



ANNUAL BUDGET
2014 – 2015

TABLE OF CONTENTS

Introduction.....	<i>i</i>
Summary	
Summary of Governmental & Proprietary Funds	1
Summary of Governmental & Proprietary Funds Disbursements.....	2
Summary of General Fund Revenue.....	4
Summary of General Fund Disbursements.....	5
Revenue Trends.....	6
Ten-Year Sales Tax Revenue History.....	7
Ten-Year Property Tax Revenue History.....	8
Ten-Year Utility Franchise History.....	9
Ten-Year Income Tax Revenue History.....	10
Ten-Year Refuse Revenue History.....	11
Ten-Year Telecommunications Tax Revenue History.....	12
Ten-Year Motor Fuel Tax Revenue History.....	13
Ten-Year Utility Revenue History.....	14
General Fund	
General Fund Revenue & Disbursement Comments.....	15
General Fund Disbursements Summary.....	16
General Fund Revenue Account Descriptions.....	17
General Fund Revenue.....	20
General Fund Disbursements	
Legislative.....	21
Finance.....	22
Building.....	24
Legal.....	25
Zoning/Building Inspector.....	26
Records.....	27
Police.....	28
Emergency Management Agency.....	30
Police Commission.....	31
Health and Ordinance.....	32
Social Services.....	33
Street Department.....	34
Capital Outlay.....	39
Motor Fuel Tax Fund.....	41
Capital Improvements Fund.....	45
Water Fund.....	48
Sewer Fund.....	56
Electric Fund.....	65
Gas Fund.....	74
Police Pension Fund.....	81

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 2014-15 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, 2014 through April 30, 2015. Budget amendments can be made throughout the year with City Council approval.

The City's budget is prepared on the cash basis of accounting. The accounts of the City are organized by funds, each of which is considered a separate accounting entity. All of the funds of the City of Waterloo can be divided into three categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds. The budget includes projected receipts and disbursements for eight funds: General, Motor Fuel Tax, Capital Improvements, Water, Sewer, Electric, Gas, and Police Pension.

Governmental Funds are used to account for most, if not all, of a government's tax-supported activities. Within the Governmental Funds category is the General Fund, Motor Fuel Tax Fund and Capital Improvements Fund.

The General Fund is the chief operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. Within the General Fund, there are twelve departments: Legislative, Finance, Building, Legal, Zoning/Building Inspector, Records, Police, Emergency Management, Police Commission, Health and Ordinance, Social Services, and Street.

Proprietary Funds are used to account for a government's business-type activities, where all or part of the costs of activities are supported by fees and charges that are paid directly by those who benefit from the activities. The City maintains one type of Proprietary Fund, Enterprise Funds. The City uses Enterprise Funds to account for its Water, Sewer, Electric, and Gas utility operations.

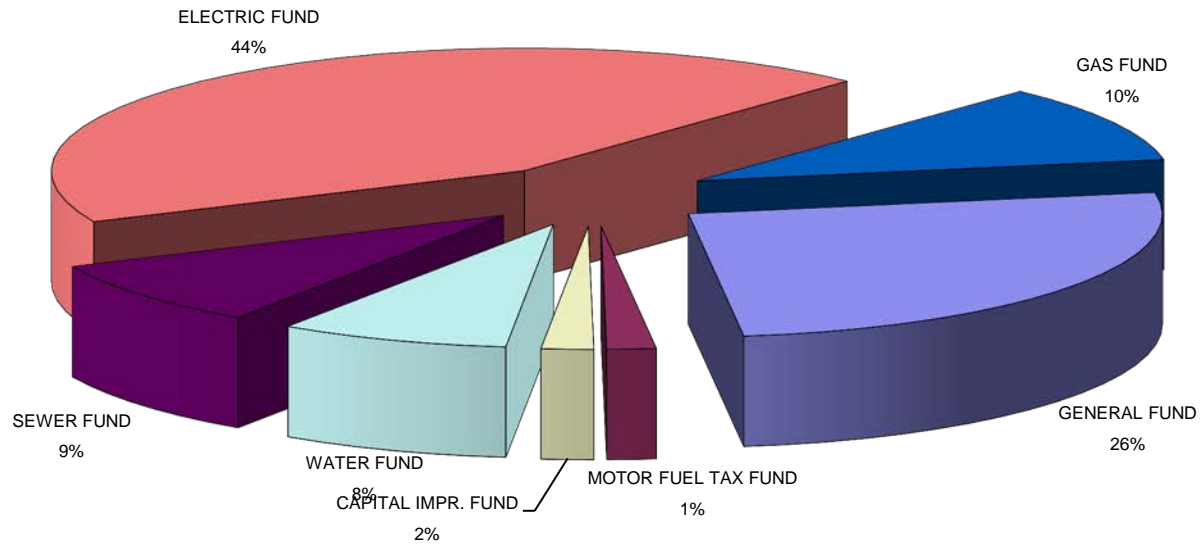
Fiduciary Funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs. The Police Pension Fund is the City's only Fiduciary Fund.

This document is a result of efficient planning, budgeting, auditing, reporting, and accounting in all municipal departments. It is a realistic financial plan for the City of Waterloo in the coming fiscal year.

CITY OF WATERLOO, ILLINOIS
 SUMMARY OF ESTIMATED RECEIPTS AND DISBURSEMENTS
 FISCAL YEAR ENDED APRIL 30, 2015

FUND	RECEIPTS	DISBURSEMENTS	SYSTEM DEVELOPMENT CHARGE	RECEIPTS OVER DISBURSEMENTS/ SYSTEM DEVELOPMENT CHARGE
GENERAL FUND	7,870,003	7,823,735		46,268
MOTOR FUEL TAX FUND	504,000	503,696		304
CAPITAL IMPROVEMENTS FUND	550,300	538,102		12,198
WATER FUND	2,423,000	2,370,201		52,799
SEWER FUND	2,635,264	2,634,107		1,157
ELECTRIC FUND	13,288,324	13,218,802		69,522
GAS FUND	3,410,300	3,097,150		313,150
TOTAL	30,681,191	30,185,793	-	495,398

Disbursements by Fund
\$30,185,793

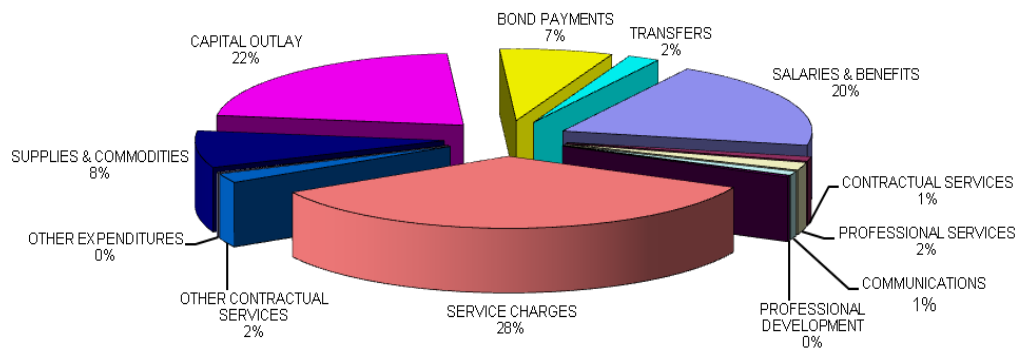


**CITY OF WATERLOO, ILLINOIS
GENERAL, PROPRIETARY, MOTOR FUEL TAX
& CAPITAL IMPROVEMENT FUNDS BUDGET TOTALS**

	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
SALARIES	4,340,000	4,082,900	4,204,434	-3%	13.93%
INSURANCE BENEFITS	885,825	855,300	936,850	6%	3.10%
PENSION BENEFITS	855,975	794,275	824,175	-4%	2.73%
OTHER BENEFITS	28,720	29,225	30,273	5%	0.10%
CONTRACTUAL SERVICES	254,900	429,000	302,100	19%	1.00%
PROFESSIONAL SERVICES	502,500	483,600	524,400	4%	1.74%
COMMUNICATIONS	268,550	266,650	273,350	2%	0.91%
PROFESSIONAL DEVELOPMENT	89,350	84,650	89,150	0%	0.30%
SERVICE CHARGES	9,774,500	10,130,500	10,414,500	7%	34.50%
OTHER CONTRACTUAL SERVICES	654,775	717,015	626,500	-4%	2.08%
OTHER EXPENDITURES	58,500	48,500	52,000	-11%	0.17%
MAINTENANCE SUPPLIES	85,000	55,000	55,000	-35%	0.18%
COMMODITIES	339,545	220,600	428,990	26%	1.42%
GENERAL SUPPLIES	1,776,500	2,284,200	2,025,000	14%	6.71%
CAPITAL OUTLAY	8,484,875	5,841,510	6,561,822	-23%	21.74%
TRANSFERS	621,564	621,564	621,564	0%	2.06%
PRINCIPAL ON BONDS	1,225,568	1,225,568	1,936,683	58%	6.42%
INTEREST ON BONDS	337,628	337,628	277,502	-18%	0.92%
PAYING FEE	1,500	1,500	1,500	0%	0.00%
TOTAL	30,585,775	28,509,185	30,185,793	-1%	100.00%

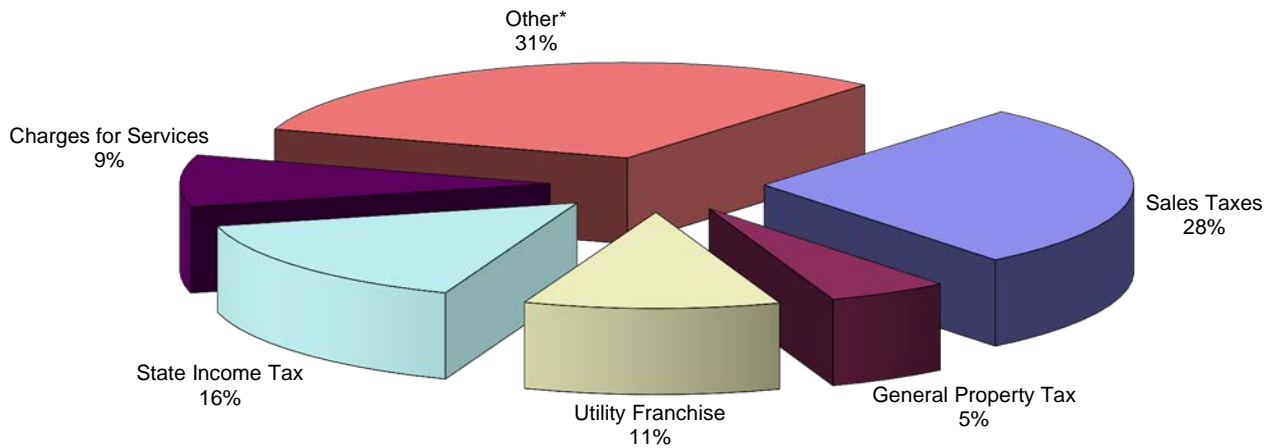
Expenditures, including the Utility Funds and other Special Funds, for FY 2014-15 total \$30.6 million. The current FY 2013-14 combined expenditures are \$28.5 million. There is a 1% budgeted decrease in expenditures from the current FY 2013-14 budget. The major differences between the FY 2013-14 budget and the FY 2014-15 budget includes a decrease in capital outlay. Several of the projects expected to be completed in the FY 2013-14 budget will be finalized in the FY 2014-2015 budget. Other significant capital outlay includes equipment purchases in the Street Department. A significant increase in FY 2014-15 budget includes the calling of the final electric bond payment.

Disbursements by Classification \$30,185,793



The combined revenues for all funds to support the FY 2014-15 budget are \$30.7 million, which includes \$3.5 million of invested funds, \$0.6 million of transfers from other funds, and \$0.6 million to be received by the State of Illinois with the relocation of utilities along Route 3. The current FY 2013-14 combined budgeted revenues were \$30.8 million, which included \$4.5 million of invested funds, \$0.6 million of transfers from other funds, and \$0.8 million to be received by the State of Illinois with the relocation of utilities along Route 3. Excluding use of invested funds, transfers from other funds, and reimbursement from IDOT, there is a 4.6% increase in combined revenues. Revenue generated through utility usage is budgeted to increase slightly over the budgeted revenue from the prior fiscal year with the exception of gas revenue. Revenue generated by gas sales is budgeted slightly less than last fiscal year with the expectation of a warmer winter season. The General Fund revenue is budgeted with a slight increase as outlined below.

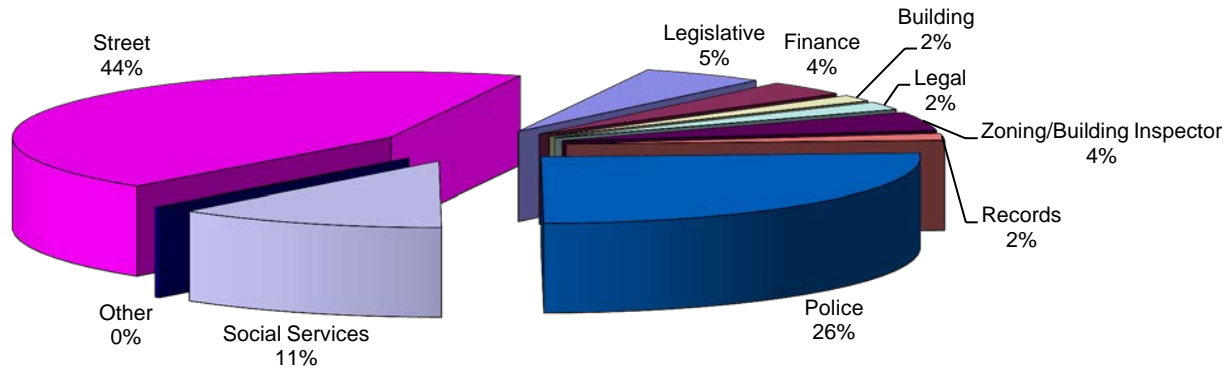
GENERAL FUND REVENUE SUMMARY



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

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

GENERAL FUND DEPARTMENTAL DISBURSEMENTS SUMMARY



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

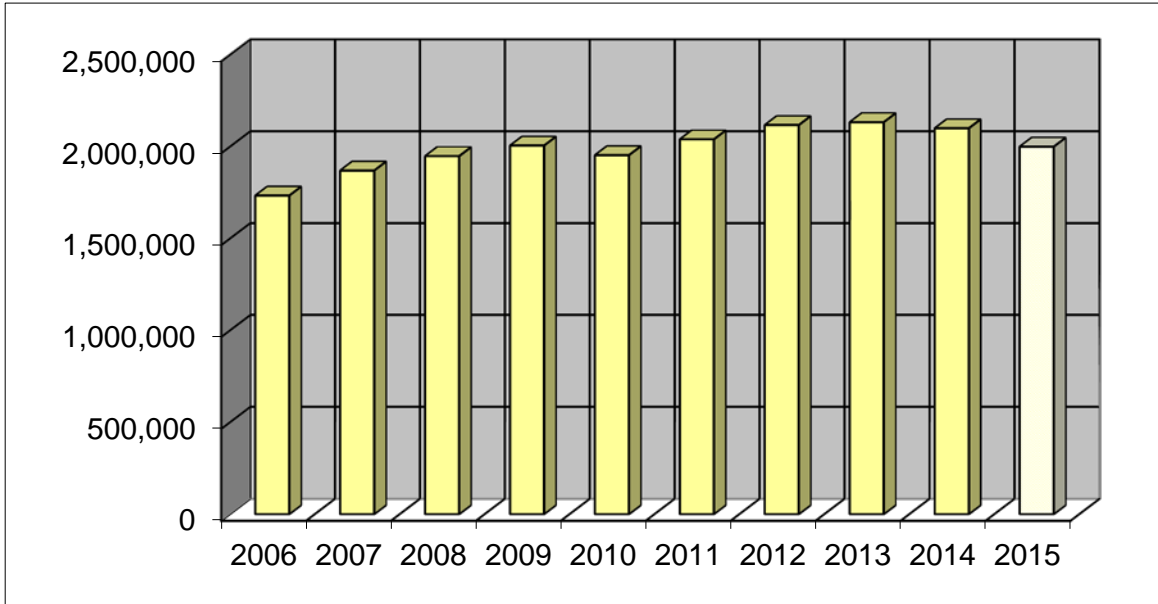
*Other Includes Emergency Management Agency, Police Commission, Health and Ordinance, and Annexations.

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 2014-15. 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 decrease slightly.

Fiscal Year	Revenue Received	Percent Change
2006	1,733,787	6%
2007	1,870,091	8%
2008	1,948,292	4%
2009	2,005,738	3%
2010	1,953,631	-3%
2011	2,039,675	4%
2012	2,117,381	4%
2013	2,133,099	1%
2014	2,100,000	-2%
2015	2,000,000	-5%



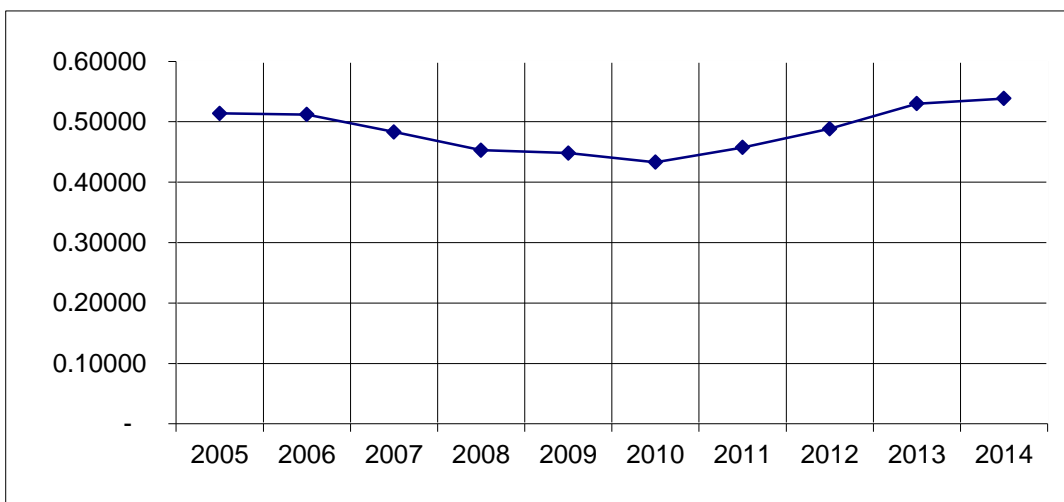
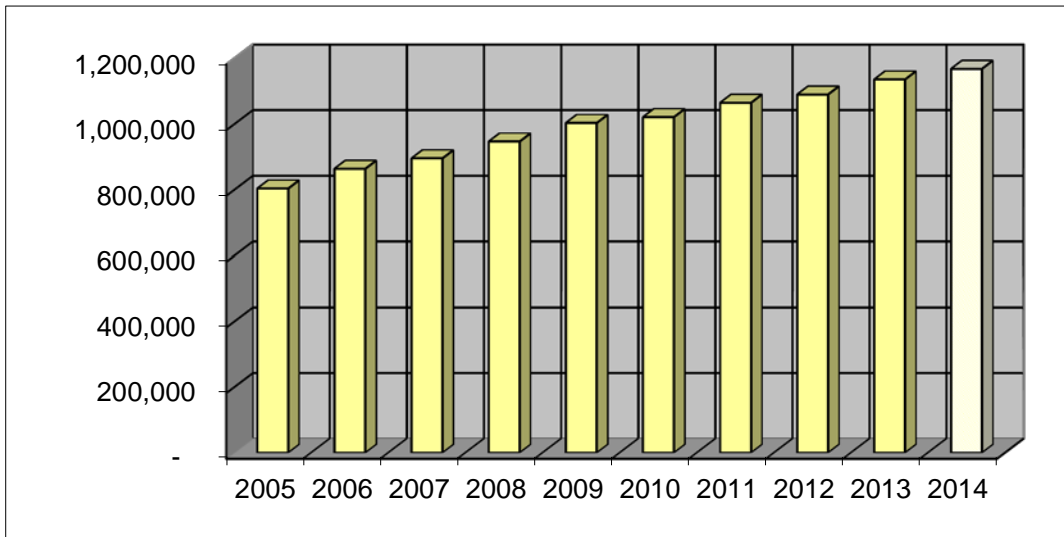
Ten-Year Property Tax Revenue History

The total 2013 property tax levy for the City of Waterloo is \$1,168,500. Levies included are listed below. The Corporate, Road, and a portion of the IMRF & FICA levies are deposited directly into the General Fund to be used for operating expenditures. Specific expenditure levies, Band, Library - Special, and Library are forwarded on to each specific entity. The Police Pension levy is determined by the Illinois Division of Insurance and must be deposited into fiduciary funds. Rates are per \$100 of Equalized Assessed Value (EAV). The City of Waterloo is subject to PTELL (Property Tax Extension Law Limit). The 2014 rate is estimated.

