136 NORTH MONROE STREET, WATERLOO, WISCONSIN 53594-1198
Phone: (920) 478-3025
Fax: (920) 478-2021
E-Mail: cityhall@waterloowi.us
Website: www.waterloowi.us

RESOLUTION #2021-46

ADOPTING AN ANNUAL BUDGET AND APPROPRIATING THE NECESSARY FUNDS FOR THE OPERATION OF THE CITY OF WATERLOO, WISCONSIN, FOR THE YEAR 2022

WHEREAS, it is necessary for the City of Waterloo to levy taxes and appropriate monies for expenditures;

BE IT RESOLVED that the following narrative, summary documents and detail documents are recommended by the Finance, Insurance & Personnel Committee and represent the entirety of the recommended 2022 budget for the City of Waterloo.

NOW, THEREFORE BE IT FURTHER RESOLVED, by the Common Council of the City of Waterloo that the Common Council adopts the proposed budget as submitted in summary and detail and hereby levies a tax of $2,019,035 (with an additional levy amount for Tax Incremental District 2, 3 & 4 generated by DOR formula) for necessary purposes within the City of Waterloo for expenditures by the City of Waterloo for 2022. The said levy being distributed across the governmental funds as follows:

	FUND DESCRIPTION	Levy
100	General	1,079,787
200	Cable TV	-
220	Fire & EMS (submitted by CT: amended from $289,168 to $284,663 to account for updated WFD appropriation calculation completed 10/25)	284,663
225	Parks	105,010
300	Debt Service	334,425
400	Capital	-
402	Special Assessment	-
600	Community Development	4,650
812	Library	210,500
	Non-TID Total	**2,019,035**

Passed and adopted this 18th day of November 2021.

City of Waterloo

Jenifer Quimby, Mayor

Attest:

Morton J. Hansen, Clerk/Treasurer

CITY OF
WATERLOO, WISCONSIN

2022 MUNICIPAL BUDGET DELIBERATIONS

Finance, Insurance & Personnel Committee Recommended Budget

-- Narrative --

Mo Hansen, Clerk/Treasurer
November 12, 2021

year. Tax revenue collected across the jurisdictions serviced by the Department (including the City) increased by a grand total of 3%.

- The proposed Parks Fund expenditures represent a decrease 6.9% from $369,094 to $343,485.

- The Debt Services Fund is slated for 2022 expenditures of $757,738 compared to $885,778 for 2021, a 14.5% decrease. In 2022 the City anticipates borrowing $1,467,957 to fund capital expenses including the reconstruction of Jefferson and Leschinger streets. The first principal and interest payment for this new 2022 debt is deferred until 2023.

- The Capital Project Fund shows expenditures of $2,183,926, an increase of $966,121 compared to the current year. The scope of work for road reconstructions has expanded compared to the 2020 Adams Street project.

- Tax Incremental Districts. Expenditures for District #2 are slated to decrease from $204,076 to $49,702, or 75.6%. Expenses for Tax Incremental District No. 3 are anticipated to increase 10.7% to $105,715.

- 2022 Library Fund expenditures are budgeted to increase from $400,490 to $485,393, a 21.2% increase from the 2021 budget.

- Community Development Authority expenditures are budgeted to decrease from $4,233 to $3,553, or 16.1%.

BUDGET DELIBERATION PROCESS

On June 6, 2021 Mayor Quimby issued budget parameters for the process:

CAPITAL PLAN SUBMITTAL DUE DATE. Department Heads are to submit a capital plan for at least the 2022-2026 period on or before July 9, 2021 (more out-years are welcomed). The plan is to consist of revisions to the existing plan. Capital expenditures will be the primary early focus of the budget process.

COMPLETE BUDGET SUBMITTAL DUE DATE. All Department Heads are to submit a complete 2022 budget submittal on or before July 29, 2021 to the Clerk/Treasurer's Office using the miViewPoint budgeting tool and other means provided.

GENERAL FUND BUDGET PARAMETERS. For the Clerk/Treasurer's Office, Mayor Office, Police Department, Public Works Department -- and other parts of the General Fund -- 2022 operational budget submittals are to be at, or below, the 2021 expenditure figure. NOTE: Expense for wages & benefits are excluded from the above calculation.

PROPERTY TAX LEVY TARGET. The 2022 municipal property tax levy target is: $2,009,429. This figure is the same as the 2021 tax levy.

WAGE RATE. The 2022 wage rate goal is for abide by contract levels for represented employees and for a 2% increase for non-represented employees.

- 402 – Special Assessment Fund. Maintains and tracks revenues and expenditures resulting from special assessment projects (typically sidewalk or other public infrastructure) approved by the City Council. Additionally, municipal loans to property owners for private lead service replacements are recorded and tracked in this fund.
- 412, 413, 414 – Tax Incremental Districts 2-4. These three funds maintain and track all new revenue (tax increment) and allowed expenditures for geographically distinct tax incremental finance districts created by the City Council. Each district has a statutory lifespan of approximately twenty-three years.
- 600 – Community Development Authority. The Waterloo Community Development Authority (CDA) is charged with blight elimination and economic development functions. This fund receives revenue from the rental of the Maunesha Business Center at 117 East Madison Street. Rental revenue is meant to cover recurring operational expenditures. The Waterloo City Band and the Waterloo-Marshall Food Pantry use the facility. No revenue is collected from the band or food pantry.
- 812 – Library Special Revenue Fund. Dedicated to the operations and facility care of the Karl Junginger Memorial Library.

Three City of Waterloo funds not covered here operate under the auspices of Waterloo Utilities (water, sewer and electric) represent the Proprietary Funds maintained by the City of Waterloo.

- Waterloo Utilities. The public utility owned by the City of Waterloo provides water, sewer and electric service within the City of Waterloo and water & sewer service to a portion of the Town of Portland. As part of its financial responsibilities, Waterloo Utilities maintains three separate funds to account for each of these services.

REVENUE HIGHLIGHTS

Municipal Vehicle Registration Fee. In September of 2021, the City Council voted unanimously to continue a $15 per vehicle registration fee collected as part of the Wisconsin Department of Transportation vehicle registration process. The fee will generate an estimated $49,000 annually which by state law would be dedicated to transportation improvements.

Municipal Borrowing. The budget calls for 2022 borrowing of $1,467,957 to fund capital expenditures including the reconstruction of Jefferson Street and Leschinger Street. A first payment on these long-term debt proceeds will not be made until 2023.

State Aids.

- Shared Revenue. This aid is slated to decrease from $453,258 to $397,114.31 to account for the City exceeding Expenditure Restraint Program limitations. This is due to a prior year closure of tax incremental district #1. This aid figure should rebound back in 2023.
- State Computer Aid. This aid for 2022 totals to $439,123. It is eligible to be spent in any fund. The proposed budget allocates $150,000 of it to the Parks Department and $287,441 to fund Capital Fund expenses, with a small residual in the General Fund.
- General Transportation Aid from the state is scheduled to be $242,244.4.
- DNR Recycling Aid is projected to remain at $12,379.

- Municipal property taxes, $105,010;
- Alcohol sales, $45,000;
- Park rentals, $35,500

The Department has a full-time Parks Coordinator and seasonal bartenders.

- Debt Service (300). Governmental fund debt service (non-Utility) is budgeted to pay principal & interest of $757,738. Revenue is transferred from tax incremental finance districts to this fund to specifically cover debt service incurred by the respective Districts. Taxes are levied to specifically cover debt service for capital projects.

- Capital Projects (400). The proposed budget allocates $287,441 in State Computer Aid and $0 (zero) in tax levy to fund projects to this fund. All General Transportation Aid, $242,244 and Wheel Tax, $49,000 are also dedicated to funding capital projects.

Reconstruction of Jefferson and Leschinger streets is the lead projected expense, estimated at over $1.5 million for construction and $139,125 in engineering and contingency expense. These figures do not include Waterloo Utilities Adams Street project expenses.

Please see the Capital Improvement Program report for project details.

- Special Assessment Fund (402). This fund tracks special assessments and lead loan program loans. No new special assessments are anticipated.

- Tax Incremental District #2 (412). Revenue of $200,434 is generated from tax increment and fees paid in lieu of taxes from the assisted living project and 575 West Madison Street project (the assisted living facility and the Waterloo Tech Center). Top two expenditures consist of payments for economic development services, $22,000; and a portion of the Clerk/Treasurer's salary, $25,000.

- Tax Incremental District #3 (413). $110,598 in revenue and $105,718 in expense are projected, adding modestly to the fund balance. Expenditures are primarily for debt service, $101,567. Identifying and facilitating a future private re-use at 333 Portland Road is a primary District #3 objective.

- Tax Incremental District #4 (414). Due to the construction of the Dollar General Building located in this district, 2022 tax increment revenue is projected at $28,120. The primary expenditure is fund to $22,000 of economic development services.

- Community Development Authority District #1 (600). Projected revenue consists of tax levy and building rental fees. Expenditures are focused on operation of the Maunesha Business Center at 117 East Madison.

- Karl Junginger Memorial Library (812). The municipal contribution to this fund increased from $208,254 to $210,500. With planned library capital improvements budgeted at $103,000, this fund is depleting its existing fund balance in that amount.

DISCLAIMER

The full budget detail, associated summaries and this narrative represent the full budget resolution going

CITY OF WATERLOO - 2022 BUDGET ALL FUNDS - AS SUBMITTED
11/11/2021 11:25
All Governmental and Proprietary Funds Combined

2022

Finance Comm. Deliberations

Fund #	Fund Name	Fund Balance ESTIMATED 12/31/2021	Revenues	Expenditures	Rev > Exp	Fund Balance Applied	2022 Budget Yr Property Taxes	2021 Curr Yr Property Taxes	Property Tax % Change
100	General Fund	**$1,096,545**	$2,097,101	$2,097,102	($0)	$0	$1,079,787	$1,087,276	-0.69%
200	Cable TV Fund	**$136,585**	$89,925	$92,042	($2,117)	$38,602	$0	$0	0.00%
220	Waterloo Fire & EMS Dept. Fund	**$242,282**	$673,782	$565,641	$108,141	$54,000	$284,663	$280,746	1.40%
225	Special Revenue Fund - Parks ***	**($30,052)**	$360,910	$343,485	$17,425	$0	$105,010	$91,400	14.89%
300	Debt	**$0**	$757,738	$757,738	$0	$0	$334,425	$338,385	-1.17%
400	Capital Projects Fund	**$753,750**	$2,186,926	$2,183,926	$3,000	$141,834	$0	$0	0.00%
402	Special Assessments	**$29,806**	$1,797	$0	$1,797	$0	$0	$0	0.00%
412	TIF District No. 2 Fund	**$266,082**	$203,253	$49,702	$153,551	$0	$81,308	$81,435	-0.16%
413	TIF District No. 3 Fund	**$58,264**	$110,598	$105,718	$4,880	$0	$87,858	$87,995	-0.16%
414	TIF District No. 4 Fund	**$91,977**	$29,042	$22,650	$6,392	$0	$28,120	$28,120	0.00%
600	Community Development Authority	**$48,174**	$7,050	$3,553	$3,497	$0	$4,650	$4,650	0.00%
650	Assignment Fund (new)	**$35,000**	$0	$35,000	$35,000	$35,000			
812	Special Revenue Fund - Library	**$257,733**	$493,846	$485,393	$8,453	$103,000	$210,500	$208,254	1.08%
	Waterloo Utilities (water, sewer, electric)	**$13,874,684**	$6,158,946	$5,390,862	$768,084	$14,642,768	$0	$0	
	TOTALS	**$16,860,830**	**$13,170,914**	**$12,132,812**	**$1,108,103**	**$14,980,204**	$2,216,321	$2,208,261	0.36%

