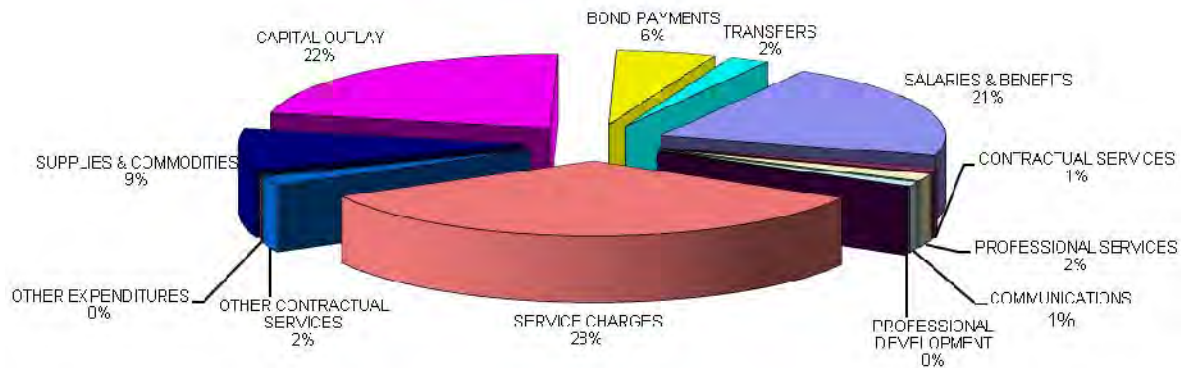


**CITY OF WATERLOO, ILLINOIS
GENERAL, PROPRIETARY, MOTOR FUEL TAX
& CAPITAL IMPROVEMENT FUNDS BUDGET TOTALS**

	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
SALARIES	4,072,600	3,933,950	4,110,950	1%	14.97%
INSURANCE BENEFITS	793,800	783,500	847,200	7%	3.09%
PENSION BENEFITS	749,800	724,300	772,000	3%	2.81%
OTHER BENEFITS	26,825	26,625	30,750	15%	0.11%
CONTRACTUAL SERVICES	288,500	329,900	275,400	-5%	1.00%
PROFESSIONAL SERVICES	417,100	487,000	442,400	6%	1.61%
COMMUNICATIONS	248,550	246,400	269,650	8%	0.98%
PROFESSIONAL DEVELOPMENT	101,450	80,500	99,450	-2%	0.36%
SERVICE CHARGES	9,556,000	9,097,000	9,307,000	-3%	33.90%
OTHER CONTRACTUAL SERVICES	508,000	538,500	548,325	8%	2.00%
OTHER EXPENDITURES	28,500	30,750	36,500	28%	0.13%
MAINTENANCE SUPPLIES	80,000	90,000	90,000	13%	0.33%
COMMODITIES	330,000	330,000	393,320	19%	1.43%
GENERAL SUPPLIES	2,354,450	2,039,850	1,976,550	-16%	7.20%
CAPITAL OUTLAY	9,677,225	9,215,295	6,080,420	-37%	22.15%
TRANSFERS	3,621,564	2,885,662	621,564	-83%	2.26%
PRINCIPAL ON BONDS	1,124,516	1,124,516	1,174,850	4%	4.28%
INTEREST ON BONDS	418,637	418,637	379,461	-9%	1.38%
PAYING FEE	1,500	1,500	1,500	0%	0.01%
TOTAL	34,399,017	32,383,885	27,457,290	-20%	100.00%

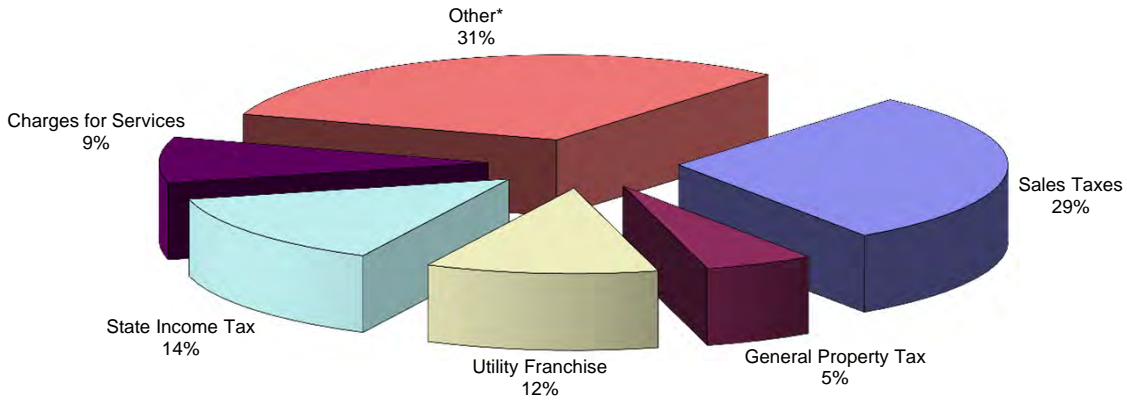
Expenditures, including the Utility Funds and other Special Funds, for FY 2012-13 total \$27.4 million. The current FY 2011-12 combined expenditures are \$32.4 million. There is a 20% budgeted decrease in expenditures from the current FY 2011-12 budget. The major differences between the FY 2011-12 budget and the FY 2012-13 budget include a significant decrease in transfers and capital outlay. Although there are major street improvement projects in both fiscal years, the purchase of a gas turbine generator and installation of a hi-pressure gas main in FY 2011-12 account for the decrease. Other changes include an increase in salaries and benefits and decreases in service charges and general supplies.

Disbursements by Classification \$27,457,290



The combined revenues for all funds to support the FY 2012-13 budget are \$27.9 million, which includes \$3.4 million of invested funds, and \$0.6 million of transfers from other funds. The current FY 2011-12 combined budgeted revenues were \$35.3 million, which included \$6.6 million of invested funds, and \$3.6 million of transfers from other funds. Excluding use of invested funds and transfers from other funds, there is a 4% decrease in combined revenues. Revenue generated through utility usage is budgeted to remain fairly consistent with the budgeted revenue from the prior fiscal year with the exception of gas revenue. Revenue generated by gas sales is budgeted significantly less than last fiscal year with the decline of the cost of gas. Connection fees are also budgeted less than the prior fiscal year. The General Fund revenue is budgeted with a slight increase as outlined below.

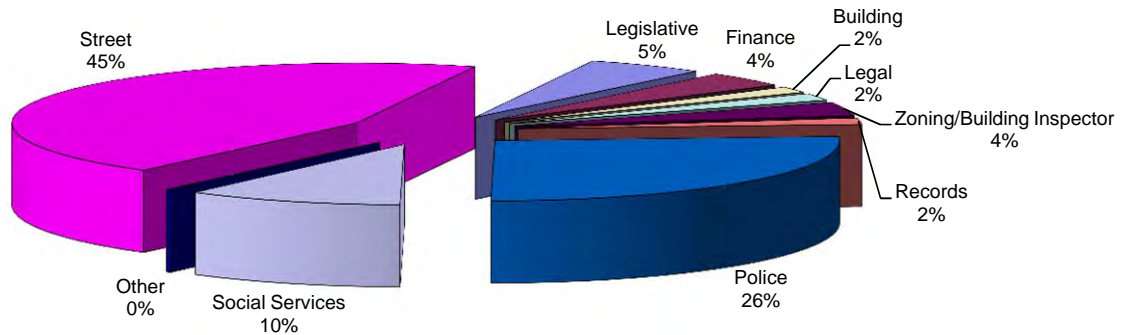
GENERAL FUND REVENUE SUMMARY



	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Sales Taxes	1,982,225	2,075,442	2,000,000	2,100,000	2,100,000	5%	29.40%
General Property Tax	429,832	352,617	334,010	329,460	384,165	15%	5.38%
Utility Franchise	777,605	823,558	848,000	800,000	815,000	-4%	11.41%
State Income Tax	778,690	1,070,568	1,144,500	986,500	991,500	-13%	13.88%
Licenses, Permits & Fees	291,679	528,618	534,000	514,000	526,000	-1%	7.36%
Fines & Forfeitures	51,943	50,240	48,500	63,800	64,000	32%	0.90%
Charges for Services	549,738	577,064	601,250	604,250	622,750	4%	8.72%
Investment Income	29,367	13,988	14,000	9,000	8,500	-39%	0.12%
Hotel/Motel Tax	25,766	20,832	26,000	17,000	17,000	-35%	0.24%
Miscellaneous	94,751	156,408	1,100,500	896,050	1,615,000	47%	22.61%
TOTAL	5,011,596	5,669,335	6,650,760	6,320,060	7,143,915	7%	100.00%

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

GENERAL FUND DEPARTMENTAL DISBURSEMENTS SUMMARY



	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Legislative	383,999	330,282	371,000	407,250	394,325	6%	5.52%
Finance	210,471	218,637	245,050	238,950	285,900	17%	4.00%
Building	104,605	105,336	116,250	121,250	116,250	0%	1.63%
Legal	127,722	140,336	145,000	135,000	135,000	-7%	1.89%
Zoning/Building Inspector	290,815	240,399	288,800	318,400	258,800	-10%	3.63%
Records	93,271	103,090	110,675	109,825	120,450	9%	1.69%
Police	1,690,539	1,759,399	1,892,500	1,851,550	1,876,000	-1%	26.28%
Emergency Mgmt Agency	8,430	9,906	10,700	10,600	10,000	-7%	0.14%
Police Commission	2,348	1,856	8,100	1,000	7,600	-6%	0.11%
Health and Ordinance	100	100	1,100	1,100	1,100	0%	0.02%
Social Services	626,913	657,732	790,500	699,750	722,500	-9%	10.12%
Street Department	1,790,001	1,097,526	2,664,900	2,320,900	3,210,750	20%	44.98%
TOTAL	5,329,214	4,664,599	6,644,575	6,215,575	7,138,675	7%	100.00%

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

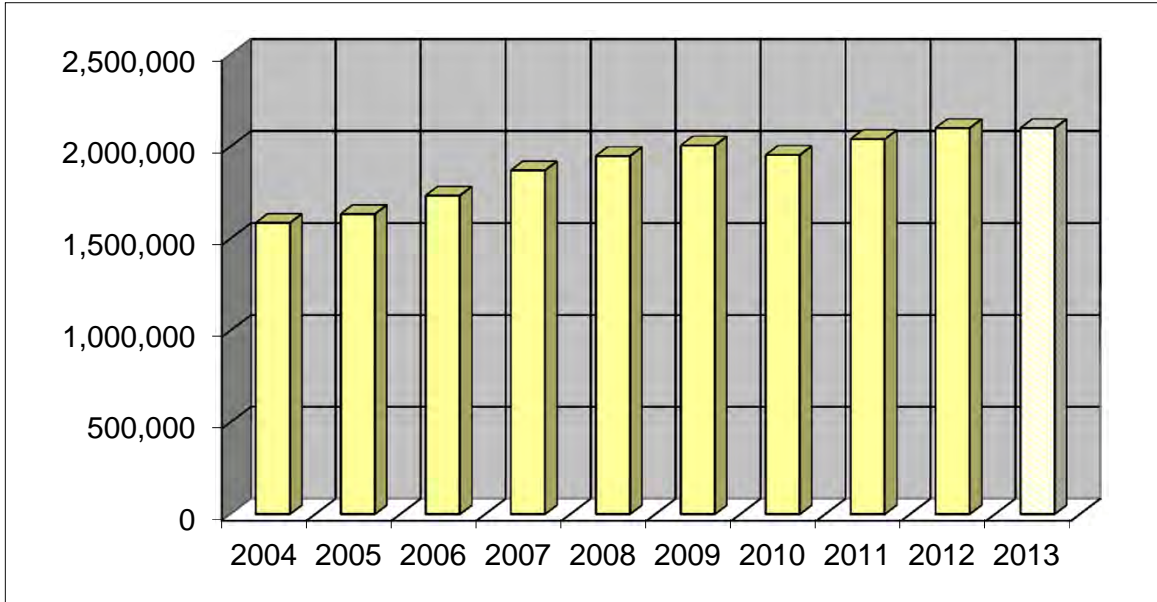
Revenue Trends



Ten-Year Sales Tax Revenue History

The largest source of general fund revenues is sales tax. Based on historical data, sales tax is expected to provide one-third of the general fund budget for fiscal year 2010-11. Of the \$0.065 per dollar state sales tax, \$0.01 is returned to the city in which the retail sale was made. As the graph below reflects, sales tax revenue is projected to increase.

Fiscal Year	Revenue Received	Percent Change
2004	1,585,203	3%
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	2,100,000	3%
2013	2,100,000	0%



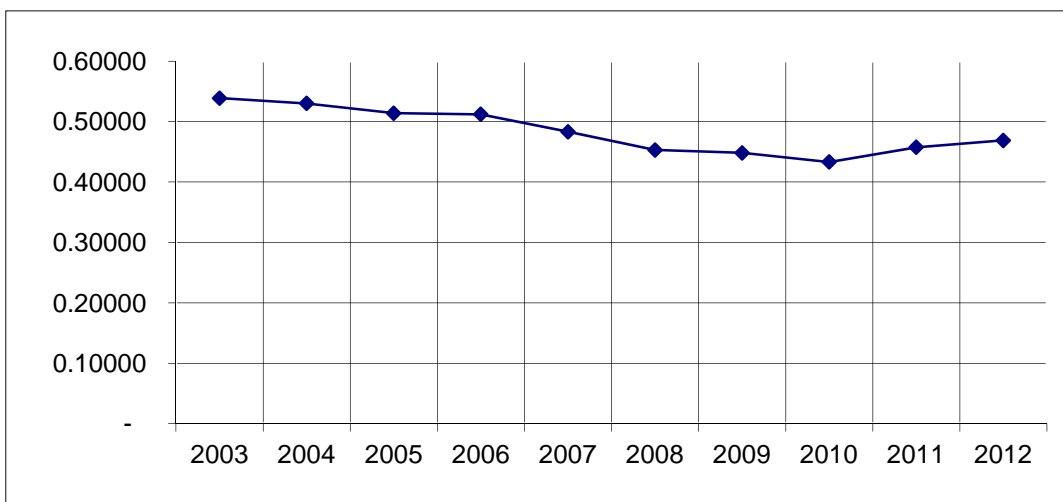
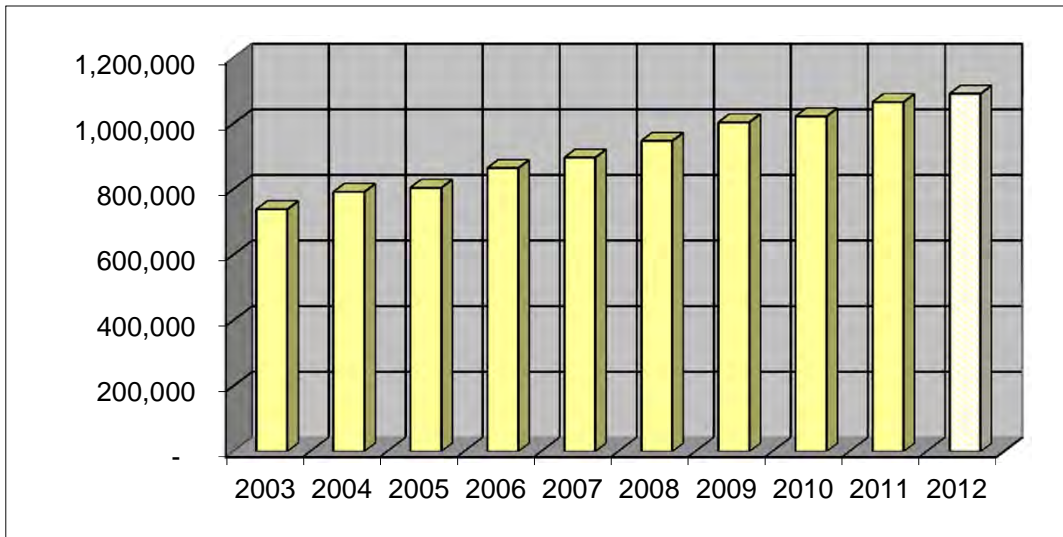
Ten-Year Property Tax Revenue History

The total 2011 property tax levy for the City of Waterloo is \$1,090,400. 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 2012 rate is estimated.

