

CITY OF
WATERLOO, WISCONSIN
2019 MUNICIPAL BUDGET
DELIBERATIONS
BUDGET NARRATIVE -

Mo Hansen, Clerk/Treasurer
October 25, 2018

A municipal budget is more than a series of numbers on a page; it is an embodiment of community values and aspirations.

ABBREVIATED EXECUTIVE SUMMARY (Finance, Insurance & Personnel Committee recommended budget)

- Property tax levy is \$1,985,715, an increase of \$14,303 or 0.7% (non-Tax Incremental Finance tax levy).
- All Governmental Funds total \$5,880,073 in revenues and \$6,351,741 in expenditures with expenditures increasing \$8,755, or 0.14%, over the prior year proposed budget.
- All Proprietary Funds total \$5,739,169 in revenues and \$5,432,054 in expenditures with expenditures increasing \$135,104, or 2.55%, over the prior year proposed budget.
- General Fund expenditures are reduced by 20.43% due in part to amending the 2018 budget for unanticipated 2018 expenditures to cover debt service that otherwise would have come from Tax Incremental District No. 2.
- The Cable TV Fund contains a 2.58% increase in expenditures with no property tax levy allocated to this fund.
- The Fire/EMS Fund is budgeted to spend 2.85% less than the prior year.
- The Parks Fund shows expenditures 26.09% greater than the prior year.
- The Debt Services Fund is slated for expenditures of \$1,018,595, a 58.73% increase.
- The Capital Project Fund shows expenditures of \$1,597,883, a 48.29% increase.
- Tax Incremental Districts. Due in part to the completion of State Highway 19 improvements (a prior year expense to this fund) expenditures for the Tax Incremental District No. 1 Fund are down by over \$1 million. Expenses for Tax Incremental District No. 2 are projected to decrease by \$245,500, or 68%. Expenses for Tax Incremental District No. 3 are anticipated to increase by \$73,540, or 23.45% due to activity at 333 Portland Road. Tax Incremental District No. 4 has no current projects, and expenditures are budgeted for \$1,425, up 11.76 %.
- The Community Development Authority Fund shows a dramatic expenditure reduction when compared to the current year budget. After adjusting the 2018 budget for current year expenditures not made, 2019 expenditures will be the same as 2018 expenditures.
- 2019 Library Fund expenditures are budgeted at \$397,456, a decrease of 1.18% compared to the 2018 budgeted amount.
- A new revenue source is proposed for 2019. The Committee recommends the addition of a \$15 per vehicle Municipal Motor Vehicle Registration Fee (Wheel Tax). The fee is anticipated to produce \$45,000 in annual revenues dedicated for road improvements.

BUDGET DELIBERATION PROCESS

The Clerk/Treasurer invited the Finance, Insurance & Personnel Committee members (Alders Springer, Quimby and Griffin) to a noon meeting with department representatives on July 26th for an initial informal budget discussion. The City of Waterloo department representatives subsequently submitted 2019 budget requests from mid-August to mid-September 2018. The Finance, Insurance & Personnel Committee held public budget meetings on the evenings of August 16th, August 30th, September 13th, September 27th, October 4th, October 9th and October 11th to review submittals, have a dialogue with municipal department heads and receive citizen input.

On October 11th, the Committee unanimously recommended a 2019 budget for City Council consideration. A budget summary was published in the official newspaper, the Courier, on October 18, 2018.

A public hearing is scheduled for November 17th at 7:00 pm in the Council Chambers. Council consideration will take place the same night. After a budget is approved, property tax bills will be prepared and mailed by mid-December.

BUDGET OVERVIEW

Total proposed 2019 revenue: \$11,543,500; proposed expense: \$12,477,945

Governmental Funds. The proposed budget shows governmental fund revenues of \$6,120,594 and expenses of \$7,180,995. Revenues are less than expenditures by \$1,060,041 with an application of existing fund balances making up the difference.

The use of Governmental Fund Balances reduces the amount of future municipal borrowings. The net outcome will be smaller fund balances, accompanied by lower debt loads due to reduced borrowing for municipal road projects over time.