2021 dollar assignments

Fr General Fund To Capital for 2022 capital purchass - $100,000
Fr prior DPW assignment to Capital for 2022 capital purchases - $41,834
Fr General Fund To Capital for future squad car purchase - $42,000

City of Waterloo 2022 Budget
Rev/Exp Summary Over Time

Row Labels	Actual 2019	Actual 2020	Budget 2021	2022 Proposed	% Change 2022 vs. 2021 Budget	Trend Over Time
414						
_Rev						
TIF DISTRICT 4 FUND	21,492	26,129	28,359	29,042	2.4%	
Exp						
TIF DISTRICT 4 FUND	250	568	650	22,650	3384.6%	
600						
_Rev						
COMMUNITY DEVELOP AUTHOR	27,200	8,050	7,050	7,050	0.0%	
Exp						
COMMUNITY DEVELOP AUTHOR	4,167	5,898	4,233	3,553	-16.1%	
812						
_Rev						
LIBRARY	386,879	395,956	381,397	493,846	29.5%	
Exp						
LIBRARY	402,485	414,474	400,490	485,393	21.2%	

Dept #

CITY OF WATERLOO - 2022 Budget
General Fund Summary By Department
11/10/2021 13:32

		REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Trend Lines
41	41000	Taxes (property and other taxes)	1,241,056	1,121,662	1,191,408	1,378,847	1,361,887	
43	43000	Intergovernmental Revenues	481,469	493,069	506,187	505,267	420,723	
44	44000	Licenses & Permits	56,690	69,199	49,148	31,165	58,095	
45	45000	Fines & Forfeitures	19,152	19,449	16,596	13,600	18,488	
46	46000	Public Charges for Service	197,053	205,361	189,033	193,602	197,379	
48	48000	Miscellaneous Revenues	48,612	51,353	37,391	18,100	15,100	
49	49000	Other Financing Sources	56,787	4,200	4,200	4,200	25,429	
		Total Revenues	**2,100,819**	**1,964,294**	**1,993,962**	**2,144,781**	**2,097,101**	
		EXPENDITURES						
5110	5110	City Council	14,210	14,138	16,513	16,191	17,622	
5112	5112	Legislative Support	2,908	3,369	2,722	3,750	3,600	
5130	5130	Attorney	1,313	2,860	6,547	2,500	4,700	
5141	5141	Mayor	4,717	5,795	5,164	6,070	6,070	
5142	5142	Clerk	216,759	224,277	240,804	270,391	246,285	
5144	5144	Elections	3,692	2,130	6,392	3,365	5,823	
5151	5151	Special Accounting & Audit	28,381	30,436	29,430	29,000	29,000	
5153	5153	Assessment of Property	10,728	10,717	9,461	10,750	10,770	
5160	5160	Municipal Building	14,964	20,571	15,680	21,400	21,800	
5190	5190	Miscellaneous General Government	36,910	24,611	39,508	107,122	7,790	

City of Waterloo, Wisconsin

Capital Plan

2022 thru 2031

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Fire												
Ambulance Replacement 220008	*220008*				250,000							*250,000*
Bay Floor Upgrade 200009	*220009*			93,000								*93,000*
Stryker Power Load System and Cot 220012	*220012*	54,000										*54,000*
Fire Department - Over Head Doors	*f-13*		75,000									*75,000*
Fire Engine 8 Replacement	*f-17*									1,300,000		*1,300,000*
	Fire Total	**54,000**	**75,000**	**93,000**	**250,000**					**1,300,000**		***1,772,000***
Fire Dept. Fund Balance Applied		54,000	75,000	93,000	250,000					1,300,000		*1,772,000*
	Fire Total	**54,000**	**75,000**	**93,000**	**250,000**					**1,300,000**		***1,772,000***
Library												
Library Parking Lot 812001	*812001*		150,000									*150,000*
Library Carpet 812002	*812002*	80,000										*80,000*
Library Computers 812004	*812004*	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	*20,000*
RFID	*812005*	15,000										*15,000*
Library Building Expansion	*812008*		500,000									*500,000*
Painting Library	*812009*			5,000								*5,000*
Library Computer Server	*812010*	6,000										*6,000*
Library Furnace Replacement	*Lib-02*				25,000							*25,000*
	Library Total	**103,000**	**652,000**	**7,000**	**27,000**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	***801,000***
Federal Grant		500,000										*500,000*
Library Fund Balance Applied		103,000	77,000	7,000	27,000	2,000	2,000	2,000	2,000	2,000	2,000	*226,000*
Property Taxes			75,000									*75,000*

Department	Project #	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Squad CompuMobile Data Computers	400006						8,500					8,500
Squad Replacement 400008	400008		34,000	35,000	35,000	35,000	36,000	36,000				211,000
Body-Worn Camera	400010	2,250										2,250
Squad Radar	400043	1,600				2,200						3,800
Taser Units	400044	1,800		1,800								3,600
Debibulators Replacement	PD-12			7,500								7,500
In Car Cameras	PD-9		8,000			4,000						12,000
	Police Total	**5,650**	**42,000**	**44,300**	**35,000**	**41,200**	**44,500**	**36,000**				**248,650**
Borrowing Proceeds		5,650	8,000	9,300		6,200						29,150
Property Taxes							8,500					8,500
Squad Car Reserve Fund			35,000	35,000	35,000	35,000	36,000	36,000				212,000
	Police Total	**5,650**	**43,000**	**44,300**	**35,000**	**41,200**	**44,500**	**36,000**				**249,650**
Public Works												
Bobcat, Skid Steer Loader	400016						65,000					65,000
Chipper, Wood Bandit 200xp	400017		70,000									70,000
Mower, SCAG	400020		11,000					11,000				22,000
Roller, Wacker Unit	400021				8,000							8,000
Sweeper, Street Elgin	400022				160,000							160,000
Tractor, JD 2555	400023			80,000								80,000
Tractor, JD End Loader	400024				220,000							220,000
Tractor, X750 JD Lawn Mower	400025	20,000				20,000						40,000
Truck Dump Freighliner #2	400026									135,000		135,000
Truck, Dump Freightliner #5	400027							135,000				135,000
Truck, Dump Freightliner #7	400028				135,000							135,000
Truck, Ford F-550 (chipper)	400029					60,000						60,000
Truck, Pickup Chevy	400030						40,000					40,000
International Truck #1(Replace 2020 International)	400032	135,000										135,000
JD 1025R	400033									25,000		25,000
City Hall Parking Lot (zerod out 8/20 FC action)	400034	0										0
Van Buren St	400036				650,000							650,000
Taylor St & north end Van Buren St	400037					650,000						650,000

