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City of Waterloo
Impact Fee
Review and Recommendations

June 2019

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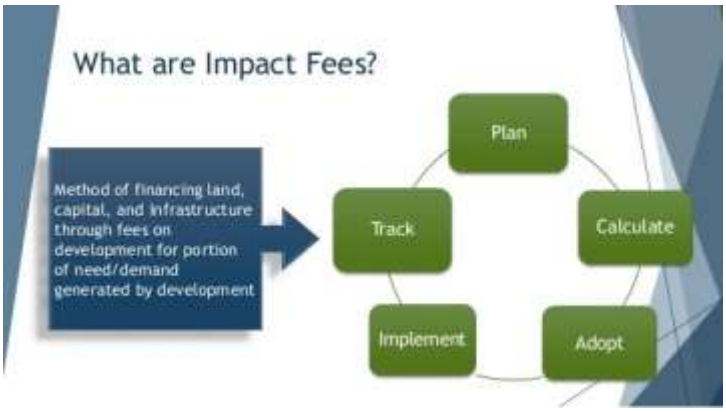
Clerk/Treasurer

TABLE OF CONTENTS

		Page
1	**INTRODUCTION**	**2**
	What are Impact Fees?	2
	Waterloo Timeline	2
	Reference material listed	3
2	**EXECUTIVE SUMMARY**	**3**
3	**2006-2018 REVENUE & EXPENDITURES**	**3**
	Fee Allocation	4
4	**CITY COUNCIL IMPACT FEE WAIVERS**	**5**
5	**IMPACT FEES RECOMMENDATIONS**	**5**
	Authority To Impose Under Wis. Statutes	6
	Eligible Facilities, Costs & Determining The Fee	6
	Waterloo's Growth Prognosis	7
5	**PERIODIC REVIEW**	**7**
6	**APPENDIX** – reference material attached	**7**

1. INTRODUCTION

What are Impact Fees?



Impact fees are fees collected in order to pay for the capital costs to construct, expand or improve public facilities which are necessary to accommodate land development. The imposition of impact fees is intended to ensure that public facilities are adequate to meet the development needs of the City and that *new* development pays a proportionate share of new, expanded or improved facilities required by such development. Impact fees are determined at the time of development approval and are generally payable in full, at an annually adjusted rate then in effect, at the time of issuance of any building permit.

Waterloo Timeline.

The City Council adopted Chapter 380-50 Impact Fees on March 16, 2006, creating four impact fees (Stormwater, Public Works, Parks & Recreation and Sanitary Sewer). On March 5, 2009 the chapter was amended adding a fifth (Water), and updated to conform with changes to state statutes at that time.

On October 4, 2018 at the request of the Water & Light Commission, the City Council repealed the Water Impact Fee (Fund 205). The Clerk/Treasurer's office is in the process of closing out this fund with final accounting entries addressing a fund balance carried over. Fee amounts are calculated based on a Residential Equivalent Unit which equates to 5,000 sq. ft. of project.

The four Impact Fees with current Residential Equivalent Unit (REU) charges are:

- Fund 201 Stormwater – $233 per REU
- Fund 202 Public Works – $512 per REU
- Fund 203 Parks & Recreation – $354 per REU
- Fund 204 Sanitary Sewer – $827 per REU

The Clerk/Treasurer's office administers the impact fees. The Building Inspector works with the Clerk/Treasurer's office to collect the fees at the time building permits are issued.

Because of slow growth, the City of Waterloo has not carried out a review of its impact fees. This document serves that purpose. Going forward, an annual review is recommended.

Reference Material Listed.

Along with the applicable Wisconsin States Statutes, the following comprises the reference documents for this report and are included in the appendix.

1. Public Facilities Needs Assessment, Schreiber/Anderson Associates, January 12, 2006
2. Public Facilities Needs Assessment, Schreiber/Anderson Associates, December 2008
3. 2006-2018 audited financial statements, select pages
4. Ordinance #2006-02 Creation of Impact Fees; Ordinance #2009-03 Amendment of Impact Fees; and Ordinance #2018-07 Repealing the Water Impact Fee

2. EXECUTIVE SUMMARY

1. Formalize a strategy of encouraging private investment in Waterloo by reducing the cost of building rescinding existing impact fees, effective January 1, 2020.
2. Establish a target growth rate of 2%, over a rolling three-year average, using the state DOR net new construction calculation to measure the rate of growth before considering recreating impact fees.
3. Prepare future planning documents with new development and future fees in mind.
4. Strike chapter 380-50 of the municipal code.
5. Schedule annual reviews.

3. 2006-2018 REVENUE & EXPENDITURES

Using audited figures for 2006-2018, the following is a summary of accounting transactions for this period.

2006 projected costs far exceed actual revenue collected by a sizable margin. Allocated costs from the original 2006 facility assessment, and the 2009 facility assessment (for water), are listed below as well as actual fee amounts collected during the 2006-2018 period.

Impact Fee	Original Fee Collection Projections	Fees Collected 2006-2018 (audited)
Parks & Rec.	$123,600	$17,323
Public Works	$179,100	$25,055
Sanitary Sewer	$266,300	$40,606
Storm Sewer	$81,000	$11,405
Water	$276,675	$27,972
TOTAL	$926,675	$122,361

Fee Allocation.

Fees collected do not come close to meeting or exceeding the estimated 2006 assessment needs, nor actual municipal expenditures incurred over the fee's lifetime.

The water impact fee created in 2009 was based on the installation of a water tower, which has not gone forward in the planning process. Water Impact fees collected are allocated in a manner similar to the Sewer and Public Works fees, an assumed percentage of improved water infrastructure for Knowlton Street/McKay Way improvements. Additionally water fees are allocated for water supply capacity for STH 19 as well as for improvements for the expansion of Commercial Avenue -- rather than for a water tower.

- Park & Recreation – $17,323
  - Allocated for Capital Fund expenses for new park space at 720 West Madison Street

- Public Works – $25,055; Sanitary Sewer – $40,606; and Storm Sewer – $11,405
  - Allocated for Capital Fund expenses for STH 89 and Knowlton Street/McKay Way Improvements

- Water Impact Fees are allocated to update capacity relating to water supply for the Knowlton Street/McKay Way improvements; STH 19 improvements; the extension of extension of Commercial Avenue. NOTE: The working assessment documents has not been updated to reflect these facility needs. Going forward updates should be considered annually.
  - $14,088 for water system improvements for Knowlton Street/McKay Way & STH 19
  - $13,884 for water system improvements for the extension of Commercial Avenue

The water fee was repealed in 2018, in part, due the lack of updated assessment information. This highlights the need for future assessments to be flexible to adapt to changing community growth opportunities.

2019 allocation amounts are estimated as interest earned monthly may result in slightly different figures.

	Fees Collected & Expenditures by Year														
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	TOTAL 2006-2018	as of June 2019
REVENUE															
201 - Stormwater	1,794	956	1,546	437	862	3	222	227	456	1,901	242	3	2,756	**11,405**	23
202 - Public Works	3,937	2,100	3,404	959	1,888	5	488	498	1,004	4,182	532	3	6,055	**25,055**	50
203- Parks & Rec	2,721	1,451	2,349	664	1,307	3	338	344	695	2,892	369	3	4,187	**17,323**	35
204 - Sanitary	6,352	3,388	5,623	1,575	3,051	8	789	804	1,622	6,752	859	3	9,780	**40,606**	80
205 - Water	0	0	0	1,393	2,787	5	726	738	1,482	6,172	785	0	13,884	**27,972**	114
TOTAL REVENUE	**14,804**	**7,895**	**12,922**	**5,028**	**9,895**	**24**	**2,563**	**2,611**	**5,259**	**21,899**	**2,787**	**12**	**36,662**	**122,361**	**302**
EXPENDITURE															
201 - Stormwater	0	2545	1532	0	0	0	1520	0	0	600	2401	0	0	**8,598**	2,830
202 - Public Works	0	4,995	3,962	0	0	0	3,334	0	0	1,400	5,257	0	0	**18,948**	6,157
203- Parks & Rec	0	3,605	2,583	0	670	0	1,636	0	0	775	3,816	0	0	**13,085**	4,273
204 - Sanitary	0	495	14,065	0	0	0	5,436	0	0	2,250	8,527	0	0	**30,773**	9,913
205 - Water	0	0	508	186	0	0	0	4,925	0	700	7,716	0	0	**14,035**	14,051
TOTAL EXPENDITURE	**0**	**11,640**	**22,650**	**186**	**670**	**0**	**11,926**	**4,925**	**0**	**5,725**	**27,717**	**0**	**0**	**85,439**	**37,224**
Notes															
REV greater than EXP	14,804	-3,745	-9,728	4,842	9,225	24	-9,363	-2,314	5,259	16,174	-24,930	12	36,662	36,922	-36,922
Net Change in Fund Balance	14,804	-3,745	-9,728	4,842	9,225	24	-9,363	-2,314	5,259	16,174	-24,930	12	36,662	36,922	-36,922
Fund Balance Beginning of Yr	0	14,804	11,059	1,331	6,173	15,398	15,422	6,059	3,745	9,004	25,178	248	260		
Fund Balance End of Yr	14,804	11,059	1,331	6,173	15,398	15,422	6,059	3,745	9,004	25,178	248	260	36,922		0

4. CITY COUNCIL IMPACT FEE WAIVERS

A part of an effort to encourage private investment and the creation of new housing stock, the City Council has waived all fees, including impact fees, for the construction of single-family housing for calendar years 2017-2020.

5. IMPACT FEE RECOMMENDATIONS

- ✓ At its June 6, 2019 meeting the City Council waived impact fees for the multi-million dollars School District renovation.
- ✓ Two prior City Council legislative acts have been unanimously approved waiving fees, including impact fees from 2017 until 2020 for all single-family home construction.
- ✓ The Community Development Authority has been weighing the merits of waiving all fees, including impact fees for the construction of condominium homes.
- ✓ No current or pending capital plans include projects involving the development of land related to future residents. The community is primarily addressing the maintenance of existing facilities which would not be qualifying fee expenses.
- ✓ Growth is not foreseen by way of population growth estimates. The Wisconsin Department of Administration Demographic Services Center has projected the City's population increasing from 3,333 in 2010 to 3,362 in 2018 an increase of 0.87% over eight years, or 0.11% per year.

GOAL: Encourage private investment in the community to stimulate growth.

- ☐ Strategy – Reduce the cost of building in Waterloo compared to other communities.
  - Implementation Action – Rescind current impact fees.

The general theme of reducing fees to encourage private investment has not been formalized. Recognizing this theme, the recommendation is to rescind all impact fees effective January 1, 2020, setting a target bench-mark growth goal of 2% using the state DOR net new construction calculation over a rolling three-year average, before consideration of new fees is again contemplated.

Five Action Steps.

1. Formalize a strategy of encouraging private investment in Waterloo by reducing the cost of building rescinding existing impact fees, effective January 1, 2020.
2. Establish a target growth rate of 2%, over a rolling three-year average, before reconsidering recreating impact fees.
3. Prepare future planning documents with new development and future fees in mind.
4. Strike chapter 380-50 of the municipal code.
5. Schedule annual reviews.

Below is additional background information describing in detail the parameters relating to impact fees.

Authority To Impose Under Wisconsin Statutes.

In 1993, Wisconsin Act 305 created Section §66.55 (now §66.0617) of the Wisconsin Statutes, which provides the authority for cities, villages and towns to impose impact fees on new development for recovering capital costs of public facilities. The statute specifies the type of facilities for which impact fees may be imposed and prescribes the procedural requirements for impact fee ordinances enacted by a municipality.

Eligible Facilities.

The impact fee statute allows the use of impact fees for a variety of public facilities projects. Impact fees may be used to pay for the proportionate share of capital costs of highways, traffic control facilities, sewerage facilities, storm water facilities, water supply facilities, parks facilities, solid waste and recycling facilities, fire protection facilities, law enforcement facilities, emergency medical facilities and libraries. However, impact fees may not be used for the purchase of vehicles and equipment or for school district facilities.

Eligible Costs.

Impact fees may only be used to fund capital costs of public facilities, which are defined as the cost to construct, expand, or improve public facilities. Eligible costs may include land, legal, planning, engineering, and design costs.

Impact fees may not be used for operation and maintenance costs or to correct existing deficiencies in the public facilities for which they are imposed. Existing deficiencies may include:

- Facilities or portions of facilities that need to be replaced due to age or obsolescence.
- Improvements made to existing facilities to meet state or federal requirements or utilize improved technology.
- Facilities or portions of facilities that result in an improved design standard, or the difference between the future design standard, as it would apply to current population, and the actual existing facility.

The share of the costs to new development versus existing development must be computed based on defined service level standards. If new facilities are needed to meet certain service level standards, then a portion of the total capital costs may need to be allocated to meet an existing deficiency when determining the amount of total costs that are eligible to be recovered through the imposition of an impact fee.

Determining the Fee Amounts.

The impact fee law requires that impact fees must bear a rational relationship to the need for new, expanded or improved public facilities. This means that impact fees should not be charged to new development if that development is not likely to create a demand for a specific type of facility for which an impact fee is imposed. It also means that the amount of the impact fee should be based on a reasonable estimate of the demand that a new development will create for public facilities. For services that serve both residential and nonresidential properties, such as fire protection, this requires finding a reasonable basis for determining the amount of capital costs of facilities are required for residential versus nonresidential development.

