

TO: FINANCE, INSURANCE & PERSONNEL COMMITTEE
FROM: CLERK/TREASURER & DEPUTY CLERK/TREASURER
SUBJECT: 2022 BUDGET DELIBERATIONS SUMMARY MEMO
DATE: AUGUST 31, 2021

ADDRESSING QUESTIONS POSED & FINANCE COMMITTEE FOLLOW-UPS

Item requested have been posted online. Also, if not incorporated into the memo, items are attached as Exhibits.

1. ADDITIONAL DISPLAYS OF DEBT.

- Exhibit A Outstanding Debt (showing issuance detail; as of today), Alder Thomas request.
- Exhibit B Debt Repayment Schedule 2022-2041, borrowing through 2031, Alder Thomas request. [in column form, previously shown as a chart]
- Exhibit C Debt Over Time, Mayor's request.

2. LIBRARY FUND 812 BUDGET/ACTUALS OVER TIME. This Alder Rhynes request is attached, Exhibit D.

3. TAX LEVY BY FUNDS TRENDS OVER TIME AND CURRENT. The Mayor requested this report, Exhibit E.

4. COMMITTEE ACTIONS. Exhibit F.

5. COMMITTEE FOLLOW UP ITEMS. Exhibit G.

6. FIRE CHIEF'S 8/28 RESUBMITTAL ON REVENUE MATTERS. See below.

Account	Title	1-Dept	2-Comm	F220 Modifications (enter only the new value of amounts changed)	F220 Modifications (notes / comments for miViewPoint)	F220 Modification date
220-41-4111-000	TAX SHARE TOWN OF MILFORD (R)	5495	5495	\$ 4,499.00		8/28/2021
220-41-4112-000	TAX SHARE TOWN OF PORTLAND (R)	107251	107251	\$ 87,813.00		8/28/2021
220-41-4113-000	TAX SHARE TOWN OF SHIELDS (R)	2269	2269	\$ 1,858.00		8/28/2021
220-41-4114-000	TAX SHARE TOWN OF WATERLOO (R)	104969	104969	\$ 85,944.00		8/28/2021
220-41-4115-000	TAX SHARE CITY OF WATERLOO (R)	353178	353178	\$ 289,168.00		8/28/2021
220-43-4352-000	STATE FIRE DEPT DUES (R)	13500	13500	\$ 13,500.00		8/28/2021
220-43-4355-000	STATE EMS GRANTS (R)	5000	5000	\$ 5,000.00		8/28/2021
220-43-4363-000	STATE FIRE GRANTS (R)	0	0			
220-43-4376-000	FEMA & STATE AID (R)	0	0			
220-45-4522-000	OTHER AWARDS & DAMAGES (R)	0	0			
220-46-4612-000	SALES OF MAT & SUPPLIES (R)	0	0			
220-46-4622-000	FIRE DEPT FEES EMS RUNS (R)	130000	130000	\$ 130,000.00		8/28/2021
220-46-4623-000	FIRE DEPT FEES FIRE RUNS (R)	1000	1000	\$ 1,000.00		8/28/2021
220-48-4800-000	MISC REVENUES (R)	0	0			
220-48-4810-000	INTEREST ON TEMP INVESTMENTS (R)	1000	1000	\$ 1,000.00		8/28/2021
220-48-4831-000	SALE OF FIRE DEPT PROPERTY (R)	0	0			
220-48-4850-000	DONATIONS - PUBLIC (R)	0	0			
220-48-4851-000	GRANTS - PRIVATE (R)	0	0			
220-49-4930-000	FUNDS APPLIED TO BUDGET (R)	60000	60000	\$ 54,000.00		8/28/2021
220-49-4933-000	DESIGNATED FUNDS CAPITAL REV (R)	0	0			