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
100-41-4111-000	LOCAL TAX-GENERAL FUND	2-Comm	1,079,787.00	0.00	1,087,281.71	1,087,276.00	908,017.32	905,514.00
	7/27/2021 Mo Hansen		same a prior yr pending broader budget decisions					
	10/18/2021 Mo Hansen		Amend 100-41-41111-000 Local Taxes General Fund from $1,087,276 to $1,079,787 to reduce total levy to within allowable range and to bring General Fund to balance.					
100-41-4114-000	MOBILE HOME TAX REVENUE	2-Comm	18,200.00	0.00	15,247.25	21,000.00	17,122.05	22,000.00
	10/12/2021 Mo Hansen		Revised down per revised projection					
100-41-4131-000	TAXES FROM UTILITY	2-Comm	263,875.00	0.00	196,141.50	265,746.00	261,523.00	265,746.00
	7/27/2021 Mo Hansen		Revised from 265,746 to 263,875 to align with agreed upon formula					
100-41-4132-000	PAY IN LIEU OF TAXES-HOSP/CHUR	2-Comm	0.00	0.00	0.00	4,800.00	4,745.19	4,800.00
	7/5/2021 Mike Tschanz		No Bethesda for 2021 Tax Year					
100-41-4180-000	INT ON DELINQ PROP TAXES	2-Comm	25.00	0.00	0.00	25.00	0.00	25.00
100-43-4351-000	STATE SHARED TAX REVENUE	2-Comm	397,114.31	0.00	115,644.64	453,258.90	461,777.98	464,392.54
	7/27/2021 Mo Hansen		Lowered to 397k to reflect anticipated Expenditure Restraint Program Aid reduction due to TID #1 closing.					
	9/16/2021 Mo Hansen		Revised by CT from 397,215 to 397,200.87 after 9/15 receipt of DOR estimate notice (attached)					
100-43-4354-000	STATE AID RECYCLING	2-Comm	12,379.00	0.00	12,423.32	12,379.00	12,377.72	12,379.00
100-43-4359-000	STATE AID LAW ENFORCEMENT	2-Comm	3,000.00	0.00	412.50	3,000.00	6,153.38	1,280.00
100-43-4361-000	STATE GRANTS - OTHER	2-Comm	0.00	0.00	0.00	10,752.00	0.00	0.00
	8/10/2021 Mo Hansen		zeroed out compared to current year as previously it was used as a place holder for other revenue					
100-43-4364-000	STATE AID COMPUTERS	2-Comm	1,000.00	0.00	69,687.76	19,034.00	19,034.76	13,105.00
	8/13/2021 Mo Hansen		Budgeting practice applied: apply Computer Aid funds first for capital projects, then operational expenses. This means state aid less parks uses, less capital uses. I've left ** some ** in the General Fund to ensure future review of this budgetary practice.					
100-43-4365-000	STATE AID PERSONAL PROPERTY	2-Comm	7,030.00	0.00	5,813.17	6,643.00	6,643.20	8,216.00
	10/18/2021 Mo Hansen		Update per DOR updated estimate					
100-43-4370-000	COUNTY AID DRUG DROP-OFF BOX	2-Comm	200.00	0.00	0.00	200.00	200.00	0.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
100-44-4435-000	WIS BUILDING SEAL	2-Comm	500.00	0.00	902.00	40.00	0.00	0.00
	7/27/2021 Mo Hansen		Increase from $50 to $500 to reflect building-cycle increase					
100-44-4436-000	PLAN REVIEWS	2-Comm	1,000.00	0.00	0.00	1,000.00	1,252.80	0.00
100-44-4438-000	SIGN PERMITS	2-Comm	100.00	0.00	89.13	100.00	0.00	243.00
100-44-4439-000	OTHER PERMITS	2-Comm	7,000.00	0.00	9,863.00	2,000.00	7,955.00	2,310.00
	7/27/2021 Mo Hansen		Increased to reflect more paid parking and more street opening permits,. Consists of street opening permits, muni building parking and others.					
100-44-4440-000	OTHER PUBLIC FEES	2-Comm	100.00	0.00	60.00	100.00	430.00	465.00
100-45-4510-000	COURT COSTS & FINES	2-Comm	12,380.00	0.00	10,297.19	8,500.00	11,096.20	8,500.00
	7/27/2021 Mo Hansen		Increased from $8,500 to average of last three yr actuals.					
100-45-4511-000	ZONING CODE VIOLATIONS	2-Comm	100.00	0.00	0.00	100.00	0.00	0.00
100-45-4513-000	PARKING VIOLATIONS	2-Comm	6,008.00	0.00	5,904.00	5,000.00	5,500.00	3,800.00
	7/27/2021 Mo Hansen		revised up from $5,000 to average of prior three years					
100-45-4522-000	OTHER AWARDS & DAMAGES	2-Comm	0.00	0.00	0.00	0.00	0.00	2,782.00
100-46-4610-000	CLERK FEES SIDEWALK INTEREST	2-Comm	0.00	0.00	20.58	0.00	37.68	25.00
100-46-4611-000	CLERKS FEES	2-Comm	2,500.00	0.00	2,055.56	3,500.00	2,354.73	4,000.00
	8/13/2021 Mo Hansen		Reduced $1,000 to better reflect prior yr actuals					
100-46-4612-000	SALES OF MAT & SUPPLIES	2-Comm	10.00	0.00	3.00	10.00	12.99	25.00
100-46-4621-000	ACCIDENT REPORTS & PAPER SER	2-Comm	67.00	0.00	78.50	67.00	143.65	67.00
100-46-4632-000	STREET MAINTENANCE	2-Comm	0.00	0.00	0.00	0.00	0.00	588.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
100-49-4910-000	LONG TERM DEBT PROCEEDS	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-49-4926-000	TRANSFER FR UTILITY SANIT SEWE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-49-4928-000	TRANSFER FROM CATV/WLOO FUND	2-Comm	4,200.00	0.00	4,200.00	4,200.00	4,200.00	4,200.00
	7/27/2021 Mo Hansen		Consider this a form of rent and utilities charge to WLOO					
100-49-4930-000	FUNDS APPLIED TO BUDGET	2-Comm	21,229.00	0.00	0.00	0.00	0.00	23,855.18
	10/19/2021 Mo Hansen		Amend DPW and Police Admin line items to account for probationary to regular wage rates in 2022, an upper of $21,229 across multiple general fund line items; applied corresponding fund balance applied (100 -49-4930-000) in the amount of $21,229 to re-balance the general fund					
100-49-4931-000	CARRY OVER FUNDS APPLIED	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-49-4938-000	DESIGNATED FUNDS APPLIED HEALT	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-51-5110-110	CITY COUNCIL WAGES	2-Comm	14,400.00	0.00	10,334.02	14,000.00	14,000.00	14,000.00
	9/1/2021 Mo Hansen		Increased $400 to add a $100 quarterly stipend to Council President's wages per 8/31 FC actions					
100-51-5110-151	CITY COUNCIL SOC SEC	2-Comm	1,101.60	0.00	790.55	1,071.00	1,071.00	1,071.00
	9/1/2021 Mo Hansen		Revised up to reflect FC 8/30 action increase City Council wage line item					
100-51-5110-190	CITY COUNCIL MEETINGS	2-Comm	1,000.00	0.00	190.00	0.00	0.00	0.00
	7/27/2021 Mo Hansen		New expenditure for Council seminars and similar					
100-51-5110-199	CITY COUNCIL MISC	2-Comm	0.00	0.00	128.58	0.00	0.00	0.00
100-51-5110-316	CITY COUNCIL TECHNOLOGY	2-Comm	0.00	0.00	269.95	0.00	762.66	0.00
100-51-5110-330	CITY COUNCIL MILEAGE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-51-5110-380	CITY COUNCIL COMP SUPPLY/MAINT	2-Comm	1,120.00	0.00	1,386.26	1,120.00	679.24	0.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
100-51-5141-330	MAYOR MILEAGE	2-Comm	100.00	0.00	67.76	100.00	73.03	100.00
100-51-5141-380	MAYOR COMP SUPPLY-MAINT	2-Comm	564.00	0.00	292.82	564.00	304.68	200.00
100-51-5141-811	MAYOR OUTLAY EQUIPMENT	2-Comm	0.00	0.00	0.00	0.00	0.00	1,000.00
100-51-5142-110	CLERK SALARY/CLERK	2-Comm	33,768.00	0.00	23,502.69	37,623.00	30,360.64	29,909.00
	8/13/2021 Mo Hansen		$25k of the entire amount is allocated to 412-51-5142-110					
100-51-5142-112	CLERK LONGEVITY	2-Comm	364.00	0.00	312.00	468.00	0.00	208.00
100-51-5142-113	CLERK SUPPLEMENTAL COMP	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-51-5142-115	CLERK ASSISTANT WAGES	2-Comm	0.00	0.00	0.00	0.00	1,992.00	0.00
100-51-5142-120	CLERK WAGES/DEP CLERK	2-Comm	57,368.00	0.00	46,725.79	66,664.00	55,907.24	64,789.00
100-51-5142-122	CLERK WAGES/SECRETARY	2-Comm	36,810.00	0.00	43,735.04	45,109.00	35,919.07	34,259.76
100-51-5142-151	CLERK SOCIAL SECURITY	2-Comm	11,701.00	0.00	11,980.38	11,508.00	12,906.42	11,898.73
100-51-5142-152	CLERK RETIREMENT	2-Comm	9,942.00	0.00	9,482.75	10,153.00	10,347.66	10,498.88
100-51-5142-153	CLERK HEALTH INS	2-Comm	49,370.00	0.00	64,652.54	55,655.34	51,042.62	39,389.64
	10/6/2021 Mike Tschanz		Health Updated as of 10/6/21					
	10/18/2021 Mike Tschanz		Health Updated as of 10/21/21					
100-51-5142-154	CLERK INCOME & LIFE INS	2-Comm	1,447.00	0.00	1,559.85	2,474.00	1,774.62	1,800.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
100-51-5142-810	CLERK OUTLAY/SOFTWARE	2-Comm	0.00	0.00	0.00	2,700.00	0.00	2,700.00
100-51-5142-811	CLERK OUTLAY/OFF EQUIP	2-Comm	1,420.00	0.00	1,843.57	1,420.00	959.96	1,420.00
100-51-5144-120	ELECTIONS WAGES DPW	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-51-5144-128	ELECTIONS POLLWORKERS	2-Comm	3,200.00	0.00	1,767.50	1,460.00	3,297.46	3,224.96
	8/16/2021 Mike Tschanz		3 Elections in 2022					
100-51-5144-151	ELECTIONS SOC SEC	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-51-5144-152	ELECTIONS RETIREMENT	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-51-5144-153	ELECTIONS HEALTH INS	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-51-5144-154	ELECTIONS INC & LIFE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-51-5144-320	ELECTIONS PR & PUB	2-Comm	1,000.00	0.00	2,172.56	400.00	606.95	600.00
100-51-5144-351	ELECTION MAINT	2-Comm	622.50	0.00	1,245.00	280.00	311.05	500.00
100-51-5144-398	ELECTIONS SUPPLIES	2-Comm	1,000.00	0.00	414.52	1,000.00	2,176.31	2,126.43
100-51-5144-810	ELECTIONS OUTLAY	2-Comm	0.00	0.00	0.00	225.00	0.00	225.00
100-51-5151-214	SPEC ACCTG & AUD PROF FEES	2-Comm	29,000.00	0.00	23,516.00	29,000.00	29,430.00	28,400.00
100-51-5153-113	ASSESSMENT OF PROP REVALUE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
	CONTINGENCY							
100-51-5190-901	MISC GEN GOVT ILLEGAL TAXES	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-51-5190-902	MISC GEN GOVT DEL PP TAXES	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-51-5190-903	MISC GEN GOVT GARBAGE BILLING	2-Comm	7,790.00	0.00	6,205.00	7,790.00	7,361.50	7,790.00
100-51-5190-904	MISC GEN GOVT TAXES	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-51-5190-905	EMERGENCY OP CONTINGENCY	2-Comm	0.00	0.00	7,053.30	35,000.00	32,146.36	35,000.00
	8/16/2021 Mike Tschanz		relocated to assignment fund					
100-51-5190-906	MISC GEN GOVT UNEMPLOYMENT ST	2-Comm	0.00	0.00	0.00	0.00	0.00	750.00
100-51-5193-510	PROPERTY INSURANCE	2-Comm	4,600.00	0.00	3,924.14	4,300.00	3,428.00	4,236.00
100-51-5193-511	WORKER'S COMPENSATION	2-Comm	18,000.00	0.00	18,333.04	20,608.00	17,642.98	20,608.00
100-51-5193-512	LIABILITY INSURANCE	2-Comm	18,000.00	0.00	16,852.12	16,620.00	13,982.92	16,615.00
100-51-5193-513	LINEBACKER ERRORS & OMMISSIONS	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-51-5193-520	EMPLOYEE BONDS PREMIUMS	2-Comm	78.00	0.00	98.00	78.00	78.00	0.00
100-51-5193-521	CYBER INSURANCE	2-Comm	1,266.00	0.00	1,265.96	0.00	0.00	0.00
100-52-5210-110	POLICE ADMIN SALARY-	2-Comm	73,815.00	0.00	60,120.08	72,368.00	71,515.37	70,948.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
100-52-5210-221	POLICE ADMIN ELECTRIC	2-Comm	5,500.00	0.00	2,989.53	7,952.00	4,415.60	7,100.00
	8/20/2021 Mo Hansen		Reduced from 7,952 to 5,500 per 8/19 FC action					
100-52-5210-222	POLICE ADMIN HEAT	2-Comm	2,346.00	0.00	1,022.38	2,346.00	1,297.05	2,346.00
100-52-5210-223	POLICE ADMIN WATER & SEWER	2-Comm	2,500.00	0.00	1,435.14	1,300.00	833.81	1,300.00
	8/20/2021 Mo Hansen		Increase from 1,300 to 2,500 per FC action					
100-52-5210-290	POLICE ADMIN CLEAN CONTRAC	2-Comm	8,100.00	0.00	5,000.00	8,100.00	3,101.21	8,100.00
	7/28/2021 Denis Sorenson		Did not have cleaners for most of the fiscal year due to COVID					
100-52-5210-320	POLICE ADMIN DUES & MEMBER	2-Comm	500.00	0.00	385.00	500.00	385.00	500.00
100-52-5210-330	POLICE ADMIN MILEAGE	2-Comm	150.00	0.00	60.48	150.00	0.00	150.00
100-52-5210-331	POLICE ADMIN UNIFORM ALLOW	2-Comm	1,200.00	0.00	0.00	1,200.00	677.90	1,200.00
100-52-5210-341	POLICE ADMIN COMMUNICATION	2-Comm	7,000.00	0.00	6,626.21	8,000.00	5,304.21	8,000.00
	8/31/2021 Mo Hansen		Per FC 8/24 action					
100-52-5210-351	POLICE ADMIN REP & MAINT	2-Comm	1,750.00	0.00	0.00	1,750.00	799.95	1,750.00
100-52-5210-380	POLICE ADMIN COMP SUPPLY/MAINT	2-Comm	700.00	0.00	709.23	688.00	513.25	0.00
100-52-5210-381	POLICE ADMIN COPIER MAINT	2-Comm	1,000.00	0.00	822.00	1,000.00	5,903.58	1,000.00
	7/28/2021 Denis Sorenson		Purchased New Copier in 2020					
100-52-5210-390	POLICE ADMIN GEN SUPP	2-Comm	1,200.00	0.00	283.42	1,200.00	285.50	1,200.00
100-52-5210-399	POLICE ADMIN MISC	2-Comm	500.00	0.00	220.14	500.00	89.50	500.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
100-52-5211-192	POLICE PATROL TRAINING	2-Comm	2,400.00	0.00	2,858.56	2,400.00	341.80	2,400.00
	7/28/2021 Denis Sorenson		Officers unable to attend classes due to COVID					
100-52-5211-312	POLICE PATROL PHOTO SUPP	2-Comm	300.00	0.00	0.00	300.00	508.00	300.00
100-52-5211-330	POLICE PATROL MILEAGE	2-Comm	150.00	0.00	0.00	150.00	0.00	150.00
100-52-5211-331	POLICE PATROL UNIFORMS	2-Comm	3,900.00	0.00	4,136.22	3,900.00	2,380.19	3,900.00
100-52-5211-332	POLICE PATROL MEG EXPENSES	2-Comm	950.00	0.00	520.42	950.00	584.44	950.00
100-52-5211-342	POLICE PATROL GAS & OIL	2-Comm	18,000.00	0.00	8,399.22	15,000.00	7,669.80	19,000.00
100-52-5211-350	POLICE PATROL SUPPLIES	2-Comm	800.00	0.00	676.36	800.00	196.40	800.00
100-52-5211-360	POLICE PATROL SQUAD REP	2-Comm	4,000.00	0.00	1,951.97	4,000.00	2,588.72	4,000.00
100-52-5211-380	POLICE PATROL COMPUTER SUPP	2-Comm	4,750.00	0.00	5,575.86	5,798.00	4,903.81	4,750.00
100-52-5211-399	POLICE PATROL MISC	2-Comm	750.00	0.00	841.94	750.00	704.24	750.00
100-52-5211-810	POLICE PATROL OUTLAY EQUIP	2-Comm	1,000.00	0.00	100.14	1,000.00	295.69	1,000.00
100-52-5211-811	POLICE PATROL OUTLAY DEFIBU	2-Comm	0.00	0.00	2,450.00	0.00	0.00	0.00
100-52-5211-815	POLICE PATROL OUTLAY COMPUT	2-Comm	4,000.00	0.00	0.00	4,000.00	3,983.57	4,000.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
100-53-5301-152	PUBLIC WORKS RETIREMENT	2-Comm	12,057.00	0.00	10,352.74	11,302.00	13,281.05	11,302.00
100-53-5301-153	PUBLIC WORKS HEALTH INS	2-Comm	69,118.00	0.00	59,044.77	72,747.00	70,080.44	67,933.08
	10/6/2021 Mike Tschanz		Health Ins updated as of 10-6-21 selection					
	10/18/2021 Mike Tschanz		Health Ins Updated as of 10-21-21 selection					
100-53-5301-154	PUBLIC WORKS INC & LIFE INS	2-Comm	448.00	0.00	493.16	2,000.00	1,269.48	2,000.00
100-53-5310-215	ENG & ADMIN PROF FEES	2-Comm	5,000.00	0.00	5,850.00	5,000.00	3,845.00	5,000.00
100-53-5310-216	ENG & ADMIN STREET RELATED	2-Comm	0.00	0.00	0.00	0.00	747.25	0.00
100-53-5310-218	ENG & ADMIN MAP INTERACTIVE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-53-5324-331	MACH & EQUIP UNIFORMS	2-Comm	3,500.00	0.00	3,478.95	3,500.00	3,667.09	3,500.00
100-53-5324-340	MACH & EQUIP SUPPLIES	2-Comm	1,000.00	0.00	41.84	1,000.00	583.66	1,000.00
100-53-5324-342	MACH & EQUIP GAS & OIL	2-Comm	22,500.00	0.00	14,397.56	16,000.00	17,488.50	20,000.00
	9/1/2021 Mo Hansen		amended twice on 8/31 by FC ending at $22,500					
100-53-5324-343	MACH & EQUIP TOOLS	2-Comm	1,000.00	0.00	1,106.54	1,000.00	1,489.85	1,000.00
100-53-5324-354	MACH & EQUIP REPAIRS	2-Comm	350.00	0.00	0.00	350.00	0.00	350.00
100-53-5324-361	MACH & EQUIP REP TRUCK #1	2-Comm	500.00	0.00	0.00	950.00	1,205.52	950.00
100-53-5324-362	MACH & EQUIP REP 2555 TRACTOR	2-Comm	1,450.00	0.00	1,660.50	1,000.00	492.98	1,000.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
	#7							
100-53-5324-376	MACH & EQUIP SAFETY EQUIP	2-Comm	6,000.00	0.00	3,841.71	6,000.00	4,597.90	8,000.00
100-53-5324-810	MACH & EQUIP OUTLAY	2-Comm	500.00	0.00	0.00	500.00	141.22	1,000.00
	9/1/2021 Mo Hansen		change per FC 8/31 action					
100-53-5327-190	GARAGE & SHED MTGS & SEM	2-Comm	500.00	0.00	0.00	500.00	473.11	500.00
100-53-5327-220	GARAGE & SHED TELEPHONE	2-Comm	800.00	0.00	630.70	800.00	737.68	1,200.00
100-53-5327-221	GARAGE & SHED ELECTRIC	2-Comm	4,000.00	0.00	2,742.53	4,000.00	3,441.30	4,500.00
100-53-5327-222	GARAGE & SHED HEAT	2-Comm	4,000.00	0.00	2,617.01	3,500.00	2,892.88	4,000.00
100-53-5327-223	GARAGE & SHED WATER & SEWER	2-Comm	3,000.00	0.00	2,717.13	2,200.00	2,602.24	2,000.00
100-53-5327-330	GARAGE & SHED MILEAGE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-53-5327-350	GARAGE & SHED SUPPLIES	2-Comm	2,000.00	0.00	2,393.27	2,000.00	3,177.67	2,000.00
100-53-5327-351	GARAGE & SHED REP & MAINT	2-Comm	1,800.00	0.00	451.62	1,800.00	801.00	1,800.00
100-53-5327-360	GARAGE & SHED MOBILE PHONE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-53-5327-380	GARAGE & SHED COMP SUPPLY&MAIN	2-Comm	500.00	0.00	526.37	864.00	1,148.07	500.00
100-53-5327-391	GARAGE & SHED PEST CONTROL	2-Comm	100.00	0.00	31.36	100.00	23.96	100.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
100-53-5344-350	STORM SEWERS SUPPLIES	2-Comm	0.00	0.00	128.98	500.00	74.90	1,000.00
	9/1/2021 Mo Hansen		zeroed out and combined with 100-53-5344-351 per 8/31 FC action					
100-53-5344-351	STORM SEWERS REP & MAINT	2-Comm	750.00	0.00	55.71	500.00	34.80	500.00
	9/1/2021 Mo Hansen		increased to $750 by 8/31 FC while intending to zero out 100-53-5344-350					
100-53-5344-399	STORM SEWERS MISC	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-53-5344-810	STORM SEWERS OUTLAY	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-53-5345-351	TRAFFIC CONTROL SUPPLIES	2-Comm	2,000.00	0.00	3,147.65	1,500.00	1,980.60	1,500.00
	9/1/2021 Mo Hansen		increased by FC 8/31 action					
100-53-5345-391	TRAFFIC CONTROL PAINT	2-Comm	3,500.00	0.00	1,449.10	3,500.00	3,344.83	3,500.00
100-53-5345-392	TRAFFIC CONTROL FLASH MAINT	2-Comm	1,000.00	0.00	0.00	1,000.00	496.29	1,000.00
100-53-5345-399	TRAFFIC CONTROL MISC	2-Comm	0.00	0.00	77.00	0.00	0.00	0.00
100-53-5345-810	TRAFFIC CONTROL OUTLAY	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-53-5345-817	TRAFFIC CONTROL OUTLAY SIGNS	2-Comm	0.00	0.00	0.00	500.00	0.00	600.00
	9/1/2021 Mo Hansen		zeroed out per FC 8/31 action					
100-53-5346-399	BRDGS & CULV MISC	2-Comm	300.00	0.00	0.00	225.00	285.14	225.00
	9/1/2021 Mo Hansen		increased per 8/31 FC action					
100-53-5347-192	TREE & BRUSH TREE REMOVAL	2-Comm	4,250.00	0.00	2,000.00	2,500.00	3,900.00	3,500.00
	9/1/2021 Mo Hansen		increased to $4000 by 8/31 FC action					
	9/1/2021 Mo Hansen		entry corrected from 4000 to 4250					
100-53-5347-193	TREE & BRUSH STUMP	2-Comm	500.00	0.00	0.00	500.00	0.00	1,800.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
100-53-5361-399	SANITARY SEWERS MISC	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-54-5412-297	ANIMAL CONTROL HUMANE SOCIE	2-Comm	4,652.00	0.00	4,651.72	4,400.00	4,651.72	4,651.72
100-55-5530-392	CELEB & ENTER XMAS DECOR	2-Comm	3,000.00	0.00	3,087.43	3,000.00	0.00	0.00
	10/19/2021 Mo Hansen		For banners					
100-55-5530-399	CELEB & ENTER MISC	2-Comm	0.00	0.00	1,075.43	1,000.00	295.00	1,000.00
100-56-5621-354	WEED CONTROL MAINT DITCH MOWE	2-Comm	1,200.00	0.00	0.00	1,600.00	982.00	1,600.00
	9/1/2021 Mo Hansen		changed per 8/31 FC action					
100-56-5621-399	WEED CONTROL MISC	2-Comm	1,000.00	0.00	315.00	1,000.00	864.47	1,000.00
100-56-5630-110	PLAN COMMISSION WAGES	2-Comm	1,050.00	0.00	315.00	1,050.00	555.00	1,050.00
100-56-5630-151	PLAN COMMISSION SOC SEC	2-Comm	81.00	0.00	24.09	81.00	42.49	80.33
100-56-5630-211	ECONOMIC DEVELOPMENT COUNTY	2-Comm	5,060.00	0.00	0.00	5,060.00	9,961.50	5,057.00
100-56-5630-215	PLAN ENG & ADMIN PROF FEES	2-Comm	0.00	0.00	725.00	0.00	550.00	0.00
100-56-5630-218	COMPREHENSIVE PLANNING GRANT	2-Comm	0.00	0.00	27.83	0.00	0.00	0.00
100-56-5630-320	MAPS & PLAT BOOKS PRINTING	2-Comm	4,700.00	0.00	160.85	0.00	50.00	0.00
100-59-5923-001	SPECIAL REVENUE FUND	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
100-59-5924-001	CAPITAL PROJECT FUND	2-Comm	0.00	0.00	0.00	142,000.00	0.00	0.00