Collection Year	Tax Extension	Tax Rate
2005	803,814	0.51373
2006	863,958	0.51184
2007	895,705	0.48311
2008	946,875	0.45297
2009	1,003,576	0.44813
2010	1,021,370	0.43312
2011	1,065,083	0.45730
2012	1,090,310	0.48841
2013	1,135,981	0.53001
2014	1,168,500	0.53848

2013 Levy (Collected in 2014)

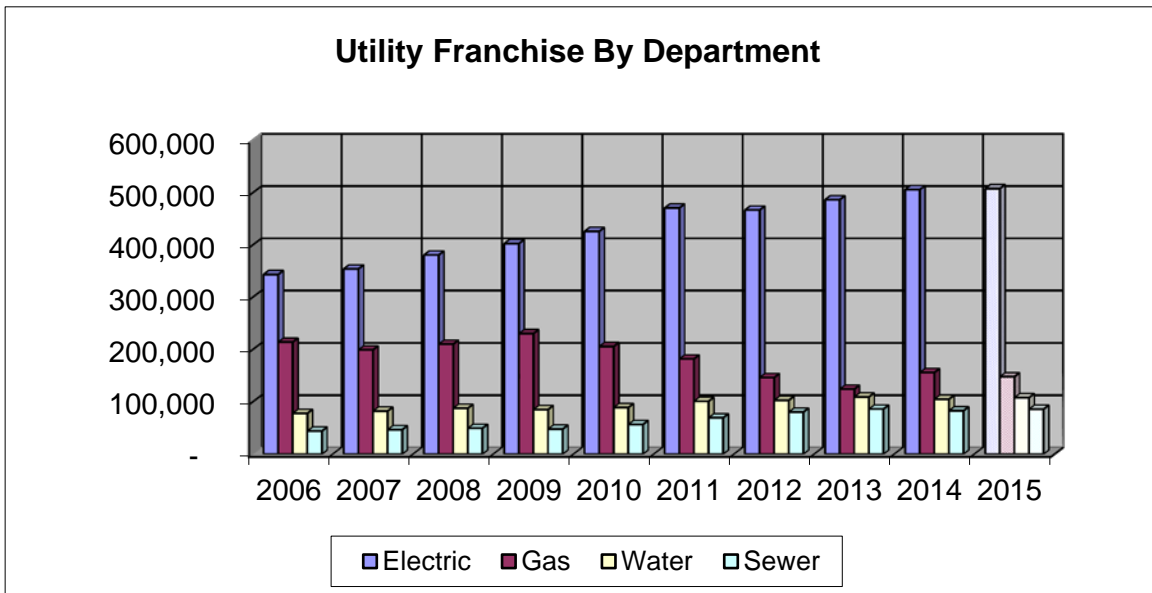
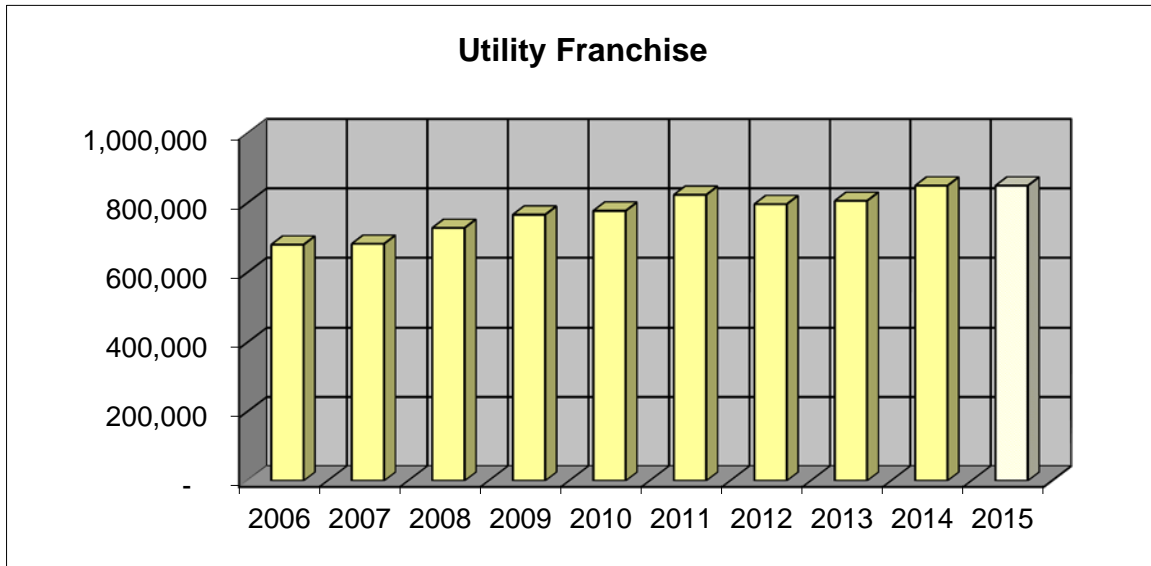
Corporate	\$ 234,500
Road	\$ 55,000
Band	\$ 22,000
IMRF & FICA	\$ 126,500
Police Pension	\$ 365,000
Library - Special	\$ 40,000
Library	\$ 325,500
	\$ 1,168,500



Ten-Year Utility Franchise History

The third largest source of general fund revenues is utility franchise. In 2015, 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.

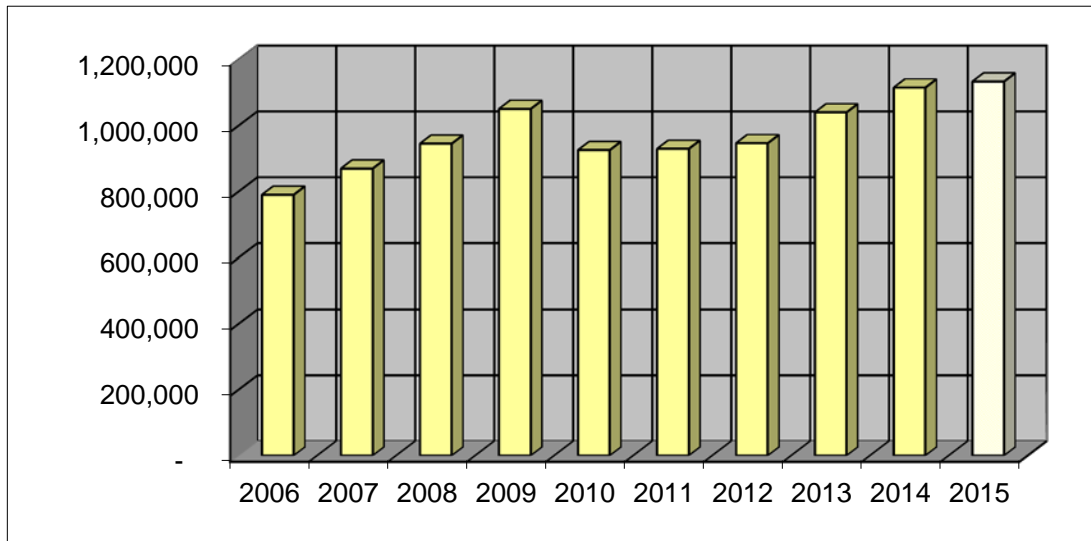
Fiscal Year	Electric Department	Gas Department	Water Department	Sewer Department	Total Franchise
2006	343,442	214,261	78,044	44,251	679,999
2007	354,110	199,385	82,268	46,788	682,551
2008	380,728	210,244	87,774	49,586	728,332
2009	402,612	230,538	85,287	47,965	766,402
2010	425,881	205,811	89,168	56,745	777,605
2011	470,903	182,048	101,051	69,556	823,558
2012	466,878	146,413	103,036	80,455	796,782
2013	486,689	124,273	109,248	86,205	806,415
2014	506,000	156,000	105,000	83,000	850,000
2015	508,000	148,000	108,000	86,000	850,000



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 2015, income tax is expected to provide 15% of the general fund budget. The State of Illinois distributes 10% of the net state income tax receipts to municipalities on a per capita basis.

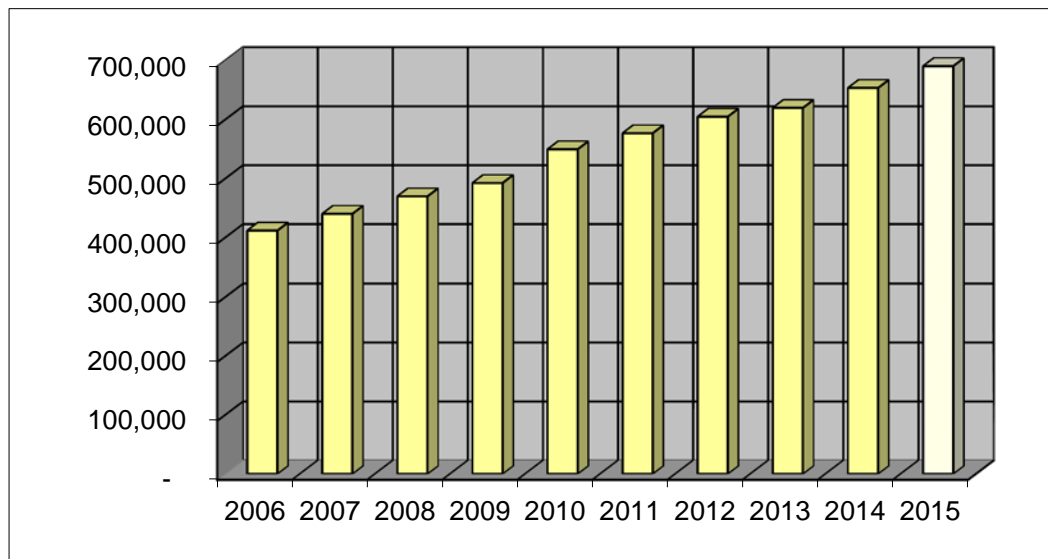
Fiscal Year	Revenue Received	Percent Change
2006	790,349	13%
2007	869,989	10%
2008	945,521	9%
2009	1,051,027	11%
2010	926,016	-12%
2011	929,742	0%
2012	946,828	2%
2013	1,040,447	10%
2014	1,115,500	7%
2015	1,134,150	2%



Ten-Year Refuse Revenue History

The City contracts with a private hauler for residential curbside trash pickup. Currently, Reliable Sanitation is providing this service to approximately 4,000 households. With the increasing number of households and the rising costs of landfills, the City expects an increase in this revenue source in 2015. The City also expects an increase in expenditures to Reliable Sanitation for this service in 2015.

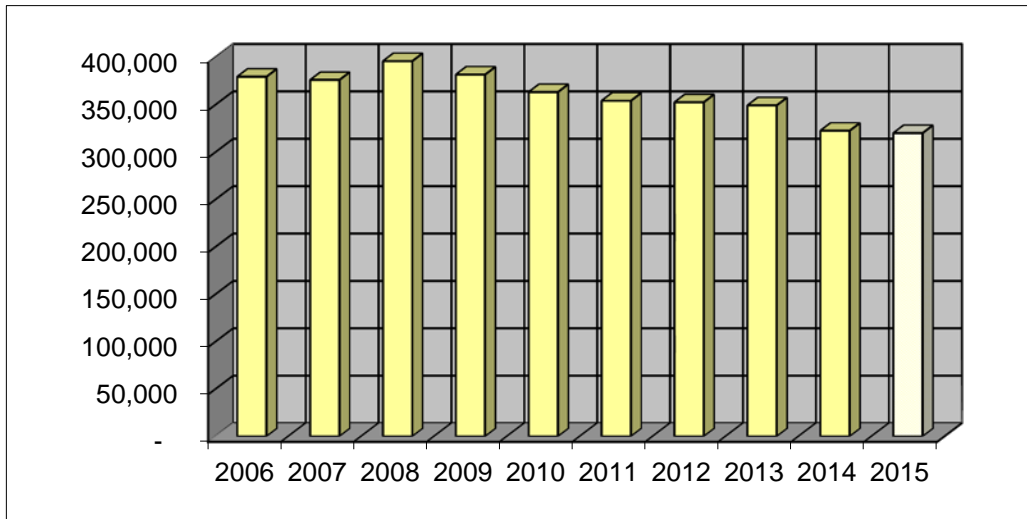
Fiscal Year	Revenue Received	Percent Change
2006	412,189	6%
2007	440,668	7%
2008	470,217	7%
2009	492,859	5%
2010	549,960	12%
2011	577,301	5%
2012	605,278	5%
2013	620,179	2%
2014	654,000	5%
2015	691,000	6%



Ten-Year Telecommunications Tax Revenue History

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

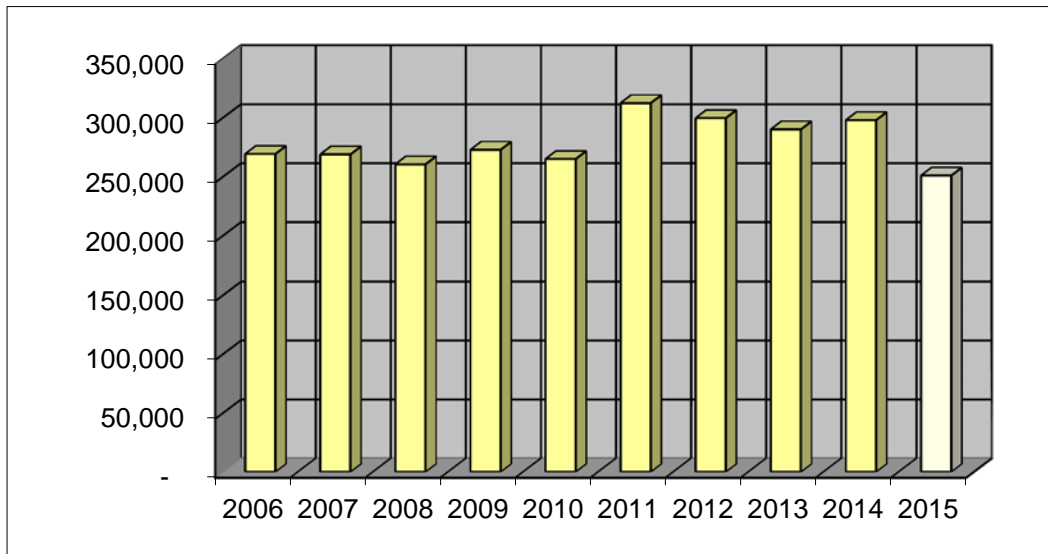
Fiscal Year	Simplified Telecom Tax	Percent Change
2006	379,489	3%
2007	376,021	-1%
2008	395,891	5%
2009	381,706	-4%
2010	363,307	-5%
2011	354,065	-3%
2012	352,516	0%
2013	349,209	-1%
2014	322,500	-8%
2015	320,000	-1%



Ten-Year Motor Fuel Tax Revenue History

Illinois Motor Fuel Tax funds are derived from a tax based on the consumption of motor fuel. The tax collected is deposited in the State Motor Fuel Tax Fund for distribution by the Department of Transportation. State Statutes provide for certain up-front deductions. The remainder is allocated between the State and local portions. Municipalities receive their share on a per capita basis. Permissible uses of Motor Fuel Tax revenue by municipalities is contained within the State Statutes. The City maintains a separate fund for this revenue and the state does regular compliance testing.

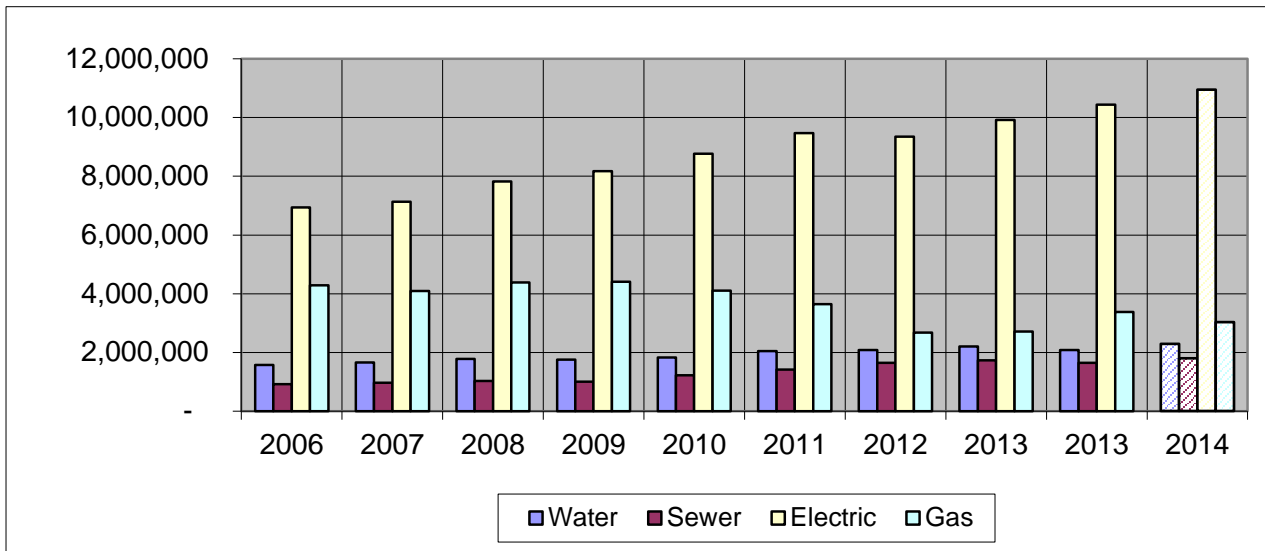
Fiscal Year	Revenue Received	Percent Change
2006	269,332	-1%
2007	268,968	0%
2008	260,568	-3%
2009	272,842	5%
2010	265,030	-3%
2011	312,465	18%
2012	299,721	-4%
2013	290,172	-3%
2014	298,000	3%
2015	251,000	-16%



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.

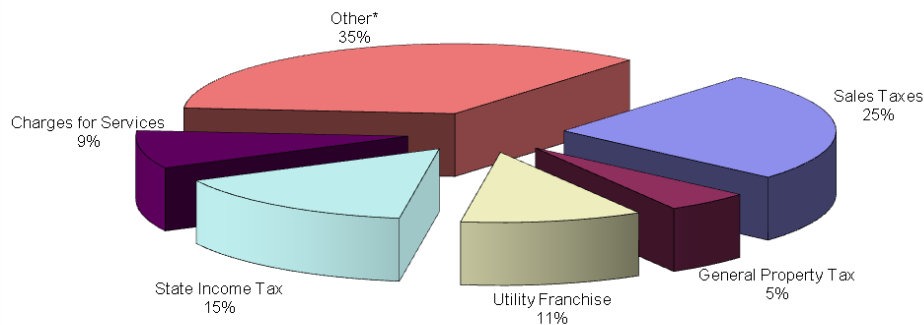
Fiscal Year	Water Revenue	Percent Change	Sewer Revenue	Percent Change	Electric Revenue	Percent Change	Gas Revenue	Percent Change
2006	1,573,854	8%	921,670	8%	6,943,390	13%	4,281,647	26%
2007	1,662,826	6%	971,361	5%	7,134,647	3%	4,090,991	-4%
2008	1,783,400	7%	1,032,436	6%	7,826,473	10%	4,388,455	7%
2009	1,749,305	-2%	999,065	-3%	8,171,514	4%	4,412,475	1%
2010	1,824,305	4%	1,218,586	22%	8,773,825	7%	4,107,671	-7%
2011	2,042,939	12%	1,418,550	16%	9,471,683	8%	3,646,953	-11%
2012	2,077,814	2%	1,642,280	16%	9,353,421	-1%	2,681,426	-26%
2013	2,201,395	6%	1,731,718	5%	9,918,374	6%	2,717,207	1%
2013	2,086,000	-5%	1,650,000	-5%	10,445,000	5%	3,377,000	24%
2014	2,286,000	10%	1,795,000	9%	10,945,000	5%	3,027,000	-10%



- General Fund Revenue -

General Fund revenue for FY 2014-15 is budgeted at \$7.8 million, an increase from the FY 2013-14. Sales tax revenue, the funds largest source of revenue is expected to decrease 5% from budgeted FY 2013-14. State Income Tax revenue, the next largest source of revenue, is projected to increase 4% from budgeted FY 2013-14. Utility franchise, another significant source of revenue, is also projected to increase slightly from FY 2013-14. Other includes a \$1.7 million transfer from invested funds. Increases in projected revenue include an increase in charges for services and miscellaneous income, which is due to grants expected for Safe Routes to Schools and Park and Ride projects and video gaming receipts. Decreases in projected revenue include general property taxes, licenses, permits and fees, and investment income.