12/31/2022

City of Waterloo
Summary of Outstanding Debt
For the Year Ended

2020 Street and Utility Improvements				TID 3 Refunding			TID 3, CAP PROJ, PARKS			CAP PROJ			General										
2020 C Road Refunding				2020 B Refunding of TD 3			2020 A - TID 3, CAP PROJ, PARKS			2021-CAPITAL BANK-ADAMS ST ROAD PROJ			2010 GO Refunding Bonds										
1-May		1-May 1-Nov		1-May		1-May 1-Nov		1-May		1-May 1-Nov		1-Mar 1-Jun		1-Mar 1-Jun		1-Feb 1-Aug							
Year	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Year	Principal	Interest	Total P&I	Check	Year		
2022	\$ 185,000.00	\$ 6,017.50	191,017.50	\$ -	\$ 13,762.50	13,762.50	\$ 100,000.00	\$ 8,201.25	108,201.25	33,272.66	8,784.35	42,057.01	\$ -	\$ 4,712.50	4,712.50	2022	318,272.66	41,478.10	359,750.76	359,750.76	2022		
2022	\$ -	\$ 4,953.75	4,953.75	\$ -	\$ 13,762.50	13,762.50	\$ -	\$ 7,501.25	7,501.25	38,411.83	3,645.18	42,057.01	\$ 325,000.00	\$ 4,712.50	329,712.50	2022	363,411.83	34,575.18	397,987.01	397,987.01	2022		
2023	\$ 185,000.00	\$ 4,953.75	189,953.75	\$ -	\$ 13,762.50	13,762.50	\$ 110,000.00	\$ 7,501.25	117,501.25	31,812.05	10,244.96	42,057.01				2023	326,812.05	36,462.46	363,274.51	363,274.51	2023		
2023	\$ -	\$ 3,843.75	3,843.75	\$ -	\$ 13,762.50	13,762.50	\$ -	\$ 6,566.25	6,566.25	38,764.06	3,292.95	42,057.01				2023	38,764.06	27,465.45	66,229.51	66,229.51	2023		
2024	\$ 135,000.00	\$ 3,843.75	138,843.75	\$ -	\$ 13,762.50	13,762.50	\$ 105,000.00	\$ 6,566.25	111,566.25	32,828.83	9,228.18	42,057.01				2024	272,828.83	33,400.68	306,229.51	306,229.51	2024		
2024	\$ -	\$ 3,000.00	3,000.00	\$ -	\$ 13,762.50	13,762.50	\$ -	\$ 5,673.75	5,673.75	39,123.16	2,933.85	42,057.01				2024	39,123.16	25,370.10	64,493.26	64,493.26	2024		
2025	\$ 100,000.00	\$ 3,000.00	103,000.00	\$ -	\$ 13,762.50	13,762.50	\$ 90,000.00	\$ 5,673.75	95,673.75	33,933.45	8,123.56	42,057.01				2025	223,933.45	30,559.81	254,493.26	254,493.26	2025		
2025	\$ -	\$ 2,300.00	2,300.00	\$ -	\$ 13,762.50	13,762.50	\$ -	\$ 4,818.75	4,818.75	39,489.61	2,567.40	42,057.01				2025	39,489.61	23,448.65	62,938.26	62,938.26	2025		
2026	\$ 100,000.00	\$ 2,300.00	102,300.00	\$ -	\$ 13,762.50	13,762.50	\$ 85,000.00	\$ 4,818.75	89,818.75	35,026.29	7,030.72	42,057.01				2026	220,026.29	27,911.97	247,938.26	247,938.26	2026		
2026	\$ -	\$ 1,600.00	1,600.00	\$ -	\$ 13,762.50	13,762.50	\$ -	\$ 4,011.25	4,011.25	39,863.37	2,193.64	42,057.01				2026	39,863.37	21,567.39	61,430.76	61,430.76	2026		
2027	\$ 100,000.00	\$ 1,600.00	101,600.00	\$ -	\$ 13,762.50	13,762.50	\$ 85,000.00	\$ 4,011.25	89,011.25	36,140.95	5,916.06	42,057.01				2027	221,140.95	25,289.81	246,430.76	246,430.76	2027		
2027	\$ -	\$ 800.00	800.00	\$ -	\$ 13,762.50	13,762.50	\$ -	\$ 3,118.75	3,118.75	40,244.60	1,812.41	42,057.01				2027	40,244.60	19,493.66	59,738.26	59,738.26	2027		
2028	\$ 100,000.00	\$ 800.00	100,800.00	\$ -	\$ 13,762.50	13,762.50	\$ 90,000.00	\$ 3,118.75	93,118.75	37,260.38	4,796.63	42,057.01				2028	227,260.38	22,477.88	249,738.26	249,738.26	2028		
2028				\$ -	\$ 13,762.50	13,762.50	\$ -	\$ 2,173.75	2,173.75	40,633.36	1,423.65	42,057.01				2028	40,633.36	17,359.90	57,993.26	57,993.26	2028		
2029				\$ -	\$ 13,762.50	13,762.50	\$ 90,000.00	\$ 2,173.75	92,173.75	38,437.26	3,619.75	42,057.01				2029	128,437.26	19,556.00	147,993.26	147,993.26	2029		
2029				\$ -	\$ 13,762.50	13,762.50	\$ -	\$ 1,116.25	1,116.25	41,029.97	1,027.04	42,057.01				2029	41,029.97	15,905.79	56,935.76	56,935.76	2029		
2030				\$ -	\$ 13,762.50	13,762.50	\$ 95,000.00	\$ 1,116.25	96,116.25	39,620.06	2,436.95	42,057.01				2030	134,620.06	17,315.70	151,935.76	151,935.76	2030		
2030				\$ -	\$ 13,762.50	13,762.50				41,434.50	622.51	42,057.01				2030	41,434.50	14,385.01	55,819.51	55,819.51	2030		
2031				\$ 100,000.00	\$ 13,762.50	113,762.50				40,826.49	1,230.52	42,057.01				2031	140,826.49	14,993.02	155,819.51	155,819.51	2031		
2031				\$ -	\$ 12,462.50	12,462.50				41,847.14	209.90	42,057.04				2031	41,847.14	12,672.40	54,519.54	54,519.54	2031		
2032				\$ 120,000.00	\$ 12,462.50	132,462.50										2032	120,000.00	12,462.50	132,462.50	132,462.50	2032		
2032				\$ -	\$ 10,902.50	10,902.50										2032	-	10,902.50	10,902.50	10,902.50	2032		
2033				\$ 130,000.00	\$ 10,902.50	140,902.50										2033	130,000.00	10,902.50	140,902.50	140,902.50	2033		
2033				\$ -	\$ 9,050.00	9,050.00										2033	-	9,050.00	9,050.00	9,050.00	2033		
2034				\$ 140,000.00	\$ 9,050.00	149,050.00										2034	140,000.00	9,050.00	149,050.00	149,050.00	2034		
2034				\$ -	\$ 7,055.00	7,055.00										2034	-	7,055.00	7,055.00	7,055.00	2034		
2035				\$ 150,000.00	\$ 7,055.00	157,055.00										2035	150,000.00	7,055.00	157,055.00	157,055.00	2035		
2035				\$ -	\$ 4,805.00	4,805.00										2035	-	4,805.00	4,805.00	4,805.00	2035		
2036				\$ 150,000.00	\$ 4,805.00	154,805.00										2036	150,000.00	4,805.00	154,805.00	154,805.00	2036		
2036				\$ -	\$ 2,480.00	2,480.00										2036	-	2,480.00	2,480.00	2,480.00	2036		
2037				\$ 155,000.00	\$ 2,480.00	157,480.00										2037	155,000.00	2,480.00	157,480.00	157,480.00	2037		
																	-	-	-	-	2037		
																	-	-	-	-	2038		
																	-	-	-	-	2038		
																	-	-	-	-	2039		
																	-	-	-	-	2039		
																	-	-	-	-	2040		
																	-	-	-	-			
Totals	1,165,000.00	58,807.87	1,223,807.87	945,000.00	382,522.50	1,327,522.50	920,000.00	95,053.75	1,015,053.75	#####	87,669.05	1,141,415.45	645,000.00	27,810.00	672,810.00	4,728,746.40	651,863.17	5,380,609.57	5,380,609.57	Totals			
																4,728,746.40	651,863.17	5,380,609.57					

