

# 07-054

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: WATERLOO County Name: BLACK HAWK Date Budget Adopted: 3/5/2015  
(Date) xx/xx/xxxx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

(319) 291-4323

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>2,218,783,803</u>	2b <u>2,124,715,625</u>	68,406
<b>DEBT SERVICE</b>	3a <u>2,433,777,550</u>	3b <u>2,339,709,372</u>	
Ag Land	4a <u>12,372,578</u>		

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 17,972,149	17,210,197	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7 1,414,374	1,354,400	45 0.63745
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 1,181,953	1,131,836	52 0.53270
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 165,667	158,653	465 0.07467
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23 599,072	573,673	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 <u>21,333,215</u>	<u>20,428,759</u>	
384.1	3.00375	Ag Land	26 37,164	37,164	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 <u>21,370,379</u>	<u>20,465,923</u>	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 599,072	573,673	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 4,382,727	4,196,908	1.97528
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 1,886,311	1,806,348	0.85016
Rules	Amt Nec	Other Employee Benefits	31 3,980,659	3,811,889	1.79407
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 <u>10,249,697</u>	<u>9,815,145</u>	65 4.61951
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 <u>10,848,769</u>	<u>10,388,818</u>	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A) (B)	34	0	66 0
		SSMID 2 (A) (B)	35	0	67 0
		SSMID 3 (A) (B)	36	0	68 0
		SSMID 4 (A) (B)	37	0	69 0
		SSMID 5 (A) (B)	555	0	565 0
		SSMID 6 (A) (B)	556	0	566 0
		SSMID 7 (A) (B)	1177	0	0
		<b>Total SSMID</b>	38 <u>0</u>	<u>0</u>	Do Not Add
		<b>Total Special Revenue Levies</b>	39 <u>10,848,769</u>	<u>10,388,818</u>	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	40 <u>7,932,578</u>	<u>7,625,979</u>	70 3.25937
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41	0	71 0
		<b>Total Property Taxes (27+39+40+41)</b>	42 <u>40,151,726</u>	<u>38,480,720</u>	72 17.76370

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:**

**Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.**

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

( County Auditor )

Fund Balance Worksheet for City of

**WATERLOO**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	22,027,019	16,354,441	2,312,708	1,146,041	18,639,458	0	60,479,667	25,252,374	85,732,041
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	51,157,591	46,616,001	6,330,482	26,149,871	14,476,112	0	144,730,057	20,166,322	164,896,379
Actual Expenditures Except End Bal (pg 12, line 259) *	3	48,169,240	47,047,176	5,938,603	25,999,514	13,955,510	0	141,110,043	22,668,087	163,778,130
Ending Fund Balance June 30 (pg 12, line 261) *	4	25,015,370	15,923,266	2,704,587	1,296,398	19,160,060	0	64,099,681	22,750,609	86,850,290
<b>(2)</b>										
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	25,015,370	15,923,266	2,704,587	1,296,398	19,160,060	0	64,099,681	22,750,609	86,850,290
Re-Est Revenues	6	51,147,050	53,731,193	7,122,076	14,500,530	10,440,000	0	136,940,849	20,806,044	157,746,893
Re-Est Expenditures	7	51,340,587	57,337,274	7,252,702	14,835,268	10,440,000	0	141,205,831	22,511,175	163,717,006
Ending Fund Balance	8	24,821,833	12,317,185	2,573,961	961,660	19,160,060	0	59,834,699	21,045,478	80,880,177
<b>(3)</b>										
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	24,821,833	12,317,185	2,573,961	961,660	19,160,060	0	59,834,699	21,045,478	80,880,177
Revenues	10	52,381,533	44,765,666	7,534,750	15,912,068	28,675,470	0	149,269,487	24,800,344	174,069,831
Expenditures	11	53,721,209	47,889,252	7,217,120	15,912,068	28,675,470	0	153,415,119	26,370,595	179,785,714
Ending Fund Balance	12	23,482,157	9,193,599	2,891,591	961,660	19,160,060	0	55,689,067	19,475,227	75,164,294

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30,

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

**CITY OF \_\_\_\_\_ WATERLOO \_\_\_\_\_**

**As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.**

**Input the amount of General Fund Levy request to be used**

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 Support of a Local Emerg.Mgmt.Comm.	165,667	158,653
3 TOTAL FOR FISCAL YEAR 2014	165,667	158,653

