



136 North Monroe Street
Waterloo, WI 53594
Phone: (920) 478-3025
Fax: (920) 478-2021
www.waterloowi.us

PUBLIC NOTICE OF A COMMITTEE MEETING OF THE CITY OF WATERLOO COMMON COUNCIL

Pursuant to Section 19.84 Wisconsin Statutes, notice is hereby given to the public and news media, that a public meeting will be held to consider the following:

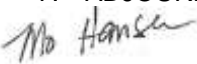
COMMITTEE: FINANCE, INSURANCE & PERSONNEL COMMITTEE
DATE: August 19, 2021
TIME: **5:30 p.m.**
LOCATION: Municipal Building Council Chamber, 136 N. Monroe Street
via remote conference or in-person for participants and public

Join Zoom Meeting: <https://us02web.zoom.us/j/88086337135?pwd=SVo5aJlMdFdvMHV1bzJ0RE80eGxnQT09>
Meeting ID: 880 8633 7135 Passcode: 709915

Dial-in by Phone
+1 312 626 6799 US (Chicago)
Meeting ID: 880 8633 7135 Passcode: 709915

1. CALL TO ORDER AND ROLL CALL
2. APPROVAL OF MEETING MINUTES: July 15, 2021
3. PUBLIC COMMENT
4. UNFINISHED BUSINESS
 - a. Recommending Municipal Allocations Of American Rescue Act Of 2021 Funds, \$330,000
 - b. Review And Consideration Of March 2021 Oak Hill Cemetery Funding Request
5. NEW BUSINESS
 - a. Considering Municipal Residential Construction Fee Waivers Relating To Resolutions #2020-49 (Treyburn Farms Fees); #2019-30 (Condominiums); #2019-23 (Impact Fees); #2018-45 (Impact Fees and Building Fees)
 - b. Resolution 2021-34 Establishing A 2022 Municipal Vehicle Registration Fee Status Per Adopted Ordinance #2019-08
 - c. 2022 Budget Deliberations - Review And Action
 - i. Budget Status, Summary Review
 - ii. Continuation Of Capital Planning, Multiple Funds
 - iii. Police Department Operational Budget, Fund 100
 - iv. Library, Fund 812
 - v. See Online Reports: <https://www.waterloowi.us/budget/pages/budget-2022>
 - d. July Financial Statements ([Reports Available Online](#))
 - i. Disbursements, \$1,150,952.70; Payroll, \$111,081.87 & Clerk/Treasurer's Reports
6. FUTURE AGENDA ITEMS AND ANNOUNCEMENTS
 - a. Committee Calendar (for reference)

7. ADJOURNMENT


Mo Hansen
Clerk/Treasurer

***See Council Packet
Committee Members: Thomas, Rhynes and Kuhl

Posted, Emailed & Distributed: 8/13/2021

PLEASE NOTE: It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above meeting(s) to gather information. No action will be taken by any governmental body other than that specifically noticed. Also, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request such services please contact the clerk's office at the above location.

[https://waterloowi.sharepoint.com/sites/Fileshares/data/Common/AGENDAS_MINUTES/2021/FINANCE-3rd Thur/2021-08-19Finance/2021-08-19FinanceAgenda.docx](https://waterloowi.sharepoint.com/sites/Fileshares/data/Common/AGENDAS_MINUTES/2021/FINANCE-3rd%20Thur/2021-08-19Finance/2021-08-19FinanceAgenda.docx)
8/13/2021 11:24 AM