GENERAL FUND REVENUE SUMMARY

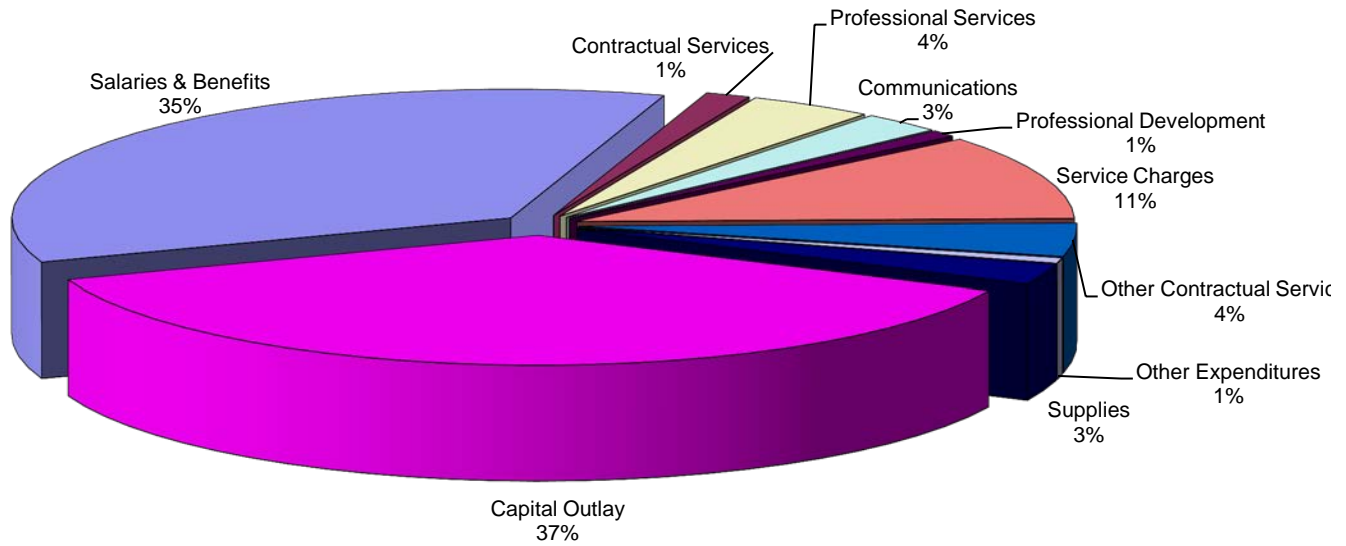


*Other includes Licenses, Permits & Fees, Fines & Forfeitures, Investment Income, Hotel/Motel Tax, Transfers from Invested Funds and Miscellaneous.

- General Fund Disbursements -

General Fund disbursements for FY 2014-15 is budgeted at \$7.8 million, an increase from FY 2013-14. Salaries, Insurance Benefits, and Pension Benefits, which account for 35% of total disbursements, are projected to decrease slightly with the one employee less budgeted in the Street Department. Contractual Services is budgeted at an increase with the expectation of increased equipment repairs in the Street Department. Maintenance Supplies is budgeted with a decrease since the sign replacement program has been completed. Capital Outlay is budgeted to increase 16% from the FY 2013-14. Although this is a large part of the budget, most of the budgeted amount is equipment purchases and construction projects in the Street Department. Invested Funds transferred from General Fund will be used to pay for a significant amount of capital outlay costs.

GENERAL FUND DISBURSEMENTS SUMMARY



	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET	% INCREASE BUDGET TO BUDGET	% of Total
Salaries	1,800,112	1,820,606	2,029,800	1,915,100	1,985,900	-2%	25.38%
Insurance Benefits	405,923	425,857	475,175	435,250	489,200	3%	6.25%
Pension Benefits	245,027	254,338	298,275	272,775	287,175	-4%	3.67%
Other Benefits	17,979	15,263	18,750	18,750	17,460	-7%	0.22%
Contractual Services	81,497	74,759	97,500	147,600	113,600	17%	1.45%
Professional Services	235,251	228,667	292,500	257,600	317,400	9%	4.06%
Communications	169,233	190,738	199,550	200,250	206,950	4%	2.65%
Professional Development	37,887	37,249	66,950	62,050	66,350	-1%	0.85%
Service Charges	739,459	755,446	792,000	796,000	833,000	5%	10.65%
Other Contractual Services	256,263	274,895	339,975	382,065	325,100	-4%	4.16%
Other Expenditures	26,067	32,247	58,500	48,500	52,000	-11%	0.66%
Maintenance Supplies	77,431	61,218	85,000	55,000	55,000	-35%	0.70%
General Supplies	149,726	123,255	138,800	148,500	146,800	6%	1.88%
Capital Outlay	1,503,182	1,081,020	2,518,250	1,880,350	2,927,800	16%	37.42%
TOTAL	5,745,037	5,375,558	7,411,025	6,619,790	7,823,735	6%	100.00%

GENERAL FUND REVENUE ACCOUNTS

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2015 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.	\$105,000
01-00-3120	Prop. Tax Road & Bridge – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	55,000
01-00-3140	Prop. Tax Gen. Corporate – Consists of revenue received through County Property Tax, which is based on the equalized assessed valuation (per \$100) times the yearly rate.	234,500
01-00-3210	Liquor License – Consists of revenue received for liquor licenses. The majority of revenue is collected in May and June (Tavern liquor licenses due June 30).	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.	106,000
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.	850,000
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.	320,000
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.	75,000
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>2015 BUDGET</u>
01-00-3410	State Income Tax – Consists of our share (based on population) of income tax deposited into the Local Government Distributive Fund (LGDF) and our share of local use tax. This is deposited monthly (approximately the third week) into IPTIP from the Illinois Department of Revenue. Local share is estimated in the Illinois Municipal Review.	1,134,150
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%.	60,230
01-00-3425	Mobile Home Taxes –	20
01-00-3445	Grant – Consists of money received for Safe Routes to School Grant in the amount of \$150,000 and Park and Ride Grant in the amount of \$107,353.	257,353
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.	2,000,000
01-00-3460	Business District Tax – Consists of 1% Business District Tax (additional sales tax) on purchases within the Business District.	60,000
01-00-3480	Video Gaming – Consists of our share (5%) of the net video gaming activity.	18,000
01-00-3510	Court Fines – Consists of revenue received from the Circuit Clerk's office for our share of court fines, including any restitution payments to the City. This is received monthly.	75,000
01-00-3530	Penalties on Service – Consists of revenue for late payment of utilities at the rate of 10% of the current bill.	9,000

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2015 BUDGET</u>
01-00-3680	Refuse Fees – Consists of revenue of \$14.48 a month for each address in the City, unless they have a dumpster. The budgeted amount for FYE 4/30/15 is estimated at \$14.48 based on an estimated price of \$14.28 with Reliable Sanitation.	691,000
01-00-3690	Utility Bill Adjustment – Consists of revenue due to an adjustment on a utility billing.	(250)
01-00-3810	Interest Income – Includes interest income from the IPTIP account, General Fund checking account and any CD interest earned on General Fund CD's.	3,500
01-00-3820	Rural Fire Dist. Rent - This is revenue from the Waterloo Community Fire Protection District for the rental of the City Firehouse.	
01-00-3830	Tower Rental – This is revenue from Verizon & Sprint PCS for the rental of the City Water Tower.	29,500
01-00-3840	Sundry Income – This consists of miscellaneous income, including money received from the sale of fixed assets.	6,000
01-00-3841	Donations – Consists of donations received, including DARE donations and PumpkinFest sponsorships. Revenue received from DUI arrests specifically earmarked for the purchase of DUI equipment and revenue received from Public Act 94-1009, effective 1/1/07, for defendants receiving court supervision, which is specifically earmarked for the Police Vehicle Fund, is also included.	42,500
01-00-3845	Hotel/Motel Tax - Consists of revenue received from Hotel/Motel operators. This is received monthly based on Hotel/Motel gross receipts, of which we receive 5%.	15,000
01-00-3890	Miscellaneous - Consists of miscellaneous revenue received from miscellaneous invoices by Street Department.	2,000
01-00-3960	Transfer from Invested Funds	1,695,500
	TOTAL GENERAL FUND	\$7,870,003

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

		Year Ended April 30			
		2012	2013	2014	2015
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROPERTY TAXES</u>					
01-00-3110	Property Tax IMRF/FICA	103,726	105,156	104,925	105,000
01-00-3120	Property Tax Road & Bridge	54,265	54,999	54,898	55,000
01-00-3140	Property Tax General Corporate	171,454	224,974	234,455	234,500
	Subtotal	<u>329,446</u>	<u>385,129</u>	<u>394,278</u>	<u>394,500</u>
<u>LICENSES & PERMITS</u>					
01-00-3210	Liquor License	5,670	5,823	6,000	6,000
01-00-3250	Franchise License	76,978	96,702	105,800	106,000
01-00-3260	Utility Franchise	796,782	806,415	850,000	850,000
01-00-3270	Infrastructure Fee	348,131	344,977	322,500	320,000
01-00-3310	Fees & Permits	65,328	82,448	65,000	75,000
01-00-3320	Inspection Fees	18,975	19,975	20,000	20,000
	Subtotal	<u>1,311,863</u>	<u>1,356,340</u>	<u>1,369,300</u>	<u>1,377,000</u>
<u>INTERGOVERNMENTAL</u>					
01-00-3410	State Income Tax	945,380	1,209,016	1,115,500	1,134,150
01-00-3420	State Replacement Tax	52,961	52,361	59,420	60,230
01-00-3425	Mobile Home Tax	15	23	20	20
01-00-3445	Grant	-	100,000	-	257,353
01-00-3450	Sales Tax	2,130,547	2,119,368	2,100,000	2,000,000
01-00-3460	Business District Tax	60,213	60,257	60,000	60,000
01-00-3480	Video Gaming		560	12,500	18,000
	Subtotal	<u>3,189,117</u>	<u>3,541,585</u>	<u>3,347,440</u>	<u>3,529,753</u>
<u>FINES & FORFEITS</u>					
01-00-3510	Court Fines	62,891	79,608	75,000	75,000
01-00-3530	Penalties on Service	8,803	8,879	9,000	9,000
	Subtotal	<u>71,694</u>	<u>88,486</u>	<u>84,000</u>	<u>84,000</u>
<u>CHARGES FOR SERVICES</u>					
01-00-3680	Refuse Fees	605,278	620,179	654,000	691,000
01-00-3690	Utility Bill Adjustment	(177)	(154)	(250)	(250)
	Subtotal	<u>605,102</u>	<u>620,025</u>	<u>653,750</u>	<u>690,750</u>
<u>OTHER REVENUES</u>					
01-00-3810	Interest Income	9,899	10,539	3,200	3,500
01-00-3820	Rural Fire Dist. Rent	6,000	6,000	6,000	-
01-00-3830	Tower Rental	41,050	26,808	29,500	29,500
01-00-3840	Sundry Income	10,757	12,213	6,000	6,000
01-00-3841	Donations	23,860	18,101	28,000	42,500
01-00-3845	Hotel/Motel Tax	15,930	15,234	12,500	15,000
01-00-3890	Miscellaneous	13,787	17,050	28,000	2,000
01-00-3891	Street Openings	-	-	-	-
	Subtotal	<u>121,283</u>	<u>105,945</u>	<u>113,200</u>	<u>98,500</u>
<u>OTHER FINANCING SOURCES</u>					
01-00-3960	Transfer from Other Funds	753,923	-	-	-
	Transfer from Invested Funds	-	-	520,000	1,695,500
	Subtotal	<u>753,923</u>	<u>-</u>	<u>520,000</u>	<u>1,695,500</u>
TOTAL RECEIPTS		6,382,428	6,097,511	6,481,968	7,870,003
TOTAL DISBURSEMENTS		5,745,037	5,375,558	6,619,790	7,823,735
EXCESS OF RECEIPTS OVER DISBURSEMENTS		637,391	721,953	(137,822)	46,268
COMMITMENT TO PENSION FUNDS				(75,730)	(73,740)
USE OF INVESTED FUNDS				(520,000)	(1,695,500)
DECREASE (INCREASE) IN RECEIVABLES / PAYABLES		(882,815)	779,579		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		5,680,716	5,435,292	6,936,824	6,203,272
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>5,435,292</u>	<u>6,936,824</u>	<u>6,203,272</u>	<u>4,480,300</u>

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

		Year Ended April 30			
		2012	2013	2014	2015
LEGISLATIVE		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-12-4310	Mayor	17,494	17,580	21,000	21,000
01-12-4320	Aldermen	101,835	104,154	110,000	126,000
	Subtotal	<u>119,329</u>	<u>121,734</u>	<u>131,000</u>	<u>147,000</u>
<u>PENSION BENEFITS</u>					
01-12-4610	FICA	9,129	9,313	11,250	11,250
01-12-4620	IMRF	6,276	6,604	7,000	8,500
	Subtotal	<u>15,405</u>	<u>15,917</u>	<u>18,250</u>	<u>19,750</u>
<u>PROFESSIONAL SERVICES</u>					
01-12-5310	Professional Services	45,275	37,857	25,200	26,000
	Subtotal	<u>45,275</u>	<u>37,857</u>	<u>25,200</u>	<u>26,000</u>
<u>COMMUNICATIONS</u>					
01-12-5520	Communications	1,719	2,074	2,400	2,200
01-12-5540	Printing & Publishing	5,389	6,092	6,100	6,100
	Subtotal	<u>7,108</u>	<u>8,166</u>	<u>8,500</u>	<u>8,300</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-12-5610	Membership & Dues	1,109	1,593	12,000	12,000
01-12-5630	Training	7,227	5,948	15,000	15,500
01-12-5650	Books & Publications	209	134	350	250
	Subtotal	<u>8,545</u>	<u>7,674</u>	<u>27,350</u>	<u>27,750</u>
<u>SERVICE CHARGES</u>					
01-12-5770	Bad Debt Expense	2,707	2,568	2,000	2,000
	Subtotal	<u>2,707</u>	<u>2,568</u>	<u>2,000</u>	<u>2,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-12-5920	Insurance & Bonds	260	292	390	400
01-12-5942	Sales Tax Rebate	127,568	130,958	160,500	135,000
01-12-5960	Miscellaneous	12,206	11,017	11,000	11,000
	Subtotal	<u>140,034</u>	<u>142,267</u>	<u>171,890</u>	<u>146,400</u>
<u>GENERAL SUPPLIES</u>					
01-12-6510	Office Supplies	103	52	200	200
	Subtotal	<u>103</u>	<u>52</u>	<u>200</u>	<u>200</u>
<u>CAPITAL OUTLAY</u>					
01-12-8100	Land	-	-	-	-
01-12-8902	Capital Projects	-	-	-	25,500
01-12-9592	Transfer to Other Funds	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,500</u>
TOTAL LEGISLATIVE		<u>338,507</u>	<u>336,235</u>	<u>384,390</u>	<u>402,900</u>

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

		Year Ended April 30			
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
FINANCE					
<u>SALARIES</u>					
01-13-4211	Director of Public Works	20,589	21,382	22,000	22,200
01-13-4212	Finance Director	17,583	18,201	18,500	18,700
01-13-4213	Clerical	50,150	52,255	53,000	55,000
01-13-4220	Part-time Salaries	-	-	3,600	4,100
01-13-4230	Over-time Salaries	897	1,231	2,000	2,000
01-13-4240	Sick Leave	2,102	1,677	2,400	2,400
01-13-4250	Vacation Leave	6,109	6,626	8,000	8,000
01-13-4340	Treasurer	7,409	7,503	8,000	9,000
	Subtotal	104,839	108,875	117,500	121,400
<u>INSURANCE BENEFITS</u>					
01-13-4510	Health Insurance	15,917	18,672	22,500	23,500
01-13-4530	Unemployment Insurance	125	119	200	200
	Subtotal	16,042	18,791	22,700	23,700
<u>PENSION BENEFITS</u>					
01-13-4610	FICA	7,828	8,136	8,600	9,000
01-13-4620	IMRF	15,456	16,812	17,800	18,000
01-13-4635	Bank Charges	625	601	900	900
	Subtotal	23,909	25,549	27,300	27,900
<u>OTHER BENEFITS</u>					
01-13-4710	Clothing Allowance	1,259	1,288	1,500	1,500
	Subtotal	1,259	1,288	1,500	1,500
<u>CONTRACTUAL SERVICES</u>					
01-13-5170	Equipment Rental & Service	2,034	1,839	2,300	2,400
	Subtotal	2,034	1,839	2,300	2,400
<u>PROFESSIONAL SERVICES</u>					
01-13-5310	Professional Services	2,198	2,755	2,800	2,800
01-13-5350	Independent Contractor	-	-	-	-
	Subtotal	2,198	2,755	2,800	2,800
<u>COMMUNICATIONS</u>					
01-13-5510	Postage	855	779	1,700	1,500
01-13-5520	Communications	17,235	16,742	17,700	17,700
01-13-5540	Printing & Publishing	1,000	1,048	1,500	1,500
	Subtotal	19,090	18,569	20,900	20,700
<u>PROFESSIONAL DEVELOPMENT</u>					
01-13-5610	Membership & Dues	170	140	200	200
01-13-5630	Training	3,943	2,578	2,000	4,000
01-13-5650	Books & Publications	-	-	-	-
	Subtotal	4,113	2,718	2,200	4,200
<u>OTHER CONTRACTUAL SERVICES</u>					
01-13-5920	Insurance & Bonds	8,882	9,205	21,000	15,500
01-13-5960	Miscellaneous	564	226	500	500
	Subtotal	9,446	9,431	21,500	16,000
<u>GENERAL SUPPLIES</u>					
01-13-6510	Office Supplies	3,273	3,576	5,000	5,000
01-13-6520	Department Supplies	1,339	1,327	1,500	1,500
	Subtotal	4,613	4,903	6,500	6,500

		<u>CAPITAL OUTLAY</u>			
01-13-8200	Building Improvements	-	-	-	-
01-13-8300	Equipment - Office	306	1,780	5,000	2,000
01-13-8400	Equipment - Vehicle	-	-	-	-
01-13-8700	Furniture & Fixtures	-	-	500	1,300
01-13-8800	Information Systems	5,488	4,825	7,000	7,000
01-13-9130	Tourism	27,064	25,702	30,000	33,500
	Subtotal	<u>32,858</u>	<u>32,307</u>	<u>42,500</u>	<u>43,800</u>
TOTAL FINANCE		<u>220,399</u>	<u>227,024</u>	<u>267,700</u>	<u>270,900</u>

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

		Year Ended April 30			
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
BUILDING					
<u>CONTRACTUAL SERVICES</u>					
01-14-5110	Building Repairs	12,074	4,079	7,600	7,500
01-14-5170	Equipment Rental & Service	25,064	22,856	25,000	26,000
	Subtotal	<u>37,138</u>	<u>26,935</u>	<u>32,600</u>	<u>33,500</u>
<u>PROFESSIONAL SERVICES</u>					
01-14-5310	Professional Services	2,130	2,215	3,600	3,500
01-14-5350	Independent Contractor	18,718	18,640	20,000	20,000
	Subtotal	<u>20,848</u>	<u>20,855</u>	<u>23,600</u>	<u>23,500</u>
<u>SERVICE CHARGES</u>					
01-14-5710	Utilities	54,589	52,008	57,000	57,000
	Subtotal	<u>54,589</u>	<u>52,008</u>	<u>57,000</u>	<u>57,000</u>
<u>GENERAL SUPPLIES</u>					
01-14-6540	Janitorial Supplies	1,861	1,633	2,000	2,000
01-14-6580	Fuels (Gas - Oil)	-	696	1,000	1,000
01-14-6590	Miscellaneous	-	-	-	-
	Subtotal	<u>1,861</u>	<u>2,330</u>	<u>3,000</u>	<u>3,000</u>
<u>CAPITAL OUTLAY</u>					
01-14-8300	Equipment	-	-	-	-
01-14-8700	Furniture & Fixtures	-	108	250	250
	Subtotal	<u>-</u>	<u>108</u>	<u>250</u>	<u>250</u>
TOTAL BUILDING		<u>114,437</u>	<u>102,236</u>	<u>116,450</u>	<u>117,250</u>