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	14,139,939	2,378,351						16,518,290	16,457,494	16,279,711
Jail	2								0	0	0
Emergency Management	3	165,667							165,667	96,553	76,324
Flood Control	4								0	0	0
Fire Department	5	9,393,696	2,004,376						11,398,072	11,507,405	11,526,710
Ambulance	6	2,043,475							2,043,475	2,016,673	1,639,292
Building Inspections	7	1,246,550							1,246,550	1,238,137	1,153,599
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	386,731							386,731	244,829	168,855
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	27,376,058	4,382,727				0		31,758,785	31,561,091	30,844,491
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	168,000	16,306,812						16,474,812	16,838,200	15,266,306
Parking - Meter and Off-Street	13	409,896							409,896	405,192	404,716
Street Lighting	14		453,120						453,120	453,120	441,058
Traffic Control and Safety	15		1,466,543						1,466,543	1,479,037	1,430,568
Snow Removal	16		1,839,609						1,839,609	1,774,609	1,522,946
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19	1,011,950	1,260,500						2,272,450	1,785,600	3,160,153
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21	5,057,373							5,057,373	4,018,226	4,098,361
TOTAL (lines 12 - 21)	22	6,647,219	21,326,584				0		27,973,803	26,753,984	26,324,108
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26	75,000							75,000	75,000	75,000
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	310,056							310,056	391,285	289,983
TOTAL (lines 23 - 29)	30	385,056	0				0		385,056	466,285	364,983
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	2,686,292							2,686,292	2,776,072	2,591,808
Museum, Band and Theater	32	1,286,133							1,286,133	1,272,072	1,089,752
Parks	33	2,871,093							2,871,093	2,855,608	2,792,115
Recreation	34	3,049,996							3,049,996	3,217,864	2,347,136
Cemetery	35	50,000							50,000	50,000	60,000
Community Center, Zoo, & Marina	36	803,080							803,080	806,356	847,358
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	10,746,594	0				0		10,746,594	10,977,972	9,728,169

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT. (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40	985,981							985,981	963,237	940,929
Housing and Urban Renewal	41	36,217	7,865,238						7,901,455	8,297,730	8,846,225
Planning & Zoning	42	580,287							580,287	569,076	443,814
Other Com & Econ Development	43	387,757		1,993,376					2,381,133	2,361,798	2,591,037
	44										
<b>TOTAL (lines 39 - 44)</b>	45	<b>1,990,242</b>	<b>7,865,238</b>	<b>1,993,376</b>				0	<b>11,848,856</b>	<b>12,191,841</b>	<b>12,822,005</b>
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	715,153							715,153	644,108	591,599
Clerk, Treasurer, & Finance Adm.	47	1,444,523							1,444,523	1,349,089	1,174,610
Elections	48	60,000							60,000	0	0
Legal Services & City Attorney	49	397,763							397,763	398,939	301,429
City Hall & General Buildings	50	579,451							579,451	570,426	498,259
Tort Liability	51	1,681,953							1,681,953	1,440,879	1,332,703
Other General Government	52	1,520,719	45,000						1,565,719	856,131	-414,329
<b>TOTAL (lines 46 - 52)</b>	53	<b>6,399,562</b>	<b>45,000</b>	0				0	<b>6,444,562</b>	<b>5,259,572</b>	<b>3,484,271</b>
<b>DEBT SERVICE</b>	54				15,912,068				15,912,068	14,835,268	25,999,792
Gov Capital Projects	55		7,356,304			7,235,000			14,591,304	23,027,354	16,746,624
TIF Capital Projects	56					21,440,470			21,440,470	3,210,000	2,901,338
<b>TOTAL CAPITAL PROJECTS</b>	57	0	7,356,304	0		28,675,470		0	36,031,774	26,237,354	19,647,962
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	58	<b>53,544,731</b>	<b>40,975,853</b>	<b>1,993,376</b>	<b>15,912,068</b>	<b>28,675,470</b>		0	<b>141,101,498</b>	<b>128,283,367</b>	<b>129,215,781</b>
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59								0	0	0
Sewer Utility	60							9,840,387	9,840,387	9,362,898	8,401,336
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							4,026,285	4,026,285	4,019,689	3,668,432
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70							592,413	592,413	1,233,703	1,292,813
Enterprise CAPITAL PROJECTS	71							8,515,953	8,515,953	4,527,372	2,958,723
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							<b>22,975,038</b>	<b>22,975,038</b>	<b>19,143,662</b>	<b>16,321,304</b>
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	<b>53,544,731</b>	<b>40,975,853</b>	<b>1,993,376</b>	<b>15,912,068</b>	<b>28,675,470</b>		0	<b>22,975,038</b>	<b>164,076,536</b>	<b>147,427,029</b>
Regular Transfers Out	75	49,478	6,913,399						3,395,557	10,358,434	14,315,632
Internal TIF Loan / Repayment Transfers Out	76	127,000		5,223,744					5,350,744	5,358,753	3,925,413
<b>Total ALL Transfers Out</b>	77	<b>176,478</b>	<b>6,913,399</b>	<b>5,223,744</b>	0	0		0	<b>3,395,557</b>	<b>15,709,178</b>	<b>18,241,045</b>
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	<b>53,721,209</b>	<b>47,889,252</b>	<b>7,217,120</b>	<b>15,912,068</b>	<b>28,675,470</b>		0	<b>26,370,595</b>	<b>179,785,714</b>	<b>163,717,006</b>
<b>Ending Fund Balance June 30</b>	79	<b>23,482,157</b>	<b>9,193,599</b>	<b>2,891,591</b>	<b>961,660</b>	<b>19,160,060</b>		0	<b>19,475,227</b>	<b>80,880,177</b>	<b>86,850,290</b>

\* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	20,465,923	10,388,818		7,625,979	0			38,480,720	39,200,603	39,763,526
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	20,465,923	10,388,818		7,625,979	0			38,480,720	39,200,603	39,763,526
Delinquent Property Taxes	4								0	0	-72,698
TIF Revenues	5			7,405,250					7,405,250	6,992,576	6,233,647
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	904,456	459,951		306,599	0			1,671,006	1,687,106	1,587,694
Utility franchise tax (Iowa Code Chapter 364.2)	7	3,819,810							3,819,810	3,490,000	2,464,817
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9	1,278,000							1,278,000	1,278,000	1,273,090
Mobile Home Taxes	10	34,700			12,500				47,200	47,200	73,685
Hotel/Motel Taxes	11	1,200,000							1,200,000	1,230,000	1,188,080
Other Local Option Taxes	12		9,600,000						9,600,000	9,400,000	10,101,180
Subtotal - Other City Taxes (lines 6 thru 12)	13	7,236,966	10,059,951		319,099	0			17,616,016	17,132,306	16,688,546
Licenses & Permits	14	1,277,860	15,700					1,100	1,294,660	1,294,160	1,343,179
Use of Money & Property	15	1,113,570	205,000	2,500	71,296			8,800	1,401,166	1,279,842	1,406,806
Intergovernmental:											
Federal Grants & Reimbursements	16	188,098	14,379,998		86,364				14,654,460	22,994,083	14,022,422
Road Use Taxes	17		6,806,397						6,806,397	6,669,585	6,830,595
Other State Grants & Reimbursements	18	1,381,009	1,953,202	0	351,314	0		0	3,685,525	2,904,570	4,132,962
Local Grants & Reimbursements	19	380,591	500,000					273,624	1,154,215	1,288,445	896,207
Subtotal - Intergovernmental (lines 16 thru 19)	20	1,949,698	23,639,597	0	437,678	0		273,624	26,300,597	33,856,683	25,882,186
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							12,936,345	12,936,345	12,942,345	12,839,228
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25	526,500							526,500	544,500	548,263
Airport	26	196,950	95,000						291,950	298,100	287,357
Landfill/Garbage	27							3,551,475	3,551,475	3,551,475	3,554,067
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33	7,793,581	93,850						7,887,431	7,030,073	6,098,081
Subtotal - Charges for Service (lines 21 thru 33)	34	8,517,031	188,850		0	0	0	16,487,820	25,193,701	24,366,493	23,326,996
Special Assessments	35	200,000						29,000	229,000	203,000	227,243
Miscellaneous	36	4,465,086	67,750		796,707	95,000			5,424,543	4,866,253	7,751,539
Other Financing Sources:											
Regular Operating Transfers In	37	6,913,399			3,445,035				10,358,434	10,931,224	14,315,632
Internal TIF Loan Transfers In	38	177,000		127,000	3,216,274	1,830,470			5,350,744	5,358,753	3,925,413
Subtotal ALL Operating Transfers In	39	7,090,399	0	127,000	6,661,309	1,830,470	0	0	15,709,178	16,289,977	18,241,045
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					25,250,000		8,000,000	33,250,000	12,000,000	23,858,593
Proceeds of Capital Asset Sales	41	65,000	200,000			1,500,000			1,765,000	265,000	245,771
Subtotal-Other Financing Sources (lines 38 thru 40)	42	7,155,399	200,000	127,000	6,661,309	28,580,470	0	8,000,000	50,724,178	28,554,977	42,345,409
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	52,381,533	44,765,666	7,534,750	15,912,068	28,675,470	0	24,800,344	174,069,831	157,746,893	164,896,379
Beginning Fund Balance July 1	44	24,821,833	12,317,185	2,573,961	961,660	19,160,060	0	21,045,478	80,880,177	86,850,290	85,732,041
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	77,203,366	57,082,851	10,108,711	16,873,728	47,835,530	0	45,845,822	254,950,008	244,597,183	250,628,420