CITY OF WATERLOO FINANCE, INSURANCE & PERSONNEL COMMITTEE: MEETING MINUTES
July 15, 2021

1. CALL TO ORDER AND ROLL CALL. Thomas called the meeting to order at 5:30 p.m. Members present: Thomas, Kuhl & Rhynes. Absent: none. Other attending: Mayor Quimby; Chief Sorenson; Utility Superintendent Sorenson; Library Director Mountford; Assistant Public Works Director Hauptli; Fire Chief Benisch; Maureen Giese and Clerk/Treasurer Hansen.
2. APPROVAL OF MEETING MINUTES: June 17, 2021. MOTION: [Kuhl/Rhynes] To approve the minutes as presented. VOICE VOTE: Motion carried.
3. PUBLIC COMMENT. None.
4. UNFINISHED BUSINESS
 - a. 4/1 Assignment Of Dollars For Capital Purchases – A Proposal To Create A New Municipal Fund To Track And Display Assigned Dollars. DISCUSSION: Kuhl said he liked the concept. MOTION: [Kuhl/Rhynes] to table until the next meeting. VOICE VOTE: Motion carried.
 - b. Recommending Municipal Allocations Of American Rescue Act Of 2021 Funds, \$330,000. MOTION: [Kuhl/Rhynes] to table until the next meeting. VOICE VOTE: Motion carried.
 - c. Review And Consideration Of March 2021 Oak Hill Cemetery Update. No action taken.
 - d. Resolution #2021-27 Authorizing The Purchase Of A Replacement Public Works Department Mower After A 6/16 Equipment Fire Incident And Directing The Creation Of A Budget Amendment Formally Applying Contingency Dollars To Make The Purchase. MOTION: [Kuhl/Rhynes] To recommend Council approval. VOICE VOTE: Motion carried.
 - e. June Financial Statements ([Reports Available Online](#))
 - i. Disbursements, \$135,626.58; Payroll, \$75,245.94 & Clerk/Treasurer's Reports. MOTION: [Kuhl/Rhynes] To recommend Council approval. VOICE VOTE: Motion carried.
5. NEW BUSINESS
 - a. 2022 Budget Deliberations, Review And Action. DISCUSSION: The body reviewed capital items. It posed questions to the Police Chief regarding the siren listed under Emergency Government. The Mayor asked the Fire Chief to justify the replacement of all bay doors when one is broken. Thomas asked about the Park Coordinator's lack of attendance. No action taken.
 - i. See Online Reports: <https://www.waterloowi.us/budget/pages/budget-2022>
 - b. June Financial Statements ([Reports Available Online](#)).
 - i. Disbursements, \$449,738.21; \$84,026.79 & Clerk/Treasurer's Reports. MOTION: [Kuhl/Rhynes] To recommend Council approval. VOICE VOTE: Motion carried.
6. FUTURE AGENDA ITEMS AND ANNOUNCEMENTS
 - a. Committee Calendar. Noted.
7. ADJOURNMENT. MOTION: [Kuhl/Rhynes] To adjourn. VOICE VOTE: Motion carried. Approximate time 6:45 pm



Mo Hansen
Clerk/Treasurer



136 North Monroe Street
 Waterloo, WI 53594
 Phone (920) 478-3025
 E-mail (cityhall@waterloowi.us)

TO: FINANCE, INSURANCE & PERSONNEL COMMITTEE
FROM: CLERK/TREASURER
SUBJECT: A RECOMMENDATION FOR AN THE ALLOCATION OF FEDERAL DOLLARS GRANTED TO THE CITY (ARPA FUNDS)
DATE: JUNE 15, 2021

**A RECOMMENDATION TO
 ALLOCATE ARPA FUNDS TO PAY FOR FIRE DEPARTMENT RADIO UPDATES
 INCORPORATING IN CONTRIBUTIONS FROM SERVED TOWNSHIPS**

OPPORTUNITY: The City of Waterloo has been awarded \$348,860.29 by the federal government to fund ARPA qualifying expenditures. If dollars are allocated to fund the known 2021 expenditure of \$229,937.96 for Fire Department radio upgrades, the Department would forego ten-years of debt service payments (principle & interest) for the 2022-2031 period.

SOLUTION: In concert with those Towns served by the Department, allocate ARPA funds in relation to the standard Fire Department funding percentages as shown below. *Why this route?* The Department Fund (meaning indirectly both the City & the Towns) would otherwise borrow money and pay interest over ten-year for the same radio upgrades.