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

		Year Ended April 30			
LEGAL		2012	2013	2014	2015
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-15-5330	Legal	115,172	145,566	155,000	170,000
01-15-5331	Legal Retainer	-	-	-	-
	Subtotal	115,172	145,566	155,000	170,000
<u>COMMUNICATIONS</u>					
01-15-5540	Printing & Publishing	-	-	-	-
	Subtotal	-	-	-	-
<u>PROFESSIONAL DEVELOPMENT</u>					
01-15-5650	Books & Publications	-	-	-	-
	Subtotal	-	-	-	-
TOTAL LEGAL		115,172	145,566	155,000	170,000

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

		Year Ended April 30			
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
ZONING/BUILDING INSPECTOR					
<u>SALARIES</u>					
01-16-4110	Planning Commission	1,140	3,370	6,420	6,420
01-16-4120	Zoning Board	890	2,950	6,180	6,180
01-16-4214	Zoning Officer	59,102	62,771	65,000	66,500
01-16-4215	Building Inspector	41,214	45,721	45,000	47,000
01-16-4220	Part-time Salaries	70	70	500	1,000
01-16-4230	Over-time Salaries	-	-	-	-
01-16-4240	Sick Leave	26,838	887	5,000	2,000
01-16-4250	Vacation Leave	18,816	6,313	6,300	7,000
	Subtotal	148,069	122,082	134,400	136,100
<u>INSURANCE BENEFITS</u>					
01-16-4510	Health Insurance	41,115	43,853	48,000	52,500
01-16-4530	Unemployment Insurance	279	177	200	200
	Subtotal	41,394	44,029	48,200	52,700
<u>PENSION BENEFITS</u>					
01-16-4610	FICA	11,328	9,296	10,200	10,500
01-16-4620	IMRF	22,974	19,014	20,200	21,000
	Subtotal	34,302	28,310	30,400	31,500
<u>CONTRACTUAL SERVICES</u>					
01-16-5130	Vehicle Maintenance & Repair	1,664	2,657	1,500	1,500
01-16-5170	Equipment Rental & Service	-	-	-	-
	Subtotal	1,664	2,657	1,500	1,500
<u>PROFESSIONAL SERVICES</u>					
01-16-5310	Professional Services	51,262	15,179	40,000	85,000
	Subtotal	51,262	15,179	40,000	85,000
<u>COMMUNICATIONS</u>					
01-16-5510	Postage	100	100	100	100
01-16-5520	Communications	3,032	1,936	2,200	2,200
01-16-5540	Printing & Publishing	65	65	100	100
	Subtotal	3,197	2,101	2,400	2,400
<u>PROFESSIONAL DEVELOPMENT</u>					
01-16-5610	Membership & Dues	450	150	200	200
01-16-5630	Training	2,328	1,866	1,000	2,000
01-16-5650	Books & Publications	-	15	250	250
	Subtotal	2,778	2,031	1,450	2,450
<u>OTHER CONTRACTUAL SERVICES</u>					
01-16-5920	Insurance & Bonds	7,991	7,722	12,500	11,500
01-16-5960	Miscellaneous	157	451	500	500
	Subtotal	8,148	8,173	13,000	12,000
<u>GENERAL SUPPLIES</u>					
01-16-6510	Office Supplies	691	737	1,200	1,000
01-16-6550	Vehicle Fuel & Lube	3,755	3,549	3,800	3,800
	Subtotal	4,446	4,286	5,000	4,800
<u>CAPITAL OUTLAY</u>					
01-16-8300	Equipment - Office	-	402	16,000	1,000
01-16-8400	Equipment - Vehicle	-	-	-	-
01-16-8700	Furniture & Fixtures	-	-	-	-
	Subtotal	-	402	16,000	1,000
TOTAL ZONING/BUILDING INSPECTOR		295,260	229,250	292,350	329,450

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

		Year Ended April 30			
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
RECORDS					
<u>SALARIES</u>					
01-18-4130	Deputy City Clerk	43,042	44,523	45,500	47,000
01-18-4230	Over-time Salaries	-	-	500	500
01-18-4240	Sick Leave	1,376	1,515	1,700	1,600
01-18-4250	Vacation Leave	4,000	3,788	4,300	4,400
01-18-4330	City Clerk	14,331	14,904	15,400	17,400
	Subtotal	62,749	64,730	67,400	70,900
<u>INSURANCE BENEFITS</u>					
01-18-4510	Health Insurance	17,479	18,020	20,000	22,000
01-18-4515	Health Insurance Reimbursement	-	-	-	-
01-18-4530	Unemployment Insurance	75	71	100	100
	Subtotal	17,554	18,091	20,100	22,100
<u>PENSION BENEFITS</u>					
01-18-4610	FICA	4,519	4,646	5,200	5,400
01-18-4620	IMRF	7,616	8,193	8,800	8,900
	Subtotal	12,135	12,839	14,000	14,300
<u>OTHER BENEFITS</u>					
01-18-4710	Clothing Allowance	210	215	250	250
	Subtotal	210	215	250	250
<u>CONTRACTUAL SERVICES</u>					
01-18-5120	Equipment Repairs	-	-	200	200
	Subtotal	-	-	200	200
<u>PROFESSIONAL SERVICES</u>					
01-18-5310	Professional Services	495	5,774	7,000	7,000
01-18-5330	Legal	-	-	-	-
	Subtotal	495	5,774	7,000	7,000
<u>COMMUNICATIONS</u>					
01-18-5510	Postage	100	100	100	100
01-18-5540	Printing & Publishing	3,969	4,715	5,000	5,000
	Subtotal	4,069	4,815	5,100	5,100
<u>PROFESSIONAL DEVELOPMENT</u>					
01-18-5610	Membership & Dues	100	100	200	200
01-18-5630	Training	2,784	2,593	3,500	3,500
01-18-5650	Books & Publications	-	-	100	100
	Subtotal	2,884	2,693	3,800	3,800
<u>OTHER CONTRACTUAL SERVICES</u>					
01-18-5920	Insurance & Bonds	242	174	300	300
01-18-5950	Recording Fees	1,262	869	1,500	1,500
01-18-5960	Miscellaneous	20	-	100	100
	Subtotal	1,524	1,043	1,900	1,900
<u>GENERAL SUPPLIES</u>					
01-18-6510	Office Supplies	683	365	500	500
	Subtotal	683	365	500	500
<u>CAPITAL OUTLAY</u>					
01-18-8300	Equipment - Office	-	-	-	-
01-18-8700	Furniture & Fixtures	-	-	-	-
01-18-8800	Information Systems	-	280	500	500
	Subtotal	-	280	500	500
TOTAL RECORDS		102,302	110,845	120,750	126,550

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

		Year Ended April 30			
		2012	2013	2014	2015
POLICE		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-21-4210	Regular Salaries	831,549	852,742	825,000	870,000
01-21-4220	Part-time Salaries	22,973	18,708	20,000	20,000
01-21-4225	PEDA Salaries	-	-	1,500	-
01-21-4230	Over-time Salaries	49,201	36,514	70,000	40,000
01-21-4240	Sick Leave	22,404	24,520	25,000	25,000
01-21-4250	Vacation Leave	67,782	61,710	78,000	76,000
01-21-4260	Holiday	38,411	36,706	45,000	45,000
	Subtotal	1,032,318	1,030,899	1,064,500	1,076,000
<u>INSURANCE BENEFITS</u>					
01-21-4510	Health Insurance	242,218	237,864	260,000	299,500
01-21-4530	Unemployment Insurance	1,375	1,223	1,500	1,500
	Subtotal	243,593	239,086	261,500	301,000
<u>PENSION BENEFITS</u>					
01-21-4610	FICA	75,946	75,739	77,000	82,000
01-21-4620	IMRF	7,322	7,864	8,400	8,600
	Subtotal	83,268	83,603	85,400	90,600
<u>OTHER BENEFITS</u>					
01-21-4710	Clothing Allowance	15,254	10,895	14,000	12,000
	Subtotal	15,254	10,895	14,000	12,000
<u>CONTRACTUAL SERVICES</u>					
01-21-5130	Vehicle Maintenance & Repair	16,883	19,638	20,000	20,000
01-21-5170	Equipment Rental & Service	1,911	2,309	3,000	3,000
	Subtotal	18,794	21,947	23,000	23,000
<u>COMMUNICATIONS</u>					
01-21-5510	Postage	467	454	500	500
01-21-5520	Communications	131,401	152,149	156,000	163,000
01-21-5540	Printing & Publishing	542	-	1,000	1,000
	Subtotal	132,410	152,603	157,500	164,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-21-5610	Membership & Dues	11,076	11,126	12,000	12,000
01-21-5630	Training	7,166	9,087	10,000	10,000
01-21-5650	Books & Publications	949	230	1,000	1,000
	Subtotal	19,191	20,442	23,000	23,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-21-5920	Insurance & Bonds	43,479	49,804	81,500	70,500
01-21-5960	Miscellaneous	965	1,671	3,000	3,000
	Subtotal	44,445	51,475	84,500	73,500
<u>GENERAL SUPPLIES</u>					
01-21-6510	Office Supplies	3,874	4,151	5,000	5,000
01-21-6520	Department Supplies	8,370	5,600	7,500	6,500
01-21-6550	Vehicle Fuel & Lube	60,849	45,145	48,000	48,000
01-21-6570	Ammunition	1,540	701	1,500	1,500
01-21-6575	Canine	2,006	1,481	3,000	3,000
	Subtotal	76,639	57,077	65,000	64,000

		<u>CAPITAL OUTLAY</u>			
01-21-8300	Equipment - Office	2,816	-	-	3,000
01-21-8302	Equipment - New	48,756	5,292	2,000	2,000
01-21-8400	Equipment - Vehicle	29,202	54,115	68,000	-
01-21-8800	Information Systems	19,974	23,923	25,000	128,000
01-21-9130	Community Relations	2,579	2,934	3,500	3,500
01-21-9140	DARE Fund	3,251	1,857	3,000	3,000
01-21-9150	DUI Fund	1,507	5,983	3,000	3,000
	Subtotal	108,086	94,104	104,500	142,500
TOTAL POLICE		1,773,998	1,762,131	1,882,900	1,970,100

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

		Year Ended April 30			
EMERGENCY MANAGEMENT AGENCY		2012	2013	2014	2015
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-23-4160	ESDA Coordinator	5,760	5,160	6,000	6,000
	Subtotal	<u>5,760</u>	<u>5,160</u>	<u>6,000</u>	<u>6,000</u>
<u>INSURANCE BENEFITS</u>					
01-23-4530	Unemployment Insurance	33	23	100	100
	Subtotal	<u>33</u>	<u>23</u>	<u>100</u>	<u>100</u>
<u>PENSION BENEFITS</u>					
01-23-4610	FICA	434	390	500	500
01-23-4620	IMRF	284	197	325	325
	Subtotal	<u>718</u>	<u>587</u>	<u>825</u>	<u>825</u>
<u>CONTRACTUAL SERVICES</u>					
01-23-5130	Vehicle Maintenance & Repair	-	66	500	500
	Subtotal	<u>-</u>	<u>66</u>	<u>500</u>	<u>500</u>
<u>COMMUNICATIONS</u>					
01-23-5510	Postage	100	100	100	100
01-23-5520	Communications	653	597	750	750
	Subtotal	<u>753</u>	<u>697</u>	<u>850</u>	<u>850</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-23-5630	Training	-	-	200	200
	Subtotal	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>
<u>GENERAL SUPPLIES</u>					
01-23-6550	Vehicle Fuel & Lube	87	-	200	200
	Subtotal	<u>87</u>	<u>-</u>	<u>200</u>	<u>200</u>
<u>CAPITAL OUTLAY</u>					
01-23-8301	Equipment	500	9,716	500	500
01-23-8302	Equipment - New	-	-	-	-
	Subtotal	<u>500</u>	<u>9,716</u>	<u>500</u>	<u>500</u>
TOTAL EMERGENCY MANAGEMENT COORDINATOR		<u>7,851</u>	<u>16,248</u>	<u>9,175</u>	<u>9,175</u>

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

		Year Ended April 30			
		2012	2013	2014	2015
POLICE COMMISSION		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-25-5330	Legal	-	-	1,000	1,000
01-25-5380	Officer Candidates Testing	-	-	-	100
01-25-5390	Testing for Officer Hiring	-	680	3,000	2,000
	Subtotal	-	680	4,000	3,100
<u>COMMUNICATIONS</u>					
01-25-5510	Postage	-	-	-	-
01-25-5540	Printing & Publishing	-	1,787	1,000	1,000
	Subtotal	-	1,787	1,000	1,000
<u>PROFESSIONAL DEVELOPMENT</u>					
01-25-5610	Membership & Dues	375	375	400	400
01-25-5630	Training	-	-	-	2,000
	Subtotal	375	375	400	2,400
<u>OTHER CONTRACTUAL SERVICES</u>					
01-25-5920	Insurance & Bonds	-	-	-	-
	Subtotal	-	-	-	-
<u>GENERAL SUPPLIES</u>					
01-25-6510	Office Supplies	-	-	100	100
		-	-	100	100
TOTAL POLICE COMMISSION		375	2,842	5,500	6,600

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

		Year Ended April 30			
		2012	2013	2014	2015
HEALTH AND ORDINANCE		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PROFESSIONAL SERVICES</u>					
01-31-5310	Professional Services	-	-	-	-
01-31-5330	Legal	-	-	-	-
	Subtotal	-	-	-	-
<u>COMMUNICATIONS</u>					
01-31-5510	Postage	100	100	100	100
01-31-5540	Printing & Publishing	-	-	-	-
	Subtotal	100	100	100	100
<u>OTHER CONTRACTUAL SERVICES</u>					
01-31-5960	Miscellaneous	-	-	-	1,000
	Subtotal	-	-	-	1,000
<u>GENERAL SUPPLIES</u>					
01-31-6510	Office Supplies	-	-	-	-
	Subtotal	-	-	-	-
TOTAL HEALTH AND ORDINANCE		100	100	100	1,100

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

		Year Ended April 30			
		2012	2013	2014	2015
SOCIAL SERVICES		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
01-34-4219	Community Relations Coordinator	-	29,838	30,000	35,700
01-34-4240	Sick Leave	-	277	1,000	1,000
01-34-4250	Vacation Leave	-	2,631	1,800	1,800
	Subtotal	-	32,746	32,800	38,500
<u>INSURANCE BENEFITS</u>					
01-34-4510	Health Insurance	-	21,881	2,000	2,000
01-34-4530	Unemployment Insurance	-	146	150	100
	Subtotal	-	22,026	2,150	2,100
<u>PENSION BENEFITS</u>					
01-34-4610	FICA	-	2,505	2,400	2,900
01-34-4620	IMRF	-	5,420	5,200	6,400
	Subtotal	-	7,925	7,600	9,300
<u>COMMUNICATIONS</u>					
01-34-5510	Postage	-	-	-	-
01-34-5520	Communications	-	-	1,400	1,400
01-34-5540	Printing & Publishing	-	65	-	100
	Subtotal	-	65	1,400	1,500
<u>PROFESSIONAL DEVELOPMENT</u>					
01-34-5630	Training	-	-	1,600	500
01-34-5650	Books & Publications	-	15	50	50
	Subtotal	-	15	1,650	550
<u>SERVICE CHARGES</u>					
01-34-5720	Street Lighting	67,688	67,881	69,000	70,000
01-34-5730	Refuse	601,346	616,742	650,000	686,000
	Subtotal	669,033	684,623	719,000	756,000
<u>OTHER CONTRACTUAL SERVICES</u>					
01-34-5920	Insurance & Bonds	-	38	125	150
01-34-5960	Miscellaneous	-	149	150	150
	Subtotal	-	187	275	300
<u>GENERAL SUPPLIES</u>					
01-34-6510	Office Supplies	-	1,303	3,000	3,000
	Subtotal	-	1,303	3,000	3,000
<u>CAPITAL OUTLAY</u>					
01-34-8300	Office Equipment	-	4,461	-	500
01-34-8700	Furniture & Fixtures	-	-	100	1,000
01-34-8800	Information Systems	-	-	-	500
	Subtotal	-	4,461	100	2,000
<u>OTHER EXPENDITURES</u>					
01-34-9130	Community Relations	13,647	10,802	20,000	20,000
01-34-9131	Contribution Sr. Citizens	7,500	7,500	7,500	7,500
01-34-9132	Sister Cities Program	250	2,577	1,000	4,500
01-34-9133	Downtown Enhancement	4,670	11,368	20,000	20,000
	Subtotal	26,067	32,247	48,500	52,000
TOTAL SOCIAL SERVICES		695,100	785,598	816,475	865,250

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

		Year Ended April 30			
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
STREET DEPARTMENT					
<u>SALARIES</u>					
01-41-4210	Regular Salaries	280,038	272,138	260,000	290,000
01-41-4220	Part-time Salaries	495	(495)	1,000	1,000
01-41-4230	Over-time Salaries	9,102	11,899	25,000	25,000
01-41-4240	Sick Leave	2,965	6,636	5,500	6,000
01-41-4250	Vacation Leave	20,228	25,343	25,000	23,000
01-41-4270	Interdepartmental Salaries	14,219	18,859	45,000	45,000
	Subtotal	<u>327,047</u>	<u>334,380</u>	<u>361,500</u>	<u>390,000</u>
<u>INSURANCE BENEFITS</u>					
01-41-4510	Health Insurance	86,849	83,427	80,000	87,000
01-41-4530	Unemployment Insurance	459	382	500	500
	Subtotal	<u>87,308</u>	<u>83,810</u>	<u>80,500</u>	<u>87,500</u>
<u>PENSION BENEFITS</u>					
01-41-4610	FICA	23,788	24,406	28,000	30,000
01-41-4620	IMRF	51,503	55,202	61,000	63,000
	Subtotal	<u>75,292</u>	<u>79,608</u>	<u>89,000</u>	<u>93,000</u>
<u>OTHER BENEFITS</u>					
01-41-4710	Clothing Allowance	1,256	2,866	3,000	3,710
	Subtotal	<u>1,256</u>	<u>2,866</u>	<u>3,000</u>	<u>3,710</u>
<u>CONTRACTUAL SERVICES</u>					
01-41-5110	Building Repairs	1,129	3,656	2,500	2,500
01-41-5120	Equipment Repairs	20,737	17,660	85,000	50,000
	Subtotal	<u>21,867</u>	<u>21,316</u>	<u>87,500</u>	<u>52,500</u>
<u>COMMUNICATIONS</u>					
01-41-5520	Communications	2,507	1,835	2,500	2,500
	Subtotal	<u>2,507</u>	<u>1,835</u>	<u>2,500</u>	<u>2,500</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
01-41-5630	Training	-	1,300	2,000	2,000
	Subtotal	<u>-</u>	<u>1,300</u>	<u>2,000</u>	<u>2,000</u>
<u>SERVICE CHARGES</u>					
01-41-5710	Utilities	13,129	16,247	18,000	18,000
	Subtotal	<u>13,129</u>	<u>16,247</u>	<u>18,000</u>	<u>18,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
01-41-5920	Insurance & Bonds	50,708	56,507	82,000	68,000
01-41-5960	Miscellaneous	1,958	5,813	7,000	6,000
	Subtotal	<u>52,666</u>	<u>62,320</u>	<u>89,000</u>	<u>74,000</u>
<u>MAINTENANCE SUPPLIES</u>					
01-41-6140	Street Maintenance & Repairs	5,282	7,234	10,000	10,000
01-41-6141	Street Signs	47,858	36,481	10,000	10,000
01-41-6170	Construction Materials	24,291	17,503	35,000	35,000
01-41-6190	Street Excavations	-	-	-	-
	Subtotal	<u>77,431</u>	<u>61,218</u>	<u>55,000</u>	<u>55,000</u>
<u>GENERAL SUPPLIES</u>					
01-41-6520	Department Supplies	6,238	12,346	10,000	10,000
01-41-6530	Tools	2,793	3,860	3,000	3,000
01-41-6540	Janitorial Supplies	1,736	1,330	2,000	2,000
01-41-6550	Vehicle Fuel & Lube	47,377	31,267	46,500	46,000
01-41-6610	Safety Materials	3,149	4,138	3,500	3,500
	Subtotal	<u>61,294</u>	<u>52,942</u>	<u>65,000</u>	<u>64,500</u>