Collection Year	Tax Extension	Tax Rate
2003	737,994	0.53875
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	1,090,400	0.46883

2011 Levy (Collected in 2012)

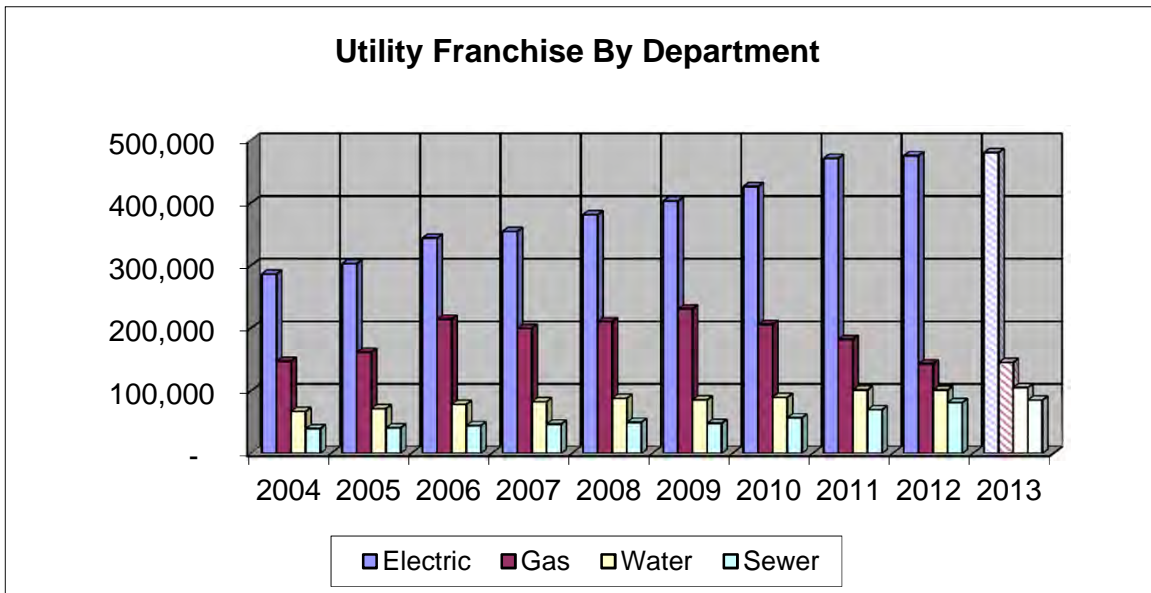
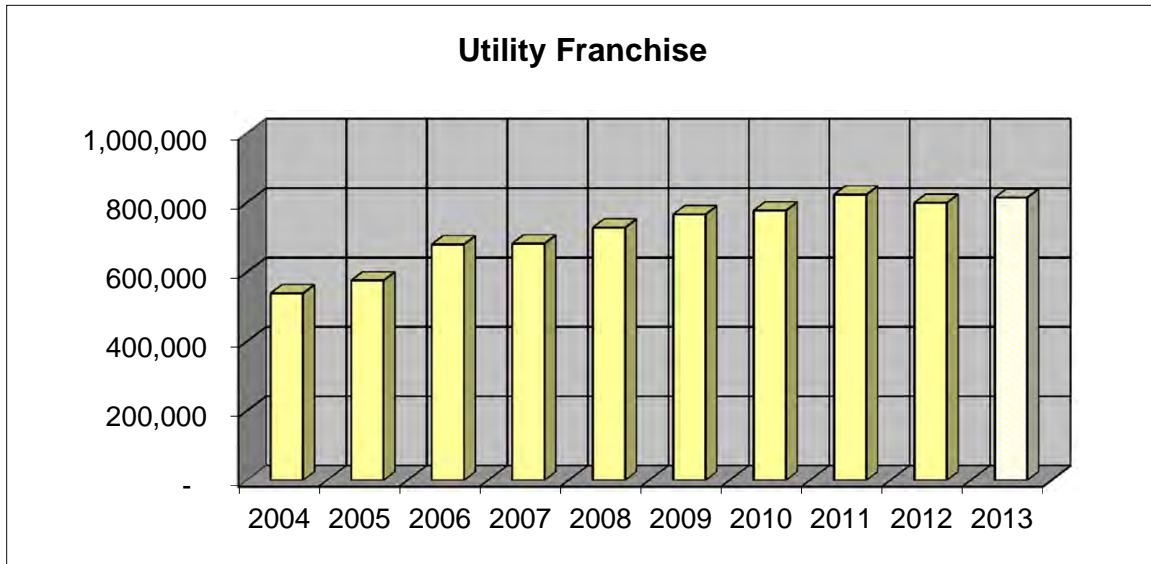
Corporate	\$ 224,000
Road	\$ 55,000
Band	\$ 20,000
IMRF & FICA	\$ 126,400
Police Pension	\$ 300,000
Library - Special	\$ 27,000
Library	\$ 338,000
	\$ 1,090,400



Ten-Year Utility Franchise History

The third largest source of general fund revenues is utility franchise. In 2013, 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.

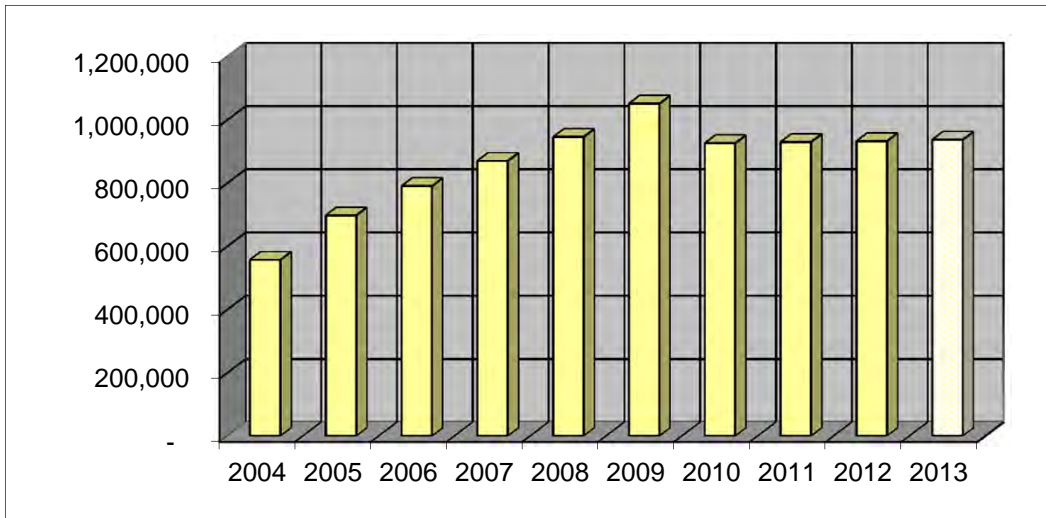
Fiscal Year	Electric Department	Gas Department	Water Department	Sewer Department	Total Franchise
2004	285,922	146,787	66,907	39,439	539,054
2005	302,699	161,375	71,286	40,643	576,002
2006	343,442	214,261	78,044	44,251	679,999
2007	354,110	199,385	82,268	46,788	682,551
2008	380,728	210,244	87,774	49,586	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	475,000	143,000	101,000	81,000	800,000
2013	480,000	145,000	105,000	85,000	815,000



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 2013, income tax is expected to provide 13% 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.

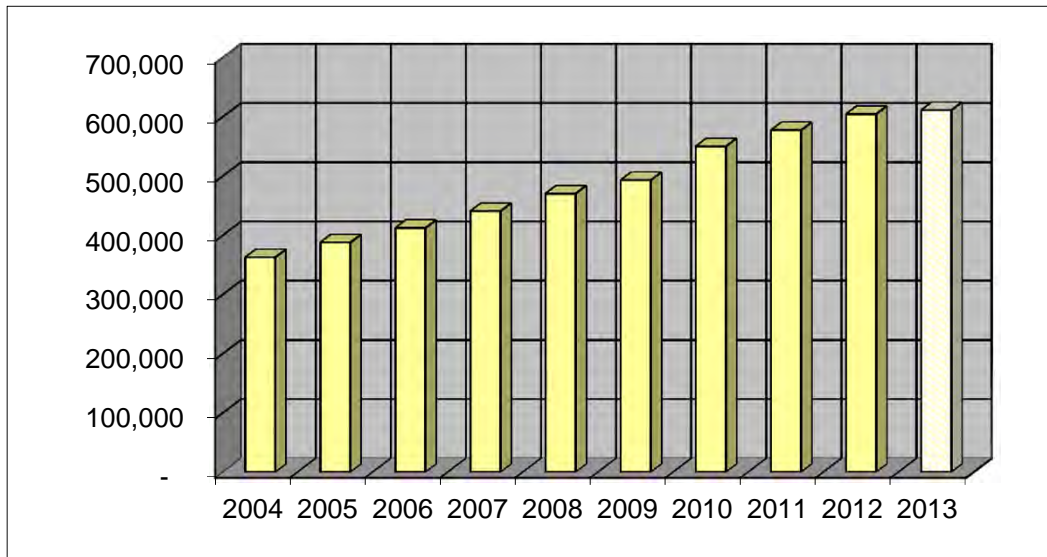
Fiscal Year	Revenue Received	Percent Change
2004	557,161	-2%
2005	697,593	25%
2006	790,349	13%
2007	869,989	10%
2008	945,521	9%
2009	1,051,027	11%
2010	926,016	-12%
2011	929,742	0%
2012	932,500	0%
2013	937,000	0%



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 2013. The City also expects an increase in expenditures to Reliable Sanitation for this service in 2013.

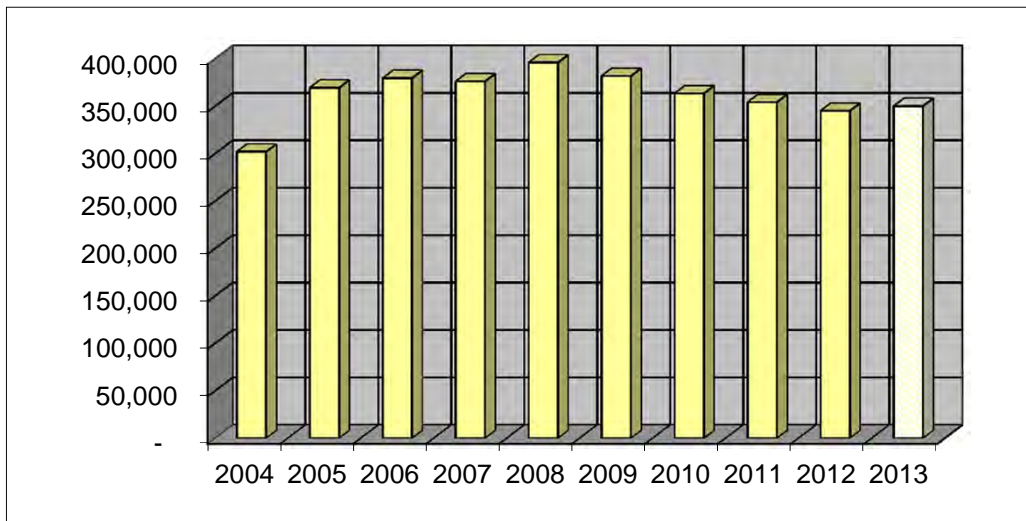
Fiscal Year	Revenue Received	Percent Change
2004	362,591	5%
2005	387,713	7%
2006	412,189	6%
2007	440,668	7%
2008	470,217	7%
2009	492,859	5%
2010	549,960	12%
2011	577,301	5%
2012	604,500	5%
2013	611,000	1%



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.

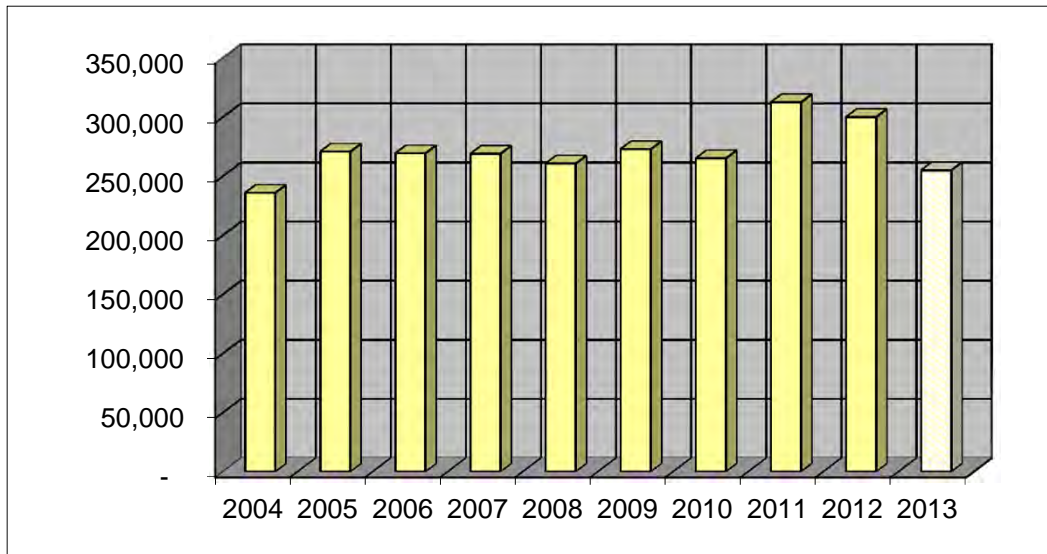
Fiscal Year	Simplified Telecom Tax	Percent Change
2004	301,899	
2005	369,301	22%
2006	379,489	3%
2007	376,021	-1%
2008	395,891	5%
2009	381,706	-4%
2010	363,307	-5%
2011	354,065	-3%
2012	345,000	-3%
2013	350,000	1%



Ten-Year Motor Fuel Tax Revenue History

Illinois Motor Fuel Tax funds are derived from a tax based on the consumption of motor fuel. The tax collected is deposited in the State Motor Fuel Tax Fund for distribution by the Department of Transportation. State Statutes provide for certain up-front deductions. The remainder is allocated between the State and local portions. Municipalities receive their share on a per capita basis. For Fiscal Year End 2012, the City's new population per the 2010 census is being recognized for distribution purposes. 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.

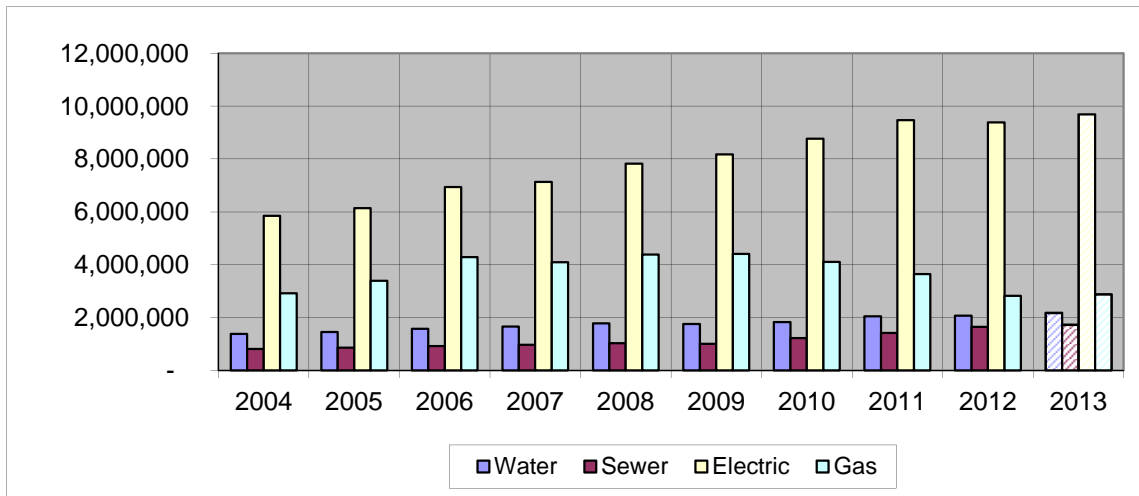
Fiscal Year	Revenue Received	Percent Change
2004	235,958	4%
2005	270,787	15%
2006	269,332	-1%
2007	268,968	0%
2008	260,568	-3%
2009	272,842	5%
2010	265,030	-3%
2011	312,465	18%
2012	300,000	-4%
2013	255,000	-15%



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
2004	1,377,614	2%	812,505	-1%	5,847,201	0%	2,922,001	6%
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	2,065,000	1%	1,645,000	16%	9,390,000	-1%	2,825,000	-23%
2013	2,174,000	5%	1,725,500	5%	9,690,000	3%	2,875,000	2%



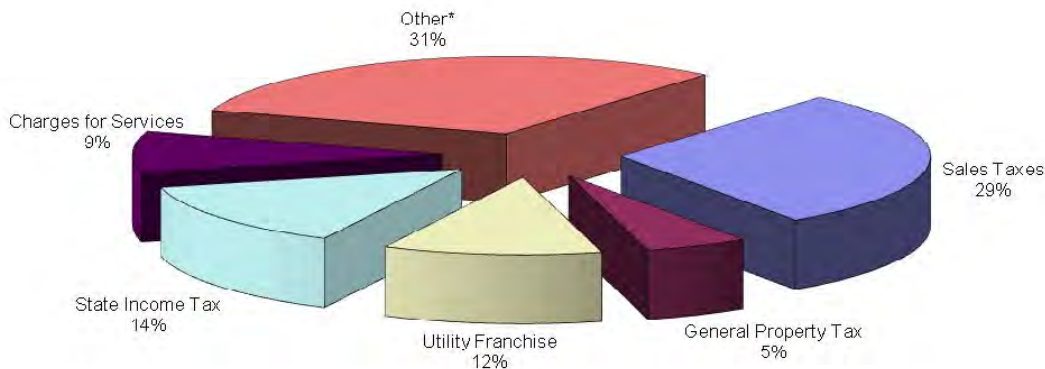
General Fund



- General Fund Revenue -

General Fund revenue for FY 2012-13 is budgeted at \$7.1 million, an increase from the FY 2011-12. Sales tax revenue, the funds largest source of revenue is expected to increase 5% from budgeted FY 2011-12. State Income Tax revenue, the next largest source of revenue, is projected to decrease 13% from budgeted FY 2011-12. The City had budgeted for fifteen months revenue in FY 2011-12 with the anticipation that the State of Illinois would become current in their payments to municipalities, however, they remain in arrears. Utility franchise, another significant source of revenue, is also projected to decrease slightly from FY 2011-12. Other includes a \$1.4 million transfer from invested funds. Increases in projected revenue include general property taxes as more of the property tax levy is going towards general fund purposes versus police pension as levied in the previous year, fines and forfeitures, and charges for services. Decreases in projected revenue include licenses, permits and fees, investment income, and hotel/motel tax revenue.

GENERAL FUND REVENUE SUMMARY

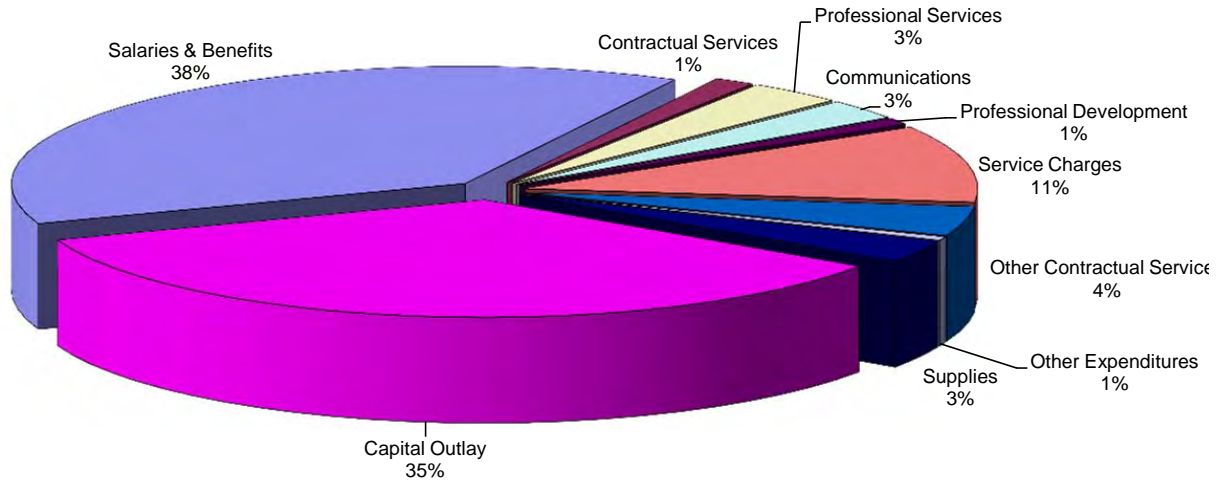


*Other includes Licenses, Permits & Fees, Fines & Forfeitures, Investment Income, Hotel/Motel Tax, Transfers from Invested Funds and Miscellaneous.