					PROPOSED	
	PRIOR BUDGET YR	2019	2021	Tax Funding 2021 FINAL	ARPA Fire Department Radios Funding (same % as 2021 tax share)	Total ARPA Funds Awarded By Federal Govt To Local Govt (source ***)
DESCRIPTION	% Tax Share	Equalized Value ***	% Tax Share	Finance Comm.		
TAX SHARE TOWN OF MILFORD	0.9589%	3,667,979	0.9919%	4,519	\$2,280.79	\$118,903.48
TAX SHARE TOWN OF PORTLAND	18.7120%	72,444,100	19.5908%	89,258	\$45,046.61	\$110,425.33
TAX SHARE TOWN OF SHIELDS	0.3959%	1,455,100	0.3935%	1,793	\$904.80	\$58,195.72
TAX SHARE TOWN OF WATERLOO	18.3140%	65,400,492	17.6860%	80,580	\$40,666.81	\$98,283.77
TAX SHARE CITY OF WATERLOO	61.6192%	226,819,279	61.3378%	279,464	\$141,038.95	\$348,860.29
TOTAL	100.0000%	369,786,950	100.0000%	455,614	\$229,937.96	\$734,668.59
NOTE: *** Equalized real estate property value data provided by Jesse O'Neill (Dodge Co.) and Tracy Saxby (Jefferson Co.)					American Rescue Plan Act - Local Fiscal Recovery Funds	Wisconsin Department of Revenue - State and Local Finance Division ***

NEXT STEPS: All Wisconsin municipalities are having this allocation decision discussion. Outreach to the Towns is a valuable next step.

ADDITIONAL ALLOCATION OPPORTUNITIES. Remaining City awarded dollars:

- Parks in amount equal to documented 2020 Parks rental losses.
- 2022 capital expenses relating to water or sewer improvements.
- Other qualifying expenses.

Oak Hill Cemetery Assn

For more than twenty year prior to 2011 the City of Waterloo allocated funds to the cemetery assn for operating expenses. Allocation for 2010 was \$4,000.00 which was reduced to \$2,000.00 in 2011. No funds have been allocated since 2011.

Last time the assn met with the City Council was July 16, 2015. At that time we requested and yearly allocation of \$4,000.00. That request was denied.

Over the past 9 years our balances have been reduced by \$32,726.00.

Average loss for 9 years	\$3,636.00
Loss without \$10,000. donation	\$4,747.00

If the city would have maintained the allocation of \$4,000.00 per year, our treasury would have remained stable.

LOOKING FORWARD

Estimated annual loss based on history	\$4,747.00
Increase cost of mowing - \$12,000.00 now versus past \$8,000.00	<u>\$4,000.00</u>
Estimated annual loss of cemetery balances	\$8,700.00

OPTIONS

The association will operate the property and when funds are depleted, the property will be turned over to the City of Waterloo

OR

The City of Waterloo will allocate money to cover the operating deficit on a yearly basis with the association operating the cemetery on a day to day basis.

OR

The City of Waterloo would take responsibility for lawn mowing and snow plowing with the association operating the cemetery on a day to day basis.

Oak Hill Cemetery Assn.

Year Ending	Balances of Assn.	Cost of Mowing
12/31/11	\$90,006.	\$ 7,676.
12/31/12	\$87,870.	\$ 6,451.
12/31/13	\$82,526.	\$ 7,984.
12/31/14	\$78,225.	\$ 6,712.
12/31/15	\$72,421.	\$ 7,169.
12/31/16	\$65,703.	\$ 8,430.
12/31/17	\$57,238.	\$ 8,135.
12/31/18	\$46,261. (repair sign \$3,700. seal coat driveway \$4,816.)	\$ 5,635.*
12/31/19	\$45,864.	\$ 5,795.*
12/31/20	\$57,280. (Lot sales \$10,200. Donation \$10,000.)	\$11,200.*
12/31/21	?	\$12,000. Est. (24 mowings @ \$500.)

*Went to individual contractor for mowings.

For years 2011 thru 2017 the cost of mowing does not include the cost of mower equipment.

Where does cemetery income come from:

\$250.00 per burial

\$700.00 per lot sale

Interest income on balances are very low due to market rates.

Year	Burial	Cremation	Total	Lot Sales
2010	8	4	12	6
2011	4	3	7	4
2012	10	3	13	6
2013	5	5	10	1
2014	6	5	11	4
2015	3	0	3	4
2016	8	5	13	3
2017	8	4	12	2
2018	3	2	5	8
2019	6	6	12	6
2020	10	5	15	17



The following four prior resolution make up the information material on the topic of Municipal Residential Fee Waivers

136 North Monroe Street
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RESOLUTION #2020-49

Waiving The Collection Of All Municipal Permits Fee For Treyburn Farms Lots - Including Multi-Unit Residential Lots

WHEREAS at the City of Waterloo seeks to promote residential development, and;

WHEREAS multi-unit residential development is under consideration and under construction in the Treyburn Farms subdivision in which the City of Waterloo sold lots for the purposes of residential development.