**CITY OF WATERLOO**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2016**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	20,465,923	10,388,818		7,625,979	0			38,480,720	39,200,603	39,763,526
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	20,465,923	10,388,818		7,625,979	0			38,480,720	39,200,603	39,763,526
Delinquent Property Taxes	4	0	0		0	0			0	0	-72,698
TIF Revenues	5			7,405,250					7,405,250	6,992,576	6,233,647
Other City Taxes	6	7,236,966	10,059,951		319,099	0			17,616,016	17,132,306	16,688,546
Licenses & Permits	7	1,277,860	15,700					1,100	1,294,660	1,294,160	1,343,179
Use of Money and Property	8	1,113,570	205,000	2,500	71,296	0	0	8,800	1,401,166	1,279,842	1,406,806
Intergovernmental	9	1,949,698	23,639,597	0	437,678	0		273,624	26,300,597	33,856,683	25,882,186
Charges for Fees & Service	10	8,517,031	188,850		0	0		16,487,820	25,193,701	24,366,493	23,326,996
Special Assessments	11	200,000	0		0	0		29,000	229,000	203,000	227,243
Miscellaneous	12	4,465,086	67,750		796,707	95,000	0	0	5,424,543	4,866,253	7,751,539
Sub-Total Revenues	13	45,226,134	44,565,666	7,407,750	9,250,759	95,000	0	16,800,344	123,345,653	129,191,916	122,550,970
<b>Other Financing Sources:</b>											
Total Transfers In	14	7,090,399	0	127,000	6,661,309	1,830,470	0	0	15,709,178	16,289,977	18,241,045
Proceeds of Debt	15	0	0	0	0	25,250,000		8,000,000	33,250,000	12,000,000	23,858,593
Proceeds of Capital Asset Sales	16	65,000	200,000	0	0	1,500,000	0	0	1,765,000	265,000	245,771
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>52,381,533</b>	<b>44,765,666</b>	<b>7,534,750</b>	<b>15,912,068</b>	<b>28,675,470</b>	<b>0</b>	<b>24,800,344</b>	<b>174,069,831</b>	<b>157,746,893</b>	<b>164,896,379</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	27,376,058	4,382,727	0			0		31,758,785	31,561,091	30,844,491
Public Works	19	6,647,219	21,326,584	0			0		27,973,803	26,753,984	26,324,108
Health and Social Services	20	385,056	0	0			0		385,056	466,285	364,983
Culture and Recreation	21	10,746,594	0	0			0		10,746,594	10,977,972	9,728,169
Community and Economic Development	22	1,990,242	7,865,238	1,993,376			0		11,848,856	12,191,841	12,822,005
General Government	23	6,399,562	45,000	0			0		6,444,562	5,259,572	3,484,271
Debt Service	24	0	0	0	15,912,068		0		15,912,068	14,835,268	25,999,792
Capital Projects	25	0	7,356,304	0		28,675,470	0		36,031,774	26,237,354	19,647,962
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>53,544,731</b>	<b>40,975,853</b>	<b>1,993,376</b>	<b>15,912,068</b>	<b>28,675,470</b>	<b>0</b>		<b>141,101,498</b>	<b>128,283,367</b>	<b>129,215,781</b>
Business Type Proprietary: Enterprise & ISF	27							22,975,038	22,975,038	19,143,662	16,321,304
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>53,544,731</b>	<b>40,975,853</b>	<b>1,993,376</b>	<b>15,912,068</b>	<b>28,675,470</b>	<b>0</b>	<b>22,975,038</b>	<b>164,076,536</b>	<b>147,427,029</b>	<b>145,537,085</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>176,478</b>	<b>6,913,399</b>	<b>5,223,744</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,395,557</b>	<b>15,709,178</b>	<b>16,289,977</b>	<b>18,241,045</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>53,721,209</b>	<b>47,889,252</b>	<b>7,217,120</b>	<b>15,912,068</b>	<b>28,675,470</b>	<b>0</b>	<b>26,370,595</b>	<b>179,785,714</b>	<b>163,717,006</b>	<b>163,778,130</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-1,339,676	-3,123,586	317,630	0	0	0	-1,570,251	-5,715,883	-5,970,113	1,118,249
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>24,821,833</b>	<b>12,317,185</b>	<b>2,573,961</b>	<b>961,660</b>	<b>19,160,060</b>	<b>0</b>	<b>21,045,478</b>	<b>80,880,177</b>	<b>86,850,290</b>	<b>85,732,041</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>23,482,157</b>	<b>9,193,599</b>	<b>2,891,591</b>	<b>961,660</b>	<b>19,160,060</b>	<b>0</b>	<b>19,475,227</b>	<b>75,164,294</b>	<b>80,880,177</b>	<b>86,850,290</b>