Proprietary Funds. The municipal proprietary funds (Waterloo Utilities' Electric, Water & Sewer funds) show revenues of \$5,422,906 and expenses of \$5,296,950.

MUNICIPAL FUNDS DESCRIBED

The General Fund (Fund 100) accounts for the bulk of municipal operations including legislative and general government, elections, property assessment, police administration & police patrol, building & zoning inspections & permit issuance, civil defense, public works and planning.

The General Fund along with the funds listed below represent the Governmental Funds maintained by the City of Waterloo.

Separate stand-alone funds exist to account for the specific revenues and expenditures of the following:

- 200 – CATV/WLOO Cable TV Stations. Charter cable television stations channels 991 and 992.
- 201-204 Four Impact Fee Funds These funds are statutorily required in order to receive and expend impact fee dollars collected at the time of new construction. These dollars can only be used for the expansion of municipal services tied to new development. The funds numbered 201-204 are the Stormwater Fund; Public Works Fund; Park & Rec Fund; Sanitary and Sewer Fund. The Water Fund was dissolved by Council Action in October of 2018
- 220 – Waterloo Fire Department Fund. Includes both operations and capital considerations for Waterloo Fire and Emergency Medical Services. The department serves the City of Waterloo and all, or a portion, of the Town of Waterloo, Town of Portland, Town of Shields and Town of Milford.
- 225 – Parks Special Revenue Fund. Includes all revenues & expenses for municipal parks.
- 300 – Debt Service Fund. Municipal debt excluding debt incurred by Waterloo Utilities.
- 400 – Capital Fund. Includes capital projects and equipment purchases for the departments in the General Fund.
- 402 – Special Assessment Fund. Maintains and tracks all revenues and expenditures resulting from special assessment projects (typically sidewalk or other public infrastructure) approved by the City Council.
- 410, 412, 413, 414 – Tax Incremental Districts 1-4. These four funds maintain and track all new revenue (tax increment) and allowed expenditures for four 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 Mauneshia 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. The CDA regularly seeks grant funding for improvement projects.
- 812 – Library Special Revenue Fund. Dedicated to the operations and facility care of the Karl Junginger Memorial Library.

Three funds 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 properly account for each of these services.

REVENUE HIGHLIGHTS

Allocation of Municipal Property Tax. The non-Tax Incremental District (non-TID) allocation of proposed municipally levied property tax is shown in the chart below.

			10/11/2018	
		Budget	Budget	
		2018	2019 Budget	% Inc/Dec
Fund #	Fund Description	Tax Levy	Tax Levy	Tax Levy
100	General	\$ 951,833	\$ 832,879	-12.5%
220	Fire	269,464	271,917	0.9%
225	Parks	52,750	84,000	59.2%
300	Debt Service	104,500	456,920	337.2%
400	Capital Projects	371,466	140,000	-62.3%
600	Community Development	-	-	
812	Library	221,400	200,000	-9.7%
	Sub-Total	\$ 1,971,413	\$1,985,716	0.7%
410	TIF #1 **	\$ 182,941	\$ 196,000	7.1%
412	TIF #2 **	45,628	60,894	33.5%
413	TIF #3 **	23,680	31,104	31.4%
414	TIF #4 **	15,917	22,007	38.3%
	Sub-Total	\$ 268,166	\$ 310,005	15.6%
	Total	\$ 2,239,579	\$2,295,721	2.5%

** Tax Levy for the Tax Incremental Finance Districts, TIDs or TIFs, is a formula driven calculation not available at this time. The budgeted levy for the TIFs is based on DOR formula.

The total non-TID property tax collected is slated to increase by \$14,303, or 0.7%. NOTE: Municipal property tax does not include the property taxes levied by the School District, Madison College, Jefferson County or the State.