- General Fund Disbursements -

General Fund disbursements for FY 2012-13 is budgeted at \$7.1 million, an increase from FY 2011-12. Salaries, Insurance Benefits, and Pension Benefits, which account for 38% of total disbursements, are projected to increase slightly. Capital Outlay is budgeted to increase 25% from the FY 2011-12, due to street improvements, particularly Moore Street, which is budgeted at \$1,400,000. Invested Funds transferred from General Fund will be used to pay for this project.

GENERAL FUND DISBURSEMENTS SUMMARY



	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Salaries	1,801,609	1,803,237	1,999,700	1,884,450	1,988,750	-1%	27.86%
Insurance Benefits	361,522	381,489	424,450	421,950	448,350	6%	6.28%
Pension Benefits	249,291	249,123	281,800	255,800	272,700	-3%	3.82%
Other Benefits	21,761	13,954	17,975	17,775	18,750	4%	0.26%
Contractual Services	113,181	86,262	114,700	99,700	103,000	-10%	1.44%
Professional Services	189,360	212,566	217,600	267,500	242,900	12%	3.40%
Communications	127,718	129,881	177,250	177,400	199,150	12%	2.79%
Professional Development	43,072	34,758	64,750	49,700	66,650	3%	0.93%
Service Charges	672,770	702,510	835,000	742,000	759,000	-9%	10.63%
Other Contractual Services	302,017	260,640	287,000	320,400	290,825	1%	4.07%
Other Expenditures	24,891	27,474	28,500	30,750	36,500	28%	0.51%
Maintenance Supplies	31,689	61,142	80,000	90,000	90,000	13%	1.26%
General Supplies	82,553	108,793	126,300	159,900	132,850	5%	1.86%
Capital Outlay	1,307,780	592,770	1,989,550	1,698,250	2,489,250	25%	34.87%
TOTAL	5,329,214	4,664,599	6,644,575	6,215,575	7,138,675	7%	100.00%

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

GENERAL FUND REVENUE ACCOUNTS

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2013 BUDGET</u>
01-00-3110	Prop. Tax IMRF/FICA – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	\$105,150
01-00-3120	Prop. Tax Road & Bridge – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	55,000
01-00-3140	Prop. Tax Gen. Corporate – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	224,000
01-00-3210	Liquor License – Consists of revenue received for liquor licenses. The majority of revenue is collected in May and June (Tavern liquor licenses due June 30).	6,000
01-00-3250	Franchise License – Consists of revenue received from Charter Communications and HTC. This is received quarterly from Charter Communications based on gross receipts and ad sales, of which we receive 5%. HTC remits on annual basis 5% of gross receipts from their IPTV System sales.	90,000
01-00-3260	Utility Franchise – A transfer is made monthly from the water, sewer, electric and gas fund of 5% of gross receipts (water, sewer, electric & gas sales plus penalties paid) received from the prior month for each fund respectively.	815,000
01-00-3270	Infrastructure Fee – Consists of revenue received from Harrisonville Telephone Company and other telephone service providers through the Simplified Telecommunications Tax Act. This is received monthly from Illinois Department of Revenue.	350,000
01-00-3310	Fees & Permits – Consists of revenue received from building permits, zoning permits, raffle licenses, charitable games licenses, preliminary plat fees, special use permits, solicitation permits and sign permits.	60,000
01-00-3320	Inspection Fees – Consists of revenue received from certificate of building maintenance and occupancy permits and inspection fees on rental property and new construction.	20,000

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2013 BUDGET</u>
01-00-3410	State Income Tax – Consists of our share (based on population) of income tax deposited into the Local Government Distributive Fund (LGDF) and our share of local use tax. This is deposited monthly (approximately the third week) into IPTIP from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review.	937,000
01-00-3420	State Replacement Tax – Consists of our share of personal property replacement tax. Illinois allocates this in eight periods (January, March, April, May, July, August, October and December) for the appropriate calendar year and deposits into IPTIP from the Illinois Department of Revenue. This is then divided up into Corporate (3140), Road & Bridge (3120), Library, Band, and IMRF (General & Library). Our allocation factor has historically been .0138844%.	54,500
01-00-3425	Mobile Home Taxes –	15
01-00-3445	Grant – Consists of money received for Safe Routes to School Grant.	100,000
01-00-3450	Sales Tax - Consists of our share of sales tax revenue. This is deposited monthly (around the 10 th of the month) into IPTIP from the Illinois Department of Revenue. We receive payment every month for the third month prior sales. Example: December sales reported to IDOR in January and the City's portion is received in March.	2,100,000
01-00-3460	Business District Tax – Consists of 1% Business District Tax (additional sales tax) on purchases with the Business District.	60,000
01-00-3510	Court Fines – Consists of revenue received from the Circuit Clerk's office for our share of court fines, including any restitution payments to the City. This is received monthly.	55,000
01-00-3530	Penalties on Service – Consists of revenue for late payment of utilities at the rate of 10% of the current bill.	9,000
01-00-3680	Refuse Fees – Consists of revenue of \$13.21 a month for each address in the City, unless they have a dumpster. The budgeted amount for FYE 4/30/13 is estimated at \$13.21 based on an estimated price of \$13.00 with Reliable Sanitation.	623,000
01-00-3690	Utility Bill Adjustment – Consists of revenue due to an adjustment on a utility billing.	(250)

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2013 BUDGET</u>
01-00-3810	Interest Income – Includes interest income from the IPTIP account, General Fund checking account and any CD interest earned on General Fund CD’s.	8,500
01-00-3820	Rural Fire Dist. Rent - This is revenue from the Waterloo Community Fire Protection District for the rental of the City Firehouse.	6,000
01-00-3830	Tower Rental – This is revenue from Verizon & Sprint PCS for the rental of the City Water Tower.	26,800
01-00-3840	Sundry Income – This consists of miscellaneous income, including money received from the sale of fixed assets.	5,000
01-00-3841	Donations – Consists of donations received, including DARE donations. 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.	15,200
01-00-3845	Hotel/Motel Tax - Consists of revenue received from Hotel/Motel operators. This is received monthly based on Hotel/Motel gross receipts, of which we receive 5%.	17,000
01-00-3890	Miscellaneous - Consists of miscellaneous revenue received from miscellaneous invoices by Street Department.	2,000
01-00-3891	Street Openings – This is revenue received from excavation permits allowing the permit holder to open up a city street. A deposit of \$1,000 is received and refunded (a/c 01-41-6190) upon returning the street to its original condition.	-
01-00-3960	Transfer from Invested Funds	1,400,000
	TOTAL GENERAL FUND	\$7,143,915

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

		Year Ended April 30		
		2012	2012	
		<u>Budget</u>	<u>Estimate</u>	<u>Adjustment</u>
<u>PROPERTY TAXES</u>				
01-00-3110	Property Tax IMRF/FICA	105,150	103,726	(1,424)
01-00-3120	Property Tax Road & Bridge	55,000	54,265	(735)
01-00-3140	Property Tax General Corporate	173,850	171,454	(2,396)
	Subtotal	334,000	329,445	(4,555)
<u>LICENSES & PERMITS</u>				
01-00-3210	Liquor License	6,000	6,000	-
01-00-3220	Vehicle License	-	-	-
01-00-3250	Franchise License	77,500	87,500	10,000
01-00-3260	Utility Franchise	848,000	800,000	(48,000)
01-00-3270	Infrastructure Fee	360,000	345,000	(15,000)
01-00-3310	Fees & Permits	70,000	55,000	(15,000)
01-00-3320	Inspection Fees	20,500	20,500	-
	Subtotal	1,382,000	1,314,000	(68,000)
<u>INTERGOVERNMENTAL</u>				
01-00-3410	State Income Tax	1,098,000	932,500	(165,500)
01-00-3420	State Replacement Tax	46,500	54,000	7,500
01-00-3425	Mobile Home Tax	10	15	5
01-00-3445	Grant	-	-	-
01-00-3450	Sales Tax	2,000,000	2,100,000	100,000
01-00-3460	Business District Tax	50,000	58,000	8,000
01-00-3470	2% Fire Tax	-	-	-
	Subtotal	3,194,510	3,144,515	(49,995)
<u>FINES & FORFEITS</u>				
01-00-3510	Court Fines	40,000	55,000	15,000
01-00-3530	Penalties on Service	8,500	8,800	300
	Subtotal	48,500	63,800	15,300
<u>CHARGES FOR SERVICES</u>				
01-00-3680	Refuse Fees	601,500	604,500	3,000
01-00-3690	Utility Bill Adjustment	(250)	(250)	-
	Subtotal	601,250	604,250	3,000
<u>OTHER REVENUES</u>				
01-00-3810	Interest Income	14,000	9,000	(5,000)
01-00-3820	Rural Fire Dist. Rent	6,000	6,000	-
01-00-3830	Tower Rental	26,000	41,050	15,050
01-00-3840	Sundry Income	4,000	10,000	6,000
01-00-3841	Donations	13,000	17,000	4,000
01-00-3845	Hotel/Motel Tax	26,000	17,000	(9,000)
01-00-3890	Miscellaneous	1,500	14,000	12,500
01-00-3891	Street Openings	-	-	-
	Subtotal	90,500	114,050	23,550
<u>OTHER FINANCING SOURCES</u>				
01-00-3930	Motor Fuel Tax	-	-	-
01-00-3960	Transfer from Other Funds	1,000,000	750,000	(250,000)
	Transfer from Invested Funds	-	-	-
	Subtotal	1,000,000	750,000	(250,000)
TOTAL RECEIPTS		6,650,760	6,320,060	(330,700)
TOTAL DISBURSEMENTS		6,644,575	6,215,575	(428,700)
EXCESS OF RECEIPTS OVER DISBURSEMENTS		6,185	104,485	98,000

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

		Year Ended April 30		
LEGISLATIVE		2012 <u>Budget</u>	2012 <u>Estimate</u>	<u>Adjustment</u>
<u>SALARIES</u>				
01-12-4310	Mayor	17,750	17,750	-
01-12-4320	Aldermen	117,750	110,000	(7,750)
01-12-4530	Unemployment Insurance	-	-	-
	Subtotal	135,500	127,750	(7,750)
<u>PENSION BENEFITS</u>				
01-12-4610	FICA	10,500	10,500	-
01-12-4620	IMRF	7,000	7,000	-
	Subtotal	17,500	17,500	-
<u>PROFESSIONAL SERVICES</u>				
01-12-5310	Professional Services	23,000	45,000	22,000
	Subtotal	23,000	45,000	22,000
<u>COMMUNICATIONS</u>				
01-12-5510	Postage	-	-	-
01-12-5520	Communications	2,000	2,000	-
01-12-5540	Printing & Publishing	6,000	6,000	-
	Subtotal	8,000	8,000	-
<u>PROFESSIONAL DEVELOPMENT</u>				
01-12-5610	Membership & Dues	12,000	2,000	(10,000)
01-12-5620	Travel Expense	-	-	-
01-12-5630	Training	15,000	12,000	(3,000)
01-12-5650	Books & Publications	500	500	-
	Subtotal	27,500	14,500	(13,000)
<u>SERVICE CHARGES</u>				
01-12-5710	Utilities	-	-	-
01-12-5770	Bad Debt Expense	2,000	2,000	-
	Subtotal	2,000	2,000	-
<u>OTHER CONTRACTUAL SERVICES</u>				
01-12-5920	Insurance & Bonds	300	300	-
01-12-5942	Sales Tax Rebate	145,000	180,000	35,000
01-12-5960	Miscellaneous	12,000	12,000	-
	Subtotal	157,300	192,300	35,000
<u>GENERAL SUPPLIES</u>				
01-12-6510	Office Supplies	200	200	-
	Subtotal	200	200	-
<u>CAPITAL OUTLAY</u>				
01-12-8100	Land	-	-	-
01-12-8902	Capital Projects	-	-	-
01-12-9592	Transfer to Other Funds	-	-	-
	Subtotal	-	-	-
TOTAL LEGISLATIVE		371,000	407,250	36,250

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

		Year Ended April 30		
FINANCE		2012	2012	
		<u>Budget</u>	<u>Estimate</u>	<u>Adjustment</u>
<u>SALARIES</u>				
01-13-4211	Director of Public Works	21,000	21,000	-
01-13-4212	Finance Director	17,500	17,500	-
01-13-4213	Clerical	51,000	50,000	(1,000)
01-13-4220	Part-time Salaries	4,000	500	(3,500)
01-13-4230	Over-time Salaries	2,000	1,500	(500)
01-13-4240	Sick Leave	2,200	2,200	-
01-13-4250	Vacation Leave	7,200	7,200	-
01-13-4340	Treasurer	8,400	7,500	(900)
	Subtotal	113,300	107,400	(5,900)
<u>INSURANCE BENEFITS</u>				
01-13-4510	Health Insurance	20,000	20,000	-
01-13-4515	Health Insurance Reimbursement	-	-	-
01-13-4530	Unemployment Insurance	300	300	-
	Subtotal	20,300	20,300	-
<u>PENSION BENEFITS</u>				
01-13-4610	FICA	8,500	8,500	-
01-13-4620	IMRF	15,500	16,000	500
01-13-4635	Bank Charges	900	900	-
	Subtotal	24,900	25,400	500
<u>OTHER BENEFITS</u>				
01-13-4710	Clothing Allowance	1,700	1,500	(200)
	Subtotal	1,700	1,500	(200)
<u>CONTRACTUAL SERVICES</u>				
01-13-5110	Building Repairs	-	-	-
01-13-5120	Equipment Repairs	-	-	-
01-13-5170	Equipment Rental & Service	2,700	2,700	-
	Subtotal	2,700	2,700	-
<u>PROFESSIONAL SERVICES</u>				
01-13-5310	Professional Services	2,500	2,500	-
01-13-5350	Independent Contractor	-	-	-
	Subtotal	2,500	2,500	-
<u>COMMUNICATIONS</u>				
01-13-5510	Postage	1,500	1,500	-
01-13-5520	Communications	17,700	17,700	-
01-13-5540	Printing & Publishing	1,500	1,500	-
	Subtotal	20,700	20,700	-
<u>PROFESSIONAL DEVELOPMENT</u>				
01-13-5610	Membership & Dues	200	200	-
01-13-5620	Travel Expense	-	-	-
01-13-5630	Training	3,500	4,000	500
01-13-5650	Books & Publications	-	-	-
	Subtotal	3,700	4,200	500
<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	10,500	9,500	(1,000)
01-13-5960	Miscellaneous	250	750	500
	Subtotal	<u>10,750</u>	<u>10,250</u>	<u>(500)</u>
<u>GENERAL SUPPLIES</u>				
01-13-6510	Office Supplies	5,000	5,000	-
01-13-6520	Department Supplies	1,500	1,500	-
01-13-6540	Janitorial Supplies	-	-	-
01-13-6590	Miscellaneous	-	-	-
	Subtotal	<u>6,500</u>	<u>6,500</u>	<u>-</u>
<u>CAPITAL OUTLAY</u>				
01-13-8200	Building Improvements	-	-	-
01-13-8300	Equipment - Office	2,000	2,000	-
01-13-8400	Equipment - Vehicle	-	-	-
01-13-8700	Furniture & Fixtures	1,000	-	(1,000)
01-13-8800	Information Systems	5,000	5,500	500
01-13-9130	Tourism	30,000	30,000	-
	Subtotal	<u>38,000</u>	<u>37,500</u>	<u>(500)</u>
TOTAL FINANCE		<u>245,050</u>	<u>238,950</u>	<u>(6,100)</u>

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

		Year Ended April 30		
		2012 <u>Budget</u>	2012 <u>Estimate</u>	<u>Adjustment</u>
BUILDING				
<u>CONTRACTUAL SERVICES</u>				
01-14-5110	Building Repairs	7,500	12,400	4,900
01-14-5170	Equipment Rental & Service	25,000	25,100	100
	Subtotal	32,500	37,500	5,000
<u>PROFESSIONAL SERVICES</u>				
01-14-5310	Professional Services	4,000	4,000	-
01-14-5350	Independent Contractor	20,000	20,000	-
	Subtotal	24,000	24,000	-
<u>SERVICE CHARGES</u>				
01-14-5710	Utilities	55,000	55,000	-
	Subtotal	55,000	55,000	-
<u>GENERAL SUPPLIES</u>				
01-14-6540	Janitorial Supplies	3,000	3,000	-
01-14-6580	Fuels (Gas - Oil)	1,000	1,000	-
01-14-6590	Miscellaneous	-	-	-
	Subtotal	4,000	4,000	-
<u>CAPITAL OUTLAY</u>				
01-14-8300	Equipment	500	500	-
01-14-8700	Furniture & Fixtures	250	250	-
	Subtotal	750	750	-
TOTAL BUILDING		116,250	121,250	5,000

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

		Year Ended April 30		
LEGAL		2012	2012	
		<u>Budget</u>	<u>Estimate</u>	<u>Adjustment</u>
<u>PROFESSIONAL SERVICES</u>				
01-15-5330	Legal	145,000	135,000	(10,000)
01-15-5331	Legal Retainer	-	-	-
	Subtotal	145,000	135,000	(10,000)
<u>COMMUNICATIONS</u>				
01-15-5540	Printing & Publishing	-	-	-
	Subtotal	-	-	-
<u>PROFESSIONAL DEVELOPMENT</u>				
01-15-5650	Books & Publications	-	-	-
	Subtotal	-	-	-
TOTAL LEGAL		145,000	135,000	(10,000)