NOW THEREFORE BE IT RESOLVED that the City of Waterloo hereby resolves to waive the collection of all municipal permits fee for Treyburn Farms lots - including multi-unit residential lots.

Date Passed: NOVEMBER 5, 2020
Vote: 4-3

City of Waterloo
Signed: 
Jenifer Quimby
Mayor

Attest: 

Mo Hansen
City Clerk/Treasurer

SPONSOR(S) – Mayor, Council President

FISCAL EFFECT – Foregoing approximately \$2,500 x 3 for the three Treyburn lots likely to become multi-unit residential parcels.



136 North Monroe Street, Waterloo, Wisconsin 53594-1198
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RESOLUTION #2019-30
Waiving Municipal Fees For The Construction Of Condominiums

The Common Council of the City of Waterloo, Wisconsin does hereby resolve as follows:

WHEREAS, the Community Development Authority seeks to encourage residential development, and;

WHEREAS, all fees including building permit fees are waived for construction of single-family dwelling units, for a period expiring August 1, 2021, and;

WHEREAS, the City of Waterloo contains a minimal number of newly constructed condominium units.

THEREFORE BE IT RESOLVED, the City of Waterloo Common Council hereby agrees with the Community Development Authority recommendation and waives all fees including building permit fees for the construction of condominiums as defined in the municipal code for a period expiring August 1, 2021.

PASSED AND ADOPTED this 19th day of Sept. 2019.

City of Waterloo

Signed: _____

Jenifer Quimby, Mayor

Attest:

Morton Hansen

Morton Hansen, Clerk/Treasurer

SPONSOR(S) – Community Development Authority

FISCAL EFFECT – No condo unit are currently planned for. It is not possible to estimate the fiscal effect. It is estimated that if one condo unit is built during the waiver period new property tax garnered in one or two years will exceed the loss of permit fee dollars.



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RESOLUTION #2019-23

**WAIVING ALL MUNICIPAL IMPACT FEES FOR A TWO YEAR PERIOD
EFFECTIVE AUGUST 1, 2019**

The Common Council of the City of Waterloo, Wisconsin does hereby resolve as follows:

WHEREAS, the Finance, Insurance & Personnel Committee recommends to the City Council that all Municipal Impact Fees be waived for a two year period effective August 1, 2019, and:

THEREFORE BE IT RESOLVED, the City of Waterloo Common Council agrees with the above recommendation and hereby waives all municipal impact fees for a two year period effective August 1, 2019.

PASSED AND ADOPTED this 1 day of August 2019.

City of Waterloo

Signed: _____

Jenifer Quimby, Mayor

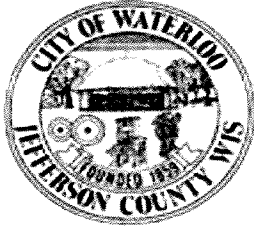
Attest: _____

Morton Hansen

Morton Hansen, Clerk/Treasurer

SPONSOR(S) – Finance, Insurance & Personnel Committee

FISCAL EFFECT – Unknown.



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RESOLUTION #2018-45

**WAIVING ALL 2019 & 2020 MUNICIPAL IMPACT FEES AND BUILDING FEES,
AND DIRECTING THE CREATION OF PROMOTIONAL EFFORTS ENCOURAGING THE
CONSTRUCTION OF SINGLE FAMILY DWELLINGS**

Whereas, the City Council has similarly waived fees for 2017 and 2018, and:

Whereas, the Community Development Authority in prior years, carried out oversight for Waterloo promotional efforts, and:

Whereas, the construction of new single-family homes will complement multi-family residential development -- current and future -- along with complementing the existing housing stock generally, and:

Whereas, incentivizing building in our community can be accomplished by lowering the overall cost of building within the City of Waterloo by waiving impact fees and all other municipal building fees.

Therefore Be It Resolved, by the Common Council of the City of Waterloo, Wisconsin, that it hereby waives all 2019 and 2020 municipal impact fees and building fees for the construction of new single-family homes and directs the creation of promotional efforts in support of the construction of single family dwellings.

PASSED AND ADOPTED this 6th day of December, 2018.