Acct#	Title		Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
	8/12/2021	Mo Hansen		revised up to reflect new spending on wages per 8/11/21 Cable Bd					
200-55-5560-110	CATV WLOO COORDINATO	SALARY	2-Comm	40,575.60	0.00	29,345.40	19,500.00	31,819.10	19,000.00
	8/9/2021	Mo Hansen		+2% per 9/9/2020 Board minutes					
	8/12/2021	Mo Hansen		Revised per 8/11/21 Cable Bd action to 3/4 position, 1,560 hours @ 26.01 per hour, or $40.575.60. The rate is a 2% upper over the prior year					
200-55-5560-120	CATV WLOO VIDEO/ASSIS	WAGES	2-Comm	17,000.00	0.00	13,995.73	13,000.00	10,078.50	12,488.00
	8/9/2021	Mo Hansen		Per JB					
200-55-5560-122	CATV WLOO ANNOUNCER	WAGES	2-Comm	1,000.00	0.00	0.00	0.00	0.00	0.00
	8/9/2021	Mo Hansen		New for 2022; pay rate = $100 per event; per JB					
200-55-5560-151	CATV WLOO	SOC SEC	2-Comm	4,482.00	0.00	3,063.60	2,487.00	3,055.14	2,408.83
	8/9/2021	Mo Hansen		$37,800 in wages x 0.0765					
	8/12/2021	Mo Hansen		updated per 8/11 Cable Bd with total gross at $58,575.60 x 0.0765					
200-55-5560-152	CATV WLOO	RETIREMENT	2-Comm	2,637.00	0.00	2,012.13	1,632.00	2,266.37	1,600.00
	10/18/2021	Mike Tschanz		Increase in retirement due to increase in wages.					
200-55-5560-153	CATV WLOO	HEALTH INS	2-Comm	4,024.00	0.00	4,305.96	4,697.40	4,275.84	4,275.84
	10/6/2021	Mike Tschanz		Health Ins updated as of 10-6-21 selection					
	10/18/2021	Mike Tschanz		Health Updates with Rates as of 10-21-21. Rate for Single Only..					
200-55-5560-154	CATV WLOO INS	INCOME & LIFE	2-Comm	275.00	0.00	313.75	190.00	262.20	170.00
200-55-5560-298	CATV WLOO	WEB HOSTING	2-Comm	0.00	0.00	0.00	0.00	0.00	1,826.00
200-55-5560-320	CATV WLOO TAPE/PROG	VIDEO	2-Comm	1,938.00	0.00	3,032.06	1,938.00	1,057.23	421.00
200-55-5560-321	CATV WLOO MEMBERSHIP	DUES &	2-Comm	1,205.00	0.00	419.00	1,205.00	419.00	1,205.00
200-55-5560-350	CATV WLOO	SUPPLIES	2-Comm	800.00	0.00	80.22	800.00	707.95	800.00