State law also dictates that impact fees cannot exceed the proportionate share of the capital costs required to serve new development as compared to existing development. Each facility must be analyzed to determine the share of the facility that is needed to provide the established service level to the existing development versus the excess facility space that is available to serve new development. The same service level should be applied to both existing and new development when determining if there is a portion of facilities that are needed to provide the desired service level to existing development.

Waterloo's Growth Prognosis.

Net new construction growth rates have been less than 1% for an extended number of years. The economic development focus is to spur private investment. Renewing a schedule of impact fee at this time runs counter to an objective of stimulating private investment. A community that is not growing at a rate greater than 1% cannot artificially anticipate future capital needs based on unseen growth.

To generate growth, municipal investment has to be targeted on generating growth. The community has an abundance of facilities, equipment and vehicles with which to provide municipal services.

5. PERIODIC REVIEW

An annual review of the growth rates as measured by the net new construction calculation associated with state levy limits is recommended.

6. APPENDIX

Reference Material Attached.

Along with the applicable Wisconsin states statutes, the following comprise the reference documents for this report and are included in the appendix.

1. Public Facilities Needs Assessment, Schreiber/Anderson Associates, January 12, 2006
2. Public Facilities Needs Assessment, Schreiber/Anderson Associates, December 2008
3. 2006-2018 audited financial statements, select pages
4. Ordinance #2006-02 Creation of Impact Fees; Ordinance #2009-03 Amendment of Impact Fees; and Ordinance #2018-07 Repealing the Water Impact Fee

#1 Reference Material

Public Facilities Needs Assessment

City of Waterloo, Wisconsin

January 12, 2006

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Introduction

The City of Waterloo is located in Jefferson County with a Year 2000 census population of approximately 3,300 residents. It is located in the northwestern portion of the county at the intersection of Wisconsin State Trunk Highway 19 (STH 19) and Wisconsin State Trunk Highway 89 (STH 89). The city is home to several successful businesses including TREK Bicycle, McKay Nursery, and Sheehy Mail Contractors.

With the migration of employment stretching east of Madison into municipalities such as Sun Prairie and Cottage Grove, the City is anticipating increased growth in the coming years. Currently, approximately 300 residential dwelling units in various developments are in the process of approval. As a result of this projected growth, the expansion, upgrade, and modernization of existing infrastructure will be needed to accommodate the projected growth. Thus, the City is considering imposing impact fees to future developments to generate a portion of monies needed for the infrastructure improvements.

The scope of this report will encompass the following tasks: perform a public facilities needs assessment which will inventory and evaluate existing public facilities, project the increase in population for the City of Waterloo to Year 2015, analyze future capital improvements needed to accommodate growth, and determine associated costs to construct these improvements. This methodology is in accordance with Wisconsin Statute 66.0617, which illustrates the impact fee implementation process. These statutes are provided in Appendix A of this report.

Sanitary Sewer System

While the capacity of this utility was analyzed in a previous study, this report will analyze the City's collection system. The City's sanitary sewer collection system is aging and undersized to accommodate growth in the area. Because of this, several collection lines will need to be upgraded in size while other collection lines will need to be extended to serve new developments.

Storm Water System

As the City of Waterloo continues to expand, many of the roadways that are constructed provide an urban cross-section, which necessitates the need for an adequate storm water system. In addition, many open spaces and vacant parcels within the City also require storm water systems and practices to provide adequate storm water flow as well as reduce the amount of storm water produced. Currently, one particular area of concern is a drainageway that runs from the south end of the City to the Maunesha River. This drainageway has been prone to flooding due to its lack of maintenance and little improvement to increase water flow. With development, the amount of storm water that will utilize this drainageway will likely increase, compounding the existing conditions already experienced by residents that front the drainageway.

Population Projections

The projection of population growth to the City of Waterloo is an important step in determining the impact of future growth on the community. This estimate will help determine the allocation of future infrastructure needs to the existing and future residents. From this, an impact fee for future residents will be allocated on a 'per dwelling unit' basis. To determine a realistic population projection, three methodologies were utilized, which are listed below:

- Wisconsin Department of Administration (DOA) population projections which are based on U.S. Census Data.
- Historical population data of the City, obtained from the U.S. Census Bureau
- Planned/proposed developments within the City in addition to historical data of known building permits

A detailed analysis of these methodologies is shown in Appendix B of this report and is illustrated in graph form in Appendix C.

Sanitary Sewer System

To provide sanitary sewer utilities to the new development areas, it is necessary to extend these utilities from their existing termini. In addition, to provide sufficient capacity for both existing and future uses, existing sanitary sewer pipes will need to be upgraded (enlarged) to handle these increased flows. Thus, extensions of sanitary infrastructure will be needed along STH 89 and McKay Way as well as the upgrade of existing infrastructure along STH 89 and Washington Street. To serve potential development in the southern portion of the City, an interceptor line is proposed to be located along the drainageway to the Maunesha River from CTH "O" northward to STH 19/89.

Storm Water System

As stated before, many reconstructed streets within the City of Waterloo are providing urban cross-sections with underground storm water systems to accommodate these needs. However, as new developments utilize existing storm water facilities, this system may become overwhelmed due to the increase in usage; therefore, other 'major' storm water facilities should be constructed to accommodate the storm water needs of anticipated growth. In addition, both the STH 89 project and the McKay Way project will extend storm sewer capacity to new areas of the community which are anticipated to need new service as a result of additional growth. The drainageway to the Maunesha River will also require improvements due to additional upstream development.

Cost Allocation and Calculations

A summary of improvements that are expected to be needed to accommodate growth in the City of Waterloo in the next ten years is shown in **Table 1**. While some improvements are required to benefit growth only, other improvements will benefit both existing and future residents of the City. Therefore, costs for each improvement were allocated to new development using one of two criteria:

- 100% allocation for the improvement will benefit new development only or is caused by new development

- A percentage allocation based on the projected increase in residents to the City compared to the existing population (which equates to thirty percent)

The cost for each improvement was allocated as the responsibility of future development. From this, the improvements for each group was tabulated and then converted to an impact fee per dwelling unit. This conversion was based on dividing the cost by the number of future residents to the City (994), then multiplying by 2.5 residents per dwelling unit, which is based on national standards.

As can be seen in **Table 1**, the amount of responsibility that new developments will have on future projects was primarily forty-one percent of total cost. This condition is due to the fact that much of the City's existing infrastructure is aging and would require replacement even if the identified growth would not occur. Thus, the impact fee per dwelling unit to account for their responsibility in improving infrastructure was equated to $1,634.81.

Conclusion

This report assessed an impact fee to future dwelling units to be located in the City of Waterloo. The impact fee was based on existing infrastructure conditions and improvements needed to accommodate both existing and future residents.

lecting after May 1, 1994, on tourism promotion and development. Any amount of room tax collected that must be spent on tourism promotion and development shall either be spent directly by the municipality on tourism promotion and development or shall be forwarded to the commission for its municipality or zone if the municipality has created a commission.

3. A commission shall use the room tax revenue that it receives from a municipality to promote and develop tourism, including the support of a convention center, in the zone or in the municipality.

4. The commission shall report annually to each municipality from which it receives room tax revenue the purposes for which the revenues were spent.

5. The commission may not use any of the room tax revenue to construct or develop a lodging facility.

(e) 1. Subject to subd. 2., a district may adopt a resolution imposing a room tax under par. (a) in an amount not to exceed 3% of total room charges. A majority of the authorized members of the district's board may vote that, if the balance in a special debt service reserve fund of the district is less than the requirement under s. 229.50 (5), the room tax imposed by the district under this subdivision is 3% of total room charges beginning on the next January 1, April 1, July 1 or October 1 after the payment and this tax is irrepealable if any bonds issued by the district and secured by the special debt service reserve fund are outstanding. A room tax imposed by a district under this subdivision applies within the district's jurisdiction, as specified in s. 229.43, and the proceeds of the tax may be used only for the district's debt service on its bond obligations. If a district stops imposing and collecting a room tax, the district's sponsoring municipality may impose and collect a room tax under par. (a) on the date on which the district stops imposing and collecting its room tax.

2. In addition to the room tax that a district may impose under subd. 1., if the district's only sponsoring municipality is a 1st class city, the district may adopt a resolution imposing an additional room tax. The additional percentage of room tax under this subdivision shall be equal to the percentage of room tax imposed by the sponsoring municipality on the date on which the sponsoring municipality agrees to stop imposing and collecting its room tax, as described under s. 229.44 (15). A district shall begin collecting the additional room tax imposed under this subdivision on the date on which the sponsoring municipality stops imposing and collecting its room tax. A room tax imposed by a district under this subdivision applies only within the borders of the sponsoring municipality and may be used for any lawful purpose of the district.

(f) 1. The department of revenue shall administer the tax that is imposed under par. (a) by a district and may take any action, conduct any proceeding and impose interest and penalties.

2. Sections 77.51 (14) (c), (f) and (j) and (14g), 77.52 (3), (4), (6) and (18), 77.58 (1) to (5) and (7), 77.59, 77.60, 77.61 (2), (5), (8), (9) and (12) to (14) and 77.62, as they apply to the taxes under subch. III of ch. 77, apply to the tax described under subd. 1.

3. From the appropriation under s. 20.835 (4) (gg), the department of revenue shall distribute 97.45% of the taxes collected under this paragraph for each district to that district and shall indicate to the district the taxes reported by each taxpayer in that district, no later than the end of the month following the end of the calendar quarter in which the amounts were collected. The taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments and all other adjustments. Interest paid on refunds of the tax under this paragraph shall be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1) (a). Any district that receives a report along with a payment under this subdivision or subd. 2. is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5).

4. Hotels and motels and the department of revenue may not collect taxes under this paragraph for any district after the calendar quarter during which all bonds issued by the district under subch. II of ch. 229 during the first 60 months after April 26, 1994, and any bonds issued to fund or refund those bonds, are retired or for more than 2 years if bonds have not been issued during that time, except that the department may collect from hotels and motels taxes that accrued before that calendar quarter, or before the end of that 2–year period, and interest and penalties that relate to those taxes. If taxes are collected and no bonds are issued, the district may use the revenue for any lawful purpose.

5. Persons who are subject to the tax under this subsection, if that tax is administered by the department of revenue, shall register with the department. Any person who is required to register, including any person authorized to act on behalf of a person who is required to register, who fails to do so is guilty of a misdemeanor.

(2) As a means of enforcing the collection of any room tax imposed by a municipality or a district under sub. (1m), the municipality or district may exchange audit and other information with the department of revenue and may do any of the following:

(a) If a municipality or district has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, inspect and audit the financial records of any person subject to sub. (1m) pertaining to the furnishing of accommodations to determine whether the correct amount of room tax is assessed and whether any room tax return is correct.

(b) Enact a schedule of forfeitures, not to exceed 5% of the tax under sub. (1m) or par. (c), to be imposed on any person subject to sub. (1m) who fails to comply with a request to inspect and audit the person's financial records under par. (a).

(c) Determine the tax under sub. (1m) according to its best judgment if a person required to make a return fails, neglects or refuses to do so for the amount, in the manner and form and within the time prescribed by the municipality or district.

(d) Require each person who is subject to par. (c) to pay an amount of taxes that the municipality or district determines to be due under par. (c) plus interest at the rate of 1% per month on the unpaid balance. No refund or modification of the payment determined may be granted until the person files a correct room tax return and permits the municipality or district to inspect and audit his or her financial records under par. (a).

(e) Enact a schedule of forfeitures, not to exceed 25% of the room tax due for the previous year under sub. (1m) or par. (c) or $5,000, whichever is less, to be imposed for failure to pay the tax under sub. (1m).

(3) The municipality shall provide by ordinance and the district shall provide by resolution for the confidentiality of information obtained under sub. (2) but shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The municipality or district may provide for the publishing of statistics classified so as not to disclose the identity of particular returns. The municipality or district shall provide that persons violating ordinances or resolutions enacted under this subsection may be required to forfeit not less than $100 nor more than $500.

History: 1983 a. 189, 514; 1993 a. 263, 467, 491; 1999 a. 9; 1999 a. 150 ss. 565 to 567; Stats. 1999 s. 66.0615; 2003 a. 203.

A city was authorized to enact a room tax. The gross receipts method was a fair and reasonable way of calculating the tax. Blue Top Motel, Inc. v. City of Stevens Point, 107 Wis. 2d 392, 320 N.W.2d 172 (1982).

66.0617 Impact fees. (1) DEFINITIONS. In this section:

(a) "Capital costs" means the capital costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs to construct, expand or improve public facilities, except that not more than 10% of capital costs may consist of legal, engineering and design costs unless the political subdivision can demonstrate that its legal, engineering and design costs which relate directly to the public improvement for which the impact fees were imposed exceed 10% of capital costs. "Capital costs" does not include other noncapital costs to

(9) REFUND OF IMPACT FEES. An ordinance enacted under this section shall specify that impact fees that are imposed and collected by a political subdivision but are not used within a reasonable period of time after they are collected to pay the capital costs for which they were imposed shall be refunded to the current owner of the property with respect to which the impact fees were imposed. The ordinance shall specify, by type of public facility, reasonable time periods within which impact fees must be spent or refunded under this subsection. In determining the length of the time periods under the ordinance, a political subdivision shall consider what are appropriate planning and financing periods for the particular types of public facilities for which the impact fees are imposed.