Debt Repayment Schedule 2022 - 2041
Borrowing thru 2031

Year	Principal Current	Interest Current	\$1,176,472		\$760,00 even Pay		Total Principal	Total Interest	Total P & I
			Principal 2022 Proposed	Interest-2 %(APY) 2022 Proposed	Principal 2023-2031	Interest-2 %(APY) 2023-2031			
2022	681,684.48	76,053.29					681,684.48	76,053.29	757,737.77
2023	365,576.11	63,927.91	104,703.31	22,929.44			470,279.42	86,857.35	557,136.77
2024	311,951.99	58,770.78	106,797.37	20,835.37	76,000.00	15,200.00	494,749.36	94,806.15	589,555.51
2025	263,423.06	54,008.46	108,933.32	18,699.43	152,000.00	28,880.00	524,356.38	101,587.89	625,944.27
2026	259,889.66	49,479.36	111,111.99	16,520.76	228,000.00	41,040.00	599,001.65	107,040.12	706,041.77
2027	261,385.55	44,783.47	113,334.23	14,298.52	304,000.00	51,680.00	678,719.78	110,761.99	789,481.77
2028	267,893.73	39,837.79	115,600.91	12,031.84	380,000.00	60,800.00	763,494.64	112,669.63	876,164.27
2029	169,467.23	35,461.79	117,912.93	9,719.82	456,000.00	68,400.00	743,380.16	113,581.61	856,961.77
2030	176,054.56	31,700.71	120,271.19	7,361.56	532,000.00	74,480.00	828,325.75	113,542.27	941,868.02
2031	182,673.63	27,665.42	122,676.61	4,956.14	608,000.00	79,040.00	913,350.24	111,661.56	1,025,011.80
2032	120,000.00	23,365.00	125,130.14	2,502.60	684,000.00	82,080.00	929,130.14	107,947.60	1,037,077.74
2033	130,000.00	19,952.50			684,000.00	97,280.00	814,000.00	117,232.50	931,232.50
2034	140,000.00	16,105.00			608,000.00	82,080.00	748,000.00	98,185.00	846,185.00
2035	150,000.00	11,860.00			532,000.00	68,400.00	682,000.00	80,260.00	762,260.00
2036	150,000.00	7,285.00			456,000.00	56,240.00	606,000.00	63,525.00	669,525.00
2037	155,000.00	2,480.00			380,000.00	45,600.00	535,000.00	48,080.00	583,080.00
2038					304,000.00	34,960.00	304,000.00	34,960.00	338,960.00
2039					228,000.00	24,320.00	228,000.00	24,320.00	252,320.00
2040					152,000.00	4,560.00	152,000.00	4,560.00	156,560.00
2041					76,000.00	3,040.00	76,000.00	3,040.00	79,040.00
Totals	3,785,000.00	562,736.48	1,146,472.00	129,855.48	6,840,000.00	918,080.00	11,771,472.00	1,610,671.96	13,382,143.96

Borrowing Proceeds thru 2031

Assumptions: 2022 \$1,176,472 in new borrowing proceeds; 2023-2031 @ \$760,000 new debt proceeds each year

EXHIBIT C
DEBT SERVICE OVER TIME BEGINNING 2018

Debt Service Payment Totals

Year	TID	NON-Tid	2022 Est Debt	Future Years 23-31	Actuals Yrs. 18-21 Debt Service	Debt service including w/ 2022 & Future Yrs
2018	254,869.00	386,835.00			641,704.00	641,704.00
2019	1,469,854.97	605,316.52			2,075,171.49	2,075,171.49
2020	1,806,621.71	686,227.26			2,492,848.97	2,492,848.97
2021	392,612.72	640,260.37			1,032,873.09	1,032,873.09
2022	101,567.50	656,170.27			757,737.77	757,737.77
2023	110,552.50	318,951.52	127,632.75		429,504.02	557,136.77
2024	114,320.00	256,402.77	127,632.74	91,200.00	370,722.77	589,555.51
2025	117,922.50	199,509.02	127,632.75	180,880.00	317,431.52	625,944.27
2026	121,355.00	188,014.02	127,632.75	269,040.00	309,369.02	706,041.77
2027	119,655.00	186,514.02	127,632.75	355,680.00	306,169.02	789,481.77
2028	122,817.50	184,914.02	127,632.75	440,800.00	307,731.52	876,164.27
2029	120,815.00	84,114.02	127,632.75	524,400.00	204,929.02	856,961.77
2030	123,641.25	84,114.02	127,632.75	606,480.00	207,755.27	941,868.02
2031	126,225.00	84,114.05	127,632.75	687,040.00	210,339.05	1,025,011.80
2032	143,365.00		127,632.74	766,080.00	143,365.00	1,037,077.74
2033	149,952.50			781,280.00	149,952.50	931,232.50
2034	156,105.00			690,080.00	156,105.00	846,185.00
2035	161,860.00			600,400.00	161,860.00	762,260.00
2036	157,285.00			512,240.00	157,285.00	669,525.00
2037	157,480.00			425,600.00	157,480.00	583,080.00
2037				338,960.00		
2038				252,320.00		
2038				156,560.00		
2039				79,040.00		
2039						
2040						
Totals	6,028,877.15	4,561,456.88	1,276,327.48	7,758,080.00	10,590,334.03	18,797,861.51