GeneralLedgerPeriod.GLPeriod = 22

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
220-41-4112-000	TAX SHARE TOWN OF PORTLAND	2-Comm	92,722.00	0.00	92,076.21	85,255.00	87,937.87	85,255.00
	9/2/2021 Mo Hansen		changed to reflect WB 8/28 resubmittal after 8/31 FC direction					
220-41-4113-000	TAX SHARE TOWN OF SHIELDS	2-Comm	1,892.00	0.00	1,793.00	1,804.00	1,804.00	1,804.00
	9/2/2021 Mo Hansen		changed to reflect WB 8/28 resubmittal after 8/31 FC direction					
220-41-4114-000	TAX SHARE TOWN OF WATERLOO	2-Comm	85,387.00	0.00	60,435.00	83,441.00	83,443.40	83,441.00
	9/2/2021 Mo Hansen		changed to reflect WB 8/28 resubmittal after 8/31 FC direction					
220-41-4115-000	TAX SHARE CITY OF WATERLOO	2-Comm	284,663.00	0.00	279,464.00	280,746.00	280,746.00	280,746.00
	9/2/2021 Mo Hansen		updated as working number per FC 8/31 direction					
220-43-4352-000	STATE FIRE DEPT DUES	2-Comm	13,500.00	0.00	10,599.02	13,500.00	12,466.38	13,500.00
220-43-4355-000	STATE EMS GRANTS	2-Comm	5,000.00	0.00	0.00	5,000.00	5,555.69	5,000.00
220-43-4363-000	STATE FIRE GRANTS	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
220-43-4376-000	FEMA & STATE AID	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
220-45-4522-000	OTHER AWARDS & DAMAGES	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
220-46-4612-000	SALES OF MAT & SUPPLIES	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
220-46-4622-000	FIRE DEPT FEES EMS RUNS	2-Comm	130,000.00	0.00	160,854.61	130,000.00	169,329.15	130,000.00
220-46-4623-000	FIRE DEPT FEES FIRE RUNS	2-Comm	1,000.00	0.00	500.00	1,000.00	760.00	1,000.00
220-48-4800-000	MISC REVENUES	2-Comm	0.00	0.00	50.00	197,838.64	18,399.92	0.00
220-48-4810-000	INTEREST ON TEMP INVESTMENTS	2-Comm	1,000.00	0.00	53.54	1,000.00	562.63	1,000.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
220-52-5221-312	PUBLICATIONS	2-Comm	0.00	0.00	227.95	0.00	564.89	600.00
220-52-5221-320	PROF DUES	2-Comm	3,500.00	0.00	3,249.46	4,500.00	3,128.35	4,500.00
	8/31/2021 Mike Tschanz		Change from 4500.00 to 3500.00 per FC-8/26/21					
220-52-5221-341	COMMUNICATION	2-Comm	4,200.00	0.00	6,029.37	4,200.00	5,467.77	4,200.00
220-52-5221-380	ADMIN OFFICE COMPUTER	2-Comm	3,000.00	0.00	8,263.26	3,000.00	6,780.49	10,150.00
220-52-5221-381	COMP SOFTWARE	2-Comm	5,300.00	0.00	242.46	5,300.00	0.00	0.00
220-52-5221-399	OFFICE ADMIN MISC	2-Comm	0.00	0.00	0.00	0.00	0.00	340.00
220-52-5223-221	ELECTRIC	2-Comm	9,000.00	0.00	7,200.95	9,671.20	7,194.07	8,635.00
	8/31/2021 Mike Tschanz		Change from 9675.00 to 9000.00 per FC-8/26/21					
220-52-5223-222	HEAT	2-Comm	4,000.00	0.00	2,770.90	5,000.00	3,574.67	5,000.00
	8/31/2021 Mike Tschanz		Change from 5000.00 to 4000.00 per FC-8/26/21					
220-52-5223-223	WATER&SEWER	2-Comm	4,000.00	0.00	2,546.83	2,155.00	2,375.20	2,155.00
	8/31/2021 Mike Tschanz		Change from 2155.00 to 4000.00 per FC-8/26/21					
220-52-5224-110	FULL TIME WAGES	2-Comm	114,938.00	0.00	97,426.12	108,696.14	112,757.74	106,546.14
	6/8/2021 Mike Tschanz		Per WB-2% increase for FT employees					
	7/19/2021 Wes Benisch		Adding one Full Time personal					
	8/31/2021 Mike Tschanz		Change from 164500.00 to 110870.00 per FC-8/26/21					
	10/18/2021 Mike Tschanz		Actual updated per spreadsheet 10/1/21					
220-52-5224-112	LONGEVITY	2-Comm	500.00	0.00	260.00	0.00	468.48	0.00
220-52-5224-120	EMS MEMBER WAGES	2-Comm	94,380.00	0.00	47,767.40	71,850.00	64,049.60	74,000.00
	6/8/2021 Mike Tschanz		Per WB-Increasing pay per shift					
	7/19/2021 Wes Benisch		7.50 per hour for two person crew					

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
220-52-5226-341	RADIO	2-Comm	2,500.00	0.00	1,596.55	12,000.00	5,790.21	8,000.00
	6/8/2021 Mike Tschanz		Per WB-need to adjust for loan payment to this unkown at this time					
	8/31/2021 Mike Tschanz		Change from 25,500.00 to 2,500.00 per FC-8/26/21					
220-52-5226-343	TRAINING TOOLS	2-Comm	3,000.00	0.00	21.99	4,200.00	214.79	4,200.00
	8/31/2021 Mike Tschanz		Change from 4,200.00 to 3,000.00 per FC-8/26/21					
220-52-5226-344	EMS SUPPLIES	2-Comm	13,000.00	0.00	15,375.57	13,000.00	28,428.10	13,000.00
220-52-5226-354	FIRE EQUIP REP	2-Comm	4,000.00	0.00	2,619.49	4,500.00	3,075.33	4,500.00
	8/31/2021 Mike Tschanz		Change from 5,000.00 to 4,000.00 per FC-8/26/21					
220-52-5226-355	EMS REPAIRS	2-Comm	3,000.00	0.00	1,082.00	2,500.00	3,369.98	2,500.00
220-52-5226-359	SCBA	2-Comm	5,000.00	0.00	4,203.83	6,065.00	6,750.96	3,000.00
	8/31/2021 Mike Tschanz		Change from 6,200.00 to 5,000.00 per FC-8/26/21					
220-52-5226-360	REPAIRS OTHER	2-Comm	0.00	0.00	0.00	0.00	0.00	300.00
220-52-5226-399	MACH & EQUIP MISC	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
220-52-5226-810	MACH & EQUIP OUTLAY	2-Comm	54,000.00	0.00	0.00	0.00	0.00	0.00
	7/19/2021 Wes Benisch		updated cost on stryker system					
	8/31/2021 Mike Tschanz		Change from 60,000.00 to 54,000.00 per FC-8/26/21					
220-52-5227-342	GAS & OIL	2-Comm	11,900.00	0.00	7,891.94	8,500.00	6,581.42	8,500.00
	6/8/2021 Mike Tschanz		Per WB-Increased fuel costs					
220-52-5227-361	TRUCK #3/3971	2-Comm	7,000.00	0.00	5,248.49	13,250.00	8,106.96	6,000.00
	8/31/2021 Mike Tschanz		Change from 9,000.00 to 7,000.00 per FC-8/26/21					
220-52-5227-364	TRUCK #4/3981	2-Comm	1,000.00	0.00	0.00	1,000.00	371.09	1,000.00
	7/19/2021 Wes Benisch		replace scene lights					
	8/31/2021 Mike Tschanz		Change from 3,000.00 to 1,000.00 per FC-8/26/21					