(10) APPEAL. A political subdivision that enacts an impact fee ordinance under this section shall, by ordinance, specify a procedure under which a developer upon whom an impact fee is imposed has the right to contest the amount, collection or use of the impact fee to the governing body of the political subdivision.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617.

An association of developers had standing to challenge the use of impact fees. As long as individual developers had a personal stake in the controversy, the association could contest the use of impact fees on their behalf. Further, individual developers subject to the impact fees do have the right to bring their own separate challenges. Metropolitan Builders Association of Greater Milwaukee v. Village of Germantown, 2005 WI App 103, ___ Wis. 2d ___, 698 N.W.2d 301, 04-1433.

Sub. (6) allows a municipality to impose impact fees for a general type of facility without committing itself to any particular proposal before charging the fees. The needs assessment must simply contain a good-faith and informed estimate of the sort of costs the municipality expects to incur for the kind of facility it plans to provide. Sub. (9) requires impact fees ordinances to specify only the type of facility for which fees are imposed. A municipality must be allowed flexibility to deal with the contingencies inherent in planning. Metropolitan Builders Association of Greater Milwaukee v. Village of Germantown, 2005 WI App 103, ___ Wis. 2d ___, 698 N.W.2d 301, 04-1433.

Subs. (2) and (6) (b) authorize municipalities to hold developers responsible only for the portion of capital costs whose necessity is attributable to their developments. A municipality cannot expect developers' money to subsidize the existing residents' proportionate share of the costs. If impact fees revenues exceed the developers' proportionate share of the capital costs of a project, the municipality must return those fees to the current owners of the properties for which developers paid the fees. Metropolitan Builders Association of Greater Milwaukee v. Village of Germantown, 2005 WI App 103, ___ Wis. 2d ___, 698 N.W.2d 301, 04-1433.

Rough Proportionality and Wisconsin's New Impact Fee. Ishikawa. Wis. Law. March 1995.

66.0619 Public improvement bonds: issuance. (1) A municipality, in addition to any other authority to borrow money and issue its municipal obligations, may borrow money and issue its public improvement bonds to finance the cost of construction or acquisition, including site acquisition, of any revenue-producing public improvement of the municipality. In this section, unless the context or subject matter otherwise requires:

(a) "Debt service" means the amount of principal, interest and premium due and payable with respect to public improvement bonds.

(b) "Deficiency" means the amount by which debt service required to be paid in a calendar year exceeds the amount of revenues estimated to be derived from the ownership and operation of the public improvement for the calendar year, after first subtracting from the estimated revenues the estimated cost of paying the expenses of operating and maintaining the public improvement for the calendar year.

(c) "Municipality" means a county, sanitary district, public inland lake protection and rehabilitation district, town, city or village.

(d) "Public improvement" means any public improvement which a municipality may lawfully own and operate from which the municipality expects to derive revenues.

(2) The governing body of the municipality proposing to issue public improvement bonds shall adopt a resolution authorizing their issuance. The resolution shall set forth the amount of bonds authorized, or a sum not to exceed a stated amount, and the purpose for which the bonds are to be issued. The resolution shall prescribe the terms, form and contents of the bonds and other matters that the governing body considers necessary or advisable. The bonds may be in any denomination of not less than $1,000, shall bear interest payable annually or semiannually, shall be payable not later than 20 years from the date of the bonds, at times and places that the governing body determines, and may be subject to redemption prior to maturity on terms and conditions that the governing body determines. The bonds may be issued either payable to bearer with interest coupons attached to the bonds or may be registered under s. 67.09. The bonds may be sold at public competitive sale or by private negotiation. Sections 67.08 and 67.10 apply to public improvement bonds, except insofar as they are in conflict with this section, in which case this section controls.

(2m) (a) A resolution, adopted under sub. (2) by the governing body of a municipality, need not be submitted to the electors of the municipality for approval, unless within 30 days after the resolution is adopted there is filed with the clerk of the municipality a petition, conforming to the requirements of s. 8.40 and requesting a referendum on the resolution, signed by electors numbering at least 10% of the votes cast in the municipality for governor at the last general election. A resolution, adopted under sub. (2), may be submitted by the governing body of the municipality to the electors without waiting for the filing of a petition.

(b) If a referendum is to be held on a resolution, the municipal governing body shall file the resolution as provided in s. 8.37 and shall direct the municipal clerk to call a special election for the purpose of submitting the resolution to the electors for a referendum on approval or rejection. In lieu of a special election, the municipal governing body may specify that the election be held at the next succeeding spring primary or election or September primary or general election.

(c) The municipal clerk shall publish a class 2 notice, under ch. 985, containing a statement of the purpose of the referendum, giving the amount of the bonds proposed to be issued and the purpose for which they will be issued, and stating the time and places of holding the election and the hours during which the polls will be open.

(d) The referendum shall be held and conducted and the votes cast shall be canvassed as at regular municipal elections and the results certified to the municipal clerk. A majority of all votes cast in the municipality decides the question.

(3) The reasonable cost and value of any services rendered by the public improvement to the municipality shall be charged against the municipality and shall be paid by it in monthly installments.

(4) (a) Gross revenues derived from the ownership and operation of the public improvement shall be first pledged to debt service on issued public improvement bonds. When in excess of debt service, the revenues are subject to all of the following requirements set by resolution or ordinance of the governing body fixing:

1. The proportion of revenues of the public improvement necessary for the reasonable and proper operation and maintenance of the public improvement.

2. The proportion of revenues necessary for the payment of debt service on the public improvement bonds. The revenues shall be paid into a special fund in the treasury of the municipality known as the "Public Improvement Bond Account".

(b) At any time after one year's operation, the governing body may recompute the proportion of revenues assignable under par. (a) based upon experience of operation.

(c) All funds on deposit in a public improvement bond account, which are not immediately required for the purposes specified in this section, shall be invested in accordance with s. 66.0605.

(5) Annually, on or before August 1 the officer or department of the municipality responsible for the operation of the public improvement shall file with the governing body, or its designated representative, a detailed statement setting forth the amount of the debt service on the public improvement bonds issued for the public improvement for the succeeding calendar year and an estimate for that year of the total revenues to be derived from the ownership and operation of the public improvement and the total cost of operating and maintaining the public improvement.

APPENDIX B

Population Characteristics

Observed Population Data

Year	Population
1980	2,393
1990	2,712
2000	3,259

Populations based on U.S. Census Bureau data

Known Planned/Proposed Developments

Development	Number of Dwelling Units
DeYoung Farms	189
Heritage Heights	62
Treyburn Farms	46
Total Dwelling Units	297
Persons per dwelling unit [1]	2.5
Projected persons	**743**

1 Based on U.S. Census Bureau data

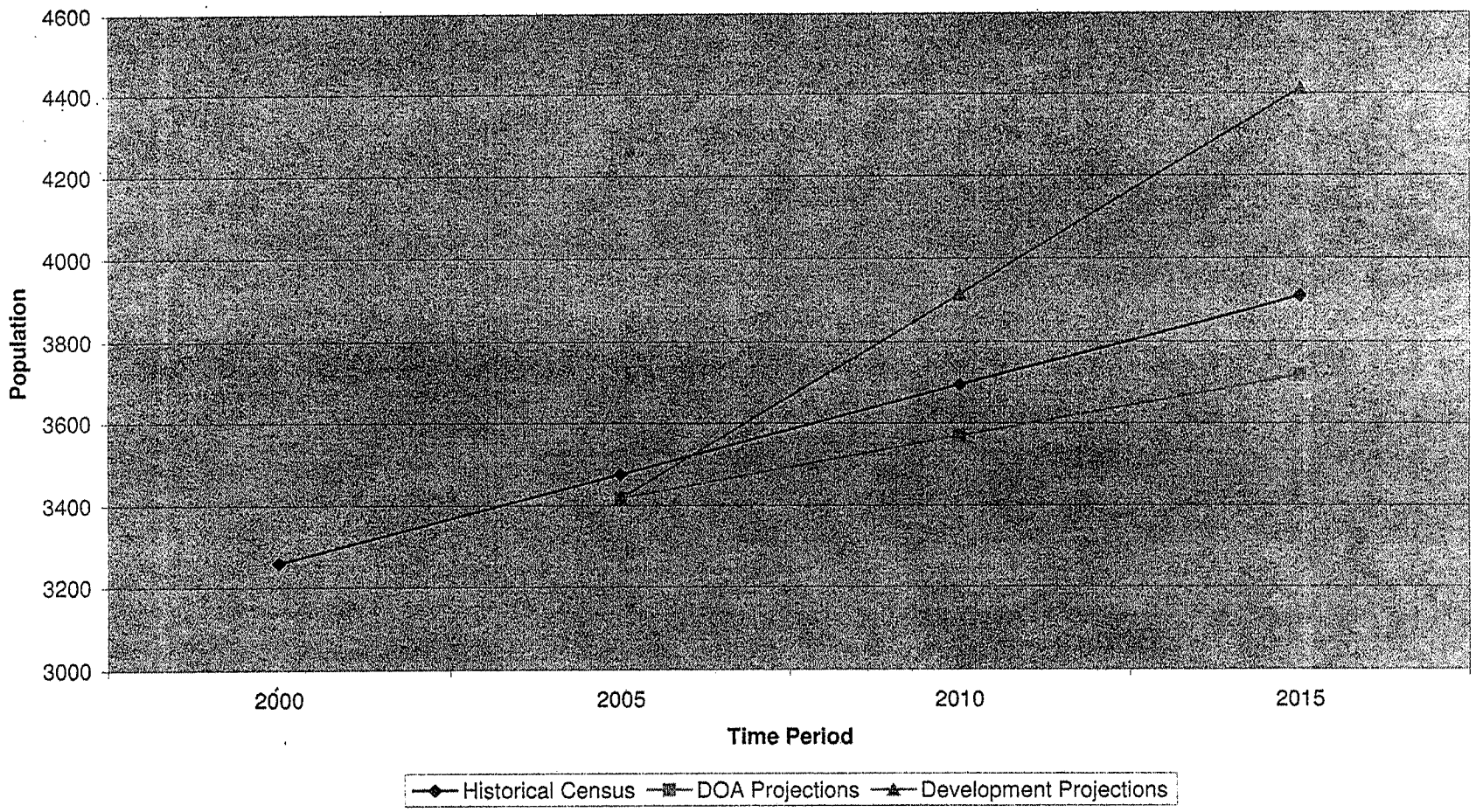
Projected Population Data

Year	Wisconsin DOA	Existing Population	Development
2005	3,417	3,476	3,417
2010	3,569	3,693	3,914
2015	3,716	3,910	4,411

Wisconsin DOA – Wisconsin Department of Administration growth projections
Existing Population – Based on existing population growth rates
Development – Based on planned/proposed developments and historical building permits

Appendix C

Population Projections



#2 Reference Material

Public Facilities Needs Assessment

City of Waterloo, Wisconsin

December, 2008

Prepared by:

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Table of Contents

Introduction	3
Public Facilities Needs Assessment	4
Population Projections	5
Analysis	6
Conclusion	9
Appendix	

Introduction

The City of Waterloo is located in Jefferson County with a Year 2000 census population of approximately 3,300 residents. It is located in the northwestern portion of the county at the intersection of Wisconsin State Trunk Highway 19 (STH 19) and Wisconsin State Trunk Highway 89 (STH 89). The city is home to several successful businesses including TREK Bicycle, McKay Nursery, and Sheehy Mail Contractors.

With the migration of employment stretching east of Madison into municipalities such as Sun Prairie and Cottage Grove, the City is anticipating increased growth in the coming years. Currently, approximately 300 residential dwelling units in various developments are in the process of approval. As a result of this projected growth, the expansion, upgrade, and modernization of existing infrastructure will be needed to accommodate the projected growth. Thus, the City is considering imposing impact fees to future developments to generate a portion of monies needed for the infrastructure improvements.

The scope of this report will encompass the following tasks: perform a public facilities needs assessment which will inventory and evaluate existing public facilities, project the increase in population for the City of Waterloo to Year 2015, analyze future capital improvements needed to accommodate growth, and determine associated costs to construct these improvements. This methodology is in accordance with Wisconsin Statute 66.0617, which illustrates the impact fee implementation process. These statutes are provided in Appendix A of this report.

Public Facilities Needs Assessment

Generally, six groups of capital improvements are needed to accommodate growth in most municipalities, including the City of Waterloo. These groups are listed below:

- Parks and Recreation
- Public Safety
- Public Works
- Sanitary Sewer System
- Storm Water System
- Water System

It should be noted that a recent study was performed for Waterloo Water and Light and included a cost estimate analysis of the sanitary sewer treatment system; therefore, this report will not evaluate and analyze improvements to the capacity and storage of the treatment systems. Moreover, it is our understanding that no immediate public safety improvements will be needed during the time period analyzed; therefore, public safety will not be considered in this report.

Inventory of Existing Public Facilities

Parks and Recreation

The City of Waterloo has approximately 49 acres reserved for parks and recreation, with the focal point of this use being Fireman's Park located in the north central part of the City. Based on national publications and data, it is suggested that ten acres of park and recreation space should be reserved for every one thousand residents of a municipality. Given the approximately 3,300 people that currently reside in the City, adequate park and recreation land has been reserved for the current population.

Public Works

The City is in the process of replacing and upgrading its aging infrastructure to accommodate new residents. This process will continue as growth is anticipated in the City. Projects such as the reconstruction of STH 89 and Knowlton Street will replace and upgrade existing utilities and pavements as well as improve safety for the local collector and arterial roadway system.