Revenue and Expense Constraints. State property tax levy limits and the Wisconsin Department of Revenue's Expenditure Restraint Program (ERP) are the primary non-local constraints to levying municipal property taxes. To qualify to receive 2020 ERP revenue, a formula is applied to the total 2019 taxes levied on all non-TID funds and expenditures in the General Fund. The primary benchmark within this formula is a measure of the City's net new construction along with an allowance for annual debt service requirements. Waterloo's net new construction percentage calculated by the state is 0.28%. The proposed 0.70% increase in total non-TID property tax levy while higher than the net new construction still meets the state levy limit requirements as the difference can be identified as necessary due to the 2019 debt service requirements. Therefore, the City is confident that the 2019 proposed budget will satisfy the requirements of the 2020 ERP.

The 0.28% net new construction percentage used as a growth rate indicator for our community represents a rate of growth four times less than the County average, 1.16%. This lower than average growth places limits on the amount of future property taxes which can be levied relative to faster growing communities.

Municipal Vehicle Registration Fee. New for 2019, the budget calls for a \$15 per vehicle registration fee collected as part of the Wisconsin Department of Transportation vehicle registration process. The new fee is projected to generate \$45,000 annually which by state law would be dedicated to transportation improvements. In 2019 the fee funds a portion of the capital budget which includes \$687,665 for improvements to Edison and Franklin Streets.

Municipal Borrowing. The budget calls for short-term borrowing of \$386,000 to fund the 2019 reconstruction of Franklin and Edison Streets. Staff is investigating the possibility of borrowing this amount for a period of less than 12 months from Waterloo Utilities.

State Aids.

- Shared Revenue. Remains the same, \$464,393.
- General Transportation Aid. Increases from \$224,302 to 227,743, an increase of 1.53%
- DNR Recycling Aid remains the same, \$11,737.

Residential/Commercial Trash & Recycling Fees. The municipality currently charges \$12 per month to property owners for curbside trash and recycling services. The proposed budget increases the monthly rate from \$12 per month to \$12.50 per month (4.17%). This increase is due to a 2.1% increase in the Advanced Disposal contract as well as the increase in the monthly Waterloo Utilities' charge for collecting the fee via its utility bill (this charge increases from \$0.25 to \$0.50/bill).

Facility Charge by General Fund to Cable TV Fund. The proposed budget reduces an annual transfer from the Cable TV Fund (200) to the General Fund (100) covering the cost of cable station utilities and other facility expenses from \$7,200 to \$4,200. The change reflects a more accurate estimated figure for these expenses.

Tax Incremental District #2 - Revenue. The Council agreed to reduce fees in lieu of taxes from Hawthorn & Stone Inc. in 2019 by \$68,000. It is recommended that the final budget version accurately reflect this action. Per an amendment to the agreement with the developer, the revenue reduction would be made up in future years.

EXPENDITURE HIGHLIGHTS

- Employee Wages. The Finance, Insurance & Personnel Committee is recommending the following:

- Two percent wage increases for non-represented employees except as noted below:
 - Library staff increases as approved by the Library Board:
 - No wage increase for
 - Election Officials
 - Parks Department Staff
 - Cable TV Station Staff
- Employees covered under the collective bargaining agreement (Police Patrol officers)

- 1% increase effective 1/1/2019; and a 1% increase effective 7/1/2019
- The Clerk/Treasurer's office is authorized to allocate the amount of increase generated by a 2% increase for its three positions in a disproportionate manner increasing the Administrative Assistant's hourly pay rate.

- Employee Benefits. No changes.

The City offers employees a health insurance benefit program administered through the State of Wisconsin Department of Employee Trust Funds. The employer pays 88% of the average premium costs of qualified Tier 1 health plans within Jefferson County.

Due to market factors and a reclassification of available healthcare providers by the state, a significant reduction in health insurance premium cost was realized by the City. Many employees will see an increase in monthly insurance premium payments deducted from payroll.

- Liability Insurance, Property Insurance and Worker's Compensation Insurance. Final figures will be in-hand after this document is published. Premiums are estimated to modestly increase. Budget amounts are based on current year actual premiums.

- Economic Development Expenses to Tax Incremental District #1. As has occurred in prior years, a portion of the Clerk/Treasurer's salary, \$24,993, is shifted from the General Fund to Tax Incremental District #1.