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
	8/31/2021 Mike Tschanz		Change from 12,000.00 to 14,000.00 per FC-8/26/21					
220-52-5229-331	FT ALLOWANCE	2-Comm	1,000.00	0.00	544.48	1,000.00	828.93	1,000.00
220-52-5229-332	MEMBER ALLOWANCE	2-Comm	1,500.00	0.00	0.00	1,500.00	1,116.35	1,500.00
220-52-5230-290	FIRE INSPECTIONS	2-Comm	270.00	0.00	75.00	270.00	165.00	270.00
220-52-5231-340	SUPPLIES	2-Comm	1,500.00	0.00	2,336.41	1,500.00	4,404.86	1,500.00
220-52-5231-350	CLEANING SUPPLIES	2-Comm	400.00	0.00	183.88	400.00	156.17	400.00
220-52-5231-351	MAINTENANCE	2-Comm	6,000.00	0.00	2,595.94	7,000.00	9,314.65	17,100.00
220-52-5231-352	TRAINING MAINT	2-Comm	0.00	0.00	0.00	0.00	0.00	900.00
220-52-5231-353	STORAGE MAINT	2-Comm	0.00	0.00	0.00	0.00	9.99	200.00
220-52-5231-354	MEZZANINE MAINT	2-Comm	0.00	0.00	0.00	0.00	0.00	500.00
220-52-5231-399	FIRE STATION MISC	2-Comm	0.00	0.00	0.00	0.00	0.00	140.00
220-52-5232-510	PROPERTY INSURANCE	2-Comm	2,650.00	0.00	2,308.79	2,300.00	1,993.97	2,079.00
220-52-5232-511	WORKERS COMP	2-Comm	5,000.00	0.00	4,074.28	5,398.00	4,609.60	5,398.00
220-52-5232-512	LIABILITY INS	2-Comm	19,000.00	0.00	16,651.46	16,953.00	14,950.88	16,953.00
220-52-5232-513	ACCIDENT INSURANCE	2-Comm	1,500.00	0.00	1,422.00	1,500.00	1,448.00	1,500.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
225-46-4624-000	FACILITY RENTAL OTHER	2-Comm	0.00	0.00	0.00	0.00	100.00	0.00
225-46-4630-000	PARKS CONCESSIONS	2-Comm	8,500.00	0.00	6,306.44	8,500.00	833.00	5,000.00
	10/2/2021 Mo Hansen		10/1 GH resubmits reducing this revenue from $8500 to 4000 with note "Variable Revenue" a 2023 column show same revenue amount. Total net adjustment for this type of variable revenue submitted modification where the amount is not zeroed out (concession revenue and alcohol revenue is a reduction from previously submitted revenue of $27,000. Total "variable revenue" budget submittal adjustment total to $79,400					
	10/13/2021 Mo Hansen		Amount revised back to first Parks submittal per 10/4 FC action.					
225-46-4632-000	PARKS ALCOHOL	2-Comm	45,000.00	0.00	33,446.00	45,000.00	12,179.00	45,000.00
	10/2/2021 Mo Hansen		10/1 GH resubmits reducing this revenue from $45,000 to 22,500 with note "Variable Revenue" a 2023 column shows same revenue amount. Total net adjustment for this type of variable revenue submitted modification where the revenue amount is zeroed out or reduced totals to $79,400					
	10/13/2021 Mo Hansen		Amount revised back to first Parks submittal per 10/4 FC action.					
225-46-4636-000	PARKS ADVERTISING FEE	2-Comm	2,000.00	0.00	2,300.00	2,000.00	950.00	2,000.00
	10/2/2021 Mo Hansen		10/1 GH resubmits reducing this revenue from $2,000 to zero with note "Variable Revenue" a 2023 column shows same revenue amount. Total net adjustment for this type of variable revenue submitted modification where the revenue amount is zeroed out or reduced totals to $79,400					
	10/13/2021 Mo Hansen		Amount revised back to first Parks submittal per 10/4 FC action.					
225-46-4638-000	PARKS BARTENDERS	2-Comm	3,750.00	0.00	3,460.00	3,750.00	1,864.50	3,500.00
	10/2/2021 Mo Hansen		10/1 GH resubmits reducing this revenue from $3750 to zero with note "Variable Revenue" a 2023 column shows same revenue amount. Total net adjustment for this type of variable revenue submitted modification where the revenue amount is zeroed out or reduced totals to $79,400					
	10/13/2021 Mo Hansen		Amount revised back to first Parks submittal per 10/4 FC action.					
225-46-4674-000	CAROUSEL RENTAL	2-Comm	500.00	0.00	1,109.00	500.00	0.00	500.00
	10/2/2021 Mo Hansen		10/1 GH resubmits reducing this revenue from $500 to zero with note "Variable Revenue" a 2023 column shows same revenue amount. Total net adjustment for this type of variable revenue submitted modification where the revenue amount is zeroed out or reduced totals to $79,400					
	10/13/2021 Mo Hansen		Amount revised back to first Parks submittal per 10/4 FC action.					
225-48-4800-000	MISC REVENUES	2-Comm	0.00	0.00	121.25	7,250.00	1,076.86	200.00
225-48-4830-000	SALE OF CITY PROPERTY	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
225-49-4924-000	TRANSFER FROM CAPITAL PROJECT	2-Comm	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00
	8/17/2021 Mo Hansen		Described by GH as requested by Mayor to build a capital reserve for the Parks Department. Capital Fund revenue sources are Computer Aid and Debt, so this has the net effect of increasing borrowing by $25,000. NOTE: as of 8/17 net balance of Parks Dept. budget as submitted is $5,819					
	10/2/2021 Mo Hansen		10/1 GH resubmits reducing this revenue from $25,000 to zero. No notation.					
	10/13/2021 Mo Hansen		There is no available Capital Fund revenue to benefit this Fund as there was in 2021.					
225-49-4930-000	FUNDS APPLIED TO BUDGET	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
	10/2/2021 Mo Hansen		10/1 GH resubmits during 2022 budget process noting that a 2023 request would be made for $70,000 in Fund Balance Applied for the 2023 year.					
225-49-4935-000	DESIGNATED FUNDS APPLIED	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
	10/2/2021 Mo Hansen		10/1/2020 GH resubmits as part of 2022 budget process with a request for $70,000 in fund balance for the 2023 budget year					
225-51-5112-390	LEGIS SUPPORT SALES TAX	2-Comm	4,500.00	0.00	3,226.28	4,500.00	1,287.98	1,500.00
	10/2/2021 Mo Hansen		10/1 GH resubmits reducing this expense from $4500 to $0 with note "Variable Cost"					
	10/13/2021 Mo Hansen		Correction, not previously modified on 10/1					
225-51-5130-211	ATTORNEY ATTORNEY FEES	2-Comm	0.00	0.00	0.00	0.00	94.00	0.00
225-51-5190-906	MISC GEN GOVT UNEMPLOYMENT ST	2-Comm	0.00	0.00	0.00	0.00	95.85	0.00
225-53-5324-340	MACH & EQUIP SUPPLY GROUNDS	2-Comm	1,500.00	0.00	365.43	2,500.00	0.00	2,000.00
	8/31/2021 Mo Hansen		Per 8/24 FC action					
	10/2/2021 Mo Hansen		10/1 GH resubmits noting this expense "down 1,000 from 2020. He notes a 2023 budget figure of $1,500					
	10/2/2021 Mo Hansen		The 10/1 GH resubmit is a modification of 8/24 FC action which reduced the amount from $1,500 to $1,000. The GH resubmit reverses FC action re-setting the expense back to $1,500.					
225-53-5324-342	MACH & EQUIP GAS & OIL	2-Comm	2,000.00	0.00	2,487.73	2,000.00	1,875.12	1,750.00
225-53-5324-354	MACH & EQUIP REP EQUIP GROUN	2-Comm	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
225-55-5510-354	FIREMEN'S PARK ALCOHOL	2-Comm	22,000.00	0.00	18,331.73	22,500.00	5,994.04	20,000.00
	8/31/2021 Mo Hansen		Per 8/24 FC action					
	10/2/2021 Mo Hansen		10/1 GH resubmits with note: "Variable Cost"					
225-55-5510-356	FIREMEN'S PARK CONCESSIONS	2-Comm	4,000.00	0.00	6,719.59	4,000.00	1,780.96	2,000.00
	10/2/2021 Mo Hansen		10/1 GH resubmits with notation: "Variable Cost"					
225-55-5510-357	FIREMEN'S PARK DOG PARK	2-Comm	500.00	0.00	54.04	500.00	52.95	500.00
225-55-5510-358	FIREMEN'S PARK EVENTS	2-Comm	12,000.00	0.00	14,412.00	12,000.00	0.00	12,000.00
225-55-5510-359	FIREMEN'S PARK ENTERTAINMENT	2-Comm	7,500.00	0.00	6,453.25	7,500.00	2,150.00	7,500.00
225-55-5510-360	FIREMEN'S PARK CAROUSEL	2-Comm	1,000.00	0.00	2,861.67	1,000.00	97.97	1,000.00
225-55-5510-521	CYBER INSURANCE	2-Comm	0.00	0.00	148.94	0.00	0.00	0.00
225-55-5520-221	TRAILHEAD-WRT ELECTRIC	2-Comm	1,750.00	0.00	1,529.92	1,500.00	1,756.39	1,250.00
	8/31/2021 Mo Hansen		Increase per 8/24 FC action					
225-55-5520-222	TRAILHEAD-WRT HEAT	2-Comm	1,500.00	0.00	1,008.48	1,750.00	1,128.36	1,750.00
	8/31/2021 Mo Hansen		Per 8/24 FC action					
225-55-5520-223	TRAILHEAD-WRT WATER/SEWER	2-Comm	1,500.00	0.00	1,554.45	1,500.00	1,287.31	850.00
225-55-5520-240	TRAILHEAD- WRT BLDG MAINT	2-Comm	500.00	0.00	4,665.48	250.00	622.18	250.00
	10/2/2021 Mo Hansen		10/1 GH resubmits increasing this expense from $250 to $500 no notation					
225-55-5520-290	TRAILHEAD-WRT CLEAN CONTRACT	2-Comm	1,200.00	0.00	1,000.00	1,200.00	300.00	2,800.00
225-55-5520-291	TRAILHEAD-WRT SECURITY CONTR	2-Comm	1,175.00	0.00	1,162.20	1,250.00	1,143.20	1,250.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
225-55-5530-221	PARKS OTHER ELECTRIC	2-Comm	100.00	0.00	134.31	100.00	150.10	100.00
225-55-5530-223	PARKS OTHER WATER & SEWER	2-Comm	300.00	0.00	0.00	300.00	0.00	300.00
225-55-5530-310	PARKS OTHER SUPPLIES	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
225-55-5530-510	PROPERTY INSURANCE	2-Comm	4,240.00	0.00	3,741.79	3,457.00	3,320.15	3,457.00
	10/2/2021 Mo Hansen		10/1 GH resubmits increasing this expense from $3,457 to $4,240 with note "Increase in 2020"					
225-55-5530-511	WORKER'S COMPENSATION	2-Comm	1,763.00	0.00	1,391.09	1,763.00	1,505.51	1,763.00
225-55-5530-512	LIABILITY INSURANCE	2-Comm	3,054.00	0.00	2,612.78	3,054.00	2,607.09	3,054.00
225-57-5701-800	CAPITAL PROJECTS	2-Comm	115,000.00	0.00	84,164.27	164,000.00	141,649.50	145,000.00
	10/2/2021 Mo Hansen		10/1 GH resubmits reducing this expense from $363,000 to $15,000 with no notation but a submitted plan revision (see attachments)					
	Air Condition Update (WRT)		15,000.00					
	Lower Parking Lot Paving		45,000.00					
	Kitchen Reno		40,000.00					
	AC Update Pavilion		15,000.00					
225-59-5926-000	DEBT ISSUANCE COSTS	2-Comm	0.00	0.00	0.00	0.00	2,138.00	0.00
225-59-5929-001	TRANSFER TO DEBT SERVICE	2-Comm	21,010.00	0.00	1,150.00	1,150.00	488.75	488.75
	10/2/2021 Mo Hansen		10/1 GH resubmits increasing this expense from $21,010 to $51,010 with note "21,010 loan & 30,000 debt" NOTE: the 2023 figure submitted is $21,010					
	10/14/2021 Mo Hansen		Amount revised back to first Parks submittal per 10/4 FC action.					
225-59-5930-000	TRANSFER TO OTHER FUNDS	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
300-41-4111-000	GENERAL PROPERTY TAXES	2-Comm	334,425.00	0.00	338,385.00	338,385.00	505,664.00	505,664.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
300-49-4929-000	TRANSFER FROM TIF DISTRICT 3	2-Comm	101,567.50	0.00	392,612.72	92,337.50	969,469.58	969,469.58
	2020A		74,042.50					
	2020B		27,525.00					
300-49-4930-000	TRANSFER-FUND BALANCE APPLIED	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
300-49-4931-000	TRANSFER FROM SPECIAL ASSMT	2-Comm	0.00	0.00	0.00	3,934.00	0.00	0.00
300-51-5112-320	DEBT SERVICE PR & PUB	2-Comm	0.00	0.00	0.00	0.00	130.20	130.20
300-58-5810-610	DEBT SERVICE PRINCIPAL	2-Comm	0.00	0.00	293,746.40	779,422.00	1,669,557.91	1,669,557.91
300-58-5810-611	DEBT SERVICE INTEREST	2-Comm	0.00	0.00	15,721.32	106,356.00	89,488.45	89,488.45
300-58-5810-616	DEBT SERVICE-2010 GORB PRIN	2-Comm	325,000.00	0.00	320,000.00	0.00	0.00	0.00
300-58-5810-617	DEBT SERVICE-2010 GORB INT	2-Comm	9,425.00	0.00	9,192.50	0.00	0.00	0.00
300-58-5810-618	DEBT SERVICE-2020A-PARKS-PRIN	2-Comm	20,000.00	0.00	0.00	0.00	0.00	0.00
300-58-5810-619	DEBT SERVICE-2020A-PARKS-INT	2-Comm	1,010.00	0.00	1,150.00	0.00	0.00	0.00
300-58-5810-620	DEBT SERVICE-2020A-CAP-PRIN	2-Comm	20,000.00	0.00	20,000.00	0.00	0.00	0.00
300-58-5810-621	DEBT SERVICE-2020A-CAP-INT	2-Comm	650.00	0.00	930.00	0.00	0.00	0.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
400-43-4349-000	STATE GRANT BUSINESS INCUBATOR	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-43-4350-000	DPW SOIL TESTING PECFA GRANT	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-43-4351-000	STATE AID MSIP	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-43-4352-000	STATE AID LRIP	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
	8/16/2021 Mo Hansen		Hendricks State Aid revenue requiring corresponding match					
	8/20/2021 Mo Hansen		Hendricks St struck by FC action 8/19/21, zeroing out $200k (relocate to another year?)					
400-43-4353-000	STATE AID HIGHWAYS	2-Comm	242,244.47	0.00	256,829.81	242,244.47	252,623.58	252,996.47
400-43-4358-000	LEAD REPLACEMENT PRGM REVENUE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-43-4359-000	DEPOSITS FROM SUBDIVIDERS	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-43-4369-000	STATE/CO AID LAW ENFORCEMENT	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-43-4371-000	COUNTY AID ROADS/BRDGS	2-Comm	0.00	0.00	0.00	0.00	16,380.00	16,380.00
400-43-4372-000	GRANT/AID	2-Comm	0.00	0.00	0.00	0.00	99,238.50	99,000.00
400-46-4632-000	SUBDIVIDER REIMBURSE FEES	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-48-4800-000	MISC REVENUES	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-48-4810-000	INTEREST ON INVESTMENTS	2-Comm	0.00	0.00	0.01	0.00	0.73	0.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
400-49-4925-000	TRANSFER FROM OTHER FUNDS	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-49-4930-000	FUND BALANCE APPLIED	2-Comm	142,284.00	0.00	0.00	0.00	0.00	35,000.00
	10/18/2021 Mo Hansen		Per FC 10/4 action applying $100,000 after 2021 transfer from GF to Capital occurs					
	10/19/2021 Mo Hansen		Per 10/4 FC action also added DPW prior balance					
	10/19/2021 Mo Hansen		added $450 to account for Legis Support Expense and bring budget closer to balance					
400-49-4933-000	FUTURE BORROWING	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-49-4935-000	DESIGNATED FUNDS APPLIED	2-Comm	0.00	0.00	0.00	0.00	0.00	31,500.00
400-51-5112-320	LEGIS SUPPORT PR & PUB	2-Comm	450.00	0.00	154.50	450.00	1,999.15	604.15
400-51-5130-211	ATTORNEY ATTORNEY FEES	2-Comm	0.00	0.00	2,526.50	0.00	2,974.00	2,057.50
400-53-5310-215	ENG & ADMIN PROF FEES	2-Comm	139,125.60	0.00	156,743.58	68,494.00	119,488.29	0.00
	Leschinger - Engineering		40,575.60					
	Jefferson - Engineering		98,550.00					
400-53-5370-001	LEAD SERVICE REPLACE PROGRAM	2-Comm	0.00	0.00	87,564.90	0.00	49,238.50	49,238.50
400-57-5701-800	CAPITAL PROJ OUTLAY	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-57-5701-802	CAPITAL PROJ STREET CONST	2-Comm	1,575,465.60	0.00	558,968.69	684,940.00	840,745.87	1,062,930.00
	8/20/2021 Mo Hansen		Hendricks St Proj struck by FC 8/19 action, reduction of $440,504 (relocated to another year? TBD)					
	Jefferson St Reconstruct		1,084,050.00					
	Leschinger St		491,415.60					
400-57-5701-808	CAP PROJ/MUNI BLDG/CLERK	2-Comm	0.00	0.00	0.00	0.00	98,157.20	98,157.20