It is anticipated that with the future growth to the area, facilities will continue to be expanded and upgraded to serve these developments. In addition to the expansion and upgrade of underground utilities, transportation needs such as roadway extensions and widening and intersection improvements. Also, additional equipment and storage facilities will be needed to provide proper maintenance of City infrastructure.

Sanitary Sewer System

While the capacity of this utility was analyzed in a previous study, this report will analyze the City's collection system. The City's sanitary sewer collection system is aging and undersized to accommodate growth in the area. Because of this, several collection lines will need to be upgraded in size while other collection lines will need to be extended to serve new developments.

Storm Water System

As the City of Waterloo continues to expand, many of the roadways that are constructed provide an urban cross-section, which necessitates the need for an adequate storm water system. In addition, many open spaces and vacant parcels within the City also require storm water systems and practices to provide adequate storm water flow as well as reduce the amount of storm water produced. Currently, one particular area of concern is a drainageway that runs from the south end of the City to the Maunesha River. This drainageway has been prone to flooding due to its lack of maintenance and little improvement to increase water flow. With development, the amount of storm water that will utilize this drainageway will likely increase, compounding the existing conditions already experienced by residents that front the drainageway.

Water System

The City of Waterloo currently has two elevated storage tanks, one on the north side of the community and the other on the south side. Because of the wide variation in elevations throughout the community and the limited elevations of the existing storage tanks, the City of Waterloo is currently serviced by a number of high pressure systems. There is a large high pressure system on the north side of town serving the area north and east of Henry Street. There is also a small booster station serving the area on top of the hill on Herron Court. A third small booster station is proposed for the Oak/Chestnut Street area. Finally, in order to serve the city growth area to the south, a fourth future high pressure system is proposed for the area south of McKay Way.

Due to the inefficiencies of the existing water storage system, the water utility has investigated the feasibility of constructing one new centralized water tower capable of serving the entire community both now and in the future. The construction of the new water tower would allow the removal of the existing water tanks, the elimination of the two high pressure systems, and the ability to service the city's future growth area with adequate water supply and pressure.

Population Projections

The projection of population growth to the City of Waterloo is an important step in determining the impact of future growth on the community. This estimate will help determine the allocation of future infrastructure needs to the existing and future residents. From this, an impact fee for future residents will be allocated on a 'per dwelling unit' basis. To determine a realistic population projection, three methodologies were utilized, which are listed below:

- Wisconsin Department of Administration (DOA) population projections which are based on U.S. Census Data.
- Historical population data of the City, obtained from the U.S. Census Bureau
- Planned/proposed developments within the City in addition to historical data of known building permits

A detailed analysis of these methodologies is shown in Appendix B of this report and is illustrated in graph form in Appendix C.

From the analysis, it is estimated that the population of Waterloo will increase by 299 residents (8.8 percent) from 2005 to 2015 according the DOA population projections. Based on historical population data, the population would increase by 434 residents (12.5 percent) during this time period. From projections based on known planned/proposed developments and an assumption of full build out in ten years, the population would increase by 994 residents (29.1 percent) during this same time period. Given that the Madison metropolitan area is currently, and will continue to, experience significant residential and commercial growth, the proximity of Waterloo to this region will make it more desirable for future residents. This condition will allow Waterloo to grow at a more rapid rate than DOA or historical census projections. Therefore, for purposes of this report, it is assumed that the population of Waterloo will increase by thirty percent over the next ten years.

Analysis

Development within the City of Waterloo will place new demands on the existing infrastructure. To accommodate this growth, extensions, upgrades, and new utilities will be needed. The following will list and summarize infrastructure projects needed to accommodate growth, project and allocate costs for these improvements, and equate the impact fee that should be imposed on development.

New Public Facilities, Improvements, or Expansions

Parks and Recreation

As previously stated, the City currently has adequate land reserved for park and recreation areas for public use. However, only one major public park has active recreation facilities for the community to use throughout the year, Fireman's Park. In addition, much of the projected growth in the community will take place in the south end of the city which is not conveniently accessible. With the increase of the City's population anticipated, it is likely that an additional park of similar size and amenities will be needed to accommodate future use and event opportunities. Thus, it was assumed that a new ten-acre park would be developed in the City (likely on the south side) to accommodate future residents.

Public Works

The City of Waterloo has instituted an aggressive program of upgrading its local street system over the past ten years; it is now planning on upgrading several major collector/arterial roadways. Two roadways that are currently being planned for reconstruction are McKay Way and STH 89. In addition, due to the increase of traffic that will occur because of these developments, it is likely that improvements may also be needed at major intersections in the City, such as STH 19 with STH 89 and McKay Way. Improvements at these locations may include exclusive turning lanes, traffic signalization, and roadway widening.

Sanitary Sewer System

To provide sanitary sewer utilities to the new development areas, it is necessary to extend these utilities from their existing termini. In addition, to provide sufficient capacity for both existing and future uses, existing sanitary sewer pipes will need to be upgraded (enlarged) to handle these increased flows. Thus, extensions of sanitary infrastructure will be needed along STH 89 and McKay Way as well as the upgrade of existing infrastructure along STH 89 and Washington Street. To serve potential development in the southern portion of the City, an interceptor line is proposed to be located along the drainageway to the Maunesha River from CTH "O" northward to STH 19/89.

Storm Water System

As stated before, many reconstructed streets within the City of Waterloo are providing urban cross-sections with underground storm water systems to accommodate these needs. However, as new developments utilize existing storm water facilities, this system may become overwhelmed due to the increase in usage; therefore, other 'major' storm water facilities should be constructed to accommodate the storm water needs of anticipated growth. In addition, both the STH 89 project and the McKay Way project will extend storm sewer capacity to new areas of the community which are anticipated to

need new service as a result of additional growth. The drainageway to the Maunesha River will also require improvements due to additional upstream development.

Water System

The utility is planning for the construction of a new water tower to replace the existing two water towers and eliminate two existing high pressure districts. The water towers would also allow the continued growth of the community without the need for the construction of two additional planned booster stations. The new water tower is needed in order to improve existing deficiencies and provide for the needs of future residents.

Cost Allocation and Calculations

A summary of improvements that are expected to be needed to accommodate growth in the City of Waterloo in the next ten years is shown in **Table 1**. While some improvements are required to benefit growth only, other improvements will benefit both existing and future residents of the City. Therefore, costs for each improvement were allocated to new development using one of two criteria:

- 100% allocation for the improvement will benefit new development only or is caused by new development
- A percentage allocation based on the projected increase in residents to the City compared to the existing population (which equates to thirty percent)

Table 1
IMPACT FEE COST ALLOCATION AND CALCULATION

Improvement	Estimated Cost	Cost Allocation	Original Estimated Cost	2008 Adjusted Cost
Parks and Recreation				
Land for 10-acre Park	$400,000	30%	$120,000	
Total for Improvements	$400,000		$120,000	
		IMPACT FEE	$301.81	$325.78
Public Works				
McKay Way Improvements	$277,000	30%	$83,100	
STH 89 Improvements	$170,000	30%	$51,000	
Intersection Improvements	$150,000	30%	$45,000	
Total for Improvements	$597,000		$179,100	
		IMPACT FEE	$450.45	$471.40
Sanitary Sewer System				
STH 89 Upgrade & Extension	$86,000	100%	$86,000	
McKay Way Extension	$60,000	100%	$60,000	
Washington Street Upgrade	$76,000	30%	$22,800	
South Side Interceptor	$325,000	30%	$97,500	
Total for Improvements	$547,000		$266,300	
		IMPACT FEE	$669.77	$760.52
Storm Sewer System				
McKay Way Improvements	$123,000	30%	$36,900	
Drainageway Acquisition	$147,000	30%	$44,100	
Total for Improvements	$270,000		$81,000	
		IMPACT FEE	$203.72	$214.75
Water System				
Water Tower	($1,844,500)	15%	($276,675)	
			($276,675)	
		IMPACT FEE		$695.86
Total for All Improvements	**$1,814,400**		**$646,400**	
	($3,658,900)		**($923,075)**	
		IMPACT FEE*	**$1,625.75**	**$2,468.31**

*Impact fee – Per Dwelling Unit

The cost for each improvement was allocated as the responsibility of future development. From this, the improvements for each group was tabulated and then converted to an impact fee per dwelling unit. This conversion was based on dividing the

#3 Reference Material
Years 2006- 2018

CITY OF WATERLOO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2006

	Special Revenue Funds					Special Revenue Funds					Capital Project Funds	
	Cable TV	Active Fire Department - Held by City	Honorary Fire Department	Honorary Fire Department - Board Designated	Library Memorial	Clark Memorial	Sanitary Sewer Impact Fees	Park and Recreation Impact Fees	Public Works Impact Fees	Stormwater Impact Fees	Capital Projects	TIF District No. 1
REVENUES												
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 69,500	$ -
Licenses and permits	32,803	-	-	-	-	-	-	-	-	-	-	-
Public charges for services	-	-	72,506	-	-	-	6,244	2,675	3,870	1,763	-	-
Investment income	6,085	3,258	-	7,868	1,309	-	108	46	67	31	18,311	-
Miscellaneous	-	3,633	29,743	-	6,812	46,560	-	-	-	-	200,452	-
Total Revenues	38,888	6,891	102,249	7,868	8,121	46,560	6,352	2,721	3,937	1,794	288,263	-
EXPENDITURES												
Current												
General government	-	-	-	-	-	-	-	-	-	-	-	14
Public safety	-	1,812	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	510
Culture, education and recreation	12,496	-	148,675	-	6,604	7,334	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	266,481	-
Total Expenditures	12,496	1,812	148,675	-	6,604	7,334	-	-	-	-	266,481	524
Excess (deficiency) of revenues over expenditures	26,392	5,079	(46,426)	7,868	1,517	39,226	6,352	2,721	3,937	1,794	21,782	(524)
OTHER FINANCING SOURCES (USES)												
Transfers In	-	110,000	33,700	-	-	-	-	-	-	-	-	-
Transfers out	-	(99,586)	-	-	-	(20,449)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	10,414	33,700	-	-	(20,449)	-	-	-	-	-	-
Net Change in Fund Balances	26,392	15,493	(12,726)	7,868	1,517	18,777	6,352	2,721	3,937	1,794	21,782	(524)
FUND BALANCES (DEFICIT) - Beginning of Year (as restated)	154,798	56,880	84,518	157,909	28,460	29,670	-	-	-	-	197,503	(14,332)
FUND BALANCES (DEFICIT) - END OF YEAR	$ 181,190	$ 72,373	$ 71,792	$ 165,777	$ 29,977	$ 48,447	$ 6,352	$ 2,721	$ 3,937	$ 1,794	$ 219,285	$ (14,856)

CITY OF WATERLOO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2007

	Special Revenue Funds											
	Cable TV	Active Fire Department - Held by City	Honorary Fire Department	Honorary Fire Department - Board Designated	Library Memorial	Clark Memorial	Sanitary Sewer Impact Fees	Park and Recreation Impact Fees	Public Works Impact Fees	Stormwater Impact Fees
REVENUES										
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Licenses and permits	34,159	-	-	-	-	-	-	-	-	-
Public charges for services	-	-	74,761	-	-	-	2,977	1,275	1,845	841
Investment income	9,437	3,736	1,451	8,704	2,105	-	411	176	255	115
Miscellaneous	20	3,645	18,670	-	6,638	41,020	-	-	-	-
Total Revenues	43,616	7,381	94,882	8,704	8,743	41,020	3,388	1,451	2,100	956
EXPENDITURES										
Current										
General government	-	-	-	-	-	-	47	47	47	47
Public safety	-	1,406	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	448	3,558	4,948	2,498
Culture, education and recreation	8,005	-	147,830	-	4,859	6,882	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Expenditures	8,005	1,406	147,830	-	4,859	6,882	495	3,605	4,995	2,545
Excess (deficiency) of revenues over expenditures	35,611	5,975	(52,948)	8,704	3,884	34,138	2,893	(2,154)	(2,895)	(1,589)
OTHER FINANCING SOURCES (USES)										
Transfers in	-	110,000	34,400	-	-	-	-	-	-	-
Transfers out	-	(99,586)	-	-	-	(20,449)	-	-	-	-
Total Other Financing Sources (Uses)	-	10,414	34,400	-	-	(20,449)	-	-	-	-
Net Change in Fund Balances	35,611	16,389	(18,548)	8,704	3,884	13,689	2,893	(2,154)	(2,895)	(1,589)
FUND BALANCES (DEFICIT) - Beginning of Year	181,190	72,373	71,792	165,777	29,977	48,447	6,352	2,721	3,937	1,794
FUND BALANCES (DEFICIT) - END OF YEAR	$ 216,801	$ 88,762	$ 53,244	$ 174,481	$ 33,861	$ 62,136	$ 9,245	$ 567	$ 1,042	$ 205