- Anticipating Future Retirement Payouts. Employees with at least 15 years of service may at retirement convert accrued sick leave to post-retirement health insurance coverage. No 2019 dollars are allocated for future payouts in the 2019 budget year because the balance from previous years' carryovers were deemed sufficient.

- Street Light Expense. The 2018 cost of operating municipal streets is budgeted to increase to \$61,467, or 1%. The figure is based on PSC authorized electricity rates and derived usage.

- Street Light Expense. See Budget Narrative Attachment #2.

ADDITIONAL NOTEWORTHY ITEMS – FUNDS OTHER THAN THE GENERAL FUND

- Waterloo Utilities. Three proprietary funds (electric, water and sewer) operate under the auspices of Waterloo Utilities. 2018 projected revenues are \$5,422,906 and expenses are \$5,296,960. The bulk of the revenues and expenditures are due to the purchase of electricity from Wisconsin Public Power Incorporated. Electric and water operations are regulated by the Wisconsin Public Service Commission. Sanitary sewer is not similarly regulated. The City Council has formally combined all sanitary sewer operations under the Waterloo Utilities Sewer Fund effective January 1, 2019.

No detailed revenue and expenditure information is provided by Waterloo Utilities.

- Cable TV (200). The City of Waterloo operates two Charter Communications Inc. cable television stations (991 & 992) along with a website. Revenue comes primarily from a 5% cable subscriber fee. The 2019 budget shows expenditures at \$77,970. The department has a part-time Director and part-time video assistants.

- Impact Fees (201-204). These funds are shown with merely place-holder amounts. As revenue is collected future expenditures are anticipated.

- Waterloo Fire Department (220). The revenue tax share from each of the municipalities served (City of Waterloo, Town of Waterloo, Town of Portland, Town of Milford and Town of Shields) remains at its current year level, \$447,248. Each year the total share amount is spread across the municipalities based on the equalized value of property in the service area. Based on this allocation, the City's share increased from \$269,464 to \$271,917, a 0.91% increase

The Department has two full-time employees, one part-time employee, and a number of paid volunteers. The 2019 budget includes anticipated expenditures totally \$93,816 for payments to the volunteers.

The Department annually sets-aside dollars for major purchases. The Department is preparing to purchase a new fire apparatus using this reserved fund balance. The expenditure is not anticipated in the 2019 budget.

- Parks Department – Revenue Fund (225). This Special Revenue Fund is meant to generate the majority of its revenue from sources other than tax levy. Proposed expenditures are \$237,926, a 26% increase. Major revenue sources are budgeted at: municipal property taxes, \$84,000; alcohol sales, \$45,000; park rentals, \$35,500 and donations, \$32,500.

The Department has a full-time Parks Coordinator, two part-time seasonal grounds-keepers and seasonal bartenders.

- Debt Service (300). Governmental fund debt service (non-Utility) is budgeted to pay principal and interest totaling \$1,018,595. \$894,905 in principal and \$123,690 in interest. The revenue sources are: 2019 property taxes, \$456,920; transfer from Tax Incremental Finance District 1, 2 and 3 totaling \$549,675; \$3,000 in Federal Build America Bond interest redemption dollars, and \$9,000 from available Debt Service Fund Balance.

- Capital Projects (400). The proposed budget allocates \$140,000 in property taxes toward capital projects. Reconstruction of Edison Street and Franklin Street is the major projected expense, estimated at \$687,665. See Attachment #1 for a full description of projects scheduled for 2019 and future years. Wheel tax revenue of \$45,000 is included for 2019 road improvements.

- Special Assessment Fund (402). No special assessments are budgeted. A budget amendment will be necessary if special assessments take place for the Edison and Franklin project.

- Tax Incremental District #1 (410). Revenue consists of tax increment, \$196,000; and State Aid - Exempt Computer Aid, \$418,239. Expenditures include roughly 50% of the Clerk/Treasurer's salary, \$24,993; a transfer to the Community Development Authority for the hiring of professional services, \$25,000; and a transfer to Debt Service, \$70,650.

- Tax Incremental District #2 (412). Revenue is made up of tax increment, \$60,894; and Hawthorn & Stone development payment in lieu of property tax of \$138,152 (this was recently reduced by Council action).