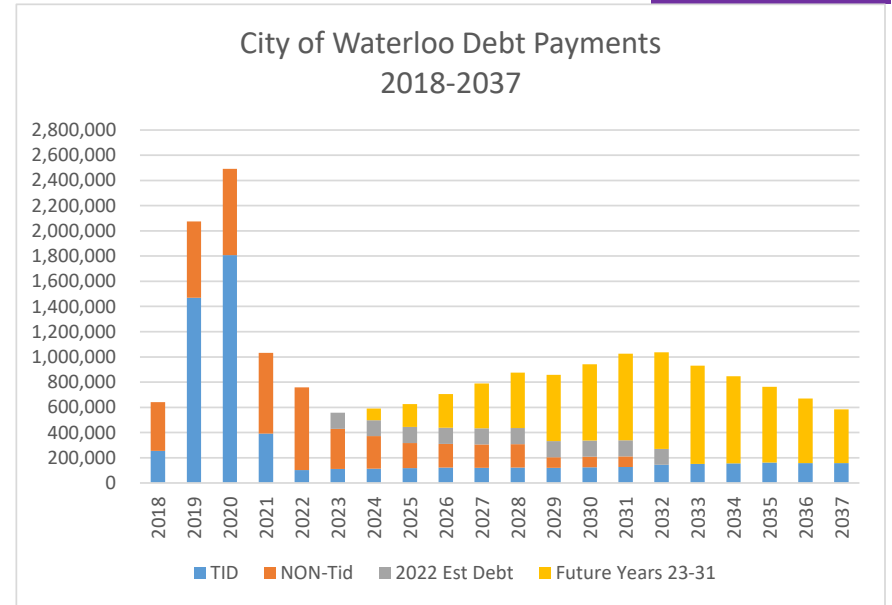
NOTES:

2019-2020: anomaly years due to refinancing of existing debt

2022: \$1.146 million in new borrowing

2023-2031: \$760k new borrowing each year

Assumes no borrowing after 2031



TITLE: 2022 BUDGET - Library Over Time
8/29/2021

TITLE: 2022 BUDGET - Library Over Time 8/29/2021				1st yr as fund	1st yr as fund	as of 8/29/2021						
ACCT NO	TITLE	2017 Budget	2017 ACTUAL	2018 Budget	2018 ACTUAL	2019 Budget	2019 ACTUAL	2020 Budget	2020 ACTUAL	2021 ACTUAL	2022 Budget	Mo's Quick Notes
REVENUE												
812-41-4111-000	LOCAL TAX-LIBRARY SPECIAL REV	210,842	210,842	221,400	221,400	200,000	200,000	205,142	205,142	208,254	217,695	
812-43-4372-000	COUNTY AID LIBRARY	80,300	81,265	80,731	81,692	82,625	80,606	79,342	79,342	79,038	78,375	
812-43-4374-000	COUNTY AID LIB NUTRITI SITE	9,532	9,202	9,532	9,317	9,532	9,348	9,532	8,638	4,742	9,532	
812-43-4376-000	LIBRARY AID TOWN OF PORTLAND	0	0	0	5,000	0	2,500	0	0	2,500	0	
812-45-4519-000	LIBRARY FEES & FINES	3,000	4,781	3,000	3,888	3,000	3,451	1,500	1,484	1,052	250	
812-46-4671-000	LIBRARY XEROX/COPIES	900	1,190	900	705	900	622	700	493	434	750	
812-46-4674-000	LIBRARY MTG ROOM RENT	1,250	1,450	1,250	1,570	1,841	2,760	1,600	500	160	1,000	
812-48-4800-000	MISC REVENUES	0	0	0	0	0	0	0	1,805	0	0	
812-48-4810-000	INTEREST ON TEMP INVESTMENTS	0	433	0	1,043	0	959	0	215	13	0	
812-48-4815-000	DONATION LIBRARY MEMORIAL	0	1,570	0	2,323	0	2,723	0	739	596	0	
812-48-4816-000	LIBRARY INT CLARK MEMORIAL	0	0	0	0	0	0	0	0	0	0	
812-48-4817-000	LIBRARY DONATION CLARK	40,000	34,870	40,000	31,604	32,000	36,592	32,000	48,642	3,559	40,000	
812-48-4818-000	LIBRARY DONATION PROGRAMS	0	0	0	0	0	1,150	0	1,414	5,100	0	
812-48-4819-000	LIBRARY DONATION BUILDING EXP	0	0	0	0	0	0	0	0	3,750	0	
812-48-4820-000	WLS GRANT PROCEEDS	0	0	0	3,000	0	0	0	0	0	0	
812-48-4830-000	SALE OF LIBRARY PROPERTY	0	65	0	50	0	10	0	0	0	0	
812-48-4849-000	DONATIONS K JUNGINGER TRUST	43,935	43,935	44,814	44,814	46,158	46,158	47,543	47,543	0	50,439	
812-49-4924-000	TRANSFER FROM GENERAL FUND	0	168,107	0	0	0	0	0	0	0	0	1-time transfer to move library to its own fund
812-49-4926-000	TRANSFER IN - FUND 810	0	74,485	0	0	0	0	0	0	0	0	
812-49-4930-000	FUND BALANCE APPLIED	0	0	0	0	0	0	0	0	0	0	
812-49-4931-000	CARRY OVER FUNDS APPLIED	0	0	0	0	0	0	0	0	0	0	
812-49-4933-000	DESIGNATED FUNDS APPLIED	0	0	0	0	0	0	0	0	0	0	
	Revenue Total	389,759	632,194	401,627	406,405	376,056	386,879	377,359	395,956	309,198	398,041	