CITY OF WATERLOO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2008

	Special Revenue Funds			
	Cable TV	Active Fire Department - Held by City	Active Fire - Operating	Honorary Fire Department - Board Designated
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	162,499	-
Licenses and permits	33,731	-	-	-
Public charges for services	-	-	123,359	-
Investment income	5,861	2,465	6,461	4,764
Miscellaneous	-	2,482	16,279	-
Local - fire services	-	-	1,734	-
Total Revenues	39,592	4,947	310,332	4,764
EXPENDITURES				
Current				
General government	-	-	715	-
Public safety	-	10,056	484,861	11,581
Culture, education and recreation	28,962	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Interest and fiscal charges	-	-	-	-
Total Expenditures	28,962	10,056	485,576	11,581
Excess (deficiency) of revenues over expenditures	10,630	(5,109)	(175,244)	(6,817)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	10,414	230,621	-
Transfers out	-	-	(110,000)	-
Total Other Financing Sources (Uses)	-	10,414	120,621	-
Net Change in Fund Balances	10,630	5,305	(54,623)	(6,817)
FUND BALANCES (DEFICIT) - Beginning of Year (as restated)	216,801	88,762	166,768	174,481
FUND BALANCES (DEFICIT) - END OF YEAR	$ 227,431	$ 94,067	$ 112,145	$ 167,664

	Special Revenue Funds						
	Library Memorial	Clark Memorial	Sanitary Sewer Impact Fees	Park and Recreation Impact Fees	Public Works Impact Fees	Stormwater Impact Fees	Water Impact Fees
REVENUES							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Public charges for services	-	-	5,324	2,280	3,300	1,503	-
Investment income	1,140	-	299	69	104	43	-
Miscellaneous	23,357	36,958	-	-	-	-	-
Local - fire services	-	-	-	-	-	-	-
Total Revenues	24,497	36,958	5,623	2,349	3,404	1,546	-
EXPENDITURES							
Current							
General government	-	-	-	-	-	-	508
Public safety	-	-	-	-	-	-	-
Culture, education and recreation	2,276	12,068	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service							
Interest and fiscal charges	-	-	-	-	-	-	-
Total Expenditures	2,276	12,068	-	-	-	-	508
Excess (deficiency) of revenues over expenditures	22,221	24,890	5,623	2,349	3,404	1,546	(508)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(22,520)	(14,065)	(2,583)	(3,962)	(1,532)	-
Total Other Financing Sources (Uses)	-	(22,520)	(14,065)	(2,583)	(3,962)	(1,532)	-
Net Change in Fund Balances	22,221	2,370	(8,442)	(234)	(558)	14	(508)
FUND BALANCES (DEFICIT) - Beginning of Year (as restated)	33,861	62,136	9,245	567	1,042	205	-
FUND BALANCES (DEFICIT) - END OF YEAR	$ 56,082	$ 64,506	$ 803	$ 333	$ 484	$ 219	$ (508)

CITY OF WATERLOO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2009

	Special Revenue Funds			
	Cable TV	Active Fire Department - Held by City	Active Fire - Operating	Honorary Fire Department - Board Designated
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	119,962	150,169	-
Licenses and permits	33,094	-	-	-
Public charges for services	-	-	107,863	-
Investment income	1,274	532	1,342	930
Miscellaneous	1,582	30,581	4,674	-
Total Revenues	35,950	151,075	264,048	930
EXPENDITURES				
Current				
General government	-	-	2,162	-
Public safety	-	197,023	407,712	8,308
Culture, education and recreation	51,019	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Total Expenditures	51,019	197,023	409,874	8,308
Excess (deficiency) of revenues over expenditures	(15,069)	(45,948)	(145,826)	(7,378)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	235,233	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	235,233	-
Net Change in Fund Balances	(15,069)	(45,948)	89,407	(7,378)
FUND BALANCES (DEFICIT) - Beginning of Year	227,431	94,067	112,145	167,664
FUND BALANCES - END OF YEAR	$ 212,362	$ 48,119	$ 201,552	$ 160,286

	Special Revenue Funds						
	Library Memorial	Clark Memorial	Sanitary Sewer Impact Fees	Park and Recreation Impact Fees	Public Works Impact Fees	Stormwater Impact Fees	Water Impact Fees
REVENUES							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Public charges for services	-	-	1,522	653	942	430	1,392
Investment income	228	-	53	11	17	7	1
Miscellaneous	24,772	44,941	-	-	-	-	-
Total Revenues	25,000	44,941	1,575	664	959	437	1,393
EXPENDITURES							
Current							
General government	-	-	-	-	-	-	186
Public safety	-	-	-	-	-	-	-
Culture, education and recreation	38,310	13,503	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service							
Total Expenditures	38,310	13,503	-	-	-	-	186
Excess (deficiency) of revenues over expenditures	(13,310)	31,438	1,575	664	959	437	1,207
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(19,478)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(19,478)	-	-	-	-	-
Net Change in Fund Balances	(13,310)	11,960	1,575	664	959	437	1,207
FUND BALANCES (DEFICIT) - Beginning of Year	56,082	64,506	803	333	484	219	(508)
FUND BALANCES - END OF YEAR	$ 42,772	$ 76,466	$ 2,378	$ 997	$ 1,443	$ 656	$ 699

CITY OF WATERLOO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2010

	Special Revenue Funds				Special Revenue Funds						Capital Project Funds
	200 Cable TV	820 Active Fire Department - Held by City	820 Honorary Fire Department - Board Designated	810 Library Memorial	812 Clark Memorial	204 Sanitary Sewer Impact Fees	203 Park and Recreation Impact Fees	202 Public Works Impact Fees	201 Stormwater Impact Fees	205 Water Impact Fees	410 TIF District No. 1
REVENUES											
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 138,482
Intergovernmental	-	-	-	-	-	-	-	-	-	-	138,745
Licenses and permits	34,380	-	-	-	-	-	-	-	-	-	-
Public charges for services	-	-	-	-	-	3,044	1,304	1,884	860	2,784	-
Investment income	432	-	494	119	-	7	3	4	2	3	-
Miscellaneous	1,411	-	12,945	20,200	45,043	-	-	-	-	-	-
Total Revenues	36,223	-	13,439	20,319	45,043	3,051	1,307	1,888	862	2,787	277,227
EXPENDITURES											
Current											
General government	-	-	-	-	-	-	-	-	-	-	1,650
Public safety	-	-	67,354	-	-	-	-	-	-	-	-
Culture, education and recreation	30,382	-	-	1,268	12,578	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-	-	-	100,000
Total Expenditures	30,382	-	67,354	1,268	12,578	-	-	-	-	-	101,650
Excess (deficiency) of revenues over expenditures	5,841	-	(53,915)	19,051	32,465	3,051	1,307	1,888	862	2,787	175,577
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	49,119	-	-	-	-	-	-	-	-
Transfers out	-	(48,119)	(366)	-	(20,089)	-	(670)	-	-	-	(63,243)
Total Other Financing Sources (Uses)	-	(48,119)	48,753	-	(20,089)	-	(670)	-	-	-	(63,243)
Net Change in Fund Balances	5,841	(48,119)	(5,162)	19,051	12,376	3,051	637	1,888	862	2,787	112,334
FUND BALANCES - Beginning of Year	212,362	48,119	160,286	42,772	76,466	2,378	997	1,443	656	699	582,651
FUND BALANCES - END OF YEAR	$ 218,203	$ -	$ 155,124	$ 61,823	$ 88,842	$ 5,429	$ 1,634	$ 3,331	$ 1,518	$ 3,486	$ 694,985

CITY OF WATERLOO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2011

	Special Revenue Funds			
	200 Cable TV	220 Active Fire - Operating	820 Honorary Fire Department - Board Designated	810 Library Memorial
REVENUES				
Intergovernmental	$ -	$ 168,539	$ -	$ -
Licenses and permits	37,114	-	-	-
Public charges for services	-	118,420	1,974	-
Investment income	923	737	718	245
Miscellaneous	1,335	25,989	2,624	4,748
Total Revenues	39,372	313,685	5,316	4,993
EXPENDITURES				
Current				
General government	-	7,415	-	-
Public safety	-	411,080	48,687	-
Public works	-	-	-	-
Culture, education and recreation	30,442	-	-	2,548
Capital Outlay	-	-	-	-
Total Expenditures	30,442	418,495	48,687	2,548
Excess (deficiency) of revenues over expenditures	8,930	(104,810)	(43,371)	2,445
OTHER FINANCING SOURCES (USES)				
Transfers in	-	326,278	500	-
Transfers out	-	-	(83,500)	-
Total Other Financing Sources (Uses)	-	326,278	(83,000)	-
Net Change in Fund Balances	8,930	221,468	(126,371)	2,445
FUND BALANCES - Beginning of Year	218,203	124,478	155,124	61,823
FUND BALANCES (DEFICIT) - END OF YEAR	$ 227,133	$ 345,946	$ 28,753	$ 64,268

	Special Revenue Funds						Capital Projects Funds
	812 Clark Memorial	204 Sanitary Sewer Impact Fees	203 Park and Recreation Impact Fees	202 Public Works Impact Fees	201 Stormwater Impact Fees	205 Water Impact Fees	412 TIF District No. 2
REVENUES							
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-	-
Public charges for services	-	-	-	-	-	-	-
Investment income	-	8	3	5	3	5	-
Miscellaneous	35,686	-	-	-	-	-	1,000
Total Revenues	35,686	8	3	5	3	5	1,000
EXPENDITURES							
Current							
General government	-	-	-	-	-	-	1,619
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	20,000
Culture, education and recreation	15,511	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	1,491
Total Expenditures	15,511	-	-	-	-	-	23,110
Excess (deficiency) of revenues over expenditures	20,175	8	3	5	3	5	(22,110)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	(20,609)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(20,609)	-	-	-	-	-	-
Net Change in Fund Balances	(434)	8	3	5	3	5	(22,110)
FUND BALANCES - Beginning of Year	88,842	5,429	1,634	3,331	1,518	3,486	-
FUND BALANCES (DEFICIT) - END OF YEAR	$ 88,408	$ 5,437	$ 1,637	$ 3,336	$ 1,521	$ 3,491	$ (22,110)

CITY OF WATERLOO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2012

	Special Revenue Funds				Special Revenue Funds					Capital Projects Funds	
	200 Cable TV	820 Honorary Fire Department - Board Designated	810 Library Memorial	812 Clark Memorial	204 Sanitary Sewer Impact Fees	203 Park and Recreation Impact Fees	202 Public Works Impact Fees	201 Stormwater Impact Fees	205 Water Impact Fees	412 TIF District No. 2	413 TIF District No. 3
REVENUES											
Intergovernmental	$ -	$ 109,062	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	37,721	-	-	-	-	-	-	-	-	-	-
Public charges for services	-	2,288	-	-	786	337	487	222	719	-	-
Investment income	2,187	1,708	574	-	3	1	1	-	7	-	-
Miscellaneous	1,280	1,256	3,538	44,596	-	-	-	-	-	1,000	-
Total Revenues	41,188	114,314	4,112	44,596	789	338	488	222	726	1,000	-
EXPENDITURES											
Current											
General government	-	-	-	-	-	-	-	-	-	6,173	17,581
Public safety	-	16,736	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	54,463	-
Culture, education and recreation	29,475	-	2,273	15,874	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	23,350	167,241
Total Expenditures	29,475	16,736	2,273	15,874	-	-	-	-	-	83,986	184,822
Excess (deficiency) of revenues over expenditures	11,713	97,578	1,839	28,722	789	338	488	222	726	(82,986)	(184,822)
OTHER FINANCING SOURCES (USES)											
Transfers out	-	-	-	(19,938)	(5,436)	(1,636)	(3,334)	(1,520)	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(19,938)	(5,436)	(1,636)	(3,334)	(1,520)	-	-	-
Net Change in Fund Balances	11,713	97,578	1,839	8,784	(4,647)	(1,298)	(2,846)	(1,298)	726	(82,986)	(184,822)
FUND BALANCES (DEFICIT) - Beginning of Year	227,133	28,753	64,268	88,408	5,437	1,637	3,336	1,521	3,491	(22,110)	-
FUND BALANCES (DEFICIT) - END OF YEAR	$ 238,846	$ 126,331	$ 66,107	$ 97,192	$ 790	$ 339	$ 490	$ 223	$ 4,217	$ (105,096)	$ (184,822)

CITY OF WATERLOO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2013

	Special Revenue Funds			Special Revenue Funds						Capital Projects Funds
	200 Cable TV	820 Honorary Fire Department - Board Designated	810 Library Memorial	812 Clark Memorial	204 Sanitary Sewer Impact Fees	203 Park and Recreation Impact Fees	202 Public Works Impact Fees	201 Stormwater Impact Fees	205 Water Impact Fees	413 TIF No. 3
REVENUES										
Licenses and permits	$ 41,251	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public charges for services	-	2,718	-	-	803	344	497	227	734	-
Investment income	805	629	211	-	1	-	1	-	4	-
Miscellaneous	2,140	2,005	3,991	43,734	-	-	-	-	-	-
Total Revenues	44,196	5,352	4,202	43,734	804	344	498	227	738	-
EXPENDITURES										
Current										
General government	-	-	-	-	-	-	-	-	-	509
Public safety	-	350	-	-	-	-	-	-	-	-
Culture, education and recreation	53,777	-	900	23,074	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	3,525
Debt Service										
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	1,889
Total Expenditures	53,777	350	900	23,074	-	-	-	-	-	5,923
Excess (deficiency) of revenues over expenditures	(9,581)	5,002	3,302	20,660	804	344	498	227	738	(5,923)
OTHER FINANCING USES										
Transfers out	(46,467)	-	-	(20,352)	-	-	-	-	(4,925)	-
Net Change in Fund Balances	(56,048)	5,002	3,302	308	804	344	498	227	(4,187)	(5,923)
FUND BALANCES (DEFICIT) - Beginning of Year	238,846	126,331	66,107	97,192	790	339	490	223	4,217	(184,822)
FUND BALANCES (DEFICIT) - END OF YEAR	$ 182,798	$ 131,333	$ 69,409	$ 97,500	$ 1,594	$ 683	$ 988	$ 450	$ 30	$ (190,745)