Expenditures involve transfers to debt service of \$103,350; attorney fees of \$4,700; and \$5,000 to fund Façade and Interior Building Program grant requests. IMPORTANT NOTE: An additional "to-be-determined" expenditure must be executed prior to the expiration of the open Idle Site Industrial grant because unspent state grant dollars remain.

- Tax Incremental District #3 (413). \$31,466 in revenue is projected mostly from tax increment. Expenditures of \$355,774 are for debt service. Future inter-fund transfers, or refinancing of debt service will be needed to cover 2019 debt service transfers and any upcoming municipal activity relating to the reuse of 333 Portland Road.

- Tax Incremental District #4 (414). Due to the construction of the Dollar General building located in this district, 2019 tax increment revenue for this district is \$22,007. No expenditures other than annual report fees and minor costs are anticipated.

- Community Development Authority District #1 (600). Total revenues for fund 600 is \$27,200 with \$25,000 allocated for the hiring of professional economic development services. Funds are transferred to fund 600 from Fund 410 to fund these services. This Fund does not have recurring revenue, but does have recurring expenses – Maunasha Business Center utility and maintenance costs. This Fund does receive rental dollars from that location, currently \$200 per month.

- Karl Junginger Memorial Library (812). Fund 812 is budgeted for \$397,456 in expenditures and \$376,056 in revenue. Municipal tax levy is reduced from \$221,400 to \$200,000. This fund has the most diverse funding of all municipal funds with municipal tax levy at \$200,000, a 9.7% reduction; county aid, \$82,623, up 2.3%; Clark Memorial donations, \$32,000, down 20%; and Junginger Foundation donations of \$46,158, up 3.0%.

As stated above budgeted revenues are less than expenditures. If actual 2019 revenues are less than 2019 expenses, the shortfall would be made up by applying fund balance. The January 1, 2019 projected fund balance for the library is \$315,927.

NARRATIVE DISCLAIMER

The full budget detail, associated summaries and this narrative represent the full budget resolution going before the City Council for consideration.

All documents are posted on the municipal website (www.waterloowi.us).

Click on the image below or look for this image at www.waterloowi.us



City of Waterloo, Wisconsin
Capital Improvement Plan
2019 thru 2023

PROJECTS BY DEPARTMENT

Department	Project #	Priority	2019	2020	2021	2022	2023	Total
Assessor								
Citywide Property Full Revaluation	as-02	n/a			44,000			44,000
Assessor Total					44,000			44,000
Clerk/Treasurer								
Multi Building LED Lighting Optimization	cl-04	2	26,033					26,033
Computer Server Update	cl-4	3		6,000				6,000
Clerk/Treasurer Total			26,033	6,000				32,033
Emergency Government								
Emergency Govt Sirens Capital Reserve Contribution	EMG - 02	n/a		1,000	1,000	1,000	1,000	4,000
Emergency Government Total				1,000	1,000	1,000	1,000	4,000
Fire								
Resurface Parking Lot - Fire Department	f-10	3		45,000				45,000
Fire Department - Heat/Air	f-11	n/a		40,000				40,000
Fire Department - Grass Truck	f-12	3			100,000			100,000
Fire Department - Over Head Doors	f-13	n/a			30,000			30,000
Fire Department - Roof	f-14	n/a				120,000		120,000
Fire Total				85,000	130,000	120,000		335,000
Library								
Library Parking Lot Resurfacing	Lib-01	2		120,000				120,000
Library Total				120,000				120,000
Parks								
Baseball Field Resurfacing - Firemen's Park	p-6	3		75,000				75,000
Firemen's Park Sanitary Sewer Repairs	p-7	2	50,000					50,000
Parks Total			50,000	75,000				125,000
Police								
Contribution To Squad Car Reserve Fund	PD 02	4		30,000	30,000	30,000		90,000
Mobile Data Computers	PD-7	n/a			12,000			12,000
Police Total				30,000	42,000	30,000		102,000
Public Works								
Micro Seal Street Resurfacing	229	3		40,000				40,000
DPW PATROL TRUCK	235	2	130,000					130,000
Equipment carry over reserve, Public Works Dept.	dpu-01	3	0					0
Bobcat Lease Payments - Public Works Dept.	dpu-02	2	15,000	15,000				30,000