**LONG TERM DEBT SCHEDULE  
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

City Name: WATERLOO

Fiscal Year  
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE							351,314	-351,314
(2) Corporate Purpose	1,090,000	June-07	140,000	16,170		156,170		156,170
(3) Corporate Purpose	10,000,000	June-08	295,000	99,315		394,315	86,867	307,448
(4) Corporate Purpose	2,975,000	June-08	330,000	51,750		381,750		381,750
(5) Corporate Purpose	7,435,000	June-09	685,000	204,181		889,181	202,357	686,824
(6) Corporate Purpose	6,190,000	June-09	970,000	29,100		999,100	300,657	698,443
(7) Corporate Purpose	1,565,000	June-09	125,000	25,163		150,163		150,163
(8) Corporate Purpose	9,165,000	June-10	465,000	222,610		687,610	404,388	283,222
(9) Corporate Purpose	4,820,000	June-10	695,000	37,502		732,502	89,014	643,488
(10) Corporate Purpose	2,335,000	June-10	215,000	43,087		258,087		258,087
(11) Corporate Purpose	8,985,000	June-11	1,225,000	265,300		1,490,300	91,100	1,399,200
(12) Corporate Purpose	8,655,000	June-11	745,000	233,253		978,253	370,957	607,296
(13) Corporate Purpose	8,040,000	June-12	630,000	134,630		764,630	107,339	657,291
(14) Corporate Purpose	5,450,000	June-12	775,000	30,382		805,382	187,247	618,135
(15) Corporate Purpose	5,205,000	June-12	410,000	112,458		522,458	251,975	270,483
(16) Corporate Purpose	5,835,000	June-13	375,000	123,437		498,437		498,437
(17) Corporate Purpose	6,565,000	June-13	305,000	168,148		473,148	256,415	216,733
(18) Corporate Purpose	1,430,000	June-13	175,000	19,238		194,238		194,238
(19) Corporate Purpose	10,065,000	June-14	810,000	224,256		1,034,256	97,800	936,456
(20) Corporate Purpose	4,970,000	June-14	280,000	138,866		418,866	64,296	354,570
(21) Corporate Purpose	8,515,000	June-14	1,340,000	143,800		1,483,800	493,800	990,000
(22) Sewer Revenue	1,725,000	July-11	150,000	8,700		158,700	158,700	0
(23) Sewer Revenue	4,560,000	July-11	425,000	8,713		433,713	433,713	0
(24) Public Housing Mortgage	1,159,043	October-81	81,017	5,347		86,364	86,364	0
(25) TIF Transfer						0	3,216,274	-3,216,274
(26) Hotel-Motel & Mobile Home Taxes						0	61,978	-61,978
(27) Interest Income						0	7,000	-7,000
(28) Bond Registration, Debt Service Expense					52,150	52,150		52,150
(29) Required Payment for Planned Issues			1,825,000	635,908		2,460,908	594,263	1,866,645
(30) Miscellaneous Revenue						0	658,085	-658,085
<b>TOTALS</b>			<b>13,471,017</b>	<b>2,981,314</b>	<b>52,150</b>	<b>16,504,481</b>	<b>8,571,903</b>	<b>7,932,578</b>