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
	ST							
400-57-5701-828	CAPITAL PROJ DEYOUNG DEVELOP	2-Comm	3,500.00	0.00	0.00	3,500.00	0.00	0.00
400-57-5701-829	CAPITAL PROJ STH 89 IMPROVE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-57-5701-830	CAPITAL PROJ TREYBURN	2-Comm	3,000.00	0.00	7,764.30	3,000.00	13,323.60	13,323.60
400-57-5701-831	CAPITAL PROJ S.T.H. 19 IMPROVE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-57-5701-832	CAPITAL PROJECT HH/SADDLE RIDG	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-57-5701-836	CAPITAL PROJ LEAD WATER SERV	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-57-5701-837	CAPITAL PROJ CLERK'S OFFICE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-57-5701-841	CAPITAL PROJ ASSESSMENT	2-Comm	0.00	0.00	42,513.73	30,000.00	12,600.00	24,000.00
400-57-5701-855	CAPITAL PROJECT LIGHTING	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-57-5701-900	CAPITAL PROJ TRANS GEN FUND	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-57-5701-907	SEWER COLLECTION SYSTEM OUTLAY	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
400-57-5711-812	SPECIAL FUNDS SQUAD CAR	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
	6/23/2021 Denis Sorenson		Not requesting to assign any money for 2022 squad car					

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
402-46-4362-000	S/A 2003 MISC SIDEWALKS	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
402-46-4364-000	S/A 2004 MISC SIDEWALKS	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
402-46-4366-000	SA 2006 MISC SIDEWALK	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
402-46-4368-000	S/A 2007 EDISON ST SIDEWALK	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
402-46-4369-000	S/A 2014 SW QUADRANT SIDEWALK	2-Comm	0.00	0.00	0.00	0.00	339.56	0.00
402-46-4370-000	S/A BLDG CODE VIOLATIONS	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
402-46-4371-000	S/A 2017 ANNA ST SIDEWALK	2-Comm	624.10	0.00	322.02	650.00	585.16	0.00
	Henderson		298.55					
	Bussian		298.55					
	Shelton		27.00					
402-46-4372-000	2017 HIGHWAY 19 LOAN - ROTH	2-Comm	0.00	0.00	522.07	0.00	0.00	0.00
402-48-4800-000	MISC REVENUES	2-Comm	0.00	0.00	0.00	81,600.00	0.00	0.00
402-48-4810-000	INTEREST ON TEMP INVESTMENTS	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
402-49-4930-000	FUNDS APPLIED TO BUDGET	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
402-49-4934-000	SURPLUS MONIES	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
412-43-4366-000	STATE AID PERSONAL PROPERTY	2-Comm	2,036.19	0.00	3,423.20	2,030.00	2,036.19	0.00
412-48-4800-000	MISC REVENUES	2-Comm	119,128.89	0.00	101,291.18	50,000.00	32,013.27	0.00
	8/10/2021 Mo Hansen		Revenue from two "fee in lieu of taxes" projects: (a) Hawthorn & Stone @ $96,899.89; and (b) Josh Wurzburger, 575 West Madison St @ $22,229.00					
412-48-4810-000	INTEREST ON TEMP INVESTMENTS	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
412-49-4910-000	LONG TERM DEBT PROCEEDS	2-Comm	0.00	0.00	58,893.05	0.00	0.00	0.00
412-49-4917-000	TRANSFER FROM TIF DISTRICT 1	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
412-49-4918-000	TRANSFER FROM IMPACT FEES	2-Comm	0.00	0.00	4.47	0.00	0.00	0.00
412-51-5112-320	LEGIS SUPPORT PR & PUB	2-Comm	0.00	0.00	6.80	0.00	100.20	100.20
412-51-5112-325	LEGIS SUPPORT ANNUAL DOR FEE	2-Comm	150.00	0.00	150.00	150.00	150.00	150.00
412-51-5130-211	ATTORNEY ATTORNEY FEES	2-Comm	1,500.00	0.00	2,236.39	150.00	9,970.50	3,600.00
412-51-5142-110	CLERK SALARY/CLERK	2-Comm	25,000.00	0.00	24,365.88	25,000.00	26,580.96	25,000.00
	8/13/2021 Mo Hansen		This portion of CT's salary paid from TID #2					
412-51-5151-214	SPEC ACCTG & AUD PROF FEES	2-Comm	750.00	0.00	616.68	1,000.00	418.00	418.00
412-51-5193-510	PROPERTY INSURANCE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
412-51-5193-512	LIABILITY INSURANCE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
413-43-4365-000	STATE AID PERSONAL PROPERTY	2-Comm	220.77	0.00	323.63	904.00	903.84	0.00
413-48-4800-000	MISC REVENUES	2-Comm	22,198.83	0.00	23,105.35	20,000.00	27,272.29	0.00
413-48-4830-000	SALE OF CITY PROPERTY	2-Comm	0.00	0.00	0.00	0.00	530.00	0.00
413-49-4910-000	LONG TERM DEBT PROCEEDS	2-Comm	0.00	0.00	0.00	0.00	1,724,999.90	1,656,224.90
413-51-5112-320	LEGIS SUPPORT PR & PUB	2-Comm	0.00	0.00	0.00	0.00	34.17	34.17
413-51-5112-325	LEGIS SUPPORT ANNUAL DOR FEE	2-Comm	150.00	0.00	150.00	150.00	150.00	150.00
413-51-5130-211	ATTORNEY ATTORNEY FEES	2-Comm	0.00	0.00	1,051.50	0.00	1,236.00	1,236.00
413-51-5151-214	SPEC ACCTG & AUD PROF FEES	2-Comm	2,000.00	0.00	616.66	1,500.00	5,418.00	5,418.00
413-53-5310-215	ENG & ADMIN PROF FEES	2-Comm	2,000.00	0.00	2,320.00	1,500.00	1,370.00	1,370.00
413-57-5701-800	CAPITAL PROJ OUTLAY	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
413-57-5701-805	CAPITAL PROJ 333 PORTLAND	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
413-57-5701-898	CAP OUTLAY CONTRACTOR SERVICES	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
413-58-5820-000	INTEREST EXPENSE ON ADVANCE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
414-53-5310-217	ENG & ADMIN WATER DISTRICT #1	2-Comm	0.00	0.00	1,576.12	0.00	0.00	0.00
414-57-5701-800	CAPITAL PROJ OUTLAY	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
600-41-4111-000	LOCAL TAX-GENERAL FUND	2-Comm	4,650.00	0.00	4,650.00	4,650.00	4,650.00	4,650.00
600-43-4320-000	STATE PROPERTY ACQUISITION	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
600-46-4674-000	MBC BUILDING RENTAL	2-Comm	2,400.00	0.00	2,575.00	2,400.00	3,400.00	2,400.00
600-48-4850-000	DONATIONS LOCAL	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
600-48-4860-000	SALE OF CITY PROPERTY	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
600-49-4910-000	REVOLVING LOAN FUND REIMBURSE	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
600-49-4921-000	TRANSFER FROM GENERAL FUND	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
600-49-4926-000	TRANSFER FROM TIF (TID#1)	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
600-49-4928-000	TRANSFER FROM TID #2	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
600-49-4930-000	FUNDS APPLIED TO BUDGET	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
600-51-5112-320	LEGIS SUPPORT PR & PUB	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
600-51-5130-211	ATTORNEY ATTORNEY FEES	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
600-56-5670-720	REVOLVING LOAN FUND	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
600-57-5701-800	CAPITAL PROJ OUTLAY BLDG	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
812-41-4111-000	LOCAL TAX-LIBRARY SPECIAL REV	2-Comm	210,500.00	0.00	208,254.00	208,254.00	205,142.00	205,142.00
	7/28/2021 Kelli Mountford		Asking for a $9,441 dollar increase in city funds. This will cover 2% raise and benefits plus Cyber insurance.					
	9/2/2021 Mo Hansen		modified by KM to a 2% increase or $4246.00					
	9/2/2021 Mo Hansen		KM Got this down to a 2% increase or $4,246.00 increase for city					
	9/15/2021 Mo Hansen		Reduced from $212500 to 210500 by 9/9 FC action					
812-43-4372-000	COUNTY AID LIBRARY	2-Comm	78,375.00	0.00	79,038.00	79,037.00	79,342.00	79,342.00
812-43-4374-000	COUNTY AID LIB NUTRITI SITE	2-Comm	9,532.00	0.00	7,176.18	9,532.00	8,637.53	9,532.00
812-43-4376-000	LIBRARY AID TOWN OF PORTLAND	2-Comm	0.00	0.00	2,500.00	0.00	0.00	0.00
812-45-4519-000	LIBRARY FEES & FINES	2-Comm	250.00	0.00	1,274.73	1,000.00	1,484.38	1,500.00
812-46-4671-000	LIBRARY XEROX/COPIES	2-Comm	750.00	0.00	595.60	500.00	492.95	700.00
812-46-4674-000	LIBRARY MTG ROOM RENT	2-Comm	1,000.00	0.00	440.00	1,000.00	500.00	1,600.00
812-48-4800-000	MISC REVENUES	2-Comm	0.00	0.00	0.00	0.00	1,804.72	0.00
812-48-4810-000	INTEREST ON TEMP INVESTMENTS	2-Comm	0.00	0.00	18.74	0.00	214.83	0.00
812-48-4815-000	DONATION LIBRARY MEMORIAL	2-Comm	0.00	0.00	761.01	0.00	738.56	0.00

