

TO: FINANCE, INSURANCE & PERSONNEL COMMITTEE
FROM: CLERK/TREASURER & DEPUTY CLERK/TREASURER
SUBJECT: 2022 BUDGET DELIBERATIONS SUMMARY MEMO
DATE: SEPTEMBER 2, 2021

ADDRESSING QUESTIONS POSED & FINANCE COMMITTEE FOLLOW-UPS

1. FIRE & EMS 8/28 REVENUE RESUBMITTALS. The are now reflected in the committee budget as working numbers.
2. LIBRARY Likewise, Kelli's 9/1 resubmittals with a revenue decrease and expenditure changes are now reflected in the committee budget as working numbers.
2. **COMMITTEE ACTIONS.** Exhibit 1.
3. **COMMITTEE FOLLOW UP ITEMS.** Exhibit 2.
4. **ALL FUNDS COMBINED.** Exhibit 3
5. **TAX LEVY BY FUND TRENDS & CURRENT.** Exhibit 4

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	

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
32	8/26/21	220	Amend 220-52-5225-193 Training/Tuition from \$18,000 to \$16,000		ER/TT	3-0	Passed	
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	FC voted total repair 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	FC voted total repair 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	FC voted total repair 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	FC voted total repair 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	
43	8/31/21	100	Amend 100-53-5301-123 DPW Overtime from \$7400 to \$6500		ER/TT	3-0	Passed	
44	8/31/21	220	Set working number from Chief's 8/28 WFD resubmit to City revenue contribution at \$289,168 [220-41-4115-000]		consensus			
45	8/31/21	100	Amend 100-53-5324-810 from 1000 to 500		CK/ER	3-0	Passed	
46	8/31/21	100	Amend 100-53-5324-342 to 22500		TT/ER	3-0	Passed	
47	8/31/21	100	Amend 100-53-5324-363 M&E 2018 Skid Steer from 1000 to 750		TT/CK	3-0	Passed	
48		100	Amend 100-53-5324-810 Mach & Equip Outlay from 1000 to 500		CK/ER	3-0	Passed	
49	8/31/21	100	Amend 100-53-5327-399 Garage & Shed Misc from 100 to 0		TT/CK	3-0	Passed	
50	8/31/21	100	Amend 100-53-5332-350 Snow & Ice Supplies from 2500 to 0		TT/CK	3-0	Passed	
51	8/31/21	100	Amend 100-53-5332-351 Snow & Ice Rep & Maint from 4000 to 6000		TT/CK	3-0	Passed	
52	8/31/21	100	Amend 100-53-5344-350 Storm Sewer Supplies from 1000 to 0		TT/ER	3-0	Passed	
53	8/31/21	100	Amend 100-53-5344-351 Storm Sewer Rep & maint from 500 to 750		TT/ER	3-0	Passed	
54	8/31/21	100	Amend 100-53-5345-391 Traffic Control Paint Supplies from 1500 to 2000		TT/ER	3-0	Passed	
55	8/31/21	100	Amend 100-53-5345-817 Traffic Control Outlay Signs from 500 to zero		ER/CK	3-0	Passed	
56	8/31/21	100	Amend 100-53-5346-399 Brdgs & Culv Misc from 225 to 300		ER/CK	3-0	Passed	
57	8/31/21	100	Amend 100-53-5347-192 Tree & Brush Removal from 2500 to 4250		ER/CK	3-0	Passed	
58	8/31/21	100	Amend 100-53-5347-342 Tree & Brush Chipper Gas from 800 to zero		TT/ER	3-0	Passed	
59	8/31/21	100	Amend 100-53-5347-390 Tree & Brush Tree Trimming from 500 to zero		TT/ER	3-0	Passed	
60	8/31/21	100	Amend 100-53-5347-810 Tree & Brush Outlay from 2000 to 3000		TT/ER	3-0	Passed	
61	8/31/21	100	Amend 100-56-5621-399 Weed Control Maint Ditch Mower from 1600 to 1200		TT/ER	3-0	Passed	
62	8/31/21	100	Amend 100-51-5110-110 City Council Wages from 14000 to 14400		ER/CK	2-0-1	Passed	add Council Pres. Stipend
63	8/31/21	100	Amend 100-51-5110-151 City Council Soc Sec from 1071 to 1101.60	to reflect Council wage increase				Recalculated per FC action
64	8/31/21	100 & 412	To Table amending 100-51-5142-110 Clerk Salary/Clerk from 36028 to 61,028 with corresponding change to Fund 412		CK/ER	3-0	Motion tabled	