Department	Project #	Priority	2019	2020	2021	2022	2023	Total
Edison Street & Franklin Street Reconstruction	<i>dpw-03</i>	1	687,665					687,665
Adams St Reconstruct	<i>dpw-04</i>	1			577,784			577,784
2022 Road Project TBD	<i>dpw-05</i>	1				650,000		650,000
2023 Road Project TBD	<i>dpw-06</i>	1					650,000	650,000
Public Works Total			832,665	55,000	577,784	650,000	650,000	2,765,449
GRAND TOTAL			908,698	372,000	794,784	801,000	651,000	3,527,482

BUDGET NARRATIVE
ATTACHMENT #2

2018 WAGE SCHEDULE & POSITION COUNT FOR THE CITY OF WATERLOO

Number Of Full-Time Or Part-Time Positions	EMPLOYEE POSITION	EFFECTIVE 1 ST PAY PERIOD 01/01/2018	
1 Part-Time	Mayor	\$ 4,000.00	annually - pay quarterly \$1,000.00
7 Part-Time	Aldersperson	\$ 1,600.00 \$ 2,000.00	annually - pay quarterly \$400.00 annually - pay quarterly \$500.00 2016 Election - Wards 4 & 5 Aldersperson and Aldersperson at Large 2017 Election - Ward 1 Aldersperson and Aldersperson at Large 2018 Election - Ward 2 Aldersperson and Aldersperson at Large 2019 Election - Ward 3 Aldersperson
N/A	Special Council Meetings	\$ 10.00	per meeting - pay quarterly
N/A	Special Committee Meetings	\$ 10.00	per meeting - pay quarterly
7 Part-Time	Plan Commission	\$ 15.00	per meeting - pay semi-annually
-	Economic Development Director	\$ 42,000.00	annually or \$20.19/hour or \$1,615.38/26 pay period
1 Full-Time	Clerk/Treasurer	\$ 55,382.12	annually or \$26.6260/hour or \$2,130.08/26 pay periods
1 Full-Time	Deputy Clerk/Treasurer	\$ 53,000.00	annually or \$25.4808/hour or \$2,038.46/26 pay periods
1 Full-Time	City Hall Clerical Staff	\$ 15.83	per hour
1 Full-Time	Director of Public Works	\$ 24.69	per hour
1 Full-Time	Assist Director of Public Works	\$ 20.44	per hour
2 Full-Time	DPW Worker III	\$ 18.38	per hour
-	DPW Worker I	\$ 16.00	per hour (one year probationary period)
1 Part-Time	DPW Laborer LTE	\$ 14.00	per hour
2 Part-Time	Parks Seasonal Grounds Keeper	\$ 11.00	per hour
1 Full-Time	Parks Coordinator	\$ 47,500.00	annually or \$22.8365/hour \$1,826.92/26 pay periods
7 Part-Time	Parks Bartender	\$ 10.00	per hour
1 Full-Time	Library Director	\$ 52,385.34	annually or \$25.1852/hour or \$2,014.82/26 pay period
1 Full-Time	Assistant Director/Youth	\$ 19.51	per hour
1 Full-Time	Catalog Librarian	\$ 21.29	per hour
1 Full-Time	Adult Librarian	\$ 14.42	per hour
-	Library Assistant I	\$ 10.62	per hour
2 Part-Time	Library Assistant II/Part-time	\$ 9.46	per hour
-	Technical/Part-time	\$ 10.56	per hour
1 Part-Time	Student Worker/Page	\$ 9.10	per hour
-	Student Worker/Page (Probationary)	\$ 9.01	per hour
1 Part-Time	Substitute	\$ 9.37	per hour

2018 WAGE SCHEDULE & POSITION COUNT FOR THE CITY OF WATERLOO

NUMBER OF FULL-TIME OR PART-	EMPLOYEE POSITION	EFFECTIVE 1ST PAY PERIOD 01/01/2018	
1 Part-Time	WLOO Coordinator/Director	\$ 15.45	per hour
3 Part-Time	Video Technician	\$ 15.00 \$ 10.30	per hour