ACCT NO	TITLE	2017	2017	2018	2018	2019	2019	2020	2020	2021	2022	
		Budget	ACTUAL	Budget	ACTUAL	Budget	ACTUAL	Budget	ACTUAL	ACTUAL	Budget	
EXPENSE												
812-51-5130-211	ATTORNEY ATTORNEY FEES	0	0	0	0	0	0	0	9,627	2,479	0	
812-55-5511-110	LIBRARY LIBRARY DIRECTOR	50,860	50,919	52,386	52,597	53,433	52,597	52,386	52,814	34,116	54,504	
812-55-5511-111	LIBRARY CATALOG LIBRARIAN	43,847	43,863	44,285	44,454	45,171	44,454	44,285	44,638	26,677	46,060	
812-55-5511-112	LIBRARY LONGEVITY	208	208	208	416	208	416	416	0	416	728	

Karl Junginger Memorial Library
Fund 812 Over Time

ACCT NO	TITLE	2017 Budget	2017 ACTUAL	2018 Budget	2018 ACTUAL	2019 Budget	2019 ACTUAL	2020 Budget	2020 ACTUAL	2021 ACTUAL	2022 Budget	Mo's Quick Notes
812-55-5511-114	LIBRARY YOUTH & ASSIST DIRE	20,295	20,347	20,278	20,444	20,882	20,444	20,278	20,612	12,358	14,220	
812-55-5511-116	LIBRARY ASSISTANT-NUTRI SIT	29,120	29,154	30,000	24,918	11,477	30,109	30,000	30,234	21,702	33,280	
812-55-5511-121	LIBRARY WAGES CLEANING	0	0	0	0	0	8,264	8,320	8,340	5,746	9,000	
812-55-5511-124	LIBRARY WAGES PARTTIME	26,845	26,676	16,519	25,061	9,532	16,286	14,729	11,028	7,315	14,314	
812-55-5511-151	LIBRARY SOC SEC	16,148	14,046	14,859	13,814	15,107	14,340	14,557	14,703	9,410	15,254	
812-55-5511-152	LIBRARY RETIREMENT	10,714	11,113	11,039	10,886	11,258	10,982	12,559	11,724	7,558	11,620	
812-55-5511-153	LIBRARY HEALTH INS	38,503	53,022	0	57,939	62,614	62,614	66,917	66,917	47,340	71,009	
812-55-5511-154	LIBRARY INC & LIFE	1,250	1,127	1,250	1,199	1,250	1,270	1,250	1,351	954	2,370	
812-55-5511-220	LIBRARY TELEPHONE	1,150	1,225	1,226	1,213	0	791	1,000	788	479	1,000	
812-55-5511-221	LIBRARY ELECTRIC	10,700	8,911	10,200	8,502	0	6,851	10,000	5,169	3,182	7,000	
812-55-5511-222	LIBRARY HEAT	3,350	1,792	3,000	2,256	0	2,304	3,000	1,953	1,784	3,000	
812-55-5511-223	LIBRARY WATER & SEWER	1,740	1,754	1,740	1,699	0	2,127	2,300	1,635	1,730	3,648	
812-55-5511-229	LIBRARY ON-LINE USER FEE	0	0	0	0	0	1,740	1,950	2,070	873	1,600	
812-55-5511-230	LIBRARY AUTOMATION EQUIP	0	0	0	0	0	303	300	152	0	300	
812-55-5511-231	LIBRARY AUTOMATION PROG	0	0	0	165	0	12,980	17,850	15,717	12,133	17,000	
812-55-5511-290	LIBRARY CLEANING CONTRACT	9,579	9,579	12,000	13,000	0	0	0	0	0	0	
812-55-5511-309	LIBRARY SUPPLIES PRINT	0	0	0	0	0	1,513	1,500	1,606	2,636	3,000	
812-55-5511-310	LIBRARY OFFICE SUPPLIES	0	0	0	0	0	983	1,000	1,033	187	1,000	
812-55-5511-311	LIBRARY POSTAGE	0	0	0	2	0	14	100	115	224	250	
812-55-5511-312	LIBRARY SUPPLIES-NONPRINT	0	0	0	19	0	2,945	3,000	3,087	1,426	3,000	
812-55-5511-314	LIBRARY HANDLING/SHIPPING	0	0	0	0	0	273	500	279	265	500	
812-55-5511-315	SALES TAX	0	93	0	0	0	0	0	0	0	0	
812-55-5511-330	LIBRARY MILEAGE	0	123	0	43	0	1,037	1,000	93	85	1,000	
812-55-5511-349	LIBRARY CLEANING EQUIPMENT	0	0	0	0	0	482	250	278	0	250	
812-55-5511-350	LIBRARY CLEANING SUPPLIES	0	0	0	0	0	985	1,000	1,616	763	1,500	
812-55-5511-351	LIBRARY REP & MAINT BLDG	0	456	0	9,364	0	29,166	4,000	4,640	1,697	4,000	
812-55-5511-353	LIBRARY REP/SUPPLY COMPUTE	0	0	0	0	0	840	2,000	1,910	1,169	1,000	
812-55-5511-354	LIBRARY REP & MAINT EQUIP	0	0	0	0	0	9,215	8,050	9,211	5,410	9,000	
812-55-5511-389	LIBRARY BOOKS REFERENCE	0	0	0	0	0	0	0	0	0	0	
812-55-5511-391	LIBRARY PROGRAMS-YA	0	45	0	0	0	222	0	0	357	0	
812-55-5511-392	LIBRARY CHILDREN'S PROG	0	1,337	0	0	0	3,407	0	1,084	1,554	0	
812-55-5511-393	LIBRARY ADULT PROGRAMS	0	0	0	1,984	0	1,874	500	602	532	727	
812-55-5511-394	LIBRARY MAGAZINES ADULT	0	0	0	0	0	217	0	362	310	400	
812-55-5511-395	LIBRARY MAGAZINES-YA	0	0	0	0	0	0	0	0	0	0	
812-55-5511-396	LIBRARY BOOKS ADULT	0	293	0	0	0	9,408	8,800	8,758	9,400	9,000	
812-55-5511-397	LIBRARY BOOKS-YA	0	0	0	0	0	1,700	0	0	0	0	
812-55-5511-398	LIBRARY VIDEO ADULT/YA	0	0	0	40	0	3,234	2,797	2,696	2,298	3,000	
812-55-5511-399	LIBRARY MISC	0	0	0	0	0	2,503	0	0	52	0	
812-55-5511-400	LIBRARY CD-ROMS	0	0	0	0	0	0	0	0	0	0	