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

		Year Ended April 30		
ZONING/BUILDING INSPECTOR		2012 <u>Budget</u>	2012 <u>Estimate</u>	<u>Adjustment</u>
<u>SALARIES</u>				
01-16-4110	Planning Commission	6,420	3,000	(3,420)
01-16-4120	Zoning Board	6,180	3,000	(3,180)
01-16-4214	Zoning Officer	60,000	60,000	-
01-16-4215	Building Inspector	44,000	42,000	(2,000)
01-16-4217	Development/Utility Assistant	-	-	-
01-16-4220	Part-time Salaries	9,000	1,000	(8,000)
01-16-4230	Over-time Salaries	-	-	-
01-16-4240	Sick Leave	27,000	27,500	500
01-16-4250	Vacation Leave	15,000	21,000	6,000
	Subtotal	<u>167,600</u>	<u>157,500</u>	<u>(10,100)</u>
<u>INSURANCE BENEFITS</u>				
01-16-4510	Health Insurance	44,000	41,500	(2,500)
01-16-4530	Unemployment Insurance	500	500	-
	Subtotal	<u>44,500</u>	<u>42,000</u>	<u>(2,500)</u>
<u>PENSION BENEFITS</u>				
01-16-4610	FICA	13,000	13,000	-
01-16-4620	IMRF	22,000	23,000	1,000
	Subtotal	<u>35,000</u>	<u>36,000</u>	<u>1,000</u>
<u>CONTRACTUAL SERVICES</u>				
01-16-5130	Vehicle Maintenance & Repair	1,800	1,800	-
	Subtotal	<u>1,800</u>	<u>1,800</u>	<u>-</u>
<u>PROFESSIONAL SERVICES</u>				
01-16-5310	Professional Services	18,000	60,000	42,000
	Subtotal	<u>18,000</u>	<u>60,000</u>	<u>42,000</u>
<u>COMMUNICATIONS</u>				
01-16-5510	Postage	100	100	-
01-16-5520	Communications	2,500	3,200	700
01-16-5540	Printing & Publishing	350	300	(50)
	Subtotal	<u>2,950</u>	<u>3,600</u>	<u>650</u>
<u>PROFESSIONAL DEVELOPMENT</u>				
01-16-5610	Membership & Dues	250	500	250
01-16-5620	Travel Expense	-	-	-
01-16-5630	Training	3,000	3,000	-
01-16-5650	Books & Publications	300	300	-
	Subtotal	<u>3,550</u>	<u>3,800</u>	<u>250</u>
<u>OTHER CONTRACTUAL SERVICES</u>				
01-16-5920	Insurance & Bonds	9,500	7,500	(2,000)
01-16-5960	Miscellaneous	200	200	-
	Subtotal	<u>9,700</u>	<u>7,700</u>	<u>(2,000)</u>
<u>GENERAL SUPPLIES</u>				
01-16-6510	Office Supplies	1,000	1,000	-
01-16-6550	Vehicle Fuel & Lube	3,200	3,500	300
	Subtotal	<u>4,200</u>	<u>4,500</u>	<u>300</u>
<u>CAPITAL OUTLAY</u>				
01-16-8300	Equipment - Office	1,500	1,500	-
01-16-8400	Equipment - Vehicle	-	-	-
01-16-8700	Furniture & Fixtures	-	-	-
	Subtotal	<u>1,500</u>	<u>1,500</u>	<u>-</u>
TOTAL ZONING/BUILDING INSPECTOR		<u>288,800</u>	<u>318,400</u>	<u>29,600</u>

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

		Year Ended April 30		
		2012 <u>Budget</u>	2012 <u>Estimate</u>	<u>Adjustment</u>
RECORDS				
<u>SALARIES</u>				
01-18-4130	Deputy City Clerk	43,500	43,500	-
01-18-4330	City Clerk	16,100	16,100	-
01-18-4230	Over-time Salaries	500	500	-
01-18-4240	Sick Leave	1,500	1,500	-
01-18-4250	Vacation Leave	4,200	4,200	-
	Subtotal	65,800	65,800	-
<u>INSURANCE BENEFITS</u>				
01-18-4510	Health Insurance	18,500	18,500	-
01-18-4515	Health Insurance Reimbursement	-	-	-
01-18-4530	Unemployment Insurance	150	150	-
	Subtotal	18,650	18,650	-
<u>PENSION BENEFITS</u>				
01-18-4610	FICA	5,000	5,000	-
01-18-4620	IMRF	7,600	7,600	-
	Subtotal	12,600	12,600	-
<u>OTHER BENEFITS</u>				
01-18-4710	Clothing Allowance	275	275	-
	Subtotal	275	275	-
<u>CONTRACTUAL SERVICES</u>				
01-18-5120	Equipment Repairs	200	200	-
	Subtotal	200	200	-
<u>PROFESSIONAL SERVICES</u>				
01-18-5310	Professional Services	1,000	1,000	-
01-18-5330	Legal	-	-	-
	Subtotal	1,000	1,000	-
<u>COMMUNICATIONS</u>				
01-18-5510	Postage	100	100	-
01-18-5540	Printing & Publishing	5,000	5,000	-
	Subtotal	5,100	5,100	-
<u>PROFESSIONAL DEVELOPMENT</u>				
01-18-5610	Membership & Dues	200	200	-
01-18-5620	Travel Expense	-	-	-
01-18-5630	Training	3,500	3,500	-
01-18-5650	Books & Publications	100	100	-
	Subtotal	3,800	3,800	-
<u>OTHER CONTRACTUAL SERVICES</u>				
01-18-5920	Insurance & Bonds	250	250	-
01-18-5950	Recording Fees	900	1,300	400
01-18-5960	Miscellaneous	100	100	-
	Subtotal	1,250	1,650	400

		<u>GENERAL SUPPLIES</u>		
01-18-6510	Office Supplies	500	750	250
01-18-6520	Department Supplies	-	-	-
01-18-6590	Miscellaneous	-	-	-
	Subtotal	<u>500</u>	<u>750</u>	<u>250</u>
		<u>CAPITAL OUTLAY</u>		
01-18-8300	Equipment - Office	-	-	-
01-18-8700	Furniture & Fixtures	1,000	-	(1,000)
01-18-8800	Information Systems	500	-	(500)
	Subtotal	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
TOTAL RECORDS		<u>110,675</u>	<u>109,825</u>	<u>(850)</u>

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

		Year Ended April 30		
		2012	2012	
POLICE		<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>				
01-21-4210	Regular Salaries	895,000	850,000	(45,000)
01-21-4220	Part-time Salaries	22,000	23,500	1,500
01-21-4230	Over-time Salaries	50,000	50,000	-
01-21-4240	Sick Leave	24,000	24,000	-
01-21-4250	Vacation Leave	75,000	75,000	-
01-21-4260	Holiday	40,000	40,000	-
	Subtotal	1,106,000	1,062,500	(43,500)
<u>INSURANCE BENEFITS</u>				
01-21-4510	Health Insurance	247,000	247,000	-
01-21-4515	Health Insurance Reimbursement	-	-	-
01-21-4530	Unemployment Insurance	2,500	2,500	-
	Subtotal	249,500	249,500	-
<u>PENSION BENEFITS</u>				
01-21-4610	FICA	83,000	78,000	(5,000)
01-21-4620	IMRF	15,000	7,500	(7,500)
01-21-4625	SLEP	-	-	-
01-21-4630	Police Pension	-	-	-
	Subtotal	98,000	85,500	(12,500)
<u>OTHER BENEFITS</u>				
01-21-4710	Clothing Allowance	14,000	14,000	-
	Subtotal	14,000	14,000	-
<u>CONTRACTUAL SERVICES</u>				
01-21-5130	Vehicle Maintenance & Repair	20,000	20,000	-
01-21-5170	Equipment Rental & Service	3,000	3,000	-
	Subtotal	23,000	23,000	-
<u>COMMUNICATIONS</u>				
01-21-5510	Postage	500	500	-
01-21-5520	Communications	134,000	134,000	-
01-21-5540	Printing & Publishing	1,500	1,500	-
	Subtotal	136,000	136,000	-
<u>PROFESSIONAL DEVELOPMENT</u>				
01-21-5610	Membership & Dues	12,000	12,000	-
01-21-5620	Travel	-	-	-
01-21-5630	Training	10,000	10,000	-
01-21-5650	Books & Publications	1,000	1,000	-
	Subtotal	23,000	23,000	-
<u>OTHER CONTRACTUAL SERVICES</u>				
01-21-5920	Insurance & Bonds	46,500	47,000	500
01-21-5930	Rents & Leases	-	-	-
01-21-5960	Miscellaneous	3,500	3,500	-
	Subtotal	50,000	50,500	500

		<u>GENERAL SUPPLIES</u>		
01-21-6510	Office Supplies	5,000	5,000	-
01-21-6520	Department Supplies	10,000	10,000	-
01-21-6550	Vehicle Fuel & Lube	40,000	62,000	22,000
01-21-6570	Ammunition	1,500	1,550	50
01-21-6575	Canine	3,000	2,000	(1,000)
	Subtotal	<u>59,500</u>	<u>80,550</u>	<u>21,050</u>
		<u>CAPITAL OUTLAY</u>		
01-21-8300	Equipment - Office	-	3,000	3,000
01-21-8302	Equipment - New	60,000	60,000	-
01-21-8400	Equipment - Vehicle	30,000	30,000	-
01-21-8800	Information Systems	35,000	25,000	(10,000)
01-21-9130	Community Relations	2,500	3,000	500
01-21-9140	DARE Fund	3,000	3,500	500
01-21-9150	DUI Fund	3,000	2,500	(500)
	Subtotal	<u>133,500</u>	<u>127,000</u>	<u>(6,500)</u>
TOTAL POLICE		<u>1,892,500</u>	<u>1,851,550</u>	<u>(40,950)</u>

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

		Year Ended April 30		
EMERGENCY MANAGEMENT AGENCY		2012 <u>Budget</u>	2012 <u>Estimate</u>	<u>Adjustment</u>
<u>SALARIES</u>				
01-23-4160	ESDA Coordinator	6,000	6,000	-
	Subtotal	6,000	6,000	-
<u>INSURANCE BENEFITS</u>				
01-23-4530	Unemployment Insurance	100	100	-
	Subtotal	100	100	-
<u>PENSION BENEFITS</u>				
01-23-4610	FICA	500	500	-
01-23-4620	IMRF	300	300	-
	Subtotal	800	800	-
<u>CONTRACTUAL SERVICES</u>				
01-23-5130	Vehicle Maintenance & Repair	2,000	2,000	-
	Subtotal	2,000	2,000	-
<u>COMMUNICATIONS</u>				
01-23-5510	Postage	100	100	-
01-23-5520	Communications	800	800	-
	Subtotal	900	900	-
<u>PROFESSIONAL DEVELOPMENT</u>				
01-23-5620	Travel Expense	-	-	-
01-23-5630	Training	300	-	(300)
	Subtotal	300	-	(300)
<u>GENERAL SUPPLIES</u>				
01-23-6550	Vehicle Fuel & Lube	300	300	-
	Subtotal	300	300	-
<u>CAPITAL OUTLAY</u>				
01-23-8301	Equipment	300	500	200
01-23-8302	Equipment - New	-	-	-
	Subtotal	300	500	200
TOTAL EMERGENCY MANAGEMENT COORDINATOR		10,700	10,600	200

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

		Year Ended April 30		
		2012	2012	
POLICE COMMISSION		<u>Budget</u>	<u>Estimate</u>	<u>Adjustment</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	1,000	500	(500)
	Subtotal	1,000	500	(500)
<u>PROFESSIONAL DEVELOPMENT</u>				
01-25-5610	Membership & Dues	400	400	-
01-25-5630	Training	2,500	-	(2,500)
	Subtotal	2,900	400	(2,500)
<u>OTHER CONTRACTUAL SERVICES</u>				
01-25-5920	Insurance & Bonds	-	-	-
	Subtotal	-	-	-
<u>GENERAL SUPPLIES</u>				
01-25-6510	Office Supplies	100	100	-
		100	100	-
TOTAL POLICE COMMISSION		8,100	1,000	(7,100)

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

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

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

		Year Ended April 30		
		2012	2012	
SOCIAL SERVICES		<u>Budget</u>	<u>Estimate</u>	<u>Adjustment</u>
<u>SERVICE CHARGES</u>				
01-34-5720	Street Lighting	69,000	69,000	-
01-34-5730	Refuse	693,000	600,000	(93,000)
	Subtotal	762,000	669,000	(93,000)
<u>OTHER EXPENDITURES</u>				
01-34-9130	Community Relations	8,000	13,000	5,000
01-34-9131	Contribution Sr. Citizens	7,500	7,500	-
01-34-9132	Sister Cities Program	3,000	250	(2,750)
	Downtown Enhancement	10,000	10,000	-
	Subtotal	28,500	30,750	2,250
TOTAL SOCIAL SERVICES		790,500	699,750	(90,750)

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

		Year Ended April 30		
		2012 <u>Budget</u>	2012 <u>Estimate</u>	<u>Adjustment</u>
STREET DEPARTMENT				
<u>SALARIES</u>				
01-41-4210	Regular Salaries	325,000	280,000	(45,000)
01-41-4220	Part-time Salaries	3,500	3,500	-
01-41-4230	Over-time Salaries	35,000	25,000	(10,000)
01-41-4240	Sick Leave	8,000	5,000	(3,000)
01-41-4250	Vacation Leave	24,000	24,000	-
01-41-4270	Interdepartmental Salaries	10,000	20,000	10,000
	Subtotal	405,500	357,500	(48,000)
<u>INSURANCE BENEFITS</u>				
01-41-4510	Health Insurance	90,500	90,500	-
01-41-4530	Unemployment Insurance	900	900	-
	Subtotal	91,400	91,400	-
<u>PENSION BENEFITS</u>				
01-41-4610	FICA	31,000	25,000	(6,000)
01-41-4620	IMRF	62,000	53,000	(9,000)
	Subtotal	93,000	78,000	(15,000)
<u>OTHER BENEFITS</u>				
01-41-4710	Clothing Allowance	2,000	2,000	-
	Subtotal	2,000	2,000	-
<u>CONTRACTUAL SERVICES</u>				
01-41-5110	Building Repairs	2,500	2,500	-
01-41-5120	Equipment Repairs	50,000	30,000	(20,000)
01-41-5130	Vehicle Maintenance & Repair	-	-	-
01-41-5160	Machinery Repairs	-	-	-
	Subtotal	52,500	32,500	(20,000)
<u>COMMUNICATIONS</u>				
01-41-5520	Communications	2,500	2,500	-
	Subtotal	2,500	2,500	-
<u>SERVICE CHARGES</u>				
01-41-5710	Utilities	16,000	16,000	-
	Subtotal	16,000	16,000	-
<u>OTHER CONTRACTUAL SERVICES</u>				
01-41-5920	Insurance & Bonds	54,500	54,500	-
01-41-5960	Miscellaneous	2,500	2,500	-
	Subtotal	57,000	57,000	-
<u>MAINTENANCE SUPPLIES</u>				
01-41-6140	Street Maintenance & Repairs	10,000	10,000	-
01-41-6141	Street Signs	50,000	50,000	-
01-41-6170	Construction Materials	20,000	30,000	10,000
01-41-6190	Street Excavations	-	-	-
	Subtotal	80,000	90,000	10,000

		<u>GENERAL SUPPLIES</u>		
01-41-6520	Department Supplies	7,500	7,500	-
01-41-6530	Tools	3,000	3,000	-
01-41-6540	Janitorial Supplies	2,000	2,000	-
01-41-6550	Vehicle Fuel & Lube	35,000	47,000	12,000
01-41-6590	Miscellaneous	-	-	-
01-41-6610	Safety Materials	3,500	3,500	-
	Subtotal	<u>51,000</u>	<u>63,000</u>	<u>12,000</u>
		<u>CAPITAL OUTLAY</u>		
01-41-8200	Building Improvements	1,000	-	(1,000)
01-41-8300	Equipment	23,000	26,000	3,000
01-41-8400	Equipment - Vehicle	45,000	45,000	-
01-41-8600	Street Improvements	200,000	330,000	130,000
01-41-8650	Sidewalk Replacement	-	-	-
01-41-8901	Other Improvement - Storm Drains	70,000	30,000	(40,000)
01-41-8902	Capital Projects	1,475,000	1,100,000	(375,000)
01-41-8903	Transfer	-	-	-
	Subtotal	<u>1,814,000</u>	<u>1,531,000</u>	<u>(283,000)</u>
TOTAL STREET DEPARTMENT		<u>2,664,900</u>	<u>2,320,900</u>	<u>(344,000)</u>

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

CLASSIFICATION	Year Ended April 30		
	2012	2012	
	<u>Budget</u>	<u>Estimate</u>	<u>Adjustment</u>
PROPERTY TAXES	334,000	329,445	(4,555)
LICENSES & PERMITS	1,382,000	1,314,000	(68,000)
INTERGOVERNMENTAL	3,194,510	3,144,515	(49,995)
FINES & FORFEITS	48,500	63,800	15,300
CHARGES FOR SERVICES	601,250	604,250	3,000
OTHER REVENUES	90,500	114,050	23,550
OTHER FINANCING SOURCES	1,000,000	750,000	(250,000)
	<u>6,650,760</u>	<u>6,320,060</u>	<u>(330,700)</u>

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

CLASSIFICATION	Year Ended April 30		
	2012	2012	
	<u>Budget</u>	<u>Estimate</u>	<u>Adjustment</u>
SALARIES	1,999,700	1,884,450	(115,250)
INSURANCE BENEFITS	424,450	421,950	(2,500)
PENSION BENEFITS	281,800	255,800	(26,000)
OTHER BENEFITS	17,975	17,775	(200)
CONTRACTUAL SERVICES	114,700	99,700	(15,000)
PROFESSIONAL SERVICES	217,600	267,500	49,900
COMMUNICATIONS	177,250	177,400	150
PROFESSIONAL DEVELOPMENT	64,750	49,700	(14,750)
SERVICE CHARGES	835,000	742,000	(93,000)
OTHER CONTRACTUAL SERVICES	287,000	320,400	33,400
OTHER EXPENDITURES	28,500	30,750	2,250
MAINTENANCE SUPPLIES	80,000	90,000	10,000
GENERAL SUPPLIES	126,300	159,900	33,600
CAPITAL OUTLAY	1,989,550	1,698,250	(291,300)
	<u>6,644,575</u>	<u>6,215,575</u>	<u>(428,700)</u>

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

		Year Ended April 30		
DEPARTMENT		2012 <u>Budget</u>	2012 <u>Estimate</u>	<u>Adjustment</u>
12	LEGISLATIVE	371,000	407,250	36,250
13	FINANCE	245,050	238,950	(6,100)
14	BUILDING	116,250	121,250	5,000
15	LEGAL	145,000	135,000	(10,000)
16	ZONING/BUILDING INSPECTOR	288,800	318,400	29,600
18	RECORDS	110,675	109,825	(850)
21	POLICE	1,892,500	1,851,550	(40,950)
22	FIRE DEPARTMENT	-	-	-
23	EMERGENCY MANAGEMENT AGENCY	10,700	10,600	200
25	POLICE COMMISSION	8,100	1,000	(7,100)
31	HEALTH AND ORDINANCE	1,100	1,100	-
34	SOCIAL SERVICES	790,500	699,750	(90,750)
35	ANNEXATIONS	-	-	-
41	STREET DEPARTMENT	2,664,900	2,320,900	(344,000)
		<u>6,644,575</u>	<u>6,215,575</u>	<u>(428,700)</u>