1 Full-Time	Chief of Police	\$ 68,192.89	annually or \$32.7850/hour or \$2,622.80/26 pay period
1 Full-Time	Lieutenant	\$ 64,018.11	annually or \$30.7779/hour or \$2,462.23/26 pay period
-	Sergeant	\$ 28.68 \$ 28.40 \$ 28.12	per hour
-	Sergeant (Probationary)	\$ 28.07 \$ 27.79 \$ 27.51	per hour
5 Full-Time	Police Officer #1	\$ 27.54 \$ 27.27 \$ 27.00	per hour
-	Police Officer #2 – (0-6 months)	\$ 24.34 \$ 24.10 \$ 23.86	per hour
-	Police Officer #2 – (7-12 months)	\$ 25.21 \$ 24.96 \$ 24.71	per hour
-	Police Officer #2 – (0-12 months) (Hired after 01/01/15)	\$ 24.34 \$ 24.10 \$ 23.86	per hour
-	Police Officer #2 – (13-24 months) (Hired after 01/01/15)	\$ 25.21 \$ 24.96 \$ 24.71	per hour
1 Part-Time	Part Time Police Officer #1	\$ 14.25	per hour
1 Part-Time	Police Department Admin Assist	\$ 17.75	per hour

6 to 15 Per Election, Part-Time	Poll Workers	\$ 7.73	per hour
2 Part-Time	Chief Inspector	\$ 7.73	per hour plus \$10.00 per election

2018 WAGE SCHEDULE & POSITION COUNT FOR THE CITY OF WATERLOO

NUMBER OF FULL-TIME OR PART-	EMPLOYEE POSITION	EFFECTIVE 1ST PAY PERIOD 01/01/2018	
2 Full-Time	Firefighter/EMT-I	\$ 18.76	per hour
-	Firefighter/EMT-I (1 year probationary period)	\$ 15.56	per hour
1 Part-Time	Firefighter/EMT-I (Part-time)	\$ 14.00	per hour
1 Part-Time	Fire Inspections	\$ 15.00	per inspection outside the city

1 Part-Time	Fire Chief	\$ 4,000.00	per year – pay monthly - \$333.33/mo
1 Part-Time	Asst. Fire Chief	\$ 2,000.00	per year – pay June & December
1 Part-Time	1 st Captain	\$ 900.00	per year – pay June & December
1 Part-Time	2 nd Captain	\$ 900.00	per year – pay June & December
1 Part-Time	1 st Lieutenant	\$ 750.00	per year – pay June & December
1 Part-Time	2 nd Lieutenant	\$ 750.00	per year – pay June & December
1 Part-Time	Treasurer	\$ 700.00	per year – pay June & December
1 Part-Time	EMS Coordinator	\$ 800.00	per year – pay June & December
1 Part-Time	Asst. EMS Coordinator	\$ 600.00	per year – pay June & December
1 Part-Time	Secretary	\$ 600.00	per year – pay June & December

Varies	Fire Training	\$ 10.00	per session – pay annually
Varies	Fire Supplemental Training	\$ 3.00	per session – pay annually
Varies	Fire Call	\$ 15.00	per fire call – pay annually
Varies	Fire Station	\$ 1.00	per fire call – pay annually
Varies	AEMT/Crew Chief	\$ 14.00	per call – pay monthly
Varies	EMT or AEMT in EMT position	\$ 12.00	per call – pay monthly
Varies	Driver w/EMR, AEMT or EMT in Driver position or EMR in EMT position	\$ 10.00	per call – pay monthly
Varies	Driver w/o EMR	\$ 8.00	per call – pay monthly
Varies	AEMT or EMT or Driver w/EMR on call	\$ 3.00	per hour – pay monthly
Varies	EMT or AEMT in EMT position	\$ 2.00	per hour – pay monthly
Varies	Training Session	\$ 40.00	per day - all day training
Varies	Training Session	\$ 20.00	per day - ½ day training