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**RESOLUTION #2009-33**

**CITY OF WATERLOO BUDGET POLICIES AND PROCEDURES**

**WHEREAS**, the Common Council passed Ordinance #2009-07 amending the municipal code to allow for budgetary discretion on the part of department heads at its regularly scheduled July 2, 2009 meeting, and;

**WHEREAS**, that ordinance called for the adoption of a budget policy and procedure document which the Council may revise and update from time to time;

**BE IT RESOLVED**, that the City of Waterloo Common Council adopts the document presented by the Clerk/Treasurer titled City of Waterloo Budget Policies and Procedures and dated July 16, 2009.

**ADOPTED** this 16th day of July 2009.

**CITY OF WATERLOO**

Signed \_\_\_\_\_  
Robert H. Thompson, Mayor

Attest: \_\_\_\_\_  
Morton Hansen, City Clerk/Treasurer

SPONSOR(S) – Clerk/Treasurer  
FISCAL NOTE – none

# **City of Waterloo**

## **Budget Policies and Procedures**

**July 16, 2009**

**Respectfully Submitted by**

**Mo Hansen, Clerk/Treasurer**

## **I. POLICY OBJECTIVES**

Legislative approval for all municipal budgets is required by state statutes.

The state does allow for flexibility as to the level of budget control in place for a municipal legislative body over a municipal budget. Prior to the adoption of Ordinance #2009-07 the City of Waterloo ordinances were silent on the matter and therefore each individual budgeted line item became the level to which laws pertained.

The initial policy objective is to call for overall budgetary control to rise to the department level with some added control put in place. That is the only objective which this document addresses. As stated in Ordinance #2009-07, this document can be revised from time to time by resolution of the Common Council.

## **II. GENERAL POLICY PROVISIONS**

**POLICY 1.** The departmental budgetary level shall be the overall level of control for budget approvals. Heads of departments shall have a limited amount of discretion within the budget of the department.

### **SUBMITTING BUDGET FOR LEGISLATIVE APPROVAL:**

Heads of Department shall submit budgets for legislative consideration on a line item basis using forms provided by the Clerk/Treasurer's office.

### **BUDGETARY DISCRETION FOR HEADS OF DEPARTMENTS:**

Upon written notice submitted to the Clerk/Treasurer within the current budget year, heads of municipal departments shall have the authority to revise budgeted expenditure line items within a range of defined categories in his/her departmental budget.

The departmental budget revision meeting all the conditions stated shall:

- have no net increase or decrease in the departmental budgeted expenditure amount
- be limited to departmental line items other than capital purchases, outlays and personnel
- not require Council approval.

The following are defined as heads of departments: the Mayor, City Assessor, Clerk/Treasurer, Police Chief, Emergency Government Director, Public Works Director, Library Director, Youth Center Director, CATV/WLOO Director, Fire Chief and Utility Superintendent with the understanding that the municipal code speaks to separate budgetary responsibilities for the Utility Superintendent.