City of Waterloo

Signed: _____

Robert H. Thompson
Robert H. Thompson, Mayor

Attest:

Morton Hansen

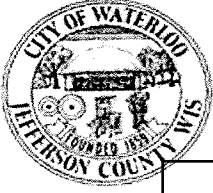
Morton Hansen, Clerk/Treasurer

SPONSOR(S) – Community Development Authority

FISCAL EFFECT – Initial loss of revenue would depend upon how many new home are, or are not, built. Charges for each new home are estimated at \$3,800 per new home. After the 2019, 2020 period each new home would generate an estimated \$17,500 in new municipal property tax revenue over a five year period.

DRAFT OF RESOLUTION #2021-34

For 8/19/2021 Finance Committee consideration This resolution would be updated for the current year as part of the a recommendation to Council



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2022,

#2021-34

RESOLUTION #~~2020-43~~
**Establishing A 2021 Municipal Vehicle Registration Fee Status
Per Adopted Ordinance #2019-08**

The Common Council of the City of Waterloo, Wisconsin does hereby resolve as follows:

WHEREAS, Ordinance 2019-08 directs the City Council to annually establish a Municipal Vehicle Registration fee status for the coming calendar year, and;

WHEREAS, the Clerk/Treasurer's office has presented a revenue summary as part of this recurring resolution.

THEREFORE BE IT RESOLVED, by the City of Waterloo Common Council that it sets the 2020 fee status as follows:

- Maintain a \$15 annual registration fee.
- Modify the existing fee: _____
- Rescind this fee.

PASSED AND ADOPTED this 1st day of October 2020.

City of Waterloo

Signed: _____

Jenifer Quimby, Mayor

Attest:

Mo Hansen, Clerk/Treasurer

SPONSOR(S) – Clerk/Treasurer

FISCAL EFFECT – 2021 projected annual revenue is \$49,000. By state law the amount devoted to road improvement as is a revenue line item in the Capital Fund.

Finance Committee Meeting Material Notes and Online Links

2022 Budget Deliberations

- a. 2022 Budget Deliberations - Review And Action
 - i. Budget Status, Summary Review
 - ii. Continuation Of Capital Planning, Multiple Funds
 - iii. Police Department Operational Budget, Fund 100
 - iv. Library, Fund 812
 - v. See Online Reports: <https://www.waterloowi.us/budget/pages/budget-2022>

July Financial Statements

- d. July Financial Statements ([Reports Available Online](#))
 - vi. Disbursements, \$1,150,952.70; Payroll, \$111,081.87 & Clerk/Treasurer's Reports

City of Waterloo Finance, Insurance & Personnel Committee -- Annual Calendar

revised: 3/27/2021 -- by Committee Chair

- Meeting night: 3rd Thursday of month at 6:00 pm
- Monthly recurring: review of disbursements, payroll and treasurer's reports

JANUARY <input type="checkbox"/> Review of Department Heads as needed
FEBRUARY <input type="checkbox"/> Review of potential closure of Tax Incremental District No. 4
MARCH
APRIL <input type="checkbox"/> § 53-12 Review of debt schedules & debt refunding opportunities.
MAY <input type="checkbox"/> Addressing items raised in financial audit.
JUNE <input type="checkbox"/> Mayor's Budget start date; build Council consensus for budget policy objectives; practice two-year budgeting. <input type="checkbox"/> Tax Incremental Finance Districts, review. <input type="checkbox"/> Impact Fees, review.
JULY <input type="checkbox"/> Addressing items raised in worker compensation audit. <input type="checkbox"/> Review and recommend Current Year Budget Amendment #1 (Jan. – June)
AUGUST <input type="checkbox"/> Budget deliberation.
SEPTEMBER <input type="checkbox"/> § 53-14 Updating capital improvement plan. <input type="checkbox"/> Budget deliberation.
OCTOBER <input type="checkbox"/> Initial review of calendar year insurance renewal policies. <input type="checkbox"/> Final Committee budget recommendation to full City Council. <input type="checkbox"/> 2020 Clerk/Treasurer Evaluation, review.
NOVEMBER <input type="checkbox"/> Final review of calendar year insurance renewal policies.
DECEMBER <input type="checkbox"/> WPPA Contract multi-year contract, renewal (when applicable) <input type="checkbox"/> Review and recommend Current Budget Amendment #2 (July – Dec.)