		<u>CAPITAL OUTLAY</u>			
01-41-8200	Building Improvements	-	619	11,000	16,000
01-41-8300	Equipment	25,785	11,763	30,000	323,000
01-41-8400	Equipment - Vehicle	49,624	(280)	-	132,500
01-41-8600	Street Improvements	329,621	186,960	150,000	175,000
01-41-8901	Other Improvement - Storm Drains	11,427	20,313	25,000	75,000
01-41-8902	Capital Projects	945,282	720,268	1,500,000	1,990,250
	Subtotal	<u>1,361,739</u>	<u>939,644</u>	<u>1,716,000</u>	<u>2,711,750</u>
TOTAL STREET DEPARTMENT		<u>2,081,535</u>	<u>1,657,484</u>	<u>2,569,000</u>	<u>3,554,460</u>

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

CLASSIFICATION	Year Ended April 30			
	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
PROPERTY TAXES	329,446	385,129	394,278	394,500
LICENSES & PERMITS	1,311,863	1,356,340	1,369,300	1,377,000
INTERGOVERNMENTAL	3,189,117	3,541,585	3,347,440	3,529,753
FINES & FORFEITS	71,694	88,486	84,000	84,000
CHARGES FOR SERVICES	605,102	620,025	653,750	690,750
OTHER REVENUES	121,283	105,945	113,200	98,500
OTHER FINANCING SOURCES	753,923	-	520,000	1,695,500
	<u>6,382,428</u>	<u>6,097,511</u>	<u>6,481,968</u>	<u>7,870,003</u>

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

CLASSIFICATION	Year Ended April 30			
	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
SALARIES	1,800,112	1,820,606	1,915,100	1,985,900
INSURANCE BENEFITS	405,923	425,857	435,250	489,200
PENSION BENEFITS	245,027	254,338	272,775	287,175
OTHER BENEFITS	17,979	15,263	18,750	17,460
CONTRACTUAL SERVICES	81,497	74,759	147,600	113,600
PROFESSIONAL SERVICES	235,251	228,667	257,600	317,400
COMMUNICATIONS	169,233	190,738	200,250	206,950
PROFESSIONAL DEVELOPMENT	37,887	37,249	62,050	66,350
SERVICE CHARGES	739,459	755,446	796,000	833,000
OTHER CONTRACTUAL SERVICES	256,263	274,895	382,065	325,100
OTHER EXPENDITURES	26,067	32,247	48,500	52,000
MAINTENANCE SUPPLIES	77,431	61,218	55,000	55,000
GENERAL SUPPLIES	149,726	123,255	148,500	146,800
CAPITAL OUTLAY	1,503,182	1,081,021	1,880,350	2,927,800
	<u>5,745,037</u>	<u>5,375,558</u>	<u>6,619,790</u>	<u>7,823,735</u>

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

		Year Ended April 30			
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
12	LEGISLATIVE	338,507	336,235	384,390	402,900
13	FINANCE	220,399	227,024	267,700	270,900
14	BUILDING	114,437	102,236	116,450	117,250
15	LEGAL	115,172	145,566	155,000	170,000
16	ZONING/BUILDING INSPECTOR	295,260	229,250	292,350	329,450
18	RECORDS	102,302	110,845	120,750	126,550
21	POLICE	1,773,998	1,762,131	1,882,900	1,970,100
23	EMERGENCY MANAGEMENT AGENCY	7,851	16,248	9,175	9,175
25	POLICE COMMISSION	375	2,842	5,500	6,600
31	HEALTH AND ORDINANCE	100	100	100	1,100
34	SOCIAL SERVICES	695,100	785,598	816,475	865,250
41	STREET DEPARTMENT	2,081,535	1,657,484	2,569,000	3,554,460
		<u>5,745,037</u>	<u>5,375,558</u>	<u>6,619,790</u>	<u>7,823,735</u>

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/15

	<u>AMOUNT</u>	<u>TOTAL</u>
LEGISLATIVE		
01-12-8100 Land	\$ -	
01-12-8902 Capital Projects Construction of Accessible Fishing Pier (All money donated)	25,500	
	<hr/>	\$ 25,500
FINANCE		
01-13-8300 Equipment - Office Miscellaneous estimated \$2,000.	2,000	
01-13-8700 Furniture & Fixtures Purchase of file cabinet for Public Works estimated at \$240 Miscellaneous estimated at \$1,060.	1,300	
01-13-8800 Information Systems Network support and possible purchase of computer hardware or software for office use.	7,000	
01-13-9130 Tourism Expenditure of Hotel/Motel Tax Funds	33,500	
	<hr/>	43,800
BUILDING		
01-14-8300 Equipment	-	
01-14-8700 Furniture & Fixtures	250	
	<hr/>	250
ZONING/BUILDING INSPECTOR		
01-16-8300 Equipment - Office Possible purchase of office equipment estimated at \$1,000.	1,000	
	<hr/>	1,000
RECORDS		
01-18-8300 Equipment - Office		
01-18-8700 Furniture & Fixtures	-	
01-18-8800 Information Systems Possible purchase of software.	500	
	<hr/>	500
POLICE		
01-21-8300 Equipment - Office Purchase of two computers estimated at \$3,000	3,000	
01-21-8302 Equipment - New Possible purchase of equipment-new estimated at \$2,000.	2,000	
01-21-8400 Equipment - Vehicle	-	
01-21-8800 Information Systems Purchase of CAD system estimated at \$120,000 Other system support estimated at \$8,000.	128,000	
01-21-9130 Community Relations Senior Police Academy - \$1,200. Halloween Checkpoint - \$300. Miscellaneous - \$2,000.	3,500	
01-21-9140 DARE Fund	3,000	

CITY OF WATERLOO, ILLINOIS
GENERAL FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/15

		<u>AMOUNT</u>		<u>TOTAL</u>
01-21-9150	DUI Fund	3,000		142,500
	EMERGENCY MANAGEMENT AGENCY			
01-23-8301	Equipment Possible purchase of small equipment.	500		
01-23-8302	Equipment - New	-		500
	SOCIAL SERVICES			
01-34-8300	Equipment - Office Possible purchase of office equipment.	500		
01-34-8700	Furniture & Fixtures Possible purchase of furniture and fixtures.	1,000		
01-34-8800	Information Systems	500		2,000
	STREETS & ALLEYS			
01-41-8200	Building Improvements Painting of Salt Storage Building estimated at \$15,000. Possible Building Improvements estimated at \$1,000.	16,000		
01-41-8300	Equipment Purchase of mechanic shop tools estimated at \$20,000. Street Department share \$4,000. Purchase of tub grinder estimated at \$317,000. Purchase of miscellaneous equipment estimated at \$2,000.	323,000		
01-41-8400	Equipment - Vehicle Purchase of pickup truck estimated at \$25,000. Street Department share \$6,250. Purchase of tandem dump truck estimated at \$126,250.	132,500		
01-41-8600	Street Improvements Slab and Sidewalk replacement program estimated at \$175,000.	175,000		
01-41-8650	Sidewalk Replacement Included in Street Improvements.	-		
01-41-8901	Other Improvements - Storm Drains	75,000		
01-41-8902	Capital Projects Lakeview Dr Phase II estimated at \$112,000. Moore Street (Engineering, Construction, and Inspection) balance due on project estimated at \$755,250. Underground Leaking Storage Tank Removal estimated at \$25,000. Park & Ride Resurfacing of Lot estimated at \$215,000. Safe Routes to School estimated at \$250,000. IDOT Multi Purpose Path - Route 3 (Phase I) estimated at \$6,000. IDOT Multi Purpose Path - Route 3 (Phase II) estimated at \$27,000. Lakeview Drive Curb/Gutter & Sidewalk estimated at \$200,000. Lakeview Park Walking Trail extension estimated at \$15,000. Asphalt Overlay Program estimated at \$385,000.	1,990,250		
				2,711,750
	TOTAL CAPITAL OUTLAY			<u>\$ 2,927,800</u>

MOTOR FUEL TAX FUND

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2015 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.	\$251,000
15-00-3810	Interest Income – Includes interest income from the Motor Fuel Tax IPTIP account and Motor Fuel CD’s.	500
15-00-3890	Miscellaneous Income – Consists of miscellaneous income items. (Not usually used.)	-
	Transfer from Invested Funds – Consists of monies invested in prior years for use towards street improvement projects and maintenance.	252,500
	TOTAL MOTOR FUEL TAX FUND	\$504,000

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

		Year Ended April 30			
		2012	2013	2014	2015
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
15-00-3430	Motor Fuel Tax	297,852	287,997	298,000	251,000
	Subtotal	<u>297,852</u>	<u>287,997</u>	<u>298,000</u>	<u>251,000</u>
<u>OTHER FINANCING SOURCES</u>					
15-00-3810	Interest Income	2,626	1,687	375	500
15-00-3890	Miscellaneous	-	-	-	-
	Transfer from Invested Funds	-	-	-	252,500
	Subtotal	<u>2,626</u>	<u>1,687</u>	<u>375</u>	<u>253,000</u>
TOTAL RECEIPTS		<u>300,478</u>	<u>289,684</u>	<u>298,375</u>	<u>504,000</u>
TOTAL DISBURSEMENTS		304,048	220,727	290,660	503,696
EXCESS OF RECEIPTS OVER DISBURSEMENTS		(3,570)	68,957	7,715	304
USE OF INVESTED FUNDS		-	-	-	(252,500)
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(54,506)	(20,487)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		646,743	588,667	637,137	644,852
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u><u>588,667</u></u>	<u><u>637,137</u></u>	<u><u>644,852</u></u>	<u><u>392,656</u></u>

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

		Year Ended April 30			
		2012	2013	2014	2015
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
15-00-4210	Regular Salaries	2,150	2,645	3,000	5,634
		<u>2,150</u>	<u>2,645</u>	<u>3,000</u>	<u>5,634</u>
<u>PROFESSIONAL SERVICES</u>					
15-00-4635	Bank Charges	-	-	-	-
15-00-5310	Professional Services	5,559	3,706	20,000	11,000
	Subtotal	<u>5,559</u>	<u>3,706</u>	<u>20,000</u>	<u>11,000</u>
<u>COMMODITIES</u>					
15-00-6141	Street Signs	7,866	13,293	19,000	10,000
15-00-6310	Resealing Material	196,840	129,213	125,000	214,120
15-00-6311	Shape & Prime	-	-	-	-
15-00-6312	Patching Materials	31,864	24,477	25,000	42,370
15-00-6313	Snow Removal - Salt	54,587	41,005	51,600	162,500
	Subtotal	<u>291,157</u>	<u>207,988</u>	<u>220,600</u>	<u>428,990</u>
<u>CAPITAL OUTLAY</u>					
15-00-8303	Equipment Leases	5,182	6,388	7,600	15,972
15-00-8600	Street Improvements	-	-	26,100	26,100
15-00-8901	Other Improvements - Storm Drains	-	-	13,360	16,000
15-00-9592	Transfer to Other Funds				
	Subtotal	<u>5,182</u>	<u>6,388</u>	<u>47,060</u>	<u>58,072</u>
TOTAL MOTOR FUEL TAX FUND		<u>304,048</u>	<u>220,727</u>	<u>290,660</u>	<u>503,696</u>

CITY OF WATERLOO, ILLINOIS
MOTOR FUEL TAX FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/15

	<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 FUND

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2015 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.	\$227,000
38-00-3461	Other Utility Tax – Consists of revenue received from Ameren IP for municipal tax.	21,500
38-00-3462	Electric Municipal Tax – Consists of revenue received through Utility billing, which is a step rate according to Electric usage.	295,000
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.	3,500
38-00-3811	Earnings on IMET – Includes earnings on investments held with Illinois Metropolitan Investment Fund.	4,000
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	\$550,300

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

		Year Ended April 30			
		2012	2013	2014	2015
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>INTERGOVERNMENTAL</u>					
38-00-3460	City Utility Tax	211,267	219,191	226,500	227,000
38-00-3461	Other Utility Tax	18,566	20,498	21,500	21,500
38-00-3462	Electric Municipal Tax	300,375	305,980	293,000	295,000
38-00-3690	Utility Bill Adjustment	(334)	(265)	(700)	(700)
	Subtotal	<u>529,874</u>	<u>545,405</u>	<u>540,300</u>	<u>542,800</u>
<u>OTHER FINANCING SOURCES</u>					
38-00-3810	Interest Income	30,577	13,493	3,000	3,500
38-00-3811	Earnings on IMET	7,398	3,884	4,350	4,000
38-00-3890	Miscellaneous	-	-	-	-
38-00-3990	From General Fund	-	-	-	-
	Transfer From Invested Funds	-	-	-	-
	Subtotal	<u>37,975</u>	<u>17,376</u>	<u>7,350</u>	<u>7,500</u>
TOTAL RECEIPTS		<u>567,849</u>	<u>562,781</u>	<u>547,650</u>	<u>550,300</u>
TOTAL DISBURSEMENTS		2,190,894	436,948	438,102	538,102
EXCESS OF RECEIPTS OVER DISBURSEMENTS		<u>(1,623,045)</u>	<u>125,833</u>	<u>109,548</u>	<u>12,198</u>
USE OF INVESTED FUNDS					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		770,264	(768,357)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		3,648,325	2,795,544	2,153,020	2,262,568
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u><u>2,795,544</u></u>	<u><u>2,153,020</u></u>	<u><u>2,262,568</u></u>	<u><u>2,274,766</u></u>

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

		Year Ended April 30			
		2012	2013	2014	2015
		<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	1,068	894	2,000	2,000
	Subtotal	1,068	894	2,000	2,000
<u>OTHER CONTRACTUAL SERVICES</u>					
38-00-5910	Customer Refunds	-	152	200	200
38-00-5960	Miscellaneous	-	-	-	-
	Subtotal	-	152	200	200
<u>PRINCIPAL ON BONDS</u>					
38-00-7130	Library Mortgage	-	-	-	-
38-00-7140	City Hall Mortgage	-	-	-	-
	Subtotal	-	-	-	-
<u>INTEREST ON BONDS</u>					
38-00-7230	Library Mortgage	-	-	-	-
38-00-7240	City Hall Mortgage	-	-	-	-
	Subtotal	-	-	-	-
<u>CAPITAL PROJECTS</u>					
38-00-8100	Land	-	-	-	-
38-00-8700	Furniture & Fixtures	-	-	-	-
38-00-8902	Capital Projects	-	-	-	100,000
38-99-9999	Transfers	2,189,826	435,902	435,902	435,902
	Subtotal	2,189,826	435,902	435,902	535,902
TOTAL CAPITAL IMPROVEMENTS FUND		2,190,894	436,948	438,102	538,102

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

		Year Ended April 30			
		2012	2013	2014	2015
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
51-00-3530	Penalties on Services	27,134	29,075	28,000	28,000
	Subtotal	<u>27,134</u>	<u>29,075</u>	<u>28,000</u>	<u>28,000</u>
<u>CHARGES FOR SERVICES</u>					
51-00-3610	Water Sales	2,041,335	2,162,968	2,050,000	2,250,000
51-00-3660	Connection Fees	26,318	35,395	25,000	25,000
51-00-3670	Unmetered Sales	9,807	13,194	12,000	12,000
51-00-3690	Utility Bill Adjustment	(461)	(3,842)	(4,000)	(4,000)
	Subtotal	<u>2,076,998</u>	<u>2,207,715</u>	<u>2,083,000</u>	<u>2,283,000</u>
<u>OTHER REVENUES</u>					
51-00-3802	Property Damage	-	-	3,200	-
51-00-3810	Interest Income	11,900	6,269	4,900	5,000
51-00-3811	Earnings on IMET	1,652	4,857	4,700	5,000
51-00-3860	Grant	-	-	-	-
51-00-3865	Reimbursable from State	-	-	-	-
51-00-3890	Miscellaneous	13,202	56,020	8,300	7,000
	Subtotal	<u>26,754</u>	<u>67,146</u>	<u>21,100</u>	<u>17,000</u>
<u>OTHER FINANCING SOURCES</u>					
51-00-3940	IDOT Reimbursement	-	-	-	95,000
51-00-3950	Bond Reserve	-	-	-	-
51-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
51-00-3980	IEPA Loan	-	-	-	-
51-00-3992	From Electric Fund	-	-	-	-
51-00-3993	From Sewer Fund	-	-	-	-
	Transfer from Water Infrastructure Fees	-	-	-	-
	Transfer from Invested Funds	-	-	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,000</u>
TOTAL RECEIPTS		<u>2,130,887</u>	<u>2,303,936</u>	<u>2,132,100</u>	<u>2,423,000</u>
TOTAL DISBURSEMENTS		<u>2,016,798</u>	<u>2,017,390</u>	<u>2,439,261</u>	<u>2,370,201</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS		114,088	286,546	(307,161)	52,799
COMMITMENT TO PENSION FUNDS				(26,025)	(26,335)
USE OF INVESTED FUNDS		-			
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(42,526)	(85,640)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		168,968	(87,431)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,312,763	2,553,293	2,666,768	2,333,582
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>2,553,293</u>	<u>2,666,768</u>	<u>2,333,582</u>	<u>2,360,046</u>

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

		Year Ended April 30			
		2012	2013	2014	2015
ADMINISTRATION		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
51-11-4211	Director of Public Works	21,909	22,885	22,000	22,200
51-11-4212	Finance Director	18,995	19,944	18,500	18,700
51-11-4213	Clerical	50,341	52,479	53,000	55,000
51-11-4220	Part-time	21,953	21,004	23,400	23,400
51-11-4230	Over-time	897	1,230	2,000	2,000
51-11-4240	Sick Leave	2,102	1,677	2,400	2,400
51-11-4250	Vacation Leave	6,109	6,626	8,000	8,000
	Subtotal	<u>122,305</u>	<u>125,844</u>	<u>129,300</u>	<u>131,700</u>
<u>INSURANCE BENEFITS</u>					
51-11-4510	Health Insurance	18,904	19,588	22,500	23,500
51-11-4530	Unemployment Insurance	292	225	300	300
	Subtotal	<u>19,196</u>	<u>19,813</u>	<u>22,800</u>	<u>23,800</u>
<u>PENSION BENEFITS</u>					
51-11-4610	FICA	9,080	9,349	10,000	10,000
51-11-4620	IMRF	15,997	17,388	17,500	18,000
	Subtotal	<u>25,077</u>	<u>26,737</u>	<u>27,500</u>	<u>28,000</u>
<u>CONTRACTUAL SERVICES</u>					
51-11-5170	Equipment Rental & Services	2,860	3,186	2,600	3,000
	Subtotal	<u>2,860</u>	<u>3,186</u>	<u>2,600</u>	<u>3,000</u>
<u>PROFESSIONAL SERVICES</u>					
51-11-5310	Professional Services	18,010	32,390	40,000	40,000
51-11-5330	Legal	-	-	-	-
51-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>18,010</u>	<u>32,390</u>	<u>40,000</u>	<u>40,000</u>
<u>COMMUNICATIONS</u>					
51-11-5510	Postage	7,770	7,796	8,000	8,000
51-11-5540	Printing & Publishing	901	918	2,000	2,000
	Subtotal	<u>8,671</u>	<u>8,714</u>	<u>10,000</u>	<u>10,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
51-11-5610	Membership & Dues	87	77	100	100
51-11-5620	Travel Expense	-	-	-	-
51-11-5630	Training	-	-	500	500
	Subtotal	<u>87</u>	<u>77</u>	<u>600</u>	<u>600</u>
<u>SERVICE CHARGES</u>					
51-11-5770	Bad Debt Expense	4,758	3,688	5,000	5,000
51-11-5790	Franchise Fees	103,036	109,248	105,000	110,000
	Subtotal	<u>107,794</u>	<u>112,936</u>	<u>110,000</u>	<u>115,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
51-11-5910	Customer Refunds	-	3,030	500	500
51-11-5920	Insurance & Bonds	11,790	13,755	25,250	21,000
51-11-5960	Miscellaneous	1,785	1,792	3,000	3,300
	Subtotal	<u>13,575</u>	<u>18,578</u>	<u>28,750</u>	<u>24,800</u>
<u>GENERAL SUPPLIES</u>					
51-11-6510	Office Supplies	3,061	3,206	3,500	3,500
	Subtotal	<u>3,061</u>	<u>3,206</u>	<u>3,500</u>	<u>3,500</u>