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/13

	<u>AMOUNT</u>	<u>TOTAL</u>
LEGISLATIVE		
01-12-8100 Land	\$ -	\$ -
01-12-8902 Capital Projects Purchases of computers/software	\$ 10,000	
		\$ 10,000
FINANCE		
01-13-8300 Equipment - Office Purchase of replacement domain server estimated at \$ 10,000 Finance Department share \$2,000 Miscellaneous estimated \$1,000.	3,000	
01-13-8700 Furniture & Fixtures Miscellaneous estimated at \$1,000	1,000	
01-13-8800 Information Systems Network support and possible purchase of computer hardware or software for office use.	6,000	
01-13-9130 Tourism Expenditure of Hotel/Motel Tax Funds	30,000	
	<hr/>	40,000
BUILDING		
01-14-8300 Equipment	500	
01-14-8700 Furniture & Fixtures	250	
	<hr/>	750
ZONING/BUILDING INSPECTOR		
01-16-8300 Equipment - Office Possible purchase of office equipment.	1,500	
	<hr/>	1,500
RECORDS		
01-18-8300 Equipment - Office		
01-18-8700 Furniture & Fixtures	500	
01-18-8800 Information Systems Possible purchase of software.	500	
	<hr/>	1,000
POLICE		
01-21-8300 Equipment - Office	-	
01-21-8302 Equipment - New Purchase of Breathalyzer estimated at \$5,500. Possible purchase of equipment estimated at \$1,000.	6,500	
01-21-8400 Equipment - Vehicle Purchase of 2 Police vehicle	50,000	
01-21-8800 Information Systems	25,000	
01-21-9130 Community Relations Senior Police Academy - \$1,200. Halloween Checkpoint - \$300. Miscellaneous - \$1,500.	3,000	

CITY OF WATERLOO, ILLINOIS
 GENERAL FUND
 CAPITAL OUTLAY
 FISCAL YEAR END 4/30/13

		<u>AMOUNT</u>	<u>TOTAL</u>
01-21-9140	DARE Fund	3,000	
01-21-9150	DUI Fund	<u>5,500</u>	93,000
	EMERGENCY MANAGEMENT AGENCY		
01-23-8301	Equipment Possible purchase of small equipment.	500	
01-23-8302	Equipment - New	-	
		<u> </u>	500
	STREETS & ALLEYS		
01-41-8200	Building Improvements Possible Building Improvements estimated at \$1,000.	1,000	
01-41-8300	Equipment Purchase of mechanic shop tools estimated at \$15,000. Street Department share \$3,000. Purchase of Mini Excavator estimated at \$75,000. Street Department share \$15,000. Purchase of radio upgrade to narrow-band estimated at \$10,000. Street Department share \$2,000. Purchase of miscellaneous equipment estimated at \$1,000.	21,000	
01-41-8400	Equipment - Vehicle	-	
01-41-8600	Street Improvements Slab and Sidewalk replacement program estimated at \$100,000. Curb & Gutter (Hardy Acres) estimated at \$150,000.	250,000	
01-41-8650	Sidewalk Replacement Included in Street Improvements.	-	
01-41-8901	Other Improvements - Storm Drains	50,000	
01-41-8902	Capital Projects Lakeview Dr Phase I & II estimated at \$175,000. Illinois Avenue (Retainage) estimated at 13,000. Asphalt Overlay estimated at \$425,000. Painting of stripes on streets estimated at \$7,500. Moore Street (Engineering, Construction, and Inspection) estimated at \$1,400,000.	2,020,500	
		<u> </u>	2,342,500
	TOTAL CAPITAL OUTLAY		<u><u>\$ 2,489,250</u></u>

Motor Fuel Tax



MOTOR FUEL TAX FUND

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2013 BUDGET</u>
15-00-3430	Motor Fuel Tax – Consists of our share (based on population) of motor fuel tax collected by the State. This is deposited monthly into IPTIP Motor Fuel Tax Fund from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review.	\$255,000
15-00-3810	Interest Income – Includes interest income from the Motor Fuel Tax IPTIP account and Motor Fuel CD’s.	2,000
15-00-3890	Miscellaneous Income – Consists of miscellaneous income items. (Not usually used.)	-
	Transfer from Invested Funds – Consists of monies invested in prior years for use towards street improvement projects and maintenance.	200,000
	TOTAL MOTOR FUEL TAX FUND	\$457,000

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

		Year Ended April 30			
		2010	2011	2012	2013
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
15-00-3430	Motor Fuel Tax	266,776	311,398	300,000	255,000
	Subtotal	266,776	311,398	300,000	255,000
<u>OTHER FINANCING SOURCES</u>					
15-00-3810	Interest Income	5,525	3,469	2,600	2,000
15-00-3890	Miscellaneous	-	-	-	-
	Transfer from Invested Funds	-	-	197,000	200,000
	Subtotal	5,525	3,469	199,600	202,000
TOTAL RECEIPTS		272,301	314,867	499,600	457,000
TOTAL DISBURSEMENTS		313,395	302,771	464,350	450,990
EXCESS OF RECEIPTS OVER DISBURSEMENTS		(41,094)	12,096	35,250	6,010
USE OF INVESTED FUNDS		-	-	(197,000)	(200,000)
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		57,092	(2,964)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		621,613	637,611	646,743	484,993
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>637,611</u>	<u>646,743</u>	<u>484,993</u>	<u>291,003</u>

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

		Year Ended April 30			
		2010	2011	2012	2013
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
15-00-4210	Regular Salaries	2,595	2,645	3,000	3,000
		<u>2,595</u>	<u>2,645</u>	<u>3,000</u>	<u>3,000</u>
<u>PROFESSIONAL SERVICES</u>					
15-00-4635	Bank Charges	-	-	-	-
15-00-5310	Professional Services	12,311	11,457	12,000	12,000
	Subtotal	<u>12,311</u>	<u>11,457</u>	<u>12,000</u>	<u>12,000</u>
<u>COMMODITIES</u>					
15-00-6141	Street Signs	5,739	19,550	19,000	19,000
15-00-6310	Resealing Material	124,055	186,613	210,000	251,425
15-00-6311	Shape & Prime	-	-	-	-
15-00-6312	Patching Materials	33,706	21,125	40,000	48,630
15-00-6313	Snow Removal - Salt	52,073	54,882	61,000	74,265
	Subtotal	<u>215,573</u>	<u>282,171</u>	<u>330,000</u>	<u>393,320</u>
<u>CAPITAL OUTLAY</u>					
15-00-8303	Equipment Leases	5,065	6,345	7,200	7,245
15-00-8600	Street Improvements	76,780	-	106,100	26,100
15-00-8901	Other Improvments - Storm Drains	1,070	153	6,050	9,325
15-00-9592	Transfer to Other Funds				
	Subtotal	<u>82,916</u>	<u>6,499</u>	<u>119,350</u>	<u>42,670</u>
TOTAL MOTOR FUEL TAX FUND		<u>313,395</u>	<u>302,771</u>	<u>464,350</u>	<u>450,990</u>

CITY OF WATERLOO, ILLINOIS
MOTOR FUEL TAX FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/13

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

Capital Improvements



CAPITAL IMPROVEMENTS FUND

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2013 BUDGET</u>
38-00-3460	City Utility Tax – Consists of revenue received through Utility billing, which is 5% of the Gas and Water billed amount.	\$250,000
38-00-3461	Other Utility Tax – Consists of revenue received from Ameren IP for municipal tax.	18,000
38-00-3462	Electric Municipal Tax – Consists of revenue received through Utility billing, which is a step rate according to Electric usage.	300,000
38-00-3690	Utility Bill Adjustment – Consists of revenue due to an adjustment on a utility billing.	(700)
38-00-3810	Interest Income – Includes interest income from General Fund checking account and any CD interest earned.	13,000
38-00-3811	Earnings on IMET – Includes earnings on investments held with Illinois Metropolitan Investment Fund.	7,000
38-00-3890	Miscellaneous – Other miscellaneous income.	-
	Transfer from Invested Funds – Consists of monies invested in prior years for use towards capital improvement projects.	-
	TOTAL CAPITAL IMPROVEMENTS FUND	\$587,300

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

		Year Ended April 30			
		2010	2011	2012	2013
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
38-00-3460	City Utility Tax	265,014	257,882	230,000	250,000
38-00-3461	Other Utility Tax	273,526	19,397	18,000	18,000
38-00-3462	Electric Municipal Tax	288,920	309,790	300,000	300,000
38-00-3690	Utility Bill Adjustment	(484)	(236)	(700)	(700)
	Subtotal	826,975	586,833	547,300	567,300
<u>OTHER FINANCING SOURCES</u>					
38-00-3810	Interest Income	81,316	43,832	30,000	13,000
38-00-3811	Earnings on IMET		2,559	7,000	7,000
38-00-3890	Miscellaneous	223	-	-	-
38-00-3990	From General Fund	-	-	-	-
	Transfer From Invested Funds	-	-	1,750,000	-
	Subtotal	81,540	46,391	1,787,000	20,000
TOTAL RECEIPTS		908,515	633,224	2,334,300	587,300
TOTAL DISBURSEMENTS		1,314,325	437,289	2,202,000	437,902
EXCESS OF RECEIPTS OVER DISBURSEMENTS		(405,810)	195,935	132,300	149,398
USE OF INVESTED FUNDS				(1,750,000)	-
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		45,454	542		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		3,812,204	3,451,848	3,648,325	2,030,625
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>3,451,848</u>	<u>3,648,325</u>	<u>2,030,625</u>	<u>2,180,023</u>

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

		Year Ended April 30			
		2010	2011	2012	2013
		<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	1,799	1,387	2,000	2,000
	Subtotal	1,799	1,387	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	1,312,526	435,902	2,200,000	435,902
	Subtotal	1,312,526	435,902	2,200,000	435,902
TOTAL CAPITAL IMPROVEMENTS FUND		1,314,325	437,289	2,202,000	437,902

Water Fund



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

		Year Ended April 30			
		2010	2011	2012	2013
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
51-00-3530	Penalties on Services	23,246	26,492	27,000	27,000
	Subtotal	23,246	26,492	27,000	27,000
<u>CHARGES FOR SERVICES</u>					
51-00-3610	Water Sales	1,791,977	2,010,862	2,030,000	2,140,000
51-00-3660	Connection Fees	41,503	38,803	22,750	23,375
51-00-3670	Unmetered Sales	9,647	6,552	9,000	8,000
51-00-3690	Utility Bill Adjustment	(563)	(967)	(1,000)	(1,000)
	Subtotal	1,842,562	2,055,249	2,060,750	2,170,375
<u>OTHER REVENUES</u>					
51-00-3802	Property Damage	-	1,467	-	-
51-00-3810	Interest Income	49,694	23,371	12,000	6,300
51-00-3811	Earnings on IMET	-	3,551	3,000	9,500
51-00-3860	Grant	-	-	-	-
51-00-3865	Reimbursable from State	-	-	-	-
51-00-3890	Miscellaneous	4,476	5,544	12,700	6,500
	Subtotal	54,170	33,933	27,700	22,300
<u>OTHER FINANCING SOURCES</u>					
51-00-3940	IDOT-5 Lane Reimbursement	-	-	-	-
51-00-3950	Bond Reserve	-	-	-	-
51-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
51-00-3980	IEPA Loan	-	-	-	-
51-00-3992	From Electric Fund	-	-	-	-
51-00-3993	From Sewer Fund	-	-	-	-
	Transfer from Water Infrastructure Fees	-	-	-	-
	Transfer from Invested Funds	-	-	-	173,750
	Subtotal	-	-	-	173,750
TOTAL RECEIPTS		1,919,978	2,115,674	2,115,450	2,393,425
SYSTEM DEVELOPMENT CHARGES (INFRASTRUCTURE)		10,600	11,130	5,565	6,250
TOTAL DISBURSEMENTS		1,714,863	1,889,233	1,996,676	2,331,011
EXCESS OF RECEIPTS OVER DISBURSEMENTS		194,516	215,311	113,209	56,164
COMMITMENT TO PENSION FUNDS					(21,900)
USE OF INVESTED FUNDS		-	-	-	(173,750)
SYSTEM DEVELOPMENT CHARGES		10,600	11,130	5,565	6,250
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(43,645)	(109,715)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(41,098)	(284,631)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,360,295	2,480,668	2,360,012	2,478,786
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>2,480,668</u>	<u>2,312,763</u>	<u>2,478,786</u>	<u>2,345,550</u>

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

		Year Ended April 30			
ADMINISTRATION		2010	2011	2012	2013
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
51-11-4211	Director of Public Works	19,678	20,984	21,000	21,500
51-11-4212	Finance Director	16,915	18,132	17,500	17,600
51-11-4213	Clerical	46,932	47,849	50,000	52,500
51-11-4220	Part-time	3,316	21,417	22,800	23,400
51-11-4230	Over-time	992	1,047	1,500	2,000
51-11-4240	Sick Leave	1,137	1,304	2,200	2,400
51-11-4250	Vacation Leave	6,612	6,563	7,200	7,500
	Subtotal	<u>95,582</u>	<u>117,296</u>	<u>122,200</u>	<u>126,900</u>
<u>INSURANCE BENEFITS</u>					
51-11-4510	Health Insurance	15,998	17,536	20,000	21,500
51-11-4530	Unemployment Insurance	553	370	500	300
	Subtotal	<u>16,551</u>	<u>17,906</u>	<u>20,500</u>	<u>21,800</u>
<u>PENSION BENEFITS</u>					
51-11-4610	FICA	7,634	8,752	10,000	10,000
51-11-4620	IMRF	13,534	14,908	15,500	16,700
	Subtotal	<u>21,168</u>	<u>23,659</u>	<u>25,500</u>	<u>26,700</u>
<u>CONTRACTUAL SERVICES</u>					
51-11-5170	Equipment Rental & Services	5,109	2,399	2,900	2,600
	Subtotal	<u>5,109</u>	<u>2,399</u>	<u>2,900</u>	<u>2,600</u>
<u>PROFESSIONAL SERVICES</u>					
51-11-5310	Professional Services	20,066	38,299	27,000	37,000
51-11-5330	Legal	-	-	-	-
51-11-5350	Independent Contractors	13,597	-	-	-
	Subtotal	<u>33,663</u>	<u>38,299</u>	<u>27,000</u>	<u>37,000</u>
<u>COMMUNICATIONS</u>					
51-11-5510	Postage	6,689	9,089	8,000	8,000
51-11-5540	Printing & Publishing	1,089	1,959	2,500	2,500
	Subtotal	<u>7,778</u>	<u>11,048</u>	<u>10,500</u>	<u>10,500</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
51-11-5610	Membership & Dues	75	75	100	100
51-11-5620	Travel Expense	-	-	-	-
51-11-5630	Training	25	55	500	500
	Subtotal	<u>100</u>	<u>130</u>	<u>600</u>	<u>600</u>
<u>SERVICE CHARGES</u>					
51-11-5770	Bad Debt Expense	5,852	5,153	5,000	5,000
51-11-5790	Franchise Fees	89,168	101,051	101,000	105,000
	Subtotal	<u>95,020</u>	<u>106,204</u>	<u>106,000</u>	<u>110,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
51-11-5910	Customer Refunds	-	-	500	500
51-11-5920	Insurance & Bonds	10,586	10,621	13,000	14,500
51-11-5960	Miscellaneous	1,935	2,118	3,000	3,000
	Subtotal	<u>12,521</u>	<u>12,739</u>	<u>16,500</u>	<u>18,000</u>
<u>GENERAL SUPPLIES</u>					
51-11-6510	Office Supplies	2,688	3,008	3,700	3,500
	Subtotal	<u>2,688</u>	<u>3,008</u>	<u>3,700</u>	<u>3,500</u>

		<u>CAPITAL OUTLAY</u>			
51-11-8300	Equipment-Office	-	-	2,000	3,000
51-11-8700	Furniture & Fixtures	-	-	-	1,000
51-11-8800	Information Systems	2,976	3,573	5,000	5,000
	Subtotal	<u>2,976</u>	<u>3,573</u>	<u>7,000</u>	<u>9,000</u>
		<u>OTHER FINANCING USES</u>			
51-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL WATER ADMINISTRATION		<u>293,157</u>	<u>336,262</u>	<u>342,400</u>	<u>366,600</u>

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

DISTRIBUTION		Year Ended April 30			
		2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Estimate</u>	2013 <u>Budget</u>
<u>SALARIES</u>					
51-48-4210	Regular Salaries	76,521	90,336	109,000	125,000
51-48-4215	Utility Workers	-	-	-	-
51-48-4230	Over-time	4,807	4,916	5,000	5,000
51-48-4240	Sick Leave	2,902	3,868	3,000	3,000
51-48-4250	Vacation Leave	4,454	7,375	7,500	8,500
51-48-4270	Inter-Departmental	79,968	27,197	15,000	15,000
	Subtotal	168,652	133,692	139,500	156,500
<u>INSURANCE BENEFITS</u>					
51-48-4510	Health Insurance	11,620	20,956	36,500	40,000
51-48-4530	Unemployment Insurance	303	324	300	200
	Subtotal	11,922	21,280	36,800	40,200
<u>PENSION BENEFITS</u>					
51-48-4610	FICA	12,599	9,648	11,000	12,000
51-48-4620	IMRF	23,806	20,912	24,000	26,000
	Subtotal	36,404	30,560	35,000	38,000
<u>OTHER BENEFITS</u>					
51-48-4710	Clothing Allowance	-	-	700	1,000
	Subtotal	-	-	700	1,000
<u>CONTRACTUAL SERVICES</u>					
51-48-5110	Building Repairs	-	486	1,500	1,500
51-48-5120	Equipment Repairs	4,845	4,282	6,000	5,000
51-48-5130	Vehicle Repairs	-	-	-	-
51-48-5160	Machinery Repairs	-	-	-	-
	Subtotal	4,845	4,768	7,500	6,500
<u>PROFESSIONAL SERVICES</u>					
51-48-5310	Professional Services	375	166	1,000	1,000
51-48-5350	Independent Contractor	-	-	-	-
	Subtotal	375	166	1,000	1,000
<u>COMMUNICATIONS</u>					
51-48-5520	Communications	3,339	3,753	4,000	4,500
	Subtotal	3,339	3,753	4,000	4,500
<u>PROFESSIONAL DEVELOPMENT</u>					
51-48-5620	Travel Expense	-	-	-	-
51-48-5630	Training	2,887	2,721	3,500	3,500
	Subtotal	2,887	2,721	3,500	3,500
<u>SERVICE CHARGES</u>					
51-48-5710	Utilities	11,932	14,698	16,000	16,000
51-48-5750	Water Purchased	671,561	879,408	930,000	950,000
51-48-5760	Water Sample Testing	20	6,456	10,000	10,000
	Subtotal	683,512	900,561	956,000	976,000
<u>OTHER CONTRACTUAL SERVICES</u>					
51-48-5960	Miscellaneous	941	1,738	2,000	2,000
	Subtotal	941	1,738	2,000	2,000