Acct#	Title		Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
	10/18/2021	Mike Tschanz		KM $30,250 will be taken from Clark Wages					
812-55-5511-116	LIBRARY SIT	ASSISTANT-NUTRI	2-Comm	32,320.00	0.00	27,585.59	30,600.00	30,233.61	30,000.00
	7/28/2021	Kelli Mountford		Increasing our Adult Services library salary to $16.00 an hour for living wage and helps get range closer to what this position should be making compared to local other libraries.					
812-55-5511-121	LIBRARY	WAGES CLEANING	2-Comm	9,000.00	0.00	7,346.00	9,000.00	8,340.00	8,320.00
812-55-5511-124	LIBRARY	WAGES PARTTIME	2-Comm	14,314.00	0.00	9,644.71	14,244.00	11,027.76	14,729.00
812-55-5511-151	LIBRARY	SOC SEC	2-Comm	14,231.00	0.00	12,167.49	14,828.00	14,703.07	14,557.00
812-55-5511-152	LIBRARY	RETIREMENT	2-Comm	11,162.00	0.00	9,772.10	11,259.00	11,723.94	12,559.00
812-55-5511-153	LIBRARY	HEALTH INS	2-Comm	67,292.00	0.00	65,092.54	71,010.00	66,917.04	66,917.00
	10/6/2021	Mike Tschanz		Health Ins updated as of 10-6-21 selection					
	10/18/2021	Mike Tschanz		Health Ins Updated as of 10-21-21					
812-55-5511-154	LIBRARY	INC & LIFE	2-Comm	2,370.00	0.00	1,319.08	1,250.00	1,350.84	1,250.00
812-55-5511-220	LIBRARY	TELEPHONE	2-Comm	1,000.00	0.00	677.78	1,000.00	788.04	1,000.00
812-55-5511-221	LIBRARY	ELECTRIC	2-Comm	6,500.00	0.00	4,345.86	8,000.00	5,168.63	10,000.00
	9/2/2021	Mo Hansen		KM Hoping that Electricity does not increase					
812-55-5511-222	LIBRARY	HEAT	2-Comm	3,000.00	0.00	1,838.70	3,000.00	1,953.03	3,000.00
812-55-5511-223	LIBRARY	WATER & SEWER	2-Comm	3,700.00	0.00	2,351.12	2,300.00	1,634.80	2,300.00
	7/28/2021	Kelli Mountford		Needed to increase amount due to Water/Sewer charge increasing in cost. Library pays $304.00 per month.					
	9/2/2021	Mo Hansen		KM New monthly bill was more than I budgeted for the first time					
812-55-5511-229	LIBRARY	ON-LINE USER FEE	2-Comm	1,600.00	0.00	872.84	1,600.00	2,069.84	1,950.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
812-55-5511-353	LIBRARY REP/SUPPLY COMPUTE	2-Comm	1,000.00	0.00	1,637.50	1,000.00	1,910.40	2,000.00
812-55-5511-354	LIBRARY REP & MAINT EQUIP	2-Comm	9,000.00	0.00	6,949.10	9,000.00	9,210.98	8,050.00
812-55-5511-391	LIBRARY PROGRAMS-YA	2-Comm	0.00	0.00	356.55	0.00	0.00	0.00
812-55-5511-392	LIBRARY CHILDREN'S PROG	2-Comm	0.00	0.00	1,860.66	0.00	1,084.24	0.00
812-55-5511-393	LIBRARY ADULT PROGRAMS	2-Comm	727.00	0.00	656.94	500.00	602.38	500.00
	7/28/2021 Kelli Mountford		Used extra Junginger funds to increase Adult programs. Adult program funds are depleted for the year 2021 and we are only a little over half way through this year.					
812-55-5511-394	LIBRARY MAGAZINES ADULT	2-Comm	400.00	0.00	369.86	400.00	361.89	0.00
812-55-5511-395	LIBRARY MAGAZINES-YA	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
812-55-5511-396	LIBRARY BOOKS ADULT	2-Comm	9,000.00	0.00	9,713.95	9,000.00	8,757.91	8,800.00
812-55-5511-397	LIBRARY BOOKS-YA	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
812-55-5511-398	LIBRARY VIDEO ADULT/YA	2-Comm	3,000.00	0.00	3,054.45	3,000.00	2,695.89	2,797.00
812-55-5511-399	LIBRARY MISC	2-Comm	0.00	0.00	52.11	0.00	0.00	0.00
812-55-5511-510	PROPERTY INSURANCE	2-Comm	2,663.00	0.00	2,354.17	2,300.00	2,058.01	2,130.00
	7/28/2021 Kelli Mountford		Using numbers received from City Hall.					
812-55-5511-511	WORKER'S COMPENSATION	2-Comm	1,617.00	0.00	1,391.09	1,675.00	1,505.51	1,763.00
	7/28/2021 Kelli Mountford		Using numbers received from City Hall.					
812-55-5511-512	LIABILITY INSURANCE	2-Comm	2,275.00	0.00	1,983.86	2,158.00	1,940.17	2,272.00

Acct#	Title	Step	Budget	Projected	Current Actual	Current Budget	PY Actual	PY Budget
812-55-5925-001	DEBT SERVICE FUND	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
812-56-5511-114	LIBRARY CLARK YOUTH LIBRARIAN	2-Comm	30,250.00	0.00	19,345.37	21,104.00	20,293.04	20,293.00
	7/5/2021 Mike Tschanz		Wages split with 114-Youth Director					
	7/28/2021 Kelli Mountford		This extra amount from Clark Trust ties back to taking less from the City amount in the Youth Salary line item.					
	9/2/2021 Mo Hansen		KM Increase from Clark fund					
812-56-5511-153	LIBRARY CLARK HEALTH INS	2-Comm	0.00	0.00	0.00	0.00	0.00	0.00
812-56-5511-391	LIBRARY CLARK PROGRAMS YA	2-Comm	500.00	0.00	491.85	500.00	364.09	507.00
812-56-5511-392	LIBRARY CLARK CHILD PROGRAMS	2-Comm	1,000.00	0.00	976.73	1,000.00	2,051.71	1,000.00
812-56-5511-397	LIBRARY CLARK YOUNG ADULT	2-Comm	2,000.00	0.00	1,710.55	2,000.00	1,603.00	1,700.00
812-56-5511-792	LIBRARY CLARK VIDEO CHILD	2-Comm	750.00	0.00	652.08	1,000.00	687.90	1,000.00
	9/2/2021 Mo Hansen		KM decreased in order to take more from Clark to give to Youth salary to decrease city funds					
812-56-5511-794	LIBRARY CLARK BOOKS CHILD	2-Comm	7,250.00	0.00	7,873.70	7,500.00	7,516.32	7,500.00
	9/2/2021 Mo Hansen		KM decreased in order to take more from Clark to give to Youth salary to decrease city funds					
812-56-5511-795	LIBRARY CLARK MAGAZINES CHILD	2-Comm	0.00	0.00	36.00	0.00	34.44	0.00
812-57-5701-800	CAPITAL PROJECTS	2-Comm	103,000.00	0.00	0.00	15,000.00	34,333.18	57,000.00
	7/1/2021 Mike Tschanz		Per KM-For 1/2 Parking Lot Costs					

2022 Carpet Library Building	80,000.00
2022 Computers/Laptops/Smart Devices	2,000.00
2022 RFID Gates	15,000.00
2022 New Server	6,000.00