CITY OF WATERLOO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	Special Revenue Funds			
	200 Cable TV	820 Honorary Fire Department - Board Designated	810 Library Memorial	812 Clark Memorial
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Licenses and permits	42,462	-	-	-
Public charges for services	-	1,406	-	-
Special assessments	-	-	-	-
Investment income	733	574	192	-
Miscellaneous	1,154	3,290	6,974	44,479
Total Revenues	44,349	5,270	7,166	44,479
EXPENDITURES				
Current				
General government	-	-	-	-
Public safety	-	11,179	-	-
Culture, education and recreation	46,750	-	2,502	43,678
Capital Outlay	-	-	-	-
Debt Service				
Interest and fiscal charges	-	-	-	-
Total Expenditures	46,750	11,179	2,502	43,678
Excess (deficiency) of revenues over expenditures	(2,401)	(5,909)	4,664	801
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(2,401)	(5,909)	4,664	801
FUND BALANCES (DEFICIT) - Beginning of Year	182,798	131,333	69,409	97,500
FUND BALANCES (DEFICIT) - END OF YEAR	$ 180,397	$ 125,424	$ 74,073	$ 98,301

	Special Revenue Funds					
	204 Sanitary Sewer Impact Fees	203 Park and Recreation Impact Fees	202 Public Works Impact Fees	201 Stormwater Impact Fees	205 Water Impact Fees	225 Trailhead Facility
REVENUES						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-	285,613
Licenses and permits	-	-	-	-	-	-
Public charges for services	1,620	694	1,003	455	1,481	-
Special assessments	-	-	-	-	-	-
Investment income	2	1	1	1	1	-
Miscellaneous	-	-	-	-	-	3,964
Total Revenues	1,622	695	1,004	456	1,482	289,577
EXPENDITURES						
Current						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Culture, education and recreation	-	-	-	-	-	18,038
Capital Outlay	-	-	-	-	-	14,756
Debt Service						
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	32,794
Excess (deficiency) of revenues over expenditures	1,622	695	1,004	456	1,482	256,783
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	4,394
Transfers out	-	-	-	-	-	(300,926)
Total Other Financing Sources (Uses)	-	-	-	-	-	(296,532)
Net Change in Fund Balances	1,622	695	1,004	456	1,482	(39,749)
FUND BALANCES (DEFICIT) - Beginning of Year	1,594	683	988	450	30	-
FUND BALANCES (DEFICIT) - END OF YEAR	$ 3,216	$ 1,378	$ 1,992	$ 906	$ 1,512	$ (39,749)

CITY OF WATERLOO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	Special Revenue Funds			
	200 Cable TV	820 Honorary Fire Department - Board Designated	810 Library Memorial	812 Clark Memorial
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Licenses and permits	43,238	-	-	-
Public charges for services	-	1,539	-	-
Special assessments	-	-	-	-
Investment income	673	527	177	-
Miscellaneous	622	1,370	4,511	40,342
Total Revenues	44,533	3,436	4,688	40,342
EXPENDITURES				
Current				
General government	-	-	-	-
Public safety	-	101,674	-	-
Culture, education and recreation	38,180	-	4,589	40,794
Capital Outlay	-	-	-	-
Debt Service				
Interest and fiscal charges	-	-	-	-
Total Expenditures	38,180	101,674	4,589	40,794
Excess (deficiency) of revenues over expenditures	6,353	(98,238)	99	(452)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	6,353	(98,238)	99	(452)
FUND BALANCES (DEFICIT) - Beginning of Year	180,397	125,424	74,073	98,301
FUND BALANCES (DEFICIT) - END OF YEAR	$ 186,750	$ 27,186	$ 74,172	$ 97,849

	Special Revenue Funds					
	204 Sanitary Sewer Impact Fees	203 Park and Recreation Impact Fees	202 Public Works Impact Fees	201 Stormwater Impact Fees	205 Water Impact Fees	225 Trailhead Facility
REVENUES						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-	4,115
Licenses and permits	-	-	-	-	-	-
Public charges for services	6,742	2,888	4,175	1,898	6,164	-
Special assessments	-	-	-	-	-	-
Investment income	10	4	7	3	8	-
Miscellaneous	-	-	-	-	-	2,377
Total Revenues	6,752	2,892	4,182	1,901	6,172	6,492
EXPENDITURES						
Current						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Culture, education and recreation	-	-	-	-	-	7,637
Capital Outlay	-	-	-	-	-	775
Debt Service						
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	8,412
Excess (deficiency) of revenues over expenditures	6,752	2,892	4,182	1,901	6,172	(1,920)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	775
Transfers out	(2,250)	(775)	(1,400)	(600)	(700)	-
Total Other Financing Sources (Uses)	(2,250)	(775)	(1,400)	(600)	(700)	775
Net Change in Fund Balances	4,502	2,117	2,782	1,301	5,472	(1,145)
FUND BALANCES (DEFICIT) - Beginning of Year	3,216	1,378	1,992	906	1,512	(39,749)
FUND BALANCES (DEFICIT) - END OF YEAR	$ 7,718	$ 3,495	$ 4,774	$ 2,207	$ 6,984	$ (40,894)

CITY OF WATERLOO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	Special Revenue Funds			
	200 Cable TV	810 Library Memorial	812 Library	204 Sanitary Sewer Impact Fees
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Licenses and permits	44,505	-	-	-
Public charges for services	-	-	-	827
Special assessments	-	-	-	-
Investment income	1,242	327	-	32
Miscellaneous	924	4,527	38,372	-
Total Revenues	46,671	4,854	38,372	859
EXPENDITURES				
Current				
General government	-	-	-	3
Culture, education and recreation	34,533	4,541	39,756	-
Capital Outlay	-	-	-	-
Debt Service				
Interest and fiscal charges	-	-	-	-
Total Expenditures	34,533	4,541	39,756	3
Excess (deficiency) of revenues over expenditures	12,138	313	(1,384)	856
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(8,524)
Total Other Financing Sources (Uses)	-	-	-	(8,524)
Net Change in Fund Balances	12,138	313	(1,384)	(7,668)
FUND BALANCES (DEFICIT) - Beginning of Year	186,750	74,172	97,849	7,718
FUND BALANCES (DEFICIT) - END OF YEAR	$ 198,888	$ 74,485	$ 96,465	$ 50

	Special Revenue Funds					
	203 Park and Recreation Impact Fees	202 Public Works Impact Fees	201 Stormwater Impact Fees	205 Water Impact Fees	225 Parks	820 Honorary Fire Department - Board Designated
REVENUES						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	101,354	-
Licenses and permits	-	-	-	-	683	-
Public charges for services	354	512	233	756	76,615	-
Special assessments	-	-	-	-	-	-
Investment income	15	20	9	29	-	-
Miscellaneous	-	-	-	-	50,327	-
Total Revenues	369	532	242	785	228,979	-
EXPENDITURES						
Current						
General government	-	3	3	-	6,105	-
Culture, education and recreation	-	-	-	-	184,895	-
Capital Outlay	-	-	-	-	106,848	-
Debt Service						
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	-	3	3	-	297,848	-
Excess (deficiency) of revenues over expenditures	369	529	239	785	(68,869)	-
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	127,314	-
Transfers out	(3,816)	(5,254)	(2,398)	(7,716)	-	(27,186)
Total Other Financing Sources (Uses)	(3,816)	(5,254)	(2,398)	(7,716)	127,314	(27,186)
Net Change in Fund Balances	(3,447)	(4,725)	(2,159)	(6,931)	58,445	(27,186)
FUND BALANCES (DEFICIT) - Beginning of Year	3,495	4,774	2,207	6,984	(40,894)	27,186
FUND BALANCES (DEFICIT) - END OF YEAR	$ 48	$ 49	$ 48	$ 53	$ 17,551	$ -

CITY OF WATERLOO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2017

	Special Revenue Funds									
	200 Cable TV	810 Library Memorial	812 Library	204 Sanitary Sewer Impact Fees	203 Park and Recreation Impact Fees	202 Public Works Impact Fees	201 Stormwater Impact Fees	205 Water Impact Fees	225 Parks
REVENUES									
Taxes	$ -	$ -	$ 210,842	$ -	$ -	$ -	$ -	$ -	$ 52,750
Intergovernmental	-	-	90,467	-	-	-	-	-	2,246
Licenses and permits	45,278	-	-	-	-	-	-	-	653
Public charges for services	-	-	7,421	-	-	-	-	-	89,600
Special assessments	-	-	-	-	-	-	-	-	-
Investment income	1,649	-	433	-	-	-	-	-	-
Miscellaneous	864	-	80,440	3	3	3	3	-	22,302
Total Revenues	47,791	-	389,603	3	3	3	3	-	167,551
EXPENDITURES									
Current									
General government	-	-	-	-	-	-	-	-	4,401
Culture, education and recreation	35,602	-	412,141	-	-	-	-	-	226,216
Capital Outlay	-	-	-	-	-	-	-	-	536
Total Expenditures	35,602	-	412,141	-	-	-	-	-	231,153
Excess (deficiency) of revenues over expenditures	12,189	-	(22,538)	3	3	3	3	-	(63,602)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	242,592	-	-	-	-	-	-
Transfers out	-	(74,485)	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(74,485)	242,592	-	-	-	-	-	-
Net Change in Fund Balances	12,189	(74,485)	220,054	3	3	3	3	-	(63,602)
FUND BALANCES (DEFICIT) - Beginning of Year	198,888	74,485	96,465	50	48	49	48	53	17,551
FUND BALANCES (DEFICIT) - END OF YEAR	$ 211,077	$ -	$ 316,519	$ 53	$ 51	$ 52	$ 51	$ 53	$ (46,051)

CITY OF WATERLOO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	Special Revenue Funds							
	200 Cable TV	812 Library	204 Sanitary Sewer Impact Fees	203 Park and Recreation Impact Fees	202 Public Works Impact Fees	201 Stormwater Impact Fees	205 Water Impact Fees	225 Parks
REVENUES								
Taxes	$ -	$ 221,400	$ -	$ -	$ -	$ -	$ -	$ 52,750
Intergovernmental	-	98,844	-	-	-	-	-	-
Licenses and permits	43,571	-	-	-	-	-	-	573
Public charges for services	-	6,163	9,695	4,150	6,002	2,731	13,787	91,365
Special assessments	-	-	-	-	-	-	-	-
Investment income	3,972	1,043	85	37	53	25	97	-
Miscellaneous revenues	348	78,791	-	-	-	-	-	15,588
Total Revenues	47,891	406,241	9,780	4,187	6,055	2,756	13,884	160,276
EXPENDITURES								
Current								
General government	-	-	-	-	-	-	-	4,465
Culture, recreation and education	47,924	411,809	-	-	-	-	-	221,560
Total Expenditures	47,924	411,809	-	-	-	-	-	226,025
Excess (deficiency) of revenues over expenditures	(33)	(5,568)	9,780	4,187	6,055	2,756	13,884	(65,749)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	25,000
Sales of fixed assets	-	-	-	-	-	-	-	296
Transfers out	(7,200)	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(7,200)	-	-	-	-	-	-	25,296
Net Change in Fund Balances	(7,233)	(5,568)	9,780	4,187	6,055	2,756	13,884	(40,453)
FUND BALANCES (DEFICIT) - Beginning of Year	211,077	316,519	53	51	52	51	53	(46,051)
FUND BALANCES (DEFICIT) - END OF YEAR	$ 203,844	$ 310,951	$ 9,833	$ 4,238	$ 6,107	$ 2,807	$ 13,937	$ (86,504)

#4 Reference Material
Related Ordinances

136 NORTH MONROE STREET, WATERLOO, WISCONSIN 53594-1198
Phone (920) 478-3025
Fax (920) 478-2021
cityhall@waterloowis.com

ORDINANCE NO. 2006-02

ORDINANCE TO ESTABLISH IMPACT FEES IN THE CITY OF WATERLOO

Purpose: The City of Waterloo has found that its existing framework for assessing the costs of development is insufficient to recover the capital costs for public facilities installed because of land development. Pursuant to Wis. Stats. § 66.0617, the City has directed the preparation of a Public Facilities Needs Assessment by Schreiber/Anderson Associates, Inc. The Assessment included, among other things, an inventory of existing public facilities and any existing deficiencies in the quantity and quality of existing public facilities; identification of new public facilities that will be required because of land development; and a detailed estimate of the capital costs of providing new and improving existing public facilities, including an estimate of the effect of recovering these public costs through Impact Fees on the availability of affordable housing in the City of Waterloo. The Public Facilities Needs Assessment establishes a methodology for calculating and collecting these Impact Fees. The Common Council of the City of Waterloo has concluded that the Impact Fees supported by the Public Facilities Needs Assessment are reasonable and in the public interest.

Public Hearing: Required: preceded by publication of a Class 1 Notice on March 9, 2006.

Filing: This proposed Ordinance, the Public Facilities Needs Assessment and the Report on Impact Fees were made available for public inspection at the City Hall on February 16, 2006, and thereafter during normal business hours.