		<u>CAPITAL OUTLAY</u>			
51-11-8300	Equipment-Office	1,096	132	5,000	2,000
51-11-8700	Furniture & Fixtures	-	-	1,000	1,300
51-11-8800	Information Systems	3,721	3,340	6,000	6,000
	Subtotal	<u>4,817</u>	<u>3,472</u>	<u>12,000</u>	<u>9,300</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>325,453</u>	<u>354,953</u>	<u>387,050</u>	<u>389,700</u>

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

		Year Ended April 30			
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
DISTRIBUTION					
<u>SALARIES</u>					
51-48-4210	Regular Salaries	107,696	120,735	120,000	125,000
51-48-4215	Utility Workers	-	-	-	-
51-48-4230	Over-time	3,864	3,642	5,000	5,000
51-48-4240	Sick Leave	2,523	2,896	3,000	3,500
51-48-4250	Vacation Leave	8,019	8,087	9,000	9,000
51-48-4270	Inter-Departmental	11,214	22,915	15,000	15,000
	Subtotal	<u>133,316</u>	<u>158,274</u>	<u>152,000</u>	<u>157,500</u>
<u>INSURANCE BENEFITS</u>					
51-48-4510	Health Insurance	25,735	26,154	40,000	44,000
51-48-4530	Unemployment Insurance	138	156	200	200
	Subtotal	<u>25,873</u>	<u>26,311</u>	<u>40,200</u>	<u>44,200</u>
<u>PENSION BENEFITS</u>					
51-48-4610	FICA	9,602	11,361	12,000	12,500
51-48-4620	IMRF	21,016	25,961	26,000	27,500
	Subtotal	<u>30,619</u>	<u>37,322</u>	<u>38,000</u>	<u>40,000</u>
<u>OTHER BENEFITS</u>					
51-48-4710	Clothing Allowance	169	408	1,500	1,040
	Subtotal	<u>169</u>	<u>408</u>	<u>1,500</u>	<u>1,040</u>
<u>CONTRACTUAL SERVICES</u>					
51-48-5110	Building Repairs	1,522	1,036	7,500	2,500
51-48-5120	Equipment Repairs	4,931	326	5,000	5,000
51-48-5130	Vehicle Repairs	-	-	-	-
51-48-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>6,452</u>	<u>1,362</u>	<u>12,500</u>	<u>7,500</u>
<u>PROFESSIONAL SERVICES</u>					
51-48-5310	Professional Services	74	-	500	500
51-48-5350	Independent Contractor	-	-	-	-
	Subtotal	<u>74</u>	<u>-</u>	<u>500</u>	<u>500</u>
<u>COMMUNICATIONS</u>					
51-48-5520	Communications	3,481	2,493	3,300	3,300
	Subtotal	<u>3,481</u>	<u>2,493</u>	<u>3,300</u>	<u>3,300</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
51-48-5620	Travel Expense	-	-	-	-
51-48-5630	Training	1,496	1,406	2,000	2,000
	Subtotal	<u>1,496</u>	<u>1,406</u>	<u>2,000</u>	<u>2,000</u>
<u>SERVICE CHARGES</u>					
51-48-5710	Utilities	11,443	21,407	24,000	24,000
51-48-5750	Water Purchased	967,973	932,255	900,000	965,000
51-48-5760	Water Sample Testing	5,079	5,994	7,500	7,500
	Subtotal	<u>984,495</u>	<u>959,657</u>	<u>931,500</u>	<u>996,500</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
51-48-5960	Miscellaneous	-	1,000	2,000	7,000
	Subtotal	<u>-</u>	<u>1,000</u>	<u>2,000</u>	<u>7,000</u>

		<u>GENERAL SUPPLIES</u>			
51-48-6520	Department Supplies	1,911	776	2,500	2,000
51-48-6530	Tools	907	3,107	2,500	3,000
51-48-6540	Janitorial Supplies	-	-	-	-
51-48-6550	Vehicle Fuel & Lube	6,580	3,882	4,000	4,000
51-48-6560	Chemicals	6,075	9,204	12,500	12,500
51-48-6580	Fuels (Gas - Oil)	-	1,021	1,500	1,500
51-48-6610	Safety Materials	609	1,596	2,500	2,500
	Subtotal	<u>16,082</u>	<u>19,586</u>	<u>25,500</u>	<u>25,500</u>
		<u>CAPITAL OUTLAY</u>			
51-48-8100	Land	-	-	18,000	-
51-48-8200	Building Improvements	516	-	1,000	1,000
51-48-8302	Equipment-New	5,177	2,503	22,000	6,000
51-48-8303	Equipment Leases	-	-	-	-
51-48-8400	Vehicles	-	-	-	6,250
51-48-8501	Meters	306	-	32,800	130,000
51-48-8503	Line Materials	45,847	38,023	37,200	45,000
51-48-8505	New Lines & Fitting	-	-	-	-
51-48-8902	Capital Projects	21,309	-	450,000	225,000
	Subtotal	<u>73,155</u>	<u>40,527</u>	<u>561,000</u>	<u>413,250</u>
TOTAL WATER DISTRIBUTION		<u>1,275,211</u>	<u>1,248,344</u>	<u>1,770,000</u>	<u>1,698,290</u>

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

		Year Ended April 30			
INTEREST & BOND		2012	2013	2014	2015
		<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	-	-	66,927	68,611
	Subtotal	-	-	66,927	68,611
<u>INTEREST ON BONDS</u>					
51-82-7210	Revenue Bonds 4/1/93	32,168	30,549	29,622	27,938
	Subtotal	32,168	30,549	29,622	27,938
<u>PAYING FEES</u>					
51-82-7310	Revenue Bonds 4/1/93	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION & AMORTIZATION</u>					
51-82-9000	Depreciation	198,304	197,882	-	-
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	383,966	383,544	185,662	185,662
TOTAL INTEREST & BOND		416,134	414,093	282,211	282,211
TOTAL WATER FUND		2,016,798	2,017,390	2,439,261	2,370,201

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

CLASSIFICATION	Year Ended April 30			
	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
SALARIES	255,622	284,119	281,300	289,200
INSURANCE BENEFITS	45,069	46,124	63,000	68,000
PENSION BENEFITS	55,696	64,058	65,500	68,000
OTHER BENEFITS	169	408	1,500	1,040
CONTRACTUAL SERVICES	9,312	4,548	15,100	10,500
PROFESSIONAL SERVICES	18,084	32,390	40,500	40,500
COMMUNICATIONS	12,151	11,207	13,300	13,300
PROFESSIONAL DEVELOPMENT	1,583	1,483	2,600	2,600
SERVICE CHARGES	1,092,289	1,072,593	1,041,500	1,111,500
OTHER CONTRACTUAL SERVICES	13,575	19,578	30,750	31,800
GENERAL SUPPLIES	19,142	22,791	29,000	29,000
CAPITAL OUTLAY	77,972	43,999	573,000	422,550
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	66,927	68,611
INTEREST ON BONDS	32,168	30,549	29,622	27,938
PAYING FEES	-	-	-	-
TRANSFERS	185,662	185,662	185,662	185,662
DEPRECIATION & AMORTIZATION	198,304	197,882	-	-
	<u>2,016,798</u>	<u>2,017,390</u>	<u>2,439,261</u>	<u>2,370,201</u>

CITY OF WATERLOO, ILLINOIS
WATER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/15

		<u>AMOUNT</u>		<u>TOTAL</u>
ADMINISTRATION				
51-11-8300	Equipment - Office Miscellaneous estimated \$2,000.	\$ 2,000		
51-11-8700	Furniture & Fixtures Purchase of file cabinet for Public Works estimated at \$240 Miscellaneous estimated at \$1,060.	1,300		
51-11-8800	Information Systems	6,000		
		<hr style="width: 100%;"/>	\$	9,300
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 \$20,000. Water Department share \$4,000. Miscellaneous estimated at \$2,000	6,000		
51-48-8303	Equipment Leases	-		
51-48-8400	Vehicles Purchase of pickup truck estimated at \$25,000. Water Department share \$6,250.	6,250		
51-48-8501	Meters	130,000		
51-48-8503	Line Materials	45,000		
51-48-8902	Capital Projects Rt. 3 water line relocation estimated at \$100,000. Automated Meter Reading Infrastructure estimated at \$375,000. Water Department share \$125,000.	<hr style="width: 100%;"/> 225,000		413,250
	TOTAL CAPITAL OUTLAY			<hr style="width: 100%;"/> 422,550 <hr style="width: 100%;"/>

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

		Year Ended April 30			
		2012	2013	2014	2015
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
REVENUE					
52-00-3530	Penalties on Services	21,297	23,495	23,000	23,000
	Subtotal	<u>21,297</u>	<u>23,495</u>	<u>23,000</u>	<u>23,000</u>
CHARGES FOR SERVICES					
52-00-3620	Sewer Charges	1,621,402	1,712,456	1,630,000	1,775,000
52-00-3660	Connection Fees	79,416	90,627	71,000	72,000
52-00-3690	Utility Bill Adjustment	(420)	(4,233)	(3,000)	(3,000)
52-00-3700	Sewer Facility Charges	-	-	-	-
52-00-3710	Miscellaneous Disposal Fees	-	-	-	-
52-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	<u>1,700,399</u>	<u>1,798,850</u>	<u>1,698,000</u>	<u>1,844,000</u>
OTHER REVENUES					
52-00-3802	Property Damage	-	-	-	-
52-00-3810	Interest Income	3,347	4,224	2,500	2,500
52-00-3811	Earnings on IMET	2,304	2,297	2,500	2,500
52-00-3860	Grant & Low Interest Loan	-	-	-	-
52-00-3865	Reimbursement from State	-	-	-	-
52-00-3890	Miscellaneous	11,272	14,078	6,800	7,000
	Subtotal	<u>16,924</u>	<u>20,599</u>	<u>11,800</u>	<u>12,000</u>
OTHER FINANCING SOURCES					
52-00-3940	IDOT Reimbursement	-	-	-	134,700
52-00-3960	Transfer from Other Funds - Cap. Impr. & Water	621,564	621,564	621,564	621,564
	Transfer from Invested Funds	-	-	-	-
	Loan Proceeds	-	-	-	-
	Subtotal	<u>621,564</u>	<u>621,564</u>	<u>621,564</u>	<u>756,264</u>
TOTAL RECEIPTS		<u>2,360,184</u>	<u>2,464,508</u>	<u>2,354,364</u>	<u>2,635,264</u>
TOTAL DISBURSEMENTS		<u>1,800,649</u>	<u>1,738,296</u>	<u>2,450,851</u>	<u>2,634,107</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS		559,535	726,212	(96,487)	1,157
COMMITMENT TO PENSION FUNDS				(34,100)	(34,455)
USE OF INVESTED FUNDS					
SYSTEM DEVELOPMENT CHARGES					
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(539,306)	(589,579)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		294,881	102,010		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		937,464	1,252,574	1,491,217	1,360,630
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>1,252,574</u>	<u>1,491,217</u>	<u>1,360,630</u>	<u>1,327,332</u>

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

		Year Ended April 30			
		2012	2013	2014	2015
ADMINISTRATION		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
52-11-4211	Director of Public Works	21,909	22,885	22,000	22,200
52-11-4212	Finance Director	18,995	19,944	18,500	18,700
52-11-4213	Clerical	50,342	52,479	53,000	55,000
52-11-4220	Part-time	1,997	1,977	2,500	2,500
52-11-4230	Over-time	897	1,230	2,000	2,000
52-11-4240	Sick Leave	2,102	1,677	2,400	2,400
52-11-4250	Vacation Leave	6,109	6,626	8,000	8,000
	Subtotal	<u>102,351</u>	<u>106,819</u>	<u>108,400</u>	<u>110,800</u>
<u>INSURANCE BENEFITS</u>					
52-11-4510	Health Insurance	18,904	19,546	22,500	23,500
52-11-4530	Unemployment Insurance	135	120	200	200
	Subtotal	<u>19,039</u>	<u>19,666</u>	<u>22,700</u>	<u>23,700</u>
<u>PENSION BENEFITS</u>					
52-11-4610	FICA	7,545	7,883	8,500	8,500
52-11-4620	IMRF	15,998	17,382	17,500	18,000
	Subtotal	<u>23,543</u>	<u>25,265</u>	<u>26,000</u>	<u>26,500</u>
<u>CONTRACTUAL SERVICES</u>					
52-11-5170	Equipment Rental & Services	2,441	2,095	2,600	3,000
	Subtotal	<u>2,441</u>	<u>2,095</u>	<u>2,600</u>	<u>3,000</u>
<u>PROFESSIONAL SERVICES</u>					
52-11-5310	Professional Services	57,118	52,073	65,000	60,000
52-11-5330	Legal	-	-	-	-
52-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>57,118</u>	<u>52,073</u>	<u>65,000</u>	<u>60,000</u>
<u>COMMUNICATIONS</u>					
52-11-5510	Postage	7,754	7,813	8,000	8,000
52-11-5540	Printing & Publishing	901	918	2,000	2,000
	Subtotal	<u>8,655</u>	<u>8,730</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	118	-	500	500
	Subtotal	<u>118</u>	<u>-</u>	<u>600</u>	<u>600</u>
<u>SERVICE CHARGES</u>					
52-11-5770	Bad Debt Expense	4,092	3,676	4,000	4,000
52-11-5790	Franchise Fees	80,455	86,204	83,000	88,000
	Subtotal	<u>84,547</u>	<u>89,881</u>	<u>87,000</u>	<u>92,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
52-11-5910	Customer Refunds	-	2,446	500	500
52-11-5920	Insurance & Bonds	27,850	31,068	58,000	45,500
52-11-5960	Miscellaneous	1,785	1,792	3,000	3,300
	Subtotal	<u>29,635</u>	<u>35,306</u>	<u>61,500</u>	<u>49,300</u>
<u>GENERAL SUPPLIES</u>					
52-11-6510	Office Supplies	3,061	3,371	3,500	3,500
	Subtotal	<u>3,061</u>	<u>3,371</u>	<u>3,500</u>	<u>3,500</u>

		<u>CAPITAL OUTLAY</u>			
52-11-8300	Equipment-Office	821	132	5,000	2,000
52-11-8700	Furniture & Fixtures	-	-	1,000	1,300
52-11-8800	Information Systems	3,788	3,340	6,000	6,000
52-11-8904	Interest Expense	-	-	-	-
	Subtotal	<u>4,609</u>	<u>3,472</u>	<u>12,000</u>	<u>9,300</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>335,118</u>	<u>346,677</u>	<u>399,300</u>	<u>388,700</u>

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

		Year Ended April 30			
		2012	2013	2014	2015
TREATMENT PLANT		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
52-43-4210	Regular Salaries	195,614	203,127	195,000	208,000
52-43-4230	Over-time	5,822	5,142	6,000	5,000
52-43-4240	Sick Leave	3,368	2,779	15,000	4,000
52-43-4250	Vacation Leave	13,263	13,208	14,000	15,000
52-43-4270	Inter-Departmental	24,268	9,089	17,000	12,000
	Subtotal	<u>242,335</u>	<u>233,345</u>	<u>247,000</u>	<u>244,000</u>
<u>INSURANCE BENEFITS</u>					
52-43-4510	Health Insurance	21,197	23,411	34,400	36,500
52-43-4530	Unemployment Insurance	246	214	300	300
	Subtotal	<u>21,443</u>	<u>23,625</u>	<u>34,700</u>	<u>36,800</u>
<u>PENSION BENEFITS</u>					
52-43-4610	FICA	18,050	17,418	18,500	19,000
52-43-4620	IMRF	38,624	38,859	41,000	42,000
	Subtotal	<u>56,675</u>	<u>56,277</u>	<u>59,500</u>	<u>61,000</u>
<u>OTHER BENEFITS</u>					
52-43-4710	Clothing Allowance	840	849	2,225	2,081
	Subtotal	<u>840</u>	<u>849</u>	<u>2,225</u>	<u>2,081</u>
<u>CONTRACTUAL SERVICES</u>					
52-43-5110	Building Repairs	-	3,040	1,000	1,000
52-43-5120	Equipment Repairs	44,572	20,390	60,000	50,000
52-43-5130	Vehicle Repairs	-	-	-	-
52-43-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>44,572</u>	<u>23,430</u>	<u>61,000</u>	<u>51,000</u>
<u>COMMUNICATIONS</u>					
52-43-5520	Communications	7,862	7,529	9,600	9,600
	Subtotal	<u>7,862</u>	<u>7,529</u>	<u>9,600</u>	<u>9,600</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
52-43-5620	Travel Expense	-	-	-	-
52-43-5630	Training	3,141	1,924	3,000	3,000
	Subtotal	<u>3,141</u>	<u>1,924</u>	<u>3,000</u>	<u>3,000</u>
<u>SERVICE CHARGES</u>					
52-43-5710	Utilities	139,528	152,064	180,000	175,000
52-43-5740	EPA Permits	17,500	17,500	18,000	18,000
52-43-5780	Disposal Fees	31,436	6,219	30,000	30,000
	Subtotal	<u>188,464</u>	<u>175,783</u>	<u>228,000</u>	<u>223,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
52-43-5960	Miscellaneous	37	367	1,500	2,000
	Subtotal	<u>37</u>	<u>367</u>	<u>1,500</u>	<u>2,000</u>
<u>GENERAL SUPPLIES</u>					
52-43-6510	Office Supplies	66	-	250	250
52-43-6520	Department Supplies	1,450	1,233	2,000	1,500
52-43-6530	Tools	852	999	1,000	1,000
52-43-6540	Janitorial Supplies	67	181	450	450
52-43-6550	Vehicle Fuel & Lube	-	-	-	-
52-43-6560	Chemicals	7,978	17,001	20,000	20,000
52-43-6610	Safety Materials	2,214	790	2,500	2,500
	Subtotal	<u>12,627</u>	<u>20,204</u>	<u>26,200</u>	<u>25,700</u>

		<u>CAPITAL OUTLAY</u>			
52-43-8100	Land	-	-	18,000	-
52-43-8200	Building Improvements	-	-	-	-
52-43-8302	Equipment-New	632	-	-	-
52-43-8902	Capital Projects	47,709	44,590	55,000	400,000
	Subtotal	<u>48,341</u>	<u>44,590</u>	<u>73,000</u>	<u>400,000</u>
TOTAL SEWER TREATMENT PLANT		<u>626,337</u>	<u>587,923</u>	<u>745,725</u>	<u>1,058,181</u>

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

		Year Ended April 30			
		2012	2013	2014	2015
SEWER SANITATION SYSTEM		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>CONTRACTUAL SERVICES</u>					
52-44-5110	Building Repairs	-	433	500	500
52-44-5120	Equipment Repairs	31,558	19,180	75,000	50,000
52-44-5130	Vehicle Repairs	-	-	-	-
52-44-5160	Machinery Repairs	-	-	-	-
	Subtotal	<u>31,558</u>	<u>19,613</u>	<u>75,500</u>	<u>50,500</u>
<u>SERVICE CHARGES</u>					
52-44-5710	Utilities	66,704	75,337	80,000	80,000
	Subtotal	<u>66,704</u>	<u>75,337</u>	<u>80,000</u>	<u>80,000</u>
<u>GENERAL SUPPLIES</u>					
52-44-6520	Department Supplies	2,952	1,681	3,500	3,500
52-44-6530	Tools	-	860	1,000	1,000
52-44-6550	Vehicle Fuel & Lube	8,816	6,461	7,000	7,000
52-44-6560	Chemicals	206	-	500	500
52-44-6580	Fuels (Gas - Oil)	1,701	2,481	2,000	2,000
52-44-6610	Safety Materials	68	999	1,000	1,000
	Subtotal	<u>13,743</u>	<u>12,482</u>	<u>15,000</u>	<u>15,000</u>
<u>CAPITAL OUTLAY</u>					
52-44-8100	Land	-	-	-	-
52-44-8200	Building Improvements	-	-	1,000	1,000
52-44-8302	Equipment-New	10,152	1,795	22,000	6,000
52-44-8303	Equipment Leases	1,980	-	2,500	2,500
52-44-8400	Vehicles	-	-	2,600	-
52-44-8902	Capital Projects	3,040	15,672	300,000	225,000
	Subtotal	<u>15,172</u>	<u>17,468</u>	<u>328,100</u>	<u>234,500</u>
TOTAL SEWER SANITATION SYSTEM		<u>127,176</u>	<u>124,900</u>	<u>498,600</u>	<u>380,000</u>