		<u>GENERAL SUPPLIES</u>			
51-48-6520	Department Supplies	1,381	220	2,000	2,000
51-48-6530	Tools	3,797	4,449	4,000	4,000
51-48-6540	Janitorial Supplies	-	-	-	-
51-48-6550	Vehicle Fuel & Lube	3,511	2,855	8,000	5,000
51-48-6560	Chemicals	6,285	4,153	10,000	10,000
51-48-6610	Safety Materials	3,501	1,360	2,500	2,500
	Subtotal	<u>18,476</u>	<u>13,037</u>	<u>26,500</u>	<u>23,500</u>
		<u>CAPITAL OUTLAY</u>			
51-48-8100	Land	-	-	-	-
51-48-8200	Building Improvements	-	-	1,000	1,000
51-48-8302	Equipment-New	1,119	1,638	11,565	21,000
51-48-8303	Equipment Leases	-	-	-	-
51-48-8400	Vehicles	-	-	7,000	15,000
51-48-8501	Meters	-	-	10,000	5,000
51-48-8503	Line Materials	46,805	31,281	55,000	30,000
51-48-8505	New Lines & Fitting	-	-	-	-
51-48-8902	Capital Projects	30,217	-	75,000	357,500
	Subtotal	<u>78,141</u>	<u>32,919</u>	<u>159,565</u>	<u>429,500</u>
TOTAL WATER DISTRIBUTION		<u>1,009,494</u>	<u>1,145,196</u>	<u>1,372,065</u>	<u>1,682,200</u>

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

		Year Ended April 30			
INTEREST & BOND		2010	2011	2012	2013
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PRINCIPAL ON BONDS</u>					
51-82-7110	Revenue Bonds 4/1/93	-	-	63,683	65,285
	Subtotal	-	-	63,683	65,285
<u>INTEREST ON BONDS</u>					
51-82-7210	Revenue Bonds 4/1/93	51,214	33,748	32,866	31,264
	Subtotal	51,214	33,748	32,866	31,264
<u>PAYING FEES</u>					
51-82-7310	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION & AMORTIZATION</u>					
51-82-9000	Depreciation	175,336	188,365	-	-
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	360,998	374,027	185,662	185,662
TOTAL INTEREST & BOND		412,212	407,775	282,211	282,211
TOTAL WATER FUND		1,714,863	1,889,233	1,996,676	2,331,011

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

CLASSIFICATION	Year Ended April 30			
	2010 <u>Actual</u>	2011 <u>Estimate</u>	2012 <u>Estimate</u>	2013 <u>Budget</u>
SALARIES	264,234	250,988	261,700	283,400
INSURANCE BENEFITS	28,473	39,186	57,300	62,000
PENSION BENEFITS	57,573	54,220	60,500	64,700
OTHER BENEFITS	-	-	700	1,000
CONTRACTUAL SERVICES	9,953	7,167	10,400	9,100
PROFESSIONAL SERVICES	34,038	38,465	28,000	38,000
COMMUNICATIONS	11,117	14,801	14,500	15,000
PROFESSIONAL DEVELOPMENT	2,987	2,851	4,100	4,100
SERVICE CHARGES	778,533	1,006,765	1,062,000	1,086,000
OTHER CONTRACTUAL SERVICES	13,462	14,477	18,500	20,000
GENERAL SUPPLIES	21,164	16,045	30,200	27,000
CAPITAL OUTLAY	81,117	36,493	166,565	438,500
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	63,683	65,285
INTEREST ON BONDS	51,214	33,748	32,866	31,264
PAYING FEES	-	-	-	-
TRANSFERS	185,662	185,662	185,662	185,662
DEPRECIATION & AMORTIZATION	175,336	188,365	-	-
	<u>1,714,863</u>	<u>1,889,233</u>	<u>1,996,676</u>	<u>2,331,011</u>

CITY OF WATERLOO, ILLINOIS
WATER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/13

		<u>AMOUNT</u>	<u>TOTAL</u>
ADMINISTRATION			
51-11-8300	Equipment - Office Purchase of replacement domain server estimated at \$ 10,000 Water Department share \$2,000 Miscellaneous estimated \$1,000.	\$ 3,000	
51-11-8700	Furniture & Fixtures Miscellaneous estimated at \$1,000	1,000	
51-11-8800	Information Systems	5,000	
		<hr style="width: 100%;"/>	\$ 9,000
DISTRIBUTION			
51-48-8100	Land	-	
51-48-8200	Building Improvements Possible Building Improvements estimated at \$1,000.	1,000	
51-48-8302	Equipment - New Purchase of mechanic shop tools estimated at \$15,000. Water Department share \$3,000. Purchase of Mini Excavator estimated at \$75,000. Water Department share \$15,000. Radio upgrade to narrow-band estimated at \$10,000. Water Department share \$2,000. Miscellaneous estimated at \$1,000	21,000	
51-48-8303	Equipment Leases	-	
51-48-8400	Vehicles Purchase of bed for 1 ton fully enclosed truck estimated at \$15,000.	15,000	
51-48-8501	Meters	5,000	
51-48-8503	Line Materials	30,000	
51-48-8902	Capital Projects Moore Street water line relocation estimated at \$347,500 Fire Hydrant collars estimated at \$10,000.	<hr style="width: 100%;"/> 357,500	429,500
	TOTAL CAPITAL OUTLAY		<hr style="width: 100%;"/> 438,500 <hr style="width: 100%;"/>

Sewer Fund



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

		Year Ended April 30			
		2010	2011	2012	2013
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
REVENUE					
52-00-3530	Penalties on Services	14,768	18,361	21,500	22,000
	Subtotal	14,768	18,361	21,500	22,000
CHARGES FOR SERVICES					
52-00-3620	Sewer Charges	1,166,387	1,396,002	1,620,000	1,700,000
52-00-3660	Connection Fees	110,600	116,753	68,800	62,500
52-00-3690	Utility Bill Adjustment	(788)	(363)	(1,500)	(1,500)
52-00-3700	Sewer Facility Charges	-	-	-	-
52-00-3710	Miscellaneous Disposal Fees	38,220	4,550	5,000	5,000
52-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	1,314,418	1,516,942	1,692,300	1,766,000
OTHER REVENUES					
52-00-3802	Property Damage	563	737	-	-
52-00-3810	Interest Income	16,222	5,912	3,500	4,500
52-00-3811	Earnings on IMET	-	2,663	4,000	4,000
52-00-3860	Grant & Low Interest Loan	-	-	-	-
52-00-3865	Reimbursement from State	-	-	-	-
52-00-3890	Miscellaneous	4,476	5,544	10,500	6,500
	Subtotal	21,261	14,855	18,000	15,000
OTHER FINANCING SOURCES					
52-00-3960	Transfer from Other Funds - Cap. Impr. & Water	1,498,188	621,564	621,564	621,564
	Transfer from Invested Funds	-	-	-	-
	Transfer from Sewer Infrastructure Fees	-	-	-	-
	Loan Proceeds	-	-	-	-
	Subtotal	1,498,188	621,564	621,564	621,564
TOTAL RECEIPTS		2,848,635	2,171,723	2,353,364	2,424,564
SYSTEM DEVELOPMENT CHARGES (INFRASTRUCTURE)		75,480	92,651	49,687	43,750
TOTAL DISBURSEMENTS		1,709,343	1,730,271	2,192,176	2,380,327
EXCESS OF RECEIPTS OVER DISBURSEMENTS		1,063,812	348,801	111,501	487
COMMITMENT TO PENSION FUNDS					(30,000)
USE OF INVESTED FUNDS					
SYSTEM DEVELOPMENT CHARGES		75,480	92,651	49,687	43,750
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(1,528,130)	(550,066)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		388,282	355,651		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		690,983	690,427	937,464	1,098,652
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>690,427</u>	<u>937,464</u>	<u>1,098,652</u>	<u>1,112,889</u>

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

		Year Ended April 30			
		2010	2011	2012	2013
ADMINISTRATION		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
52-11-4211	Director of Public Works	19,678	20,984	21,500	21,500
52-11-4212	Finance Director	16,915	18,132	17,500	17,600
52-11-4213	Clerical	46,932	47,849	50,000	52,500
52-11-4220	Part-time	2,064	2,545	2,000	3,000
52-11-4230	Over-time	992	1,047	1,500	2,000
52-11-4240	Sick Leave	1,138	1,304	2,200	2,400
52-11-4250	Vacation Leave	6,612	6,564	7,200	7,500
	Subtotal	<u>94,332</u>	<u>98,425</u>	<u>101,900</u>	<u>106,500</u>
<u>INSURANCE BENEFITS</u>					
52-11-4510	Health Insurance	15,997	17,536	20,000	21,500
52-11-4530	Unemployment Insurance	218	201	250	200
	Subtotal	<u>16,215</u>	<u>17,737</u>	<u>20,250</u>	<u>21,700</u>
<u>PENSION BENEFITS</u>					
52-11-4610	FICA	7,259	7,342	8,000	8,000
52-11-4620	IMRF	13,535	14,909	15,500	16,700
	Subtotal	<u>20,794</u>	<u>22,251</u>	<u>23,500</u>	<u>24,700</u>
<u>CONTRACTUAL SERVICES</u>					
52-11-5170	Equipment Rental & Services	2,259	2,399	2,700	2,600
	Subtotal	<u>2,259</u>	<u>2,399</u>	<u>2,700</u>	<u>2,600</u>
<u>PROFESSIONAL SERVICES</u>					
52-11-5310	Professional Services	47,423	45,459	50,000	50,000
52-11-5330	Legal	-	-	-	-
52-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>47,423</u>	<u>45,459</u>	<u>50,000</u>	<u>50,000</u>
<u>COMMUNICATIONS</u>					
52-11-5510	Postage	6,689	7,302	8,000	8,000
52-11-5540	Printing & Publishing	1,089	1,283	2,000	2,000
	Subtotal	<u>7,778</u>	<u>8,585</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	25	133	500	500
	Subtotal	<u>25</u>	<u>133</u>	<u>600</u>	<u>600</u>
<u>SERVICE CHARGES</u>					
52-11-5770	Bad Debt Expense	3,641	3,752	4,000	4,000
52-11-5790	Franchise Fees	56,744	69,556	81,000	85,000
	Subtotal	<u>60,386</u>	<u>73,308</u>	<u>85,000</u>	<u>89,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
52-11-5910	Customer Refunds	-	147	500	500
52-11-5920	Insurance & Bonds	25,034	25,475	29,000	33,500
52-11-5960	Miscellaneous	1,935	2,118	3,000	3,000
	Subtotal	<u>26,969</u>	<u>27,740</u>	<u>32,500</u>	<u>37,000</u>
<u>GENERAL SUPPLIES</u>					
52-11-6510	Office Supplies	2,688	3,008	3,700	3,500
	Subtotal	<u>2,688</u>	<u>3,008</u>	<u>3,700</u>	<u>3,500</u>

		<u>CAPITAL OUTLAY</u>			
52-11-8300	Equipment-Office	-	-	2,000	3,000
52-11-8700	Furniture & Fixtures	-	-	-	1,000
52-11-8800	Information Systems	3,026	3,573	5,000	5,000
52-11-8904	Interest Expense	-	-	-	-
	Subtotal	<u>3,026</u>	<u>3,573</u>	<u>7,000</u>	<u>9,000</u>
		<u>OTHER FINANCING USES</u>			
52-11-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SEWER ADMINISTRATION		<u>281,894</u>	<u>302,621</u>	<u>337,150</u>	<u>354,600</u>

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

		Year Ended April 30			
		2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Estimate</u>	2013 <u>Budget</u>
TREATMENT PLANT					
<u>SALARIES</u>					
52-43-4210	Regular Salaries	178,860	194,487	195,000	200,000
52-43-4230	Over-time	4,990	5,454	8,000	8,000
52-43-4240	Sick Leave	5,280	2,498	3,000	3,000
52-43-4250	Vacation Leave	11,526	11,306	13,000	13,500
52-43-4270	Inter-Departmental	8,482	15,308	33,000	20,000
	Subtotal	209,138	229,053	252,000	244,500
<u>INSURANCE BENEFITS</u>					
52-43-4510	Health Insurance	18,735	19,686	23,500	25,500
52-43-4530	Unemployment Insurance	393	325	400	300
	Subtotal	19,128	20,011	23,900	25,800
<u>PENSION BENEFITS</u>					
52-43-4610	FICA	16,127	16,977	20,000	19,000
52-43-4620	IMRF	30,418	35,572	40,000	40,000
	Subtotal	46,545	52,549	60,000	59,000
<u>OTHER BENEFITS</u>					
52-43-4710	Clothing Allowance	283	405	1,150	1,500
	Subtotal	283	405	1,150	1,500
<u>CONTRACTUAL SERVICES</u>					
52-43-5110	Building Repairs	615	1,307	1,000	1,000
52-43-5120	Equipment Repairs	12,780	26,536	50,000	15,000
52-43-5130	Vehicle Repairs	-	-	-	-
52-43-5160	Machinery Repairs	-	-	-	-
	Subtotal	13,395	27,843	51,000	16,000
<u>COMMUNICATIONS</u>					
52-43-5520	Communications	9,027	7,278	10,000	10,000
	Subtotal	9,027	7,278	10,000	10,000
<u>PROFESSIONAL DEVELOPMENT</u>					
52-43-5620	Travel Expense	-	-	-	-
52-43-5630	Training	759	1,120	3,200	3,000
	Subtotal	759	1,120	3,200	3,000
<u>SERVICE CHARGES</u>					
52-43-5710	Utilities	177,394	169,477	165,000	170,000
52-43-5740	EPA Permits	18,000	17,500	17,500	18,000
52-43-5780	Disposal Fees	61,452	32,325	60,000	60,000
	Subtotal	256,846	219,301	242,500	248,000
<u>OTHER CONTRACTUAL SERVICES</u>					
52-43-5960	Miscellaneous	946	1,222	2,000	2,000
	Subtotal	946	1,222	2,000	2,000
<u>GENERAL SUPPLIES</u>					
52-43-6510	Office Supplies	114	27	250	250
52-43-6520	Department Supplies	1,318	1,496	2,000	1,500
52-43-6530	Tools	942	806	1,000	1,000
52-43-6540	Janitorial Supplies	161	270	300	450
52-43-6550	Vehicle Fuel & Lube	-	-	-	-
52-43-6560	Chemicals	5,645	11,627	20,000	20,000
52-43-6610	Safety Materials	601	549	2,500	2,500
	Subtotal	8,780	14,776	26,050	25,700

		<u>CAPITAL OUTLAY</u>			
52-43-8100	Land	-	-	-	-
52-43-8200	Building Improvements	-	-	-	-
52-43-8302	Equipment-New	-	-	1,000	-
52-43-8902	Capital Projects	8,874	-	78,000	105,000
	Subtotal	8,874	-	79,000	105,000
TOTAL SEWER TREATMENT PLANT		573,721	573,558	750,800	740,500

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

		Year Ended April 30			
		2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Estimate</u>	2013 <u>Budget</u>
SEWER SANITATION SYSTEM					
<u>CONTRACTUAL SERVICES</u>					
52-44-5110	Building Repairs	-	-	500	500
52-44-5120	Equipment Repairs	25,538	41,935	45,000	40,000
52-44-5130	Vehicle Repairs	-	-	-	-
52-44-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>25,538</u>	<u>41,935</u>	<u>45,500</u>	<u>40,500</u>
<u>SERVICE CHARGES</u>					
52-44-5710	Utilities	71,934	68,792	75,000	75,000
	Subtotal	<u>71,934</u>	<u>68,792</u>	<u>75,000</u>	<u>75,000</u>
<u>GENERAL SUPPLIES</u>					
52-44-6520	Department Supplies	1,375	3,092	3,500	3,500
52-44-6530	Tools	258	1,170	1,000	1,000
52-44-6550	Vehicle Fuel & Lube	3,528	5,439	9,500	7,000
52-44-6560	Chemicals	281	265	1,000	1,000
52-44-6580	Fuels (Gas - Oil)	1,021	1,217	2,000	2,000
52-44-6610	Safety Materials	360	126	1,000	1,000
	Subtotal	<u>6,823</u>	<u>11,310</u>	<u>18,000</u>	<u>15,500</u>
<u>CAPITAL OUTLAY</u>					
52-44-8100	Land	-	-	-	-
52-44-8200	Building Improvements	-	-	1,000	1,000
52-44-8302	Equipment-New	1,684	2,084	15,000	21,000
52-44-8303	Equipment Leases	-	1,024	2,500	2,500
52-44-8400	Vehicles	-	-	7,000	-
52-44-8902	Capital Projects	2,776	-	133,000	322,500
	Subtotal	<u>4,460</u>	<u>3,108</u>	<u>158,500</u>	<u>347,000</u>
TOTAL SEWER SANITATION SYSTEM		<u>108,756</u>	<u>125,145</u>	<u>297,000</u>	<u>478,000</u>

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

		Year Ended April 30			
		2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Estimate</u>	2013 <u>Budget</u>
INTEREST & BOND REDEMPTION					
<u>PRINCIPAL ON BONDS</u>					
52-82-7120	Revenue Bonds 1996	-	-	545,833	559,565
	Subtotal	-	-	545,833	559,565
<u>INTEREST ON BONDS</u>					
52-82-7220	Revenue Bonds 1996	288,926	271,286	261,393	247,662
	Subtotal	288,926	271,286	261,393	247,662
<u>PAYING FEES</u>					
52-82-7320	Revenue Bonds 1996	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION</u>					
52-82-9000	Depreciation Expense	456,046	457,662	-	-
	Subtotal	456,046	457,662	-	-
<u>OTHER</u>					
52-82-9595	Abandonment of Assets				
	Subtotal				
TOTAL INTEREST & BOND REDEMPTION		744,972	728,948	807,226	807,227
TOTAL SEWER FUND		1,709,343	1,730,271	2,192,176	2,380,327

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

CLASSIFICATION	Year Ended April 30			
	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Estimate</u>	2013 <u>Budget</u>
SALARIES	303,470	327,478	353,900	351,000
INSURANCE BENEFITS	35,343	37,748	44,150	47,500
PENSION BENEFITS	67,340	74,800	83,500	83,700
OTHER BENEFITS	283	405	1,150	1,500
CONTRACTUAL SERVICES	41,192	72,177	99,200	59,100
PROFESSIONAL SERVICES	47,423	45,459	50,000	50,000
COMMUNICATIONS	16,805	15,864	20,000	20,000
PROFESSIONAL DEVELOPMENT	783	1,253	3,800	3,600
SERVICE CHARGES	389,166	361,401	402,500	412,000
OTHER CONTRACTUAL SERVICES	27,914	28,962	34,500	39,000
GENERAL SUPPLIES	18,291	29,094	47,750	44,700
CAPITAL OUTLAY	16,361	6,681	244,500	461,000
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	545,833	559,565
INTEREST ON BONDS	288,926	271,286	261,393	247,662
PAYING FEES	-	-	-	-
DEPRECIATION	456,046	457,662	-	-
	<u>1,709,343</u>	<u>1,730,271</u>	<u>2,192,176</u>	<u>2,380,327</u>