8/29/2021

Karl Junginger Memorial Library
Fund 812 Over Time

ACCT NO	TITLE	2017 Budget	2017 ACTUAL	2018 Budget	2018 ACTUAL	2019 Budget	2019 ACTUAL	2020 Budget	2020 ACTUAL	2021 ACTUAL	2022 Budget	Mo's Quick Notes
812-55-5511-410	LIBRARY KITS	0	0	0	0	0	0	0	0	0	0	
812-55-5511-420	LIBRARY PAPERBACKS	0	0	0	0	0	0	0	0	0	0	
812-55-5511-430	LIBRARY PROFESSIONAL SUPPL	0	0	0	0	0	0	0	0	0	0	
812-55-5511-510	PROPERTY INSURANCE	0	1,684	1,684	1,583	1,684	1,873	2,130	2,058	2,663	2,663	
812-55-5511-511	WORKER'S COMPENSATION	0	1,884	1,884	1,802	1,884	1,990	1,763	1,506	1,617	1,617	
812-55-5511-512	LIABILITY INSURANCE	0	2,173	2,173	2,132	2,173	2,272	2,272	1,940	2,275	2,275	
812-55-5511-521	CYBER INSURANCE	0	0	0	0	0	0	0	0	1,489	1,489	
812-55-5511-790	LIBRARY TALKING BOOKS	0	0	0	0	0	1,851	1,500	715	409	1,500	
812-55-5511-791	LIBRARY CON'T EDUCATION	0	0	0	0	0	2,158	0	419	474	700	
812-55-5511-792	LIBRARY VIDEO CHILDREN	0	0	0	0	0	0	0	0	0	0	
812-55-5511-793	LIBRARY CD/TAPES	0	0	0	0	0	427	250	235	99	250	
812-55-5511-794	LIBRARY BOOKS CHILDREN	0	85	0	0	0	408	0	499	0	0	
812-55-5511-795	LIBRARY MAGAZINES CHILD	0	0	0	0	0	0	0	0	0	0	
812-55-5511-796	LIBRARY NEWSPAPERS	0	0	0	0	0	692	850	889	952	1,050	
812-55-5511-797	LIBRARY PAMPHLETS	0	0	0	0	0	0	0	0	0	0	
812-55-5511-799	LIBRARY COUNTY AIDS	80,300	66,978	80,731	62,905	82,625	601	0	0	0	0	
812-55-5511-809	LIBRARY OUTLAY EQUIPMENT	0	0	0	0	46,158	0	0	0	900	963	
812-55-5511-810	LIBRARY OUTLAY FURNITURE	0	0	0	1,589	0	0	0	0	0	0	
812-55-5511-899	LIBRARY COUNTY AID CARRYOVER	0	23,421	0	9,674	0	0	0	0	0	0	
812-55-5925-001	DEBT SERVICE FUND	0	0	0	0	0	0	0	0	0	0	
812-56-5511-114	LIBRARY CLARK YOUTH LIBRARIAN	19,094	19,094	20,293	20,293	20,500	20,293	20,293	20,293	14,069	28,000	
812-56-5511-153	LIBRARY CLARK HEALTH INS	13,734	13,734	10,000	10,000	0	0	0	0	0	0	
812-56-5511-391	LIBRARY CLARK PROGRAMS YA	1,500	1,716	1,500	1,510	750	954	507	364	102	500	
812-56-5511-392	LIBRARY CLARK CHILD PROGRAMS	2,500	2,627	2,500	2,805	1,500	1,308	1,000	2,052	919	1,000	
812-56-5511-397	LIBRARY CLARK YOUNG ADULT	0	0	0	0	0	53	1,700	1,603	1,511	2,000	
812-56-5511-792	LIBRARY CLARK VIDEO CHILD	1,500	1,249	1,500	1,633	1,250	1,213	1,000	688	399	1,000	
812-56-5511-794	LIBRARY CLARK BOOKS CHILD	1,422	1,381	3,957	5,622	6,000	7,501	7,500	7,516	6,809	7,500	
812-56-5511-795	LIBRARY CLARK MAGAZINES CHILD	250	204	250	211	2,000	0	0	34	36	0	
812-57-5701-800	CAPITAL PROJECTS	0	0	0	0	0	0	57,000	34,333	0	103,000	
812-58-5511-390	LIBRARY DONATIONS SUMMER PORTL	0	0	0	200	0	0	0	2,489	2,476	0	
812-59-5924-000	TRANSFER TO CAPITAL PROJ FUND	0	0	0	0	0	0	0	0	0	0	
812-59-5926-000	TRANSFER TO TRUST FUND	0	0	0	0	0	0	0	0	0	0	
	Expense Total	384,609	412,311	345,462	411,972	397,456	402,485	434,359	414,474	261,815	499,041	
	Revenues	389,759	632,194	401,627	406,405	376,056	386,879	377,359	395,956	partial year	398,041	
	Expenses	384,609	412,311	345,462	411,972	397,456	402,485	434,359	414,474		499,041	
	Rev less Exp	5,150	219,883	56,165	-5,567	-21,400	-15,607	-57,000	-18,519		-101,000	