THE COMMON COUNCIL OF THE CITY OF WATERLOO, JEFFERSON COUNTY, WISCONSIN, DO ORDAIN AS FOLLOWS:

SECTION 1. Chapter 19, "Subdivision and Platting," of the Municipal Code of Waterloo, Wisconsin, is hereby amended as follows:

> Section 19.11 Fees and Assessments (3) IMPROVEMENT REVIEW FEE is hereby deleted in its entirety; and all of the following sections renumbered accordingly from (3) through (9).

SECTION 2. Section 19.14 of Chapter 19, Subdivision and Platting, of the Municipal Code of Waterloo, Wisconsin, is hereby created to read as follows:

SECTION 19.14 IMPACT FEES

(a) GENERAL.

(1) **IMPACT FEE ADMINISTRATION**. This Ordinance is intended to allocate financial burdens of providing public facilities fairly between residents living in the City at the time of adoption of this Ordinance and the owners of existing development projects in the City, and developers of new land developments, as well as to comply with Wis. Stats. § 66.0617. The Common Council is adopting this Ordinance to provide an additional means to recover the cost of development beyond that already existing, to finance public facilities.

(2) **DEFINITIONS**. In this Section 19.14, the following definitions shall be applicable:

a. "Capital Costs" means the capital costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs to construct, expand or improve public facilities, except that not more than 10% of capital costs may consist of legal, engineering and design costs unless such costs related directly to the public improvement for which the Impact Fees were imposed actually exceed 10% of the capital costs.

b. "Development" shall mean any man made change to improved or unimproved real property, the use of any principal structure or land or any other activity that requires issuance of a building permit.

c. "Impact Fee" shall mean a fee to be collected at the time of issuance of a building permit.

d. "Land Development" shall mean the construction or modification of improvements to real property that creates additional residential dwelling units within the City or its service areas or that results in nonresidential uses that create a need for new, expanded or improved public facilities within the City or its urban service areas.

e. "Public Facilities" for purposes of this Ordinance, are defined in Wis. Stats. § 66.0617(1)(f), and shall mean the facilities described in the documents set forth in Section 19.14(c) below.

f. "Service Area" shall mean a geographic area delineated by the City Council within which the City provides public facilities.

(3) **EXEMPTION/REDUCTION**. The Common Council may, in its sole discretion, provide for an exemption from, or a reduction in the amount of, Impact Fees on land development that provides low cost housing as provided for in Wis. Stat. § 66.0617(7).

(4) **CREDITS**. The Common Council may grant credits to reduce Impact Fees in the circumstances described in Wis. Stat. § 66.0617(6)(d) and (e), upon such terms and conditions as the Common Council may determine.

(b) IMPACT FEES ESTABLISHED.

(1) The following fees are Impact Fees established by the City pursuant to Wis. Stats. § 66.0617:

a. Public Parks and Recreation Impact Fees.

b. Public Works Impact Fees.

c. Sanitary Sewer System Impact Fees.

d. Storm Water System Impact Fees.

(2) Effective April 1 2006, the Impact Fees are hereby established per single REU in the following amounts:

IMPACT FEE	RATE PER REU
Parks and Recreation Impact Fee	$ 311.00
Public Works Impact Fee	450.00
Sanitary Sewer System Impact Fee	726.00
Storm Water Impact Fee	205.00
TOTAL IMPACT FEE PER REU	$ 1,692.00

For purposes of this Ordinance, REU means a "residential equivalent unit"; and consists of a single family dwelling unit. REUs shall be determined for properties/structures that are not single family dwelling units in the following manner: For such property/structure, one REU shall be assigned for each 5,000 square feet (gross) of area, or any portion thereof.

(3) Effective January 1, 2007 and on each January 1 thereafter, Impact Fees shall be adjusted to reflect increases or decreases, if any, in the cost of living. The adjusted Impact Fees shall be in the amount of the Impact Fees for the prior calendar year, plus an amount equal to the percentage change in the Consumer Price Index – Urban – Milwaukee (the "Index") occurring during the calendar year preceding the year in question, multiplied by the Impact Fees in effect during such prior year. In the event the Index is no longer published, the Common Council shall substitute an alternative index that reasonably recognizes cost of living increases and decreases.

(4) Impact Fees shall be determined for the calendar year within which a building permit is issued pursuant to Section 19.14(g) below.

(c) BASIS FOR IMPACT FEES. The following documents contain the public facilities needs assessments for the Impact Fees identified in Section 19.14(b) above and

demonstrate City compliance with the requirements of Wis. Stats. § 66.0617(3): Public Facilities Needs Assessment, dated December 29, 2005, prepared by Schreiber/Anderson Associates, Inc.

(d) DISPOSITION OF IMPACT FEE REVENUE.

(1) Revenues collected by the City as Impact Fees shall be placed by the City Clerk in one or more segregated interest-bearing accounts, and shall be accounted for separately from other funds of the City. Impact fee revenues and interest earned on impact fee revenues may be expended by the City only for the capital costs for which the Impact Fees were imposed, and shall be expended on a first-in-first-out basis.

(2) In the event that the City should ever establish separate impact fee zones with different fees depending upon the zone in which property is located, separate accounts shall be kept of fees collected from different impact fee zones, where the particular Impact Fee Ordinance provides for differential fees according to zones, and revenues collected in particular zones shall be spent in those zones as appropriate.

(e) EXPENDITURE FOR IMPACT FEE REVENUE. The City determines the following lengths of time are appropriate for the planning, financing, acquisition and construction of the public facilities listed below:

Type of Facility	Maximum Time to Use Impact Fees Collected From the Time of Fee Collection
(1) Public Water Facilities	20 Years
(2) Public Parks and Recreation Facilities	20 Years
(3) Public Works Facilities	20 Years
(4) Sanitary Sewer System Facilities	20 Years
(5) Storm Water Facilities	20 Years

Fees held by the City under Section 19.14(d) above, and not expended or encumbered within the time period specified herein shall be refunded to the then current owner of record of the property at the time of the refund and with respect to which the Impact Fees were imposed, together with the interest earned by the City on the impact fee so paid.

(f) USE OF IMPACT FEES. Funds collected from Impact Fees shall be used solely for the purpose of paying the proportionate cost of providing public facilities that may become necessary due to land development. These costs may include the costs of debt service on bonds or similar debt instruments when the debt has been incurred for the purpose of proceeding with designated public facilities projects prior to the collection of all anticipated Impact Fees for that project, to reimburse the City for advances of other funds or reserves, and

such other purposes consistent with Wis. Stats. § 66.0617 which are recorded and approved by the Common Council.

(g) PAYMENT OF IMPACT FEES.

(1) All required Impact Fees, unless expressly exempted in a section of this Municipal Code, shall be paid in full prior to issuance of a building permit or other required approval is given by the Common Council, whichever is applicable. Impact fee payments shall be assumed to be the responsibility of the developer at the time a building permit is issued.

(2) The Common Council may authorize the payment of Impact Fees otherwise payable in full at the time of issuance of a building permit in installment payments. If installment payments are authorized, interest shall be paid on the installment payments at the same rate charged by the City on installments of special assessments.

(h) APPEALS. A "developer," as defined in Wis. Stats. § 66.0617(1)(b), may appeal to contest the amount, collection or use of the impact fee in the manner provided herein.

(1) It shall be a condition to the commencement of such an appeal that the Impact Fees from which the developer appeals shall be paid as and when the fees or any installment thereof becomes due and payable, and upon default in making any such payments, such appeal may be dismissed.

(2) The only questions appealable under this subsection are the following, as authorized by Wis. Stats. § 66.0617 (10):

a. The amount of fee charged and paid by the developer;

b. The method of collection of the impact fee;

c. The use to which the particular fee paid by the developer is made by the municipality.

(3) Appeals must be brought within 30 days of the date of payment of the Impact Fees.

(4) The appellant shall pay a filing fee of $250.00 at the time of filing of the appeal. The notice of appeal shall be filed with the City Clerk.

(5) Following the filing of the notice of appeal, the City Clerk shall compile a record of the Ordinance imposing the Impact Fees that are the subject of the appeal, a record of the management and expenditure of the proceeds of the Impact Fees, and shall transmit these documents to the Common Council. In consultation with the City Departments, the City Clerk shall also compile a report on each appeal in which the appellant is seeking a reduction or total refund in the Impact Fees paid. This report shall specify the fiscal impact on the City of Waterloo if the appeal overturns the Impact Fees. If the fiscal impact report indicates that the

appeal, if successful, will cause a revenue shortfall that otherwise was not budgeted with respect to the public facility, and if this revenue shortfall cannot be reconciled by reduction in impacts caused by development on the appellant's property, the report shall estimate whether it will be necessary for the City to adjust Impact Fees, or amend existing Ordinances to recover the proposed revenue shortfall.

(6) The Common Council shall hold a public hearing on the appeal, preceded by a Class 1 Notice, providing fair opportunity for the appellant to be heard. The burden shall be on the appellant to establish illegality or impropriety of the fees from which the appeal has been taken. Following the close of the pubic hearing, the Common Council shall deliberate upon the matter, and shall conduct such studies and inquiries as it deems appropriate to decide the appeal.

(7) If the Common Council determines that the appeal has merit, it shall determine appropriate remedies. These may include reallocation of the proceeds of the challenged Impact Fees to accomplish the purposes for which the fee was collected, refunding the Impact Fees in full or in part, along with interest collected by the City thereon, or granting the appellant the opportunity to make the Impact Fees payment in installments, or such other remedies as it deems appropriate in a particular case.

Acted on and adopted at a regular meeting of the Common Council on March 16, 2006.

CITY OF WATERLOO

Signed: _____

Edward W. Klug, Mayor

Attest: _____

Morton J. Hansen, Clerk/Treasurer

Date Adopted: March 16, 2006

Date Published: March 23, 2006

136 North Monroe Street, Waterloo, Wisconsin 53594-1198
Phone (920) 478-3025
Fax (920) 478-2021

ORDINANCE #2009-03

ORDINANCE TO REPEAL AND RECREATE AN IMPACT FEE IN THE CITY OF WATERLOO

INTRODUCTION

Purpose: Previously, the City of Waterloo found that its existing framework for assessing the costs of development was insufficient to recover the capital costs for public facilities installed because of land development. Pursuant to Wis. Stats. §66.0617, the City directed the preparation of a Public Facilities Needs Assessment by Schreiber/Anderson Associates, Inc. ("SA"). The Assessment included, among other things, an inventory of existing public facilities and any existing deficiencies in the quantity and quality of existing public facilities; identification of new public facilities that will be required because of land development; and a detailed estimate of the capital costs of providing new and improving existing public facilities, including an estimate of the effect of recovering these public costs through Impact Fees on the availability of affordable housing in the City of Waterloo. The Public Facilities Needs Assessment established a methodology for calculating and collecting these Impact Fees. Accordingly, the Common Council of the City of Waterloo concluded that the Impact Fees supported by the Public Facilities Needs Assessment are reasonable and in the public interest. In pursuance thereof, the Common Council adopted §380-50 of the Waterloo Municipal Code, entitled "Impact Fee", effective March 16, 2006 (the "Impact Fee Ordinance").

Since the date of the adoption of the Impact Fee Ordinance, the State Legislature has amended Wis. Stats. §66.0617 and the City has caused its engineers to update the public facilities needs assessment previously submitted, in order to reflect current costs and additional public facilities required because of local development. SA has completed its most recent report entitled "Public Facilities Needs Assessment-City of Waterloo, Wisconsin", November 2008 (the "Assessment Report"). Based upon the recommendations contained in the Assessment Report, it is proposed to recreate the Impact Fee Ordinance as provided for herein.

Public Hearing: Required: Preceded by publication of a Class 1 Notice on February 19, 2009 with the hearing held on March 5, 2009.

Filing: This proposed Ordinance and the Assessment Report were made available for public inspection at the City Hall on February 9, 2009, and thereafter during normal business hours.

THE COMMON COUNCIL OF THE CITY OF WATERLOO, JEFFERSON COUNTY, WISCONSIN, DO ORDAIN AS FOLLOWS:

SECTION 1. §380-50 of the Municipal Code of Waterloo, Wisconsin is hereby repealed and recreated as follows:

§380-50 Impact Fees.

A. General.

(1) Impact fee administration. This Section 385-50 is intended to allocate financial burdens of providing public facilities fairly between residents living in the City at the time of adoption of new land developments, as well as to comply with §66.0617, Wis. Stats. The Common Council is adopting this section to provide an additional means to recover the cost of development beyond that already existing, to finance public facilities.

(2) Definitions. In this §380-50, the following definitions shall be applicable:

CAPITAL COSTS-The capital costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs to construct, expand or improve public facilities, except that not more than 10% of capital costs may consist of legal, engineering and design costs unless such costs related directly to the public improvement for which the Impact Fees were imposed actually exceed 10% of the capital costs.

DEVELOPMENT-Any man made change to improved or unimproved real property, the use of any principal structure or land or any other activity that requires issuance of a building permit.

IMPACT FEE-A fee to be collected at the time of issuance of a building permit.

LAND DEVELOPMENT-The construction or modification of improvements to real property that creates additional residential dwelling units within the City or its service areas or that results in nonresidential uses that create a need for new, expanded or improved public facilities within the City or its service areas.

PUBLIC FACILITIES-For purposes of this Section, are defined in § 66.0617(1) (f) Wis. Stats., and shall mean the facilities described in the documents set forth in Section 19.14(c) below.

SERVICE AREA-A geographic area delineated by the City Council from time to time, within which the City provides public facilities.