CITY OF WATERLOO, ILLINOIS
SEWER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/13

		<u>AMOUNT</u>	<u>TOTAL</u>
ADMINISTRATION			
52-11-8300	Equipment - Office Purchase of replacement domain server estimated at \$ 10,000 Sewer Department share \$2,000 Miscellaneous estimated \$1,000.	\$ 3,000	
52-11-8700	Furniture & Fixtures Miscellaneous estimated at \$1,000	1,000	
52-11-8800	Information Systems	5,000	
		\$ 9,000	
SEWER TREATMENT PLANT			
52-43-8100	Land	-	
52-43-8200	Building Improvements	-	
52-43-8302	Equipment - New	-	
52-43-8902	Capital Projects Lift Station (WWTP) Lining estimated at \$30,000. Sludge removal at East Lagoon estimated at \$75,000.	105,000	
		105,000	
SEWER SANITATION SYSTEM			
52-44-8100	Land	-	
52-44-8200	Building Improvements Possible Building Improvements estimated at \$1,000.	1,000	
52-44-8302	Equipment - New Purchase of mechanic shop tools estimated at \$15,000. Sewer Department share \$3,000. Purchase of Mini Excavator estimated at \$75,000. Sewer Department share \$15,000. Radio upgrade to narrow-band estimated at \$10,000. Sewer Department share \$2,000. Miscellaneous estimated at \$1,000	21,000	
52-44-8303	Equipment Leases Leasing large sewer cleaning equipment if necessary	2,500	
52-44-8400	Vehicles	-	
52-44-8902	Capital Projects Moore Street sewer line relocation estimated at \$162,500. Sewer rehab estimated at \$70,000 Bond Street sewer improvement estimated at \$80,000. Illinois Avenue manhole estimated at \$10,000.	322,500	
		347,000	
TOTAL CAPITAL OUTLAY			461,000

Electric Fund



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

		Year Ended April 30			
		2010	2011	2012	2013
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
53-00-3530	Penalties on Services	75,030	86,244	85,000	85,000
	Subtotal	<u>75,030</u>	<u>86,244</u>	<u>85,000</u>	<u>85,000</u>
<u>CHARGES FOR SERVICES</u>					
53-00-3630	Electric Sales	8,653,693	9,336,686	9,250,000	9,550,000
53-00-3650	IMEA Credits	644,582	644,582	644,736	644,890
53-00-3660	Connection Fees	92,776	90,880	53,000	37,000
53-00-3690	Utility Bill Adjustment	(2,899)	752	(5,000)	(5,000)
53-00-3740	Street Lighting	48,000	48,000	60,000	60,000
	Subtotal	<u>9,436,153</u>	<u>10,120,901</u>	<u>10,002,736</u>	<u>10,286,890</u>
<u>OTHER REVENUES</u>					
53-00-3802	Property Damage	23,780	11,725	2,000	2,000
53-00-3810	Interest Income	132,335	85,885	40,000	36,000
53-00-3811	Earnings on IMET		7,655	16,000	6,000
53-00-3821	Fuel Reimbursement	-	-	-	-
53-00-3850	Subdivision Reimbursement	-	-	-	-
53-00-3855	Commercial Reimbursement	61,705	24,588	11,500	-
53-00-3860	Grant	-	-	-	-
53-00-3865	Reimbursement from State	-	-	-	-
53-00-3890	Miscellaneous	4,547	14,273	104,000	6,500
	Subtotal	<u>222,367</u>	<u>144,126</u>	<u>173,500</u>	<u>50,500</u>
<u>OTHER FINANCING SOURCES</u>					
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			1,500,000	-
	Transfer from Invested Funds			3,450,000	1,600,000
	Subtotal	<u>-</u>	<u>-</u>	<u>4,950,000</u>	<u>1,600,000</u>
TOTAL RECEIPTS		<u>9,733,551</u>	<u>10,351,271</u>	<u>15,211,236</u>	<u>12,022,390</u>
SYSTEM DEVELOPMENT CHARGES (INFRASTRUCTURE)		58,088	61,904	33,920	17,500
TOTAL DISBURSEMENTS		<u>8,373,936</u>	<u>9,134,529</u>	<u>15,091,843</u>	<u>11,894,185</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS		<u>1,301,527</u>	<u>1,154,838</u>	<u>85,473</u>	<u>110,705</u>
COMMITMENT TO PENSION FUNDS					(84,000)
USE OF INVESTED FUNDS		-	-	(3,450,000)	(1,600,000)
USE OF BOND PROCEEDS		-	-		
SYSTEM DEVELOPMENT CHARGES		58,088	61,904	33,920	17,500
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(1,003,461)	(40,045)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(267,432)	(422,028)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		5,720,469	5,809,190	6,563,859	3,233,252
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>5,809,190</u>	<u>6,563,859</u>	<u>3,233,252</u>	<u>1,677,457</u>

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

		Year Ended April 30			
		2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Estimate</u>	2013 <u>Budget</u>
ADMINISTRATION					
<u>SALARIES</u>					
53-11-4211	Director of Public Works	19,678	20,984	21,000	21,500
53-11-4212	Finance Director	16,915	18,132	17,500	17,600
53-11-4213	Clerical	46,932	47,849	50,000	52,500
53-11-4220	Part-time	3,316	21,414	22,800	23,400
53-11-4230	Over-time	992	1,047	1,500	2,000
53-11-4240	Sick Leave	1,137	1,304	2,200	2,400
53-11-4250	Vacation Leave	6,612	6,563	7,200	7,500
	Subtotal	<u>95,582</u>	<u>117,293</u>	<u>122,200</u>	<u>126,900</u>
<u>INSURANCE BENEFITS</u>					
53-11-4510	Health Insurance	15,998	17,536	20,000	21,500
53-11-4530	Unemployment Insurance	553	370	500	300
	Subtotal	<u>16,551</u>	<u>17,906</u>	<u>20,500</u>	<u>21,800</u>
<u>PENSION BENEFITS</u>					
53-11-4610	FICA	7,634	8,751	10,000	10,000
53-11-4620	IMRF	13,534	14,908	15,500	16,700
	Subtotal	<u>21,168</u>	<u>23,659</u>	<u>25,500</u>	<u>26,700</u>
<u>CONTRACTUAL SERVICES</u>					
53-11-5170	Equipment Rental & Services	2,259	2,399	2,900	2,600
	Subtotal	<u>2,259</u>	<u>2,399</u>	<u>2,900</u>	<u>2,600</u>
<u>PROFESSIONAL SERVICES</u>					
53-11-5310	Professional Services	85,276	69,571	80,000	70,000
53-11-5350	Independent Contractors	13,600	19,818	20,000	-
	Subtotal	<u>98,876</u>	<u>89,389</u>	<u>100,000</u>	<u>70,000</u>
<u>COMMUNICATIONS</u>					
53-11-5510	Postage	6,732	7,630	8,000	8,000
53-11-5540	Printing & Publishing	1,089	1,832	2,500	2,500
	Subtotal	<u>7,821</u>	<u>9,462</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	2,435	1,471	5,000	5,000
	Subtotal	<u>2,435</u>	<u>1,471</u>	<u>5,100</u>	<u>5,100</u>
<u>SERVICE CHARGES</u>					
53-11-5770	Bad Debt Expense	24,526	18,417	25,000	25,000
53-11-5790	Franchise Fees	425,881	470,903	475,000	480,000
	Subtotal	<u>450,407</u>	<u>489,320</u>	<u>500,000</u>	<u>505,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
53-11-5910	Customer Refunds	-	-	500	500
53-11-5920	Insurance & Bonds	98,800	108,286	125,000	155,000
53-11-5940	State Utility Tax	-	-	-	-
53-11-5960	Miscellaneous	1,935	2,118	3,000	3,000
	Subtotal	<u>100,735</u>	<u>110,404</u>	<u>128,500</u>	<u>158,500</u>
<u>GENERAL SUPPLIES</u>					
53-11-6510	Office Supplies	2,788	3,077	3,700	3,500
	Subtotal	<u>2,788</u>	<u>3,077</u>	<u>3,700</u>	<u>3,500</u>
<u>CAPITAL OUTLAY</u>					
53-11-8300	Equipment-Office	-	-	2,000	3,000
53-11-8700	Furniture & Fixtures	-	-	1,500	1,000
53-11-8800	Information Systems	2,976	3,573	5,000	5,000
	Subtotal	<u>2,976</u>	<u>3,573</u>	<u>8,500</u>	<u>9,000</u>
TOTAL ELECTRIC ADMINISTRATION		<u>801,598</u>	<u>867,954</u>	<u>927,400</u>	<u>939,600</u>

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

		Year Ended April 30			
		2010	2011	2012	2013
PRODUCTION		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
53-47-4210	Regular Salaries	116,843	144,249	186,000	192,000
53-47-4230	Over-time	2,433	1,226	5,000	5,000
53-47-4240	Sick Leave	4,432	445	3,000	3,000
53-47-4250	Vacation Leave	9,064	8,488	8,000	11,500
53-47-4270	Inter-Departmental	4,667	1,731	10,000	4,000
	Subtotal	<u>137,438</u>	<u>156,139</u>	<u>212,000</u>	<u>215,500</u>
<u>INSURANCE BENEFITS</u>					
53-47-4510	Health Insurance	14,099	24,056	35,500	38,500
53-47-4530	Unemployment Insurance	261	433	400	300
	Subtotal	<u>14,360</u>	<u>24,489</u>	<u>35,900</u>	<u>38,800</u>
<u>PENSION BENEFITS</u>					
53-47-4610	FICA	10,585	11,390	16,000	16,500
53-47-4620	IMRF	19,850	24,116	33,000	35,500
	Subtotal	<u>30,435</u>	<u>35,506</u>	<u>49,000</u>	<u>52,000</u>
<u>OTHER BENEFITS</u>					
53-47-4710	Clothing Allowance	906	2,868	3,000	1,500
	Subtotal	<u>906</u>	<u>2,868</u>	<u>3,000</u>	<u>1,500</u>
<u>CONTRACTUAL SERVICES</u>					
53-47-5110	Building Repairs	20,091	1,974	5,000	5,000
53-47-5150	Utility System Maintenance	54,672	72,585	70,000	60,000
53-47-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>74,763</u>	<u>74,560</u>	<u>75,000</u>	<u>65,000</u>
<u>PROFESSIONAL SERVICES</u>					
53-47-5310	Professional Services	100	429	500	500
	Subtotal	<u>100</u>	<u>429</u>	<u>500</u>	<u>500</u>
<u>COMMUNICATIONS</u>					
53-47-5520	Communications	1,625	1,712	3,000	3,000
	Subtotal	<u>1,625</u>	<u>1,712</u>	<u>3,000</u>	<u>3,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
53-47-5620	Travel Expense	-	-	-	-
53-47-5630	Training	950	880	1,500	3,000
	Subtotal	<u>950</u>	<u>880</u>	<u>1,500</u>	<u>3,000</u>
<u>SERVICE CHARGES</u>					
53-47-5710	Utilities	17,423	22,097	33,000	33,000
53-47-5740	EPA Permits	9,879	8,771	9,000	10,000
	Subtotal	<u>27,302</u>	<u>30,868</u>	<u>42,000</u>	<u>43,000</u>
<u>GENERAL SUPPLIES</u>					
53-47-6520	Department Supplies	3,276	2,513	3,000	3,000
53-47-6530	Tools	987	774	1,500	1,500
53-47-6540	Janitorial Supplies	3,042	2,692	4,000	3,000
53-47-6560	Chemicals	3,623	3,500	3,500	3,500
53-47-6565	Water Treatment Chemicals	3,015	4,000	4,000	4,000
53-47-6580	Fuels - (Gas & Oil)	4,552	(662)	45,000	50,000
53-47-6600	Lubricants	2,047	3,673	3,000	3,000
53-47-6610	Safety Materials	1,360	1,538	2,100	2,000
	Subtotal	<u>21,902</u>	<u>18,027</u>	<u>66,100</u>	<u>70,000</u>

		<u>CAPITAL OUTLAY</u>			
53-47-8100	Land	-	-	-	-
53-47-8200	Building Improvements	2,082	-	1,000	1,000
53-47-8302	Equipment-New	635	-	2,500	-
53-47-8400	Equipment - Vehicles	-	-	-	-
53-47-8902	Capital Projects	-	14,950	5,500,000	1,788,000
	Subtotal	<u>2,717</u>	<u>14,950</u>	<u>5,503,500</u>	<u>1,789,000</u>
TOTAL ELECTRIC PRODUCTION		<u>312,499</u>	<u>360,427</u>	<u>5,991,500</u>	<u>2,281,300</u>

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

DISTRIBUTION		Year Ended April 30			
		2010 Actual	2011 Actual	2012 Estimate	2013 Budget
<u>SALARIES</u>					
53-48-4210	Regular Salaries	455,787	484,168	505,000	515,500
53-48-4230	Over-time	55,728	21,460	40,000	25,000
53-48-4240	Sick Leave	13,491	10,971	14,000	15,000
53-48-4250	Vacation Leave	32,478	30,531	37,500	41,000
53-48-4270	Inter-Departmental	80	-	500	500
	Subtotal	557,564	547,129	597,000	597,000
<u>INSURANCE BENEFITS</u>					
53-48-4510	Health Insurance	80,333	88,877	106,500	120,500
53-48-4530	Unemployment Insurance	1,028	780	1,000	750
	Subtotal	81,362	89,657	107,500	121,250
<u>PENSION BENEFITS</u>					
53-48-4610	FICA	42,414	39,340	44,500	46,000
53-48-4620	IMRF	80,431	83,884	93,000	98,500
	Subtotal	122,845	123,224	137,500	144,500
<u>OTHER BENEFITS</u>					
53-48-4710	Clothing Allowance	186	825	2,000	4,000
	Subtotal	186	825	2,000	4,000
<u>CONTRACTUAL SERVICES</u>					
53-48-5110	Building Repairs	1,416	2,808	1,000	1,000
53-48-5120	Equipment Repairs	35,848	10,772	25,000	20,000
53-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	37,264	13,580	26,000	21,000
<u>PROFESSIONAL SERVICES</u>					
53-48-5310	Professional Services	1,849	3,001	4,000	4,000
	Subtotal	1,849	3,001	4,000	4,000
<u>COMMUNICATIONS</u>					
53-48-5520	Communications	3,414	3,615	4,500	5,000
	Subtotal	3,414	3,615	4,500	5,000
<u>PROFESSIONAL DEVELOPMENT</u>					
53-48-5620	Travel Expense	-	-	-	-
53-48-5630	Training	4,116	1,955	5,000	8,000
	Subtotal	4,116	1,955	5,000	8,000
<u>SERVICE CHARGES</u>					
53-48-5710	Utilities	15,101	11,682	20,500	22,000
53-48-5760	Electric Purchased	5,599,619	6,183,623	6,150,000	6,300,000
	Subtotal	5,614,719	6,195,305	6,170,500	6,322,000
<u>OTHER CONTRACTUAL SERVICES</u>					
53-48-5960	Miscellaneous	946	1,561	3,000	3,000
	Subtotal	946	1,561	3,000	3,000
<u>GENERAL SUPPLIES</u>					
53-48-6180	Street Light Materials	30,157	30,463	50,000	30,000
53-48-6520	Department Supplies	21,078	26,938	35,000	30,000
53-48-6530	Tools	7,834	6,184	7,000	7,000
53-48-6540	Janitorial Supplies	646	1,331	2,000	1,500
53-48-6550	Vehicle Fuel & Lube	16,236	21,285	32,000	27,000
53-48-6610	Safety Materials	6,052	8,002	7,500	7,500
	Subtotal	82,003	94,203	133,500	103,000

		<u>CAPITAL OUTLAY</u>			
53-48-8100	Land	-	-	-	-
53-48-8200	Building Improvements	1,683	648	5,000	5,000
53-48-8302	Equipment-New	1,303	3,017	11,565	33,500
53-48-8303	Equipment Leases	-	-	-	-
53-48-8400	Vehicles	-	-	7,000	-
53-48-8501	Meters	-	-	20,000	20,000
53-48-8502	Transformers	-	-	100,000	100,000
53-48-8503	Line Materials	63,360	124,262	150,000	125,000
53-48-8504	Poles	-	-	-	15,000
53-48-8508	Contracted Tree Trimming	9,300	1,387	-	-
53-48-8509	PCB Program	1,417	5,308	5,000	5,000
53-48-8902	Capital Projects	-	1,647	43,000	385,000
	Subtotal	<u>77,063</u>	<u>136,268</u>	<u>341,565</u>	<u>688,500</u>
		<u>DEPRECIATION</u>			
53-48-9100	Depreciation	<u>509,713</u>	<u>550,622</u>	-	-
	Subtotal	<u>509,713</u>	<u>550,622</u>	-	-
TOTAL ELECTRIC DISTRIBUTION		<u>7,093,044</u>	<u>7,760,947</u>	<u>7,532,065</u>	<u>8,021,250</u>

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

		Year Ended April 30			
INTEREST & BOND		2010	2011	2012	2013
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PRINCIPAL ON BONDS</u>					
53-82-7110	Revenue Bonds	-	-	515,000	550,000
	Subtotal	-	-	515,000	550,000
<u>INTEREST ON BONDS</u>					
53-82-7210	Revenue Bonds	148,110	136,639	124,378	100,535
	Subtotal	148,110	136,639	124,378	100,535
<u>PAYING FEES</u>					
53-82-7310	Revenue Bonds	1,150	1,050	1,500	1,500
	Subtotal	1,150	1,050	1,500	1,500
<u>DEPRECIATION & AMORTIZATION</u>					
53-82-9011	Amortization - Bond Discount	5,625	3,000		
53-82-9012	Amortization - Bond Issuance Costs	11,910	4,512		
	Subtotal	17,535	7,512	-	-
TOTAL INTEREST & BOND		166,795	145,201	640,878	652,035
TOTAL ELECTRIC FUND		8,373,936	9,134,529	15,091,843	11,894,185