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

		Year Ended April 30			
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
INTEREST & BOND REDEMPTION					
<u>PRINCIPAL ON BONDS</u>					
52-82-7120	Revenue Bonds 1996	-	-	573,641	588,072
	Subtotal	-	-	573,641	588,072
<u>INTEREST ON BONDS</u>					
52-82-7220	Revenue Bonds 1996	257,804	243,982	233,585	219,154
	Subtotal	257,804	243,982	233,585	219,154
<u>PAYING FEES</u>					
52-82-7320	Revenue Bonds 1996	-	-	-	-
	Subtotal	-	-	-	-
<u>DEPRECIATION</u>					
52-82-9000	Depreciation Expense	454,214	434,815	-	-
	Subtotal	454,214	434,815	-	-
<u>OTHER</u>					
52-82-9595	Abandonment of Assets				
	Subtotal				
TOTAL INTEREST & BOND REDEMPTION		712,018	678,797	807,226	807,226
TOTAL SEWER FUND		1,800,649	1,738,296	2,450,851	2,634,107

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

CLASSIFICATION	Year Ended April 30			
	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
SALARIES	344,686	340,164	355,400	354,800
INSURANCE BENEFITS	40,482	43,290	57,400	60,500
PENSION BENEFITS	80,218	81,542	85,500	87,500
OTHER BENEFITS	840	849	2,225	2,081
CONTRACTUAL SERVICES	78,571	45,138	139,100	104,500
PROFESSIONAL SERVICES	57,118	52,073	65,000	60,000
COMMUNICATIONS	16,517	16,259	19,600	19,600
PROFESSIONAL DEVELOPMENT	3,258	1,924	3,600	3,600
SERVICE CHARGES	339,715	341,001	395,000	395,000
OTHER CONTRACTUAL SERVICES	29,672	35,673	63,000	51,300
GENERAL SUPPLIES	29,431	36,056	44,700	44,200
CAPITAL OUTLAY	68,122	65,530	413,100	643,800
OTHER FINANCING USES	-	-	-	-
PRINCIPAL ON BONDS	-	-	573,641	588,072
INTEREST ON BONDS	257,804	243,982	233,585	219,154
PAYING FEES	-	-	-	-
DEPRECIATION	454,214	434,815	-	-
	<u>1,800,649</u>	<u>1,738,296</u>	<u>2,450,851</u>	<u>2,634,107</u>

CITY OF WATERLOO, ILLINOIS
SEWER FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/15

	<u>AMOUNT</u>	<u>TOTAL</u>
ADMINISTRATION		
52-11-8300 Equipment - Office Miscellaneous estimated \$2,000.	\$ 2,000	
52-11-8700 Furniture & Fixtures Purchase of file cabinet for Public Works estimated at \$240 Miscellaneous estimated at \$1,060	1,300	
52-11-8800 Information Systems	6,000	
	\$ 9,300	
SEWER TREATMENT PLANT		
52-43-8100 Land	-	
52-43-8200 Building Improvements	-	
52-43-8302 Equipment - New	-	
52-43-8902 Capital Projects Electrical Building at STP #3 estimated at \$400,000. (includes engineering and construction)	400,000	
	400,000	
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 \$20,000. Sewer Department share \$4,000. Miscellaneous estimated at \$2,000	6,000	
52-44-8303 Equipment Leases Leasing large sewer cleaning equipment if necessary	2,500	
52-44-8400 Vehicles	-	
52-44-8902 Capital Projects Rt. 3 sewer line relocation estimated at \$100,000. Sewer rehab estimated at \$100,000 Kolmer Plaza Force Main estimated at \$25,000.	225,000	
	234,500	
TOTAL CAPITAL OUTLAY		643,800

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

		Year Ended April 30			
		2012	2013	2014	2015
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>REVENUE</u>					
53-00-3530	Penalties on Services	81,241	89,443	90,000	90,000
	Subtotal	<u>81,241</u>	<u>89,443</u>	<u>90,000</u>	<u>90,000</u>
<u>CHARGES FOR SERVICES</u>					
53-00-3630	Electric Sales	9,217,225	9,852,630	10,300,000	10,800,000
53-00-3650	IMEA Credits	644,736	648,410	685,363	685,824
53-00-3660	Connection Fees	65,331	68,922	39,000	39,000
53-00-3690	Utility Bill Adjustment	(4,045)	(83,698)	(5,000)	(5,000)
53-00-3740	Street Lighting	59,000	60,000	60,000	60,000
	Subtotal	<u>9,982,247</u>	<u>10,546,263</u>	<u>11,079,363</u>	<u>11,579,824</u>
<u>OTHER REVENUES</u>					
53-00-3802	Property Damage	918	10,346	6,000	6,000
53-00-3810	Interest Income	38,920	30,120	23,500	13,500
53-00-3811	Earnings on IMET	8,536	2,818	2,500	2,500
53-00-3821	Fuel Reimbursement	-	-	-	-
53-00-3850	Subdivision Reimbursement	-	-	-	-
53-00-3855	Commercial Reimbursement	11,361	203,615	-	-
53-00-3860	Grant	-	-	-	-
53-00-3865	Reimbursement from State	-	-	-	-
53-00-3890	Miscellaneous	100,436	20,605	36,500	7,000
	Subtotal	<u>160,171</u>	<u>267,504</u>	<u>68,500</u>	<u>29,000</u>
<u>OTHER FINANCING SOURCES</u>					
53-00-3940	IDOT Reimbursement			-	39,500
53-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
53-00-3990	Transfer from General Fund				
53-00-3994	State of Illinois Reimbursement				
	Transfer from Other Funds	1,000,000	-	-	-
	Transfer from Invested Funds	-	-	1,800,000	1,550,000
	Subtotal	<u>1,000,000</u>	<u>-</u>	<u>1,800,000</u>	<u>1,589,500</u>
TOTAL RECEIPTS		<u>11,223,659</u>	<u>10,903,210</u>	<u>13,037,863</u>	<u>13,288,324</u>
TOTAL DISBURSEMENTS		9,378,606	9,680,421	12,660,521	13,218,802
EXCESS OF RECEIPTS OVER DISBURSEMENTS		<u>1,845,053</u>	<u>1,222,789</u>	<u>377,342</u>	<u>69,522</u>
COMMITMENT TO PENSION FUNDS				(96,625)	(96,715)
USE OF INVESTED FUNDS		-		(1,800,000)	(1,460,000)
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		105,586	(726,497)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(4,089,616)	(1,011,280)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		6,563,860	4,424,883	3,909,895	2,390,612
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u><u>4,424,883</u></u>	<u><u>3,909,895</u></u>	<u><u>2,390,612</u></u>	<u><u>903,419</u></u>

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

		Year Ended April 30			
		2012	2013	2014	2015
ADMINISTRATION		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
53-11-4211	Director of Public Works	21,909	22,885	22,000	22,200
53-11-4212	Finance Director	18,995	19,944	18,500	18,700
53-11-4213	Clerical	50,341	52,479	53,000	55,000
53-11-4220	Part-time	21,950	21,001	23,400	23,400
53-11-4230	Over-time	897	1,230	2,000	2,000
53-11-4240	Sick Leave	2,102	1,677	2,400	2,400
53-11-4250	Vacation Leave	6,109	6,626	8,000	8,000
	Subtotal	<u>122,303</u>	<u>125,842</u>	<u>129,300</u>	<u>131,700</u>
<u>INSURANCE BENEFITS</u>					
53-11-4510	Health Insurance	18,904	19,568	22,500	23,500
53-11-4530	Unemployment Insurance	292	225	300	300
	Subtotal	<u>19,196</u>	<u>19,792</u>	<u>22,800</u>	<u>23,800</u>
<u>PENSION BENEFITS</u>					
53-11-4610	FICA	9,080	9,347	10,000	10,000
53-11-4620	IMRF	15,997	17,385	17,500	18,000
	Subtotal	<u>25,077</u>	<u>26,732</u>	<u>27,500</u>	<u>28,000</u>
<u>CONTRACTUAL SERVICES</u>					
53-11-5170	Equipment Rental & Services	2,860	3,186	2,600	3,000
	Subtotal	<u>2,860</u>	<u>3,186</u>	<u>2,600</u>	<u>3,000</u>
<u>PROFESSIONAL SERVICES</u>					
53-11-5310	Professional Services	83,594	49,575	60,000	60,000
53-11-5350	Independent Contractors	-	-	-	-
	Subtotal	<u>83,594</u>	<u>49,575</u>	<u>60,000</u>	<u>60,000</u>
<u>COMMUNICATIONS</u>					
53-11-5510	Postage	7,981	7,957	8,000	8,000
53-11-5540	Printing & Publishing	901	983	2,000	2,000
	Subtotal	<u>8,882</u>	<u>8,941</u>	<u>10,000</u>	<u>10,000</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
53-11-5610	Membership & Dues	-	-	100	100
53-11-5620	Travel Expense	-	-	-	-
53-11-5630	Training	2,997	1,527	5,000	5,000
	Subtotal	<u>2,997</u>	<u>1,527</u>	<u>5,100</u>	<u>5,100</u>
<u>SERVICE CHARGES</u>					
53-11-5770	Bad Debt Expense	14,362	12,153	20,000	20,000
53-11-5790	Franchise Fees	466,878	486,689	510,000	510,000
	Subtotal	<u>481,240</u>	<u>498,842</u>	<u>530,000</u>	<u>530,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
53-11-5910	Customer Refunds	-	-	500	500
53-11-5920	Insurance & Bonds	113,994	133,308	193,000	170,500
53-11-5940	State Utility Tax	-	-	-	-
53-11-5960	Miscellaneous	1,886	1,996	3,000	3,300
	Subtotal	<u>115,880</u>	<u>135,304</u>	<u>196,500</u>	<u>174,300</u>
<u>GENERAL SUPPLIES</u>					
53-11-6510	Office Supplies	3,304	3,300	3,500	3,500
	Subtotal	<u>3,304</u>	<u>3,300</u>	<u>3,500</u>	<u>3,500</u>
<u>CAPITAL OUTLAY</u>					
53-11-8300	Equipment-Office	1,768	132	5,000	2,000
53-11-8700	Furniture & Fixtures	1,086	-	1,000	1,300
53-11-8800	Information Systems	3,721	3,340	6,000	6,000
	Subtotal	<u>6,575</u>	<u>3,472</u>	<u>12,000</u>	<u>9,300</u>
TOTAL ELECTRIC ADMINISTRATION		<u>871,908</u>	<u>876,513</u>	<u>999,300</u>	<u>978,700</u>

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

		Year Ended April 30			
		2012	2013	2014	2015
PRODUCTION		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
53-47-4210	Regular Salaries	186,639	178,667	175,000	190,000
53-47-4230	Over-time	2,475	7,469	4,000	4,000
53-47-4240	Sick Leave	2,777	1,656	3,000	3,000
53-47-4250	Vacation Leave	5,660	10,044	11,500	12,000
53-47-4270	Inter-Departmental	7,592	23,221	15,000	15,000
	Subtotal	205,144	221,058	208,500	224,000
<u>INSURANCE BENEFITS</u>					
53-47-4510	Health Insurance	34,172	35,356	39,000	43,000
53-47-4530	Unemployment Insurance	228	188	300	300
	Subtotal	34,400	35,543	39,300	43,300
<u>PENSION BENEFITS</u>					
53-47-4610	FICA	15,075	16,135	15,000	17,000
53-47-4620	IMRF	32,643	36,384	35,000	39,500
	Subtotal	47,718	52,519	50,000	56,500
<u>OTHER BENEFITS</u>					
53-47-4710	Clothing Allowance	2,360	3,569	1,850	3,000
	Subtotal	2,360	3,569	1,850	3,000
<u>CONTRACTUAL SERVICES</u>					
53-47-5110	Building Repairs	2,917	3,432	5,000	3,000
53-47-5150	Utility System Maintenance	61,240	54,522	60,000	30,000
53-47-5160	Machinery Repairs	-	-	-	-
	Subtotal	64,156	57,954	65,000	33,000
<u>PROFESSIONAL SERVICES</u>					
53-47-5310	Professional Services	152	61	500	500
	Subtotal	152	61	500	500
<u>COMMUNICATIONS</u>					
53-47-5520	Communications	2,823	2,245	3,200	3,200
	Subtotal	2,823	2,245	3,200	3,200
<u>PROFESSIONAL DEVELOPMENT</u>					
53-47-5620	Travel Expense	-	-	-	-
53-47-5630	Training	674	668	1,000	1,000
	Subtotal	674	668	1,000	1,000
<u>SERVICE CHARGES</u>					
53-47-5710	Utilities	30,167	37,736	53,000	45,000
53-47-5740	EPA Permits	8,771	5,626	6,000	36,000
	Subtotal	38,938	43,362	59,000	81,000
<u>GENERAL SUPPLIES</u>					
53-47-6520	Department Supplies	2,613	2,344	3,200	3,000
53-47-6530	Tools	1,222	1,314	1,500	1,500
53-47-6540	Janitorial Supplies	3,956	3,884	3,800	4,000
53-47-6560	Chemicals	2,816	3,413	4,000	4,000
53-47-6565	Water Treatment Chemicals	3,759	4,000	4,000	4,000
53-47-6580	Fuels - (Gas & Oil)	17,944	9,800	20,000	20,000
53-47-6600	Lubricants	1,320	1,096	3,000	2,000
53-47-6610	Safety Materials	2,124	1,442	2,000	2,000
	Subtotal	35,754	27,294	41,500	40,500

		<u>CAPITAL OUTLAY</u>			
53-47-8100	Land	-	-	-	-
53-47-8200	Building Improvements	-	-	2,000	2,000
53-47-8302	Equipment-New	-	-	-	-
53-47-8400	Equipment - Vehicles	-	-	-	-
53-47-8902	Capital Projects	322	-	165,000	350,000
	Subtotal	<u>322</u>	<u>-</u>	<u>167,000</u>	<u>352,000</u>
TOTAL ELECTRIC PRODUCTION		<u>432,442</u>	<u>444,272</u>	<u>636,850</u>	<u>838,000</u>

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

DISTRIBUTION		Year Ended April 30			
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
<u>SALARIES</u>					
53-48-4210	Regular Salaries	494,808	506,160	530,000	545,000
53-48-4230	Over-time	32,515	32,059	35,000	35,000
53-48-4240	Sick Leave	12,670	12,503	15,000	15,000
53-48-4250	Vacation Leave	35,467	42,280	43,000	45,000
53-48-4270	Inter-Departmental	344	11,529	30,000	15,000
	Subtotal	575,803	604,532	653,000	655,000
<u>INSURANCE BENEFITS</u>					
53-48-4510	Health Insurance	94,376	97,011	120,500	125,500
53-48-4530	Unemployment Insurance	578	612	750	750
	Subtotal	94,955	97,623	121,250	126,250
<u>PENSION BENEFITS</u>					
53-48-4610	FICA	42,704	44,167	50,000	50,000
53-48-4620	IMRF	92,758	100,132	113,000	112,000
	Subtotal	135,462	144,298	163,000	162,000
<u>OTHER BENEFITS</u>					
53-48-4710	Clothing Allowance	1,771	5,977	1,600	3,592
	Subtotal	1,771	5,977	1,600	3,592
<u>CONTRACTUAL SERVICES</u>					
53-48-5110	Building Repairs	198	3,092	6,000	1,000
53-48-5120	Equipment Repairs	20,594	14,738	37,500	20,000
53-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	20,791	17,830	43,500	21,000
<u>PROFESSIONAL SERVICES</u>					
53-48-5310	Professional Services	1,154	1,472	4,000	4,000
	Subtotal	1,154	1,472	4,000	4,000
<u>COMMUNICATIONS</u>					
53-48-5520	Communications	3,373	2,725	3,600	3,600
	Subtotal	3,373	2,725	3,600	3,600
<u>PROFESSIONAL DEVELOPMENT</u>					
53-48-5620	Travel Expense	-	-	-	-
53-48-5630	Training	1,794	1,765	3,000	3,000
	Subtotal	1,794	1,765	3,000	3,000
<u>SERVICE CHARGES</u>					
53-48-5710	Utilities	20,370	19,545	22,000	22,000
53-48-5760	Electric Purchased	6,242,324	6,541,196	7,100,000	7,265,000
	Subtotal	6,262,695	6,560,741	7,122,000	7,287,000
<u>OTHER CONTRACTUAL SERVICES</u>					
53-48-5960	Miscellaneous	-	325	1,000	1,000
	Subtotal	-	325	1,000	1,000
<u>GENERAL SUPPLIES</u>					
53-48-6180	Street Light Materials	50,679	27,745	45,000	40,000
53-48-6520	Department Supplies	30,259	24,332	30,000	30,000
53-48-6530	Tools	5,849	4,952	7,000	7,000
53-48-6540	Janitorial Supplies	1,462	604	2,000	1,500
53-48-6550	Vehicle Fuel & Lube	30,834	22,413	30,000	28,000
53-48-6610	Safety Materials	3,981	3,433	7,500	7,500
	Subtotal	123,064	83,478	121,500	114,000

		<u>CAPITAL OUTLAY</u>			
53-48-8100	Land	-	-	18,000	-
53-48-8200	Building Improvements	1,744	2,650	5,000	5,000
53-48-8302	Equipment-New	4,577	1,987	30,000	6,000
53-48-8303	Equipment Leases	-	-	-	-
53-48-8400	Vehicles	-	-	-	6,250
53-48-8501	Meters	-	-	20,000	135,000
53-48-8502	Transformers	-	-	40,000	50,000
53-48-8503	Line Materials	150,852	139,284	200,000	200,000
53-48-8504	Poles	-	-	5,500	15,000
53-48-8508	Contracted Tree Trimming	-	-	-	25,000
53-48-8509	PCB Program	835	820	2,500	2,500
53-48-8902	Capital Projects	-	-	1,805,000	1,265,000
	Subtotal	158,009	144,741	2,126,000	1,709,750
		<u>DEPRECIATION</u>			
53-48-9100	Depreciation	570,025	593,375	-	-
	Subtotal	570,025	593,375	-	-
TOTAL ELECTRIC DISTRIBUTION		7,948,895	8,258,881	10,363,450	10,090,192

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

		Year Ended April 30			
		2012	2013	2014	2015
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
INTEREST & BOND					
<u>PRINCIPAL ON BONDS</u>					
53-82-7110	Revenue Bonds	-	-	585,000	1,280,000
	Subtotal	-	-	585,000	1,280,000
<u>INTEREST ON BONDS</u>					
53-82-7210	Revenue Bonds	116,824	92,193	74,421	30,410
	Subtotal	116,824	92,193	74,421	30,410
<u>PAYING FEES</u>					
53-82-7310	Revenue Bonds	1,025	1,050	1,500	1,500
	Subtotal	1,025	1,050	1,500	1,500
<u>DEPRECIATION & AMORTIZATION</u>					
53-82-9011	Amortization - Bond Discount	3,000	3,000		
53-82-9012	Amortization - Bond Issuance Costs	4,512	4,512		
	Subtotal	7,512	7,512	-	-
TOTAL INTEREST & BOND		125,361	100,755	660,921	1,311,910
TOTAL ELECTRIC FUND		9,378,606	9,680,421	12,660,521	13,218,802

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

CLASSIFICATION	Year Ended April 30			
	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
SALARIES	903,250	951,432	990,800	1,010,700
INSURANCE BENEFITS	148,551	152,959	183,350	193,350
PENSION BENEFITS	208,257	223,549	240,500	246,500
OTHER BENEFITS	4,131	9,546	3,450	6,592
CONTRACTUAL SERVICES	87,807	78,970	111,100	57,000
PROFESSIONAL SERVICES	84,899	51,107	64,500	64,500
COMMUNICATIONS	15,078	13,910	16,800	16,800
PROFESSIONAL DEVELOPMENT	5,466	3,960	9,100	9,100
SERVICE CHARGES	6,782,873	7,102,944	7,711,000	7,898,000
OTHER CONTRACTUAL SERVICES	115,880	135,629	197,500	175,300
GENERAL SUPPLIES	162,122	114,072	166,500	158,000
CAPITAL OUTLAY	164,905	148,213	2,305,000	2,071,050
DEPRECIATION	577,537	600,887	-	-
PRINCIPAL ON BONDS	-	-	585,000	1,280,000
INTEREST ON BONDS	116,824	92,193	74,421	30,410
PAYING FEES	1,025	1,050	1,500	1,500
	<u>9,378,606</u>	<u>9,680,421</u>	<u>12,660,521</u>	<u>13,218,802</u>