(3) Exemption/Reduction. The Common Council may, in its sole discretion, provide for an exemption from, or a reduction in the amount of, impact fees on land development that provides low cost housing as provided for in § 66.0617(7) Wis. Stats.

(4) Credits. The Common Council may grant credits to reduce impact fees in the circumstances described in § 66.0617(6)(d) and (e) Wis. Stats., upon such terms and conditions as the Common Council may determine.

B. Impact Fees Established.

(1) The following fees are impact fees established by the City pursuant to § 66.0617 Wis. Stats.:

(a) Public parks and recreation impact fees.

(b) Public works impact fees.

(c) Sanitary sewer system impact fees.

(d) Storm water system impact fees.

(e) Water impact fees.

(2) Amount.

(a) Effective March 5, 2009, the impact fees are hereby established per single REU in the following amounts:

Impact Fee	**Rate Per REU**
Parks and recreation impact fee	$326.00
Public works impact fee	$471.00
Sanitary sewer system impact fee	$761.00
Storm water impact fee	$215.00
Water impact fee	$696.00
Total Impact Fee Per REU	$ 2,468.00

(b) For purposes of this Section, REU means a "residential equivalent unit"; and consists of a single family dwelling unit. REUs shall be determined for properties/structures that are not single family dwelling units in the following manner: For such property/structure, one REU shall be assigned for each 5,000 square feet (gross) of area, or any portion thereof.

(3) Effective January 1, 2010 and on each January 1 thereafter, impact fees shall be adjusted to reflect increases or decreases, if any, in the cost of living. The adjusted impact fees shall be in the amount of the impact fees for the prior calendar year, plus an amount equal to the percentage change in the Consumer Price Index – Urban – Milwaukee (the "Index") occurring during the calendar year preceding the year in question, multiplied by the impact fees in effect during such prior year. In the event the Index is no longer published, the Common Council shall substitute an alternative index that reasonably recognizes cost of living increases and decreases.

(4) Impact Fees shall be determined for the calendar year within which a building permit is issued pursuant to Section G below.

C. Basis for Impact Fees. The following documents contain the public facilities needs assessments for the impact fees identified in Subsection B above and demonstrate City compliance with the requirements of § 66.0617(3) Wis. Stats.: (i) Public Facilities Needs Assessment, dated December 29, 2005, prepared by Schreiber/Anderson Associates, Inc. and (ii) Public Facilities Needs Assessment, dated November 2008, prepared by Schreiber/Anderson Associates, Inc.

D. Disposition of Impact Fee Revenue.

(1) Revenues collected by the City as impact fees shall be placed by the City Clerk in segregated interest-bearing accounts, and shall be accounted for separately from other funds of the City. Impact fee revenues and interest earned on impact fee revenues may be expended by the City only for the capital costs for which the impact fees were imposed, and shall be expended on a first-in-first-out basis.

(2) In the event that the City should ever establish separate impact fee zones with different fees depending upon the zone in which property is located, separate accounts shall be kept of fees collected from different impact fee zones, where the particular impact fee ordinance provides for differential fees according to zones, and revenues collected in particular zones shall be spent in those zones as appropriate.

E. Expenditure for Impact Fee Revenue.

(1) The City determines the following lengths of time are appropriate for the planning, financing, acquisition and construction of the public facilities listed below:

Type of Facility	**Maximum Time to Use Impact Fees Collected From the Time of Fee Collection**
Public parks and recreation facilities	7 Years
Public works facilities	7 Years
Sanitary sewer system facilities	7 Years
Stormwater facilities	7 Years
Public water facilities	7 Years

(2) Fees held by the City under Subsection D above, and not expended or encumbered within the time period specified herein shall be refunded to the then current owner of record of the property at the time of the refund and with respect to which the Impact Fees were imposed, together with the interest earned by the City on the impact fee so paid.

(3) Notwithstanding the provisions of §380-50 (i) above, the 7-year period described therein may be extended for 3 additional years if the Common Council adopts a resolutions stating that, due to extenuating circumstances or hardships in meeting the 7-year limit, it needs an additional 3 years to use the impact fees that were collected. The resolution shall specify the extenuating circumstances or hardship that led to the need to adopt such a resolution.

F. Use of Impact Fees. Funds collected from impact fees shall be used solely for the purpose of paying the proportionate cost of providing public facilities that may become necessary due to land development. These costs may include the costs of debt service on bonds or similar debt instruments when the debt has been incurred for the purpose of proceeding with designated public facilities projects prior to the collection of all

anticipated impact fees for that project, to reimburse the City for advances of other funds or reserves, and such other purposes consistent with § 66.0617 Wis. Stats., which are recorded and approved by the Common Council.

G. Payment of Impact Fees. All required impact fees, unless expressly exempted in a section of this Municipal Code, shall be paid in full prior to issuance of a building permit. Impact fee payments shall be assumed to be the responsibility of the developer at the time a building permit is issued.

H. Appeals. A "developer," as defined in § 66.0617(1) (b) Wis. Stats., may appeal or contest the amount, collection or use of the impact fee in the manner provided herein.

(1) It shall be a condition precedent to the commencement of such an appeal that the impact fees from which the developer appeals shall be paid as and when the fees become due and payable, and upon default in making any such payments, such appeal may be dismissed.

(2) The only questions appealable under this subsection are the following, as authorized by § 66.0617 (10) Wis. Stats.:

(a) The amount of fee charged and paid by the developer;

(b) The method of collection of the impact fee;

(c) The use to which the particular fee paid by the developer is made by the municipality.

(3) Appeals must be brought within 30 days of the date of payment of the impact fees.

(4) The appellant shall pay a filing fee of $250.00 at the time of filing of the appeal. The notice of appeal shall be filed with the City Clerk.

(5) Following the filing of the notice of appeal, the City Clerk shall compile a record of the ordinance imposing the impact fees that are the subject of the appeal, a record of the management and expenditure of the proceeds of the impact fees, and shall transmit these documents to the Common Council. In consultation with the City Departments, the City Clerk shall also compile a report on each appeal in which the appellant is seeking a reduction or total refund in the impact fees paid. This report shall specify the fiscal impact on the City of Waterloo if the appeal overturns the impact fees. If the fiscal impact report indicates that the appeal, if successful, will cause a revenue shortfall that otherwise was not budgeted with respect to the public facility, and if this revenue shortfall cannot be reconciled by reduction in impacts caused by development on the appellant's property, the report shall estimate whether it will be necessary for the City to adjust impact fees, or amend existing ordinances to recover the proposed revenue shortfall.

(6) The Common Council shall hold a public hearing on the appeal, preceded by a Class 1 Notice, providing fair opportunity for the appellant to be heard. The burden shall be on the appellant to establish illegality or impropriety of the fees from which the appeal has been taken. Following the close of the public hearing, the Common Council shall deliberate upon the matter, and shall conduct such studies and inquiries as it deems appropriate to decide the appeal.

(7) If the Common Council determines that the appeal has merit, it shall determine appropriate remedies. These may include reallocation of the proceeds of the challenged impact fees to accomplish the purposes for which the fee was collected, refunding the impact fees in full or in part, along with interest collected by the City thereon, or granting the appellant the opportunity to make the impact fees payment in installments, or such other remedies as it deems appropriate in a particular case.

SECTION II. This Ordinance shall take effect upon its publication/posting in the manner provided for by law.

Adopted: March 5, 2009

Published: March 26, 2009

CITY OF WATERLOO

Signed: Robert H. Thompson
Robert H. Thompson, Mayor

Attest: Morton J. Hansen
Morton J. Hansen, Clerk/Treasurer

SPONSOR(S) – Public Works Committee, Utility Superintendent, Clerk/Treasurer
FISCAL NOTE – $2,468 in impact fee specific revenue per each residential equivalent unit

136 North Monroe Street, Waterloo, Wisconsin 53594-1198
Phone (920) 478-3025
Fax (920) 478-2021

ORDINANCE #2018-07

Repealing The Water Impact Fee

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

SECTION 1: CHAPTER § 380-50 IMPACT FEES is hereby amended as follows:

A. General.

(1) Impact fee administration. This § 385-50 is intended to allocate financial burdens of providing public facilities fairly between residents living in the City at the time of adoption of new land developments, as well as to comply with § 66.0617, Wis. Stats. The Common Council is adopting this section to provide an additional means to recover the cost of development beyond that already existing, to finance public facilities.

(2) Definitions. In this § 380-50, the following definitions shall be applicable:

CAPITAL COSTS The capital costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs to construct, expand or improve public facilities, except that not more than 10% of capital costs may consist of legal, engineering and design costs unless such costs related directly to the public improvement for which the impact fees were imposed actually exceed 10% of the capital costs.

DEVELOPMENT Any man-made change to improved or unimproved real property; the use of any principal structure or land or any other activity that requires issuance of a building permit.

IMPACT FEE A fee to be collected at the time of issuance of a building permit.

LAND DEVELOPMENT The construction or modification of improvements to real property that creates additional residential dwelling units within the City or its service areas or that results in nonresidential uses that create a need for new, expanded or improved public facilities within the City or its service areas.

PUBLIC FACILITIES Defined in § 66.0617(1)(f), Wis. Stats., and shall mean the facilities described in the documents set forth in Subsection C below.

SERVICE AREA A geographic area delineated by the City Council from time to time, within which the City provides public facilities.

(3) Exemption/reduction. The Common Council may, in its sole discretion, provide for an exemption from, or a reduction in the amount of, impact fees on land development that provides low-cost housing as provided for in § 66.0617(7), Wis. Stats.

(4) Credits. The Common Council may grant credits to reduce impact fees in the circumstances described in § 66.0617(6)(d) and (e), Wis. Stats., upon such terms and conditions as the Common Council may determine.

B. Impact fees established.

(1) The following fees are impact fees established by the City pursuant to § 66.0617, Wis. Stats.:

(a) Public parks and recreation impact fees.

(b) Public works impact fees.

(c) Sanitary sewer system impact fees.

(d) Stormwater system impact fees.

~~(e) Water impact fees.~~

(2) Amount.

(a) Effective March 5, 2009, the impact fees are hereby established per single REU in the following amounts:

Impact Fee	Rate Per REU
Parks and recreation impact fee	$326
Public works impact fee	$471
Sanitary sewer system impact fee	$761
Stormwater impact fee	$215
~~Water impact fee~~	~~$696~~
Total impact fee per REU	~~$2,469~~ $1,773

(b) For purposes of this section, "REU" means a "residential equivalent unit"; and consists of a single-family dwelling unit. REUs shall be determined for properties/structures that are not single-family dwelling units in the following manner: For such property/structure, one REU shall be assigned for each 5,000 square feet (gross) of area, or any portion thereof.

(3) Effective January 1, 2010, and on each January 1 thereafter, impact fees shall be adjusted to reflect increases or decreases, if any, in the cost of living. The adjusted impact fees shall be in the amount of the impact fees for the prior calendar year, plus an amount equal to the percentage change in the Consumer Price Index — Urban — Milwaukee (the "Index") occurring during the calendar year preceding the year in question, multiplied by the impact fees in effect during such prior year. In the event the Index is no longer published, the Common Council shall substitute an alternative index that reasonably recognizes cost-of-living increases and decreases.

(4) Impact fees shall be determined for the calendar year within which a building permit is issued pursuant to Subsection G below.

C. Basis for impact fees. The following documents contain the public facilities needs assessments for the impact fees identified in Subsection B above and demonstrate City compliance with the requirements of § 66.0617(3), Wis. Stats.:

(1) Public Facilities Needs Assessment, dated December 29, 2005, prepared by Schreiber/Anderson Associates, Inc.; and

(2) Public Facilities Needs Assessment, dated November 2008, prepared by Schreiber/Anderson Associates, Inc.

D. Disposition of impact fee revenue.

(1) Revenues collected by the City as impact fees shall be placed by the City Clerk in segregated interest-bearing accounts, and shall be accounted for separately from other funds of the City. Impact fee revenues and interest earned on impact fee revenues may be expended by the City only for the capital costs for which the impact fees were imposed, and shall be expended on a first-in-first-out basis.

(2) In the event that the City should ever establish separate impact fee zones with different fees depending upon the zone in which property is located, separate accounts shall be kept of fees collected from different impact fee zones, where the particular impact fee ordinance provides for differential fees according to zones, and revenues collected in particular zones shall be spent in those zones as appropriate.

E. Expenditure of impact fee revenue.

(1) The City determines the following lengths of time are appropriate for the planning, financing, acquisition and construction of the public facilities listed below:

Type of Facility	Maximum Time to Use Impact Fees Collected From the Time of Fee Collection
Public parks and recreation facilities	7
Public works facilities	7
Sanitary sewer system facilities	7
Stormwater facilities	7
~~Public water facilities~~	~~7~~

[NOTE: no changes to the remainder of the 380-50]

SECTION 2: This ordinance shall take effect and be in force after its passage and publication in a manner provided for by law.

Acted on and adopted at a regular meeting of the Common Council on Oct. 4, 2018.

City of Waterloo

Signed: Robert H. Thompson

Robert H. Thompson, Mayor

Attest: Mo Hansen

Mo Hansen
City Clerk/Treasurer

Date Adopted: Oct. 4, 2018
Date Published: The Courier, Nov 8, 2018

Fiscal Effect: None. Sponsor: Utility Superintendent Barry Sorenson
Text Added- > Highlighted and underlined
Text Struck-> ~~Highlighted and strike marks~~