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

CLASSIFICATION	Year Ended April 30			
	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Estimate</u>	2013 <u>Budget</u>
SALARIES	790,584	820,561	931,200	939,400
INSURANCE BENEFITS	112,273	132,052	163,900	181,850
PENSION BENEFITS	174,447	182,388	212,000	223,200
OTHER BENEFITS	1,092	3,693	5,000	5,500
CONTRACTUAL SERVICES	114,286	90,539	103,900	88,600
PROFESSIONAL SERVICES	100,825	92,820	104,500	74,500
COMMUNICATIONS	12,861	14,789	18,000	18,500
PROFESSIONAL DEVELOPMENT	7,500	4,306	11,600	16,100
SERVICE CHARGES	6,092,429	6,715,493	6,712,500	6,870,000
OTHER CONTRACTUAL SERVICES	101,681	111,965	131,500	161,500
GENERAL SUPPLIES	106,693	115,308	203,300	176,500
CAPITAL OUTLAY	82,757	154,792	5,853,565	2,486,500
DEPRECIATION	527,248	558,134	-	-
PRINCIPAL ON BONDS	-	-	515,000	550,000
INTEREST ON BONDS	148,110	136,639	124,378	100,535
PAYING FEES	1,150	1,050	1,500	1,500
	<u>8,373,936</u>	<u>9,134,529</u>	<u>15,091,843</u>	<u>11,894,185</u>

Gas Fund



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

		Year Ended April 30			
		2010	2011	2012	2013
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
REVENUE					
54-00-3530	Penalties on Services	43,530	40,425	30,000	30,000
	Subtotal	43,530	40,425	30,000	30,000
CHARGES FOR SERVICES					
54-00-3640	Gas Sales	4,066,625	3,608,874	2,800,000	2,850,000
54-00-3660	Connection Fees	40,126	32,871	20,500	21,250
54-00-3690	Utility Bill Adjustment	(2,485)	(2,346)	(5,000)	(5,000)
54-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	4,104,267	3,639,399	2,815,500	2,866,250
OTHER REVENUES					
54-00-3802	Property Damage	2,342	-	1,000	1,000
54-00-3810	Interest Income	48,959	33,312	20,200	10,500
54-00-3811	Earnings on IMET	-	5,400	9,000	12,000
54-00-3850	Subdivision Reimbursement	-	-	-	-
54-00-3855	Commercial Reimbursement	37,384	13,570	6,000	-
54-00-3860	Grant	-	-	-	-
54-00-3890	Miscellaneous	14,301	8,507	11,000	6,500
	Subtotal	102,986	60,790	47,200	30,000
OTHER FINANCING SOURCES					
54-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
	Transfer from Invested Funds	-	-	500,000	-
	Subtotal	-	-	500,000	-
TOTAL RECEIPTS		4,250,783	3,740,614	3,392,700	2,926,250
SYSTEM DEVELOPMENT CHARGES (INFRASTRUCTURE)		16,386	16,596	9,625	8,750
TOTAL DISBURSEMENTS		3,204,843	3,000,045	4,221,465	2,824,200
EXCESS OF RECEIPTS OVER DISBURSEMENTS		1,029,555	723,973	(838,390)	93,300
COMMITMENT TO PENSION FUNDS					(45,600)
USE OF INVESTED FUNDS				(500,000)	
SYSTEM DEVELOPMENT CHARGES		16,386	16,596	9,625	8,750
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(31,132)	26,505		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		35,366	85,074		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,481,520	3,531,695	4,383,843	3,055,078
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>3,531,695</u>	<u>4,383,843</u>	<u>3,055,078</u>	<u>3,111,528</u>

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

		Year Ended April 30			
ADMINISTRATION		2010	2011	2012	2013
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
54-11-4211	Director of Public Works	19,678	20,984	21,000	21,500
54-11-4212	Finance Director	16,916	18,133	17,500	17,600
54-11-4213	Clerical	46,933	47,851	50,000	52,500
54-11-4220	Part-time	3,316	21,420	22,800	23,400
54-11-4230	Over-time	993	1,048	1,500	2,000
54-11-4240	Sick Leave	1,138	1,304	2,200	2,400
54-11-4250	Vacation Leave	6,614	6,565	7,200	7,500
	Subtotal	<u>95,588</u>	<u>117,305</u>	<u>122,200</u>	<u>126,900</u>
<u>INSURANCE BENEFITS</u>					
54-11-4510	Health Insurance	15,998	17,536	20,000	21,500
54-11-4530	Unemployment Insurance	554	370	500	300
	Subtotal	<u>16,552</u>	<u>17,906</u>	<u>20,500</u>	<u>21,800</u>
<u>PENSION BENEFITS</u>					
54-11-4610	FICA	7,655	8,771	10,000	10,000
54-11-4620	IMRF	13,571	14,949	15,500	16,700
	Subtotal	<u>21,226</u>	<u>23,719</u>	<u>25,500</u>	<u>26,700</u>
<u>CONTRACTUAL SERVICES</u>					
54-11-5170	Equipment Rental & Services	2,259	2,399	2,700	2,600
	Subtotal	<u>2,259</u>	<u>2,399</u>	<u>2,700</u>	<u>2,600</u>
<u>PROFESSIONAL SERVICES</u>					
54-11-5310	Professional Services	16,597	33,199	25,000	25,000
54-11-5330	Legal	-	-	-	-
54-11-5350	Independent Contractors	13,611	-	-	-
	Subtotal	<u>30,208</u>	<u>33,199</u>	<u>25,000</u>	<u>25,000</u>
<u>COMMUNICATIONS</u>					
54-11-5510	Postage	6,689	7,430	8,000	8,000
54-11-5540	Printing & Publishing	2,064	1,283	2,500	2,500
	Subtotal	<u>8,753</u>	<u>8,713</u>	<u>10,500</u>	<u>10,500</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
54-11-5610	Membership & Dues	3,426	2,520	3,000	3,000
54-11-5620	Travel Expense	-	-	-	-
54-11-5630	Training	38	65	500	500
54-11-5650	Books & Publications	300	-	500	500
	Subtotal	<u>3,763</u>	<u>2,585</u>	<u>4,000</u>	<u>4,000</u>
<u>SERVICE CHARGES</u>					
54-11-5770	Bad Debt Expense	12,478	7,876	15,000	15,000
54-11-5790	Franchise Fees	205,811	182,048	143,000	145,000
	Subtotal	<u>218,289</u>	<u>189,925</u>	<u>158,000</u>	<u>160,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
54-11-5910	Customer Refunds	105	896	1,500	1,000
54-11-5920	Insurance & Bonds	26,628	24,986	28,100	32,000
54-11-5940	State Utility Tax	-	-	-	-
54-11-5960	Miscellaneous	1,935	2,118	3,000	3,000
	Subtotal	<u>28,668</u>	<u>28,000</u>	<u>32,600</u>	<u>36,000</u>
<u>GENERAL SUPPLIES</u>					
54-11-6510	Office Supplies	2,779	3,071	3,700	3,500
	Subtotal	<u>2,779</u>	<u>3,071</u>	<u>3,700</u>	<u>3,500</u>

		<u>CAPITAL OUTLAY</u>			
54-11-8300	Equipment-Office	-	-	2,000	3,000
54-11-8700	Furniture & Fixtures	-	-	-	1,000
54-11-8800	Information Systems	2,976	3,573	5,000	5,000
	Subtotal	<u>2,976</u>	<u>3,573</u>	<u>7,000</u>	<u>9,000</u>
54-11-9592	Transfer to Other Funds	-	-	500,000	-
TOTAL GAS ADMINISTRATION		<u>431,059</u>	<u>430,396</u>	<u>911,700</u>	<u>426,000</u>

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

		Year Ended April 30			
		2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Estimate</u>	2013 <u>Budget</u>
DISTRIBUTION					
<u>SALARIES</u>					
54-48-4210	Regular Salaries	268,087	314,090	315,000	355,000
54-48-4230	Over-time	5,447	5,066	10,000	10,000
54-48-4240	Sick Leave	8,780	7,939	7,500	7,500
54-48-4250	Vacation Leave	24,521	22,751	25,000	26,000
54-48-4270	Inter-Departmental	22,384	16,553	20,000	20,000
	Subtotal	<u>329,218</u>	<u>366,399</u>	<u>377,500</u>	<u>418,500</u>
<u>INSURANCE BENEFITS</u>					
54-48-4510	Health Insurance	58,851	69,663	75,000	85,000
54-48-4515	Health Insurance Reimbursement	-	-	-	-
54-48-4530	Unemployment Insurance	801	546	700	700
	Subtotal	<u>59,652</u>	<u>70,209</u>	<u>75,700</u>	<u>85,700</u>
<u>PENSION BENEFITS</u>					
54-48-4610	FICA	25,157	26,649	28,000	32,000
54-48-4620	IMRF	48,137	57,046	59,000	69,000
	Subtotal	<u>73,294</u>	<u>83,695</u>	<u>87,000</u>	<u>101,000</u>
<u>OTHER BENEFITS</u>					
54-48-4710	Clothing Allowance	820	489	2,000	4,000
	Subtotal	<u>820</u>	<u>489</u>	<u>2,000</u>	<u>4,000</u>
<u>CONTRACTUAL SERVICES</u>					
54-48-5110	Building Repairs	9,366	(499)	2,000	1,000
54-48-5120	Equipment Repairs	13,809	7,961	12,000	12,000
54-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	<u>23,175</u>	<u>7,462</u>	<u>14,000</u>	<u>13,000</u>
<u>COMMUNICATIONS</u>					
54-48-5520	Communications	4,962	5,863	6,000	6,500
	Subtotal	<u>4,962</u>	<u>5,863</u>	<u>6,000</u>	<u>6,500</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
54-48-5620	Travel Expense	-	-	-	-
54-48-5630	Training	8,306	2,387	7,500	5,000
	Subtotal	<u>8,306</u>	<u>2,387</u>	<u>7,500</u>	<u>5,000</u>
<u>SERVICE CHARGES</u>					
54-48-5710	Utilities	15,098	15,408	18,000	18,000
	Subtotal	<u>15,098</u>	<u>15,408</u>	<u>18,000</u>	<u>18,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
54-48-5960	Miscellaneous	946	125	1,000	1,000
	Subtotal	<u>946</u>	<u>125</u>	<u>1,000</u>	<u>1,000</u>
<u>GENERAL SUPPLIES</u>					
54-48-6510	Office Supplies	122	590	500	500
54-48-6520	Department Supplies	1,064	2,014	2,500	2,500
54-48-6530	Tools	4,006	2,028	5,000	5,000
54-48-6540	Janitorial Supplies	38	150	500	500
54-48-6550	Vehicle Fuel & Lube	13,745	19,734	28,000	25,000
54-48-6560	Chemicals	3,479	2,584	3,500	3,500
54-48-6580	Natural Gas Purchase	1,968,636	1,697,728	1,550,000	1,550,000
54-48-6610	Safety Materials	5,637	3,616	5,000	5,000
	Subtotal	<u>1,996,727</u>	<u>1,728,443</u>	<u>1,595,000</u>	<u>1,592,000</u>

		<u>CAPITAL OUTLAY</u>			
54-48-8100	Land	-	-	-	-
54-48-8200	Building Improvements	296	-	2,500	2,500
54-48-8302	Equipment-New	1,570	2,524	11,565	21,000
54-48-8303	Equipment Leases	-	-	-	-
54-48-8400	Vehicles	-	-	7,000	-
54-48-8501	Meters	-	-	100,000	35,000
54-48-8503	Line Maintenance Materials	46,295	62,289	80,000	75,000
54-48-8902	Capital Projects	1,232	-	925,000	20,000
	Subtotal	49,392	64,813	1,126,065	153,500
		<u>DEPRECIATION</u>			
54-48-9100	Depreciation	212,193	224,356	-	-
	Subtotal	212,193	224,356	-	-
TOTAL GAS DISTRIBUTION		2,773,783	2,569,649	3,309,765	2,398,200
TOTAL GAS FUND		3,204,843	3,000,045	4,221,465	2,824,200

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

CLASSIFICATION	Year Ended April 30			
	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Estimate</u>	2013 <u>Budget</u>
SALARIES	424,806	483,705	499,700	545,400
INSURANCE BENEFITS	76,204	88,115	96,200	107,500
PENSION BENEFITS	94,520	107,414	112,500	127,700
OTHER BENEFITS	820	489	2,000	4,000
CONTRACTUAL SERVICES	25,434	9,861	16,700	15,600
PROFESSIONAL SERVICES	30,208	33,199	25,000	25,000
COMMUNICATIONS	13,715	14,575	16,500	17,000
PROFESSIONAL DEVELOPMENT	12,069	4,972	11,500	9,000
SERVICE CHARGES	233,387	205,333	176,000	178,000
OTHER CONTRACTUAL SERVICES	29,614	28,125	33,600	37,000
GENERAL SUPPLIES	1,999,506	1,731,515	1,598,700	1,595,500
CAPITAL OUTLAY	52,369	68,386	1,133,065	162,500
DEPRECIATION	212,193	224,356	-	-
TRANSFER TO OTHER FUNDS	-	-	500,000	-
	<u>3,204,843</u>	<u>3,000,045</u>	<u>4,221,465</u>	<u>2,824,200</u>

CITY OF WATERLOO, ILLINOIS
GAS FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/13

	<u>AMOUNT</u>	<u>TOTAL</u>
ADMINISTRATION		
54-11-8300 Equipment - Office	\$ 3,000	
Purchase of replacement domain server estimated at \$ 10,000		
Gas Department share \$2,000		
Miscellaneous estimated \$1,000.		
54-11-8700 Furniture & Fixtures	1,000	
Miscellaneous estimated at \$1,000		
54-11-8800 Information Systems	5,000	
	9,000	9,000
DISTRIBUTION		
54-48-8100 Land	-	
54-48-8200 Building Improvements	2,500	
Miscellaneous estimated at \$2,500.		
54-48-8302 Equipment - New	21,000	
Purchase of mechanic shop tools estimated at \$15,000.		
Gas Department share \$3,000.		
Purchase of Mini Excavator estimated at \$75,000.		
Gas Department share \$15,000.		
Radio upgrade to narrow-band estimated at \$10,000.		
Gas Department share \$2,000.		
Purchase of miscellaenous equipment estimated at \$1,000.		
54-48-8303 Equipment Leases	-	
54-48-8400 Vehicles	-	
54-48-8501 Meters	35,000	
54-48-8503 Line Maintenance Materials	75,000	
Line Material estimated at \$60,000		
2" pipe estimated at \$20,000 (1 load).		
54-48-8902 Capital Projects	20,000	
Moore Street gas line relocation estimated at \$10,000.		
Rt. 3 Improvements gas line relocation estimated at \$10,000.		
	153,500	
TOTAL CAPITAL OUTLAY	162,500	

Police Pension Fund



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

		Year Ended April 30			
		2010	2011	2012	2013
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>TAXES</u>					
72-00-3150	Property Tax - Current	280,000	345,150	340,390	300,000
	Subtotal	280,000	345,150	340,390	300,000
<u>OTHER REVENUES</u>					
72-00-3812	Gain/Loss on Investments	-	-	20,000	30,000
72-00-3814	Interest Income - CD's	93,902	90,499	79,750	60,500
72-00-3816	Purchase Discounts	-	-	-	-
72-00-3818	Interest Income - Checking	260	280	650	300
72-00-3881	From James Trantham	7,781	7,799	8,040	8,300
72-00-3883	From Michael Douglas	6,947	6,963	7,175	7,400
72-00-3885	From John Sawyer	5,639	5,628	5,820	6,000
72-00-3893	From Dwight Loless	6,327	6,336	6,530	6,750
72-00-3894	From Trinity Daws	5,351	5,338	5,520	5,700
72-00-3896	From Stephen Dinkelman	5,351	5,338	5,520	5,700
72-00-3897	From Dale Siebenberger	5,351	5,338	5,520	5,700
72-00-3899	From Jeffrey Prosis	5,351	5,338	5,520	5,700
72-00-3901	From Scott Spencer	5,351	5,338	5,520	5,700
72-00-3903	From David Midkiff II	5,351	5,338	5,520	5,700
72-00-3904	From Clifford M Haddick	5,351	5,338	5,520	5,700
72-00-3905	From Steve Martin	5,351	5,338	5,520	5,700
72-00-3906	From Scott Kohl	5,351	5,338	5,520	5,700
72-00-3907	From Joshua Lawrence	5,126	5,346	5,520	5,700
72-00-3908	From Evan Ford	4,563	5,209	5,520	5,700
72-00-3990	From General Fund	-	-	-	-
	Subtotal	178,702	176,101	188,685	181,950
TOTAL RECEIPTS		458,702	521,251	529,075	481,950
TOTAL DISBURSEMENTS		153,827	167,965	175,225	182,700
EXCESS OF RECEIPTS OVER DISBURSEMENTS		304,876	353,286	353,850	299,250
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(71,436)	(64,388)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,168,336	2,401,775	2,690,673	3,044,523
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>2,401,775</u>	<u>2,690,673</u>	<u>3,044,523</u>	<u>3,343,773</u>

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

		Year Ended April 30			
		2010	2011	2012	2013
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PENSION BENEFITS</u>					
72-00-4630	Federal Tax Paid	-	-	22,075	22,500
72-00-4635	Bank Charges	-	-	-	-
72-00-4640	Benefits Paid	148,255	156,992	140,350	144,500
	Subtotal	<u>148,255</u>	<u>156,992</u>	<u>162,425</u>	<u>167,000</u>
<u>PROFESSIONAL SERVICES</u>					
72-00-5310	Professional Services	-	-	100	2,600
72-00-5330	Legal	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>100</u>	<u>2,600</u>
<u>COMMUNICATIONS</u>					
72-00-5540	Printing & Publishing	19	17	100	100
	Subtotal	<u>19</u>	<u>17</u>	<u>100</u>	<u>100</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
72-00-5620	Travel	-	-	-	-
72-00-5630	Training	75	1,220	2,500	2,500
	Subtotal	<u>75</u>	<u>1,220</u>	<u>2,500</u>	<u>2,500</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
72-00-5920	Insurance & Bonds	280	1,971	2,500	2,500
72-00-5922	Accounting	2,975	5,480	5,150	5,500
72-00-5924	Safe Deposit Box	30	30	50	50
72-00-5925	Legal	1,000	1,000	1,000	1,000
72-00-5926	Dues	750	775	800	800
72-00-5927	IL Department of Insurance	442	480	550	600
	Subtotal	<u>5,477</u>	<u>9,736</u>	<u>10,050</u>	<u>10,450</u>
<u>GENERAL SUPPLIES</u>					
72-00-6510	Office Supplies	-	-	50	50
	Subtotal	<u>-</u>	<u>-</u>	<u>50</u>	<u>50</u>
TOTAL POLICE PENSION FUND		<u>153,827</u>	<u>167,965</u>	<u>175,225</u>	<u>182,700</u>