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
65	8/31/21	100	Amend 100-51-5142-320 Clerk Dues & Memberships from 1800 to 2000		TT/ER	3-0	Passed	
66	9/2/21	812	Amend 812-411-4111-000 Local Taxes from 217695 to 212500	inserted after receipt from KM				2% upper over 2020 budget
67	9/2/21	812	Amending following per KM resubmittal: 55-5511-114 to 13710; 55-5511-221 to 6500; 55-5511-223 to 3700; 55-5511-231 to 15000; 55-5511-809 to 540; 56-5511-114 to 28500; 56-5511-792 to 750; 56-5511-794 to 7250	inserted after receipt from KM				
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City of Waterloo - Finance Committee
 2022 Budget Deliberations **Follow-ups**
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EXHIBIT 2

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	resubmitted	9/1/2021	added to 9/2 memo
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	08/26/21	Mayor	Clerk/Treas.	Fund 400 Expenses for Petry Trust			
12	08/26/21	TT	Clerk/Treas.	Dial in 100-53-5360-290 & 292 per contract terms (trash/recycle)			
13	08/26/21	TT	Clerk/Treas.	Look at Parking lot rentals and ordinance			
14	08/26/21	TT	Clerk/Treas.	Dial in Soc. Sec. for DPW and all other in Genl Fund			
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2021 Dept. Submittal

Finance Comm. Deliberations

Fund #	Fund Name	ESTIMATED 12/31/2021	Revenues as Submitted	Expenditures as Submitted	Rev > Exp	Fund Balance Applied	2022 Budget Yr Property Taxes	2021 Curr Yr Property Taxes	% Change
100	General Fund	\$1,273,545	\$2,083,075	\$2,104,634	(\$21,559)	\$21,559	\$1,087,276	\$1,087,276	0.00%
200	Cable TV Fund	\$136,585	\$90,997	\$90,997	\$0	\$38,602	\$0	\$0	0.00%
220	Waterloo Fire & EMS Dept. Fund	\$242,282	\$673,782	\$562,820	\$110,962	\$54,000	\$289,168	\$280,746	3.00%
225	Special Revenue Fund - Parks ***	(\$30,052)	\$598,910	\$590,766	\$8,144	\$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	\$611,750	\$2,561,054	\$2,561,054	\$0	\$0	\$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	\$203,247	\$49,702	\$153,544	\$0	\$81,308	\$81,435	-0.16%
413	TIF District No. 3 Fund	\$58,264	\$111,281	\$105,718	\$5,563	\$0	\$87,858	\$87,995	-0.16%
414	TIF District No. 4 Fund	\$91,977	\$29,642	\$22,650	\$6,992	\$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%
812	Special Revenue Fund - Library	\$257,733	\$392,846	\$495,660	(\$102,814)	\$102,814	\$212,500	\$208,254	2.04%
815	Assignments / Reservations (TBD)	-			\$0		????????		
	Waterloo Utilities				\$0		\$0	\$0	
TOTALS 2021 Finance Committee		\$2,986,146	\$7,511,418	\$7,345,292	\$166,126	\$216,975	\$2,230,315	\$2,208,261	1.00%
NOTES: as provided by Dept. Heads; data from Waterloo Utilities					\$	-			

???? means no assignments / reservation of dollars in current budget

CITY OF WATERLOO - 2022 DRAFT BUDGET

Tax Levy By Fund Trends & Current

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FUND DESCRIPTION		2017 Tax Levy PY4	2018 Tax Levy PY3	2019 Tax Levy PY2	2020 Tax Levy PY1	2021 Levy	2022 FC WORKING	% Change vs. 2021 Curr	Variance vs. 2021 Curr
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	289,168	3.0%	8,422
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	212,500	2.0%	4,246
Non-TID Total		1,949,349	1,971,699	1,986,599	1,988,219	2,010,711	2,033,029	1.1%	22,318
							ALLOWABLE INCREASE		13,942
							VARIANCE		-8,376
FUND DESCRIPTION		2017 Tax Levy PY3	2018 Tax Levy PY2	2019 Tax Levy PY1	2020 CurrYrAct	2021 TID Levy	2021 Submit		
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	2,230,315	1.0%	22,054