CITY OF WATERLOO - 2022 DRAFT BUDGET

Tax Levy By Fund Trends & Current

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		2017 Tax Levy PY4	2018 Tax Levy PY3	2019 Tax Levy PY2	2020 Tax Levy PY1	2021 Levy	2022 Submit	% Change vs. 2021 Curr	Variance vs. 2021 Curr
FUND DESCRIPTION									
100	General	952,827	952,119	833,762	908,017	1,087,276	1,087,276	0.0%	0
200	Cable TV	-	-	-	-	-	-	-	0
220	Fire & EMS	269,464	269,464	271,917	280,746	280,746	353,178	25.8%	72,432
225	Parks	52,750	52,750	84,000	84,000	91,400	105,010	14.9%	13,610
300	Debt Service	95,000	104,500	456,920	505,664	338,385	334,425	-1.2%	-3,960
400	Capital	368,466	371,466	140,000	-	-	-	-	0
402	Special Assessment	-	-	-	-	-	-	-	0
600	Community Development	-	-	-	4,650	4,650	4,650	0.0%	0
812	Library	210,842	221,400	200,000	205,142	208,254	217,695	4.5%	9,441
Non-TID Total		1,949,349	1,971,699	1,986,599	1,988,219	2,010,711	2,102,234	4.6%	91,523
							ALLOWABLE INCREASE		13,942
							VARIANCE		-77,581

		2017 Tax Levy PY3	2018 Tax Levy PY2	2019 Tax Levy PY1	2020 CurrYrAct	2021 TID Levy	2021 Submit		
FUND DESCRIPTION									
412	Tax Incremental Dist. #2	45,628	60,894	43,357	51,248	81,435	81,308	-0.2%	-127
413	Tax Incremental Dist. #3	23,680	31,104	18,973	89,163	87,995	87,858	-0.2%	-137
414	Tax Incremental Dist. #4	15,917	22,007	21,170	25,891	28,120	28,120	0.0%	0
Sub-Total		85,226	114,006	83,500	166,302	197,550	197,286	-0.1%	-264
Total		2,034,575	2,085,705	2,070,100	2,154,522	2,208,261	2,299,520	4.1%	91,259

ID	Date	Fund(s)	Finance Committee Actions	Clerk / Treasurer	Motion	Vote	Outcome	Notes
1	8/19/21	400	Strike City Hall parking lot repair project rev. & exp. from capital expenditures		CK/TT	2-0-1	Passed	Relocate in future year capital plan?
2	8/19/21	400	Strike annual siren rev. funding set-asides from capital expenditures		CK/TT	2-0-1	Passed	Relocate in future year capital plan?
3	8/19/21	400	Strike rev. & expe. For Hendricks Street project from capital		CK/TT	2-0-1	Passed	Relocate in future year capital plan?
4	8/19/21	100	Amend 100-52-5210-212 Court Fees from \$16k to \$15k		CK/ER	3-0	Passed	
5	8/19/21	100	Amend 100-52-5210-220 Telephone from \$3k to \$2,500		CK/ER	3-0	Passed	
6	8/19/21	100	Amend 100-52-5210-221 Electric from \$7,952 to \$5,500		CK/ER	3-0	Passed	
7	8/19/21	100	Amend 100-52-5210-223 Heat from \$1,300 to \$2,500		CK/ER	3-0	Passed	
8	8/20/21	400		Struck duplicate expenditure entry; 400-57-5701-823 for \$5,649.20	CK/ER	3-0	Passed	
9	8/24/21	100	Amend 100-52-5210-341 Comm. from \$8,000 to \$7,000		TT/CK	3-0	Passed	
10	8/24/21	100-815	Create An Assignment/Reserve for required General Fund balance per policy		CK/ER	3-0	Passed	
11	8/24/21	225	Amend 225-53-5324-340 from \$1,500 to \$1,000		CK/ER	3-0	Passed	
12	8/24/21	225	Amend 225-55-5510-341 from \$2000 to \$1750		CK/ER	3-0	Passed	
13	8/24/21	225	Amend 225-55-5510-350 From \$3000 to \$2500		CK/ER	3-0	Passed	
14	8/24/21	225	Amend 225-55-5520-222 From \$1750 to \$1500		CK/ER	3-0	Passed	
15	8/24/21	225	Amend 225-55-5520-221 increasing from \$1500 to \$1750		CK/ER	3-0	Passed	
16	8/24/21	225	Amend 225-55-5520-291 from \$1250 to \$1175		CK/ER	3-0	Passed	
17	8/24/21	225	Amend 225-55-5510-354 from \$22500 to \$22000		CK/ER	3-0	Passed	
18	8/24/21	225	Amend 225-53-5324-354 from \$1500 to \$1000		CK/ER			
19	8/26/21	220	Amend 220-49-4930-000 Fund Bal Applied from \$60,000 to \$54,000		CK/ER	3-0	Passed	
20	8/26/21	220	Amend 220-52-5220-111 Officer Wage from \$13,250 to \$12,500		ER/CK	3-0	Passed	
21	8/26/21	220	Amend 220-52-5220-151 Soc Security from \$862 to \$813	Recalculated				Recalculated per FC action
22	8/26/21	220	Amend 220-52-5221-190 Meeting Meals from \$7,000 to \$6,000		CK/ER	3-0	Passed	
23	8/26/21	220	Amend 220-52-5221-311 Admin Office Postage from \$200 to \$400		TT/ER	3-0	Passed	
24	8/26/21	220	Amend 220-52-5221-320 Prof Dues from \$4,500 to \$3,500		CK/ER	3-0	Passed	
25	8/26/21	220	Amend 220-52-5223-231 Electric from \$9,675 to \$9,000		CK/ER	3-0	Passed	
26	8/26/21	220	Amend 220-52-5223-222 Heat from \$5,000 to \$4,000		ER/TT	3-0	Passed	
27	8/26/21	220	Amend 220-52-5223-223 Water & Sewer from \$2,155 to \$4,000		ER/CK	3-0	Passed	
28	8/26/21	220	Amend 220-52-5224-110 Full Time Wages from \$164,500 to \$110,870		CK/ER	3-0	Passed	wage structure as proposed by Chief adopted
29	8/26/21	220	Amend 220-52-5224-124 Part Time Wages from \$16,000 to \$0		CK/ER	3-0	Passed	
30	8/26/21	220	Amend 220-52-5225-191 Meal Allowance from \$500 to \$0		CK/ER	3-0	Passed	This will merge with 5221-190 Meeting Meals
31	8/26/21	220	Amend 220-52-5225-192 Public Education from \$2,500 to \$2,000		CT/TT	3-0	Passed	
32	8/26/21	220	Amend 220-52-5225-193 Training/Tuition from \$18,000 to \$16,000		ER/TT	3-0	Passed	