CITY OF WATERLOO, ILLINOIS
ELECTRIC FUND
CAPITAL OUTLAY
FISCAL YEAR END 4/30/15

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
53-11-8300	Equipment - Office Miscellaneous estimated \$2,000.	2,000	
53-11-8700	Furniture & Fixtures Purchase of file cabinet for Public Works estimated at \$240 Miscellaneous estimated at \$1,060	1,300	
53-11-8800	Information Systems	6,000	
		9,300	9,300
	PRODUCTION		
53-47-8100	Land	-	
53-47-8200	Building Improvements Miscellaneous estimated at \$1,000.	2,000	
53-47-8302	Equipment - New	-	
53-47-8400	Equipment - Vehicle	-	
53-47-8902	Capital Projects Substation Modifications (2400 kv) estimated at \$350,000.	350,000	
			352,000
	DISTRIBUTION		
53-48-8100	Land		
53-48-8200	Building Improvements Miscellaneous estimated at \$5,000.	5,000	
53-48-8302	Equipment - New Purchase of mechanic shop tools estimated at \$20,000. Electric Department share \$4,000. Miscellaneous estimated at \$2,000	6,000	
53-48-8400	Vehicles Purchase of pickup truck estimated at \$25,000. Electric Department share \$6,250.	6,250	
53-48-8501	Meters Includes meters for AMR	135,000	
53-48-8502	Transformers	50,000	
53-48-8503	Line Materials	200,000	
53-48-8504	Poles	15,000	
53-48-8508	Contracted Tree Trimming	25,000	
53-48-8509	PCB Program	2,500	
53-48-8902	Capital Projects Rt. 3 electric line relocation estimated at \$90,000. Ameren Pole Line estimated at \$800,000. Relaying & Commissioning Ameren Tie Line estimated at \$35,000. Arc Flash Study estimated at \$15,000. Capicitor Banks estimated at \$100,000. Vandebrook project estimated at \$100,000. Automated Meter Reading Infrastructure estimated at \$375,000. Electric Department share \$125,000.	1,265,000	
		1,709,750	1,709,750
	TOTAL CAPITAL OUTLAY		2,071,050

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

		Year Ended April 30			
		2012	2013	2014	2015
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
REVENUE					
54-00-3530	Penalties on Services	31,118	25,769	32,000	32,000
	Subtotal	<u>31,118</u>	<u>25,769</u>	<u>32,000</u>	<u>32,000</u>
CHARGES FOR SERVICES					
54-00-3640	Gas Sales	2,652,108	2,691,584	3,390,000	3,000,000
54-00-3660	Connection Fees	24,227	25,930	28,000	27,000
54-00-3690	Utility Bill Adjustment	(1,800)	(147)	(5,000)	(5,000)
54-00-3720	Bad Debt Recovery	-	-	-	-
	Subtotal	<u>2,674,535</u>	<u>2,717,368</u>	<u>3,413,000</u>	<u>3,022,000</u>
OTHER REVENUES					
54-00-3802	Property Damage	265	-	-	-
54-00-3810	Interest Income	19,072	4,171	3,100	3,200
54-00-3811	Earnings on IMET	7,798	7,236	6,000	6,100
54-00-3850	Subdivision Reimbursement	-	-	-	-
54-00-3855	Commercial Reimbursement	5,867	68,271	10,000	-
54-00-3860	Grant	-	-	-	-
54-00-3890	Miscellaneous	11,162	10,351	6,800	7,000
	Subtotal	<u>44,163</u>	<u>90,028</u>	<u>25,900</u>	<u>16,300</u>
OTHER FINANCING SOURCES					
54-00-3940	IDOT Reimbursement	-	-	-	340,000
54-00-3960	Transfer from Other Funds - Capital Impr.	-	-	-	-
	Transfer from Invested Funds	-	-	220,000	-
	Subtotal	<u>-</u>	<u>-</u>	<u>220,000</u>	<u>340,000</u>
TOTAL RECEIPTS		<u>2,749,817</u>	<u>2,833,165</u>	<u>3,690,900</u>	<u>3,410,300</u>
TOTAL DISBURSEMENTS		<u>2,735,036</u>	<u>2,642,669</u>	<u>3,650,000</u>	<u>3,097,150</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS		<u>14,781</u>	<u>190,495</u>	<u>40,900</u>	<u>313,150</u>
COMMITMENT TO PENSION FUNDS				(52,380)	(53,195)
USE OF INVESTED FUNDS				(220,000)	
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		(279,993)	(150,621)		
DECREASE (INCREASE) IN PROPERTY, PLANT & EQUIP.		(740,062)	123,811		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		4,383,843	3,378,569	3,542,254	3,310,774
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u><u>3,378,569</u></u>	<u><u>3,542,254</u></u>	<u><u>3,310,774</u></u>	<u><u>3,570,729</u></u>

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

		Year Ended April 30			
		2012	2013	2014	2015
ADMINISTRATION		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>SALARIES</u>					
54-11-4211	Director of Public Works	21,909	22,886	22,000	22,200
54-11-4212	Finance Director	18,996	19,944	18,500	18,700
54-11-4213	Clerical	50,343	52,480	53,000	55,000
54-11-4220	Part-time	21,957	21,007	23,400	23,400
54-11-4230	Over-time	897	1,231	2,000	2,000
54-11-4240	Sick Leave	2,102	1,677	2,400	2,400
54-11-4250	Vacation Leave	6,110	6,627	8,000	8,000
	Subtotal	122,314	125,852	129,300	131,700
<u>INSURANCE BENEFITS</u>					
54-11-4510	Health Insurance	18,904	19,568	22,500	23,500
54-11-4530	Unemployment Insurance	292	225	300	300
	Subtotal	19,196	19,792	22,800	23,800
<u>PENSION BENEFITS</u>					
54-11-4610	FICA	9,100	9,368	10,000	10,000
54-11-4620	IMRF	16,040	17,431	17,500	18,000
	Subtotal	25,140	26,799	27,500	28,000
<u>CONTRACTUAL SERVICES</u>					
54-11-5170	Equipment Rental & Services	2,860	3,186	2,600	3,000
	Subtotal	2,860	3,186	2,600	3,000
<u>PROFESSIONAL SERVICES</u>					
54-11-5310	Professional Services	21,462	24,894	25,500	26,000
54-11-5330	Legal	-	20,375	10,500	5,000
54-11-5350	Independent Contractors	-	-	-	-
	Subtotal	21,462	45,269	36,000	31,000
<u>COMMUNICATIONS</u>					
54-11-5510	Postage	7,950	7,989	8,000	8,000
54-11-5540	Printing & Publishing	901	918	2,500	2,500
	Subtotal	8,851	8,907	10,500	10,500
<u>PROFESSIONAL DEVELOPMENT</u>					
54-11-5610	Membership & Dues	2,470	3,279	3,300	3,500
54-11-5620	Travel Expense	-	-	-	-
54-11-5630	Training	24	36	500	500
54-11-5650	Books & Publications	480	480	500	500
	Subtotal	2,974	3,795	4,300	4,500
<u>SERVICE CHARGES</u>					
54-11-5770	Bad Debt Expense	5,224	3,611	10,000	10,000
54-11-5790	Franchise Fees	146,413	124,273	160,000	150,000
	Subtotal	151,637	127,884	170,000	160,000
<u>OTHER CONTRACTUAL SERVICES</u>					
54-11-5910	Customer Refunds	1,367	-	1,000	1,000
54-11-5920	Insurance & Bonds	28,017	30,265	39,000	38,000
54-11-5940	State Utility Tax	-	-	-	-
54-11-5960	Miscellaneous	1,785	1,792	3,000	3,300
	Subtotal	31,169	32,058	43,000	42,300
<u>GENERAL SUPPLIES</u>					
54-11-6510	Office Supplies	3,116	3,332	3,500	3,500
	Subtotal	3,116	3,332	3,500	3,500

		<u>CAPITAL OUTLAY</u>			
54-11-8300	Equipment-Office	2,043	132	5,000	2,000
54-11-8700	Furniture & Fixtures	-	-	1,000	1,300
54-11-8800	Information Systems	3,721	3,340	6,000	6,000
	Subtotal	<u>5,764</u>	<u>3,472</u>	<u>12,000</u>	<u>9,300</u>
54-11-9592	Transfer to Other Funds	-	-	-	-
TOTAL GAS ADMINISTRATION		<u>394,482</u>	<u>400,345</u>	<u>461,500</u>	<u>447,600</u>

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

		Year Ended April 30			
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
DISTRIBUTION					
<u>SALARIES</u>					
54-48-4210	Regular Salaries	314,435	326,959	340,000	360,000
54-48-4230	Over-time	4,577	6,585	7,500	7,500
54-48-4240	Sick Leave	7,462	9,975	10,000	10,000
54-48-4250	Vacation Leave	24,437	26,003	27,000	29,000
54-48-4270	Inter-Departmental	20,053	12,674	23,500	20,000
	Subtotal	<u>370,964</u>	<u>382,196</u>	<u>408,000</u>	<u>426,500</u>
<u>INSURANCE BENEFITS</u>					
54-48-4510	Health Insurance	68,881	78,521	93,000	101,500
54-48-4515	Health Insurance Reimbursement	-	-	-	-
54-48-4530	Unemployment Insurance	439	393	500	500
	Subtotal	<u>69,320</u>	<u>78,914</u>	<u>93,500</u>	<u>102,000</u>
<u>PENSION BENEFITS</u>					
54-48-4610	FICA	27,018	27,799	32,500	32,500
54-48-4620	IMRF	58,886	63,152	70,000	74,500
	Subtotal	<u>85,904</u>	<u>90,951</u>	<u>102,500</u>	<u>107,000</u>
<u>OTHER BENEFITS</u>					
54-48-4710	Clothing Allowance	1,564	2,879	3,300	3,100
	Subtotal	<u>1,564</u>	<u>2,879</u>	<u>3,300</u>	<u>3,100</u>
<u>CONTRACTUAL SERVICES</u>					
54-48-5110	Building Repairs	1,285	732	1,500	1,500
54-48-5120	Equipment Repairs	5,779	7,893	12,000	12,000
54-48-5130	Vehicle Repairs	-	-	-	-
	Subtotal	<u>7,064</u>	<u>8,625</u>	<u>13,500</u>	<u>13,500</u>
<u>COMMUNICATIONS</u>					
54-48-5520	Communications	6,057	5,131	6,200	6,200
	Subtotal	<u>6,057</u>	<u>5,131</u>	<u>6,200</u>	<u>6,200</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
54-48-5620	Travel Expense	-	-	-	-
54-48-5630	Training	2,243	1,335	3,000	3,000
	Subtotal	<u>2,243</u>	<u>1,335</u>	<u>3,000</u>	<u>3,000</u>
<u>SERVICE CHARGES</u>					
54-48-5710	Utilities	13,696	14,239	15,000	15,000
	Subtotal	<u>13,696</u>	<u>14,239</u>	<u>15,000</u>	<u>15,000</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
54-48-5960	Miscellaneous	-	30	500	500
	Subtotal	<u>-</u>	<u>30</u>	<u>500</u>	<u>500</u>
<u>GENERAL SUPPLIES</u>					
54-48-6510	Office Supplies	18	219	500	500
54-48-6520	Department Supplies	1,125	1,007	2,500	2,500
54-48-6530	Tools	4,950	3,726	6,000	5,000
54-48-6540	Janitorial Supplies	-	52	500	500
54-48-6550	Vehicle Fuel & Lube	27,215	19,890	24,000	24,000
54-48-6560	Chemicals	1,739	1,807	3,500	6,000
54-48-6580	Natural Gas Purchase	1,439,430	1,353,555	1,890,000	1,600,000
54-48-6610	Safety Materials	4,053	2,922	5,000	5,000
	Subtotal	<u>1,478,529</u>	<u>1,383,179</u>	<u>1,932,000</u>	<u>1,643,500</u>

		<u>CAPITAL OUTLAY</u>			
54-48-8100	Land	-	-	18,000	-
54-48-8200	Building Improvements	-	-	2,000	2,000
54-48-8302	Equipment-New	4,542	2,173	31,000	6,000
54-48-8303	Equipment Leases	-	-	-	-
54-48-8400	Vehicles	-	-	-	6,250
54-48-8501	Meters	-	-	30,000	100,000
54-48-8503	Line Maintenance Materials	60,924	47,473	70,000	50,000
54-48-8902	Capital Projects	8,618	-	460,000	165,000
	Subtotal	74,084	49,647	611,000	329,250
		<u>DEPRECIATION</u>			
54-48-9100	Depreciation	231,129	225,199	-	-
	Subtotal	231,129	225,199	-	-
TOTAL GAS DISTRIBUTION		2,340,553	2,242,325	3,188,500	2,649,550
TOTAL GAS FUND		2,735,036	2,642,669	3,650,000	3,097,150

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

CLASSIFICATION	Year Ended April 30			
	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Estimate</u>	2015 <u>Budget</u>
SALARIES	493,279	508,048	537,300	558,200
INSURANCE BENEFITS	88,517	98,706	116,300	125,800
PENSION BENEFITS	111,044	117,750	130,000	135,000
OTHER BENEFITS	1,564	2,879	3,300	3,100
CONTRACTUAL SERVICES	9,924	11,811	16,100	16,500
PROFESSIONAL SERVICES	21,462	45,269	36,000	31,000
COMMUNICATIONS	14,908	14,038	16,700	16,700
PROFESSIONAL DEVELOPMENT	5,217	5,130	7,300	7,500
SERVICE CHARGES	165,332	142,123	185,000	175,000
OTHER CONTRACTUAL SERVICES	31,169	32,088	43,500	42,800
GENERAL SUPPLIES	1,481,644	1,386,510	1,935,500	1,647,000
CAPITAL OUTLAY	79,847	53,119	623,000	338,550
DEPRECIATION	231,129	225,199	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
	<u>2,735,036</u>	<u>2,642,669</u>	<u>3,650,000</u>	<u>3,097,150</u>

CITY OF WATERLOO, ILLINOIS
 GAS FUND
 CAPITAL OUTLAY
 FISCAL YEAR END 4/30/15

		<u>AMOUNT</u>	<u>TOTAL</u>
	ADMINISTRATION		
54-11-8300	Equipment - Office Miscellaneous estimated \$2,000.	\$ 2,000	
54-11-8700	Furniture & Fixtures Purchase of file cabinet for Public Works estimated at \$240 Miscellaneous estimated at \$1,060	1,300	
54-11-8800	Information Systems	6,000	
		9,300	9,300
	DISTRIBUTION		
54-48-8100	Land	-	
54-48-8200	Building Improvements Miscellaneous estimated at \$2,000.	2,000	
54-48-8302	Equipment - New Purchase of mechanic shop tools estimated at \$20,000. Gas Department share \$4,000. Purchase of miscellaenous equipment estimated at \$2,000.	6,000	
54-48-8303	Equipment Leases	-	
54-48-8400	Vehicles Purchase of pickup truck estimated at \$25,000. Gas Department share \$6,250.	6,250	
54-48-8501	Meters Includes meter upgrades for AMR	100,000	
54-48-8503	Line Maintenance Materials Line Material estimated at \$50,000 2" pipe estimated at \$0 4" pipe estimated at \$0 6" pipe estimated at \$0	50,000	
54-48-8902	Capital Projects Rt. 3 gas line relocation estimated at \$10,000. Odorizor estimated at \$30,000. Automated Meter Reading Infrastructure estimated at \$375,000. Gas Department share \$125,000.	165,000	
			329,250
	TOTAL CAPITAL OUTLAY		338,550

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

		Year Ended April 30			
		2012	2013	2014	2015
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
TAXES					
72-00-3150	Property Tax - Current	300,000	335,000	334,400	365,000
	Subtotal	300,000	335,000	334,400	365,000
OTHER REVENUES					
72-00-3810	Interest Income	315	8,882	11,500	15,000
72-00-3811	Unrealized Appreciation	20,656	82,103	-	-
72-00-3812	Gain/Loss on Investments	1,198	12,836	60,000	-
72-00-3814	Interest Income - CD's	78,339	57,358	44,300	27,600
72-00-3815	Accrued Income	2,263	1,491	-	-
72-00-3816	Purchase Discounts	-	-	-	-
72-00-3817	Dividend Income	2,100	10,720	44,500	50,000
72-00-3818	Interest Income - Checking	613	162	150	120
72-00-3881	From James Trantham	8,033	8,272	8,500	8,700
72-00-3883	From Michael Douglas	7,172	7,386	7,600	7,800
72-00-3885	From John Sawyer	5,772	6,005	6,100	6,250
72-00-3893	From Dwight Loless	6,526	6,720	6,900	7,100
72-00-3894	From Trinity Daws	5,475	5,694	5,800	6,000
72-00-3896	From Stephen Dinkelman	5,475	5,694	1,770	-
72-00-3897	From Dale Siebenberger	5,475	5,694	5,800	6,000
72-00-3899	From Jeffrey Prosize	5,475	5,694	5,800	6,000
72-00-3901	From Scott Spencer	5,475	5,694	5,800	6,000
72-00-3903	From David Midkiff II	5,475	5,694	5,800	6,000
72-00-3904	From Clifford M Haddick	5,475	5,694	5,800	6,000
72-00-3905	From Steve Martin	5,475	5,694	5,800	6,000
72-00-3906	From Scott Kohl	5,475	5,694	5,800	6,000
72-00-3907	From Joshua Lawrence	5,475	5,694	2,440	-
72-00-3908	From Evan Ford	5,475	5,694	5,800	6,000
72-00-3909	From Dane Luke			1,740	5,800
72-00-3990	From General Fund	-	-	-	-
	Subtotal	193,210	264,573	247,700	182,370
TOTAL RECEIPTS		493,210	599,573	582,100	547,370
TOTAL DISBURSEMENTS		173,225	185,024	270,700	239,700
EXCESS OF RECEIPTS OVER DISBURSEMENTS		319,985	414,550	311,400	307,670
DECREASE (INCREASE) IN RECEIVABLES/PAYABLES		39,614	(32,364)		
CASH BALANCE, BEGINNING-ACTUAL AND ESTIMATED		2,690,673	3,050,272	3,432,457	3,743,857
CASH BALANCE, ENDING-ACTUAL AND ESTIMATED		<u>3,050,272</u>	<u>3,432,457</u>	<u>3,743,857</u>	<u>4,051,527</u>

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

		Year Ended April 30			
		2012	2013	2014	2015
		<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<u>PENSION BENEFITS</u>					
72-00-4630	Federal Tax Paid	-	-	34,150	25,000
72-00-4635	Bank Charges	893	4,162	7,000	10,000
72-00-4640	Benefits Paid	161,487	166,102	203,750	180,000
	Subtotal	<u>162,380</u>	<u>170,264</u>	<u>244,900</u>	<u>215,000</u>
<u>PROFESSIONAL SERVICES</u>					
72-00-5310	Professional Services	-	1,157	2,100	1,000
72-00-5330	Legal	-	-	-	-
	Subtotal	<u>-</u>	<u>1,157</u>	<u>2,100</u>	<u>1,000</u>
<u>COMMUNICATIONS</u>					
72-00-5540	Printing & Publishing	64	17	100	100
	Subtotal	<u>64</u>	<u>17</u>	<u>100</u>	<u>100</u>
<u>PROFESSIONAL DEVELOPMENT</u>					
72-00-5620	Travel	-	-	-	-
72-00-5630	Training	2,090	1,909	2,500	3,500
	Subtotal	<u>2,090</u>	<u>1,909</u>	<u>2,500</u>	<u>3,500</u>
<u>OTHER CONTRACTUAL SERVICES</u>					
72-00-5920	Insurance & Bonds	2,362	2,270	2,500	2,500
72-00-5922	Accounting	5,140	2,975	4,000	4,000
72-00-5924	Safe Deposit Box	30	30	50	50
72-00-5925	Legal	(156)	5,014	13,000	12,000
72-00-5926	Dues	775	775	800	800
72-00-5927	IL Department of Insurance	541	611	700	700
	Subtotal	<u>8,692</u>	<u>11,676</u>	<u>21,050</u>	<u>20,050</u>
<u>GENERAL SUPPLIES</u>					
72-00-6510	Office Supplies	-	-	50	50
	Subtotal	<u>-</u>	<u>-</u>	<u>50</u>	<u>50</u>
TOTAL POLICE PENSION FUND		<u>173,225</u>	<u>185,024</u>	<u>270,700</u>	<u>239,700</u>