City of Waterloo - Finance Committee

2022 Committee Budget Actions

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ID	Date	Fund(s)	Finance Committee Actions	Clerk / Treasurer	Motion	Vote	Outcome	Notes
33	8/26/21	220	Amend 220-52-5226-341 Radio from \$25,500 to \$2,500		CK/ER	3-0	Passed	
34	8/26/21	220	Amend 220-52-5226-343 Training Tools from \$4,200 from \$3,000		CK/ER	3-0	Passed	
35	8/26/21	220	Amend 220-52-5226-354 Fire Equip Rep from \$5,000 to \$4,000		ER/CK	3-0	Passed	
36	8/26/21	220	Amend 220-52-5226-359 SCBA from \$6,200 to \$5,000		CK/ER	3-0	Passed	
37	8/26/21	220	Amend 220-52-5226-810 Mach & Equip Outlay from \$60,000 to \$54,000		CK/ER	3-0	Passed	
38	8/26/21	220	Amend 220-52-5227-361 TRK #3/3971 from \$9,000 to \$7,000		CK/ER	3-0	Passed	Council voted total gas decrease of 5K
39	8/26/21	220	Amend 220-52-5227-361 TRK #4/3991 from \$3,000 to \$1,000		CK/ER	3-0	Passed	Council voted total gas decrease of 5K
40	8/26/21	220	Amend 220-52-5227-361 TRK #9/3952 from \$4,500 to \$4,000		CK/ER	3-0	Passed	Council voted total gas decrease of 5K
41	8/26/21	220	Amend 220-52-5227-361 TRK #14/3951 from \$3,000 to \$2,500		CK/ER	3-0	Passed	Council voted total gas decrease of 5K
42	8/26/21	220	Amend 220-52-5228-290 EMS Billing Fee from \$12,000 to \$14,000		TT/ER	3-0	Passed	
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City of Waterloo - Finance Committee
 2022 Budget Deliberations **Follow-ups**
8/31/2021 2:20 PM

Request #	Request Date	Requester	Request Of	The Request	Follow-up Action	Follow-up Date	Notes
1	07/15/21	TT	Police Chief	Provide a plan for siren replacement	Updated map showing two siren coverage provided.	8/20/2021	Future year capital plan action?
2	07/15/21	TT	Parks Coordinator	Provide greater justification description for capital items	Provided. Posted to miView and Plan-It (mh)	7/28/2021	
3	07/15/21	JQ & CK	Fire Chief	Justification for replacing all garage doors when one is in disrepair; WFD should reflect this in a different year			
4	07/15/21	??	Clerk/Treas.	Present target figures and an assignment / reservation of dollars strategy; plus 8/26 create account for General Fund related to fund policy range			
5	08/19/21	CK	Clerk/Treas.	Present fuel account items across all funds to arrive at uniform cost application	8/26 MEMO	8/26/ MEMO	
6	08/19/21	TT	Police Chief	Provide new estimate for radio maintenance	completed		CT office needs a copy to post
7	08/19/21	TT	Library Director	Forward a lower figure for 812-41-4111-000			
8	08/19/21	TT	Kunkel Eng.	Fund 400 Leschinger Street add-in estimate	Request to Mitch Leisses		
9	08/24/21	CK	Parks Coordinator	Check 225-55-5522-110			
10	08/26/21	TT	Fire Chief	Review 220-52-5221-341, and 380 and 381	completed		posted on miView
11							