



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

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

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

COMMITTEE: FINANCE, INSURANCE & PERSONNEL COMMITTEE  
DATE: March 15, 2018  
TIME: 6:00 pm  
LOCATION: Municipal Building Council Chamber, 136 N. Monroe Street

1. CALL TO ORDER AND ROLL CALL
2. MEETING MINUTES APPROVAL: Previously unapproved meeting minutes
3. PUBLIC COMMENT
4. NEW BUSINESS
  - a. General Disbursements, February 2018 - \$636,727.03 \*\*\*
  - b. Payroll, February 2018 - \$62,573.80 \*\*\*
  - c. Treasurer's Report & Budget Reports For February 2018 \*\*\*
  - d. Considering An Increase In Parking Violation Fines
  - e. Considering The Closure Of Tax Incremental District No. 1
  - f. Considering The Purchase Of A Skid Steer Cage Plow
  - g. Resolution #2018-11 Approving Fiscal Year 2017 Assignments, Or Carryovers, To 2018 \*\*\*
  - h. Reaffirming The October 25, 2002 Definition Of Allowable Employee Uniform Allowance Purchases
  - i. Resolution #2018-12 Authorizing A Local Government Investment Pool (LGIP) Account With the Wisconsin Department Of Administration \*\*\*
  - j. Considering Hiring A Police Officer
5. FUTURE AGENDA ITEMS AND ANNOUNCEMENTS
6. ADJOURNMENT

A handwritten signature in black ink that reads "Mo Hansen".

Mo Hansen  
Clerk/Treasurer

\*\*\*See Council Packet; Digital Version As Stand Alone Document On Webpage

Committee Members: Springer, Quimby and Griffin

Posted, Emailed & Distributed: 03/09/2018

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

City of Waterloo, WI  
Tuesday, March 13, 2018

## Chapter 350. Vehicles and Traffic

### § 350-14. Violations and penalties.

The penalty for violation of any provision of this chapter shall be a forfeiture as hereafter provided, together with statutory court costs and penalty assessment, if applicable.

- A. State forfeiture statutes. Forfeitures for violation of §§ 340.01 to 348.28, Wis. Stats., shall conform to the forfeiture permitted to be imposed for violation of the statutes adopted by reference, including any variations or increases for subsequent offenses.
- B. State fine statutes. The forfeiture for violation of any statute adopted by reference hereunder for which the penalty is a fine shall not exceed the maximum fine permitted under such statute.
- C. Local regulations. The penalty for violations of §§ 350-2 through 350-13 of this chapter shall be as provided in Chapter 1, § 1-4, of this Code.
- D. Penalty for parking violations. Notwithstanding any other penalty provided in this chapter, the forfeiture for parking violations other than those violations contained in the state statutes, as adopted by reference in § 350-1 of this chapter, shall be as hereinafter provided plus costs, fees, and surcharges associated with the prosecution thereof which are required or authorized by state statute or administrative regulation, as follows:

[Amended 6-2-2003 by Ord. No. 2003-3; 9-20-2007 by Ord. No. 2007-18]

- (1) Ten dollars if paid within five days of the issuance of the violation citation.
- (2) Thirty dollars if paid after five days.



 **EHLERS**  
LEADERS IN PUBLIC FINANCE

## Preparing for a TID Closure

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## Overview of Session

- What are the statutory requirements to close a TID?
- How does a TID closure impact:
  - Operational and capital planning
  - Levy limits
  - Tax levy and tax rate
- How can your community promote its TID closure?

2   **EHLERS**  
LEADERS IN PUBLIC FINANCE

## When does a TID close/terminate? (1 of 3 occurs)

1. Municipality receives aggregate tax increments in an amount equal to the aggregate of all project costs under the project plan and any amendments to the project plan.
  2. TID reaches its maximum life. Maximum life varies and is determined by the TID type and resolution date.
  3. Municipality chooses to dissolve the district early.
- Municipality Governing Body must then approve termination resolution

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## Documents provided to DOR upon closure

- Written notice within 60 days of the termination resolution - complete Form PE-223 (final accounting and termination agreement) and send a copy along with the resolution to:
  - DOR
  - County Property Lister
  - Municipal Assessor
  - Overlying taxing jurisdictions
- On or before the agreed upon submission date, the municipality must e-file the PE-110 (TID Final Accounting Report) and e-mail DOR the TID Final Accounting Excel spreadsheet or Final Audit Report/Financial Statements.

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## TID Termination – Importance of April 15th

Tax Incremental District (TID) Termination Timeframes						
Municipal Termination Resolution Adoption Date	Termination Year	TID Removed from Tax/Assessment Roll	Last Year Tax Collection for Increment	Last Year Administrative Fee Due	Last TID Equalized Values Established	Last Annual Report Due to DOR
May 16, 2016 – May 15, 2017	2017	2017	2017 (for 2016 taxes)	May 15, 2016	August 15, 2016	July 1, 2017 (for 2016)
May 16, 2017 – *April 15, 2018	2018	2018	2018 (for 2017 taxes)	May 15, 2017	August 15, 2017	July 1, 2018 (for 2017)
April 16, 2018 – April 15, 2019	2019	2019	2019 (for 2018 taxes)	*April 15, 2018	August 15, 2018	July 1, 2019 (for 2018)
April 16, 2019 – April 15, 2020	2020	2020	2020 (for 2019 taxes)	April 15, 2019	August 15, 2019	July 1, 2020 (for 2019)
April 16, 2020 – April 15, 2021	2021	2021	2021 (for 2020 taxes)	April 15, 2020	August 15, 2020	July 1, 2021 (for 2020)
April 16, 2021 – April 15, 2022	2022	2022	2022 (for 2021 taxes)	April 15, 2021	August 15, 2021	July 1, 2022 (for 2021)

\*2017 Act 15 – Effective January 1, 2018 TID termination deadline changes from May 15 to April 15.  
(r. 11/17)

Source: Wisconsin DOR



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## TID Closure Resources (besides Ehlers)

- DOR has excellent resources online
  - <https://www.revenue.wi.gov/Pages/Form/govtif-tidterm.aspx>
- Email additional questions to [DORTaxIncrementalFinancing@wisconsin.gov](mailto:DORTaxIncrementalFinancing@wisconsin.gov)



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## Planning for TID

- Reasons for planning:
  - Capital improvement planning that may included infrastructure, equipment, and new facilities.
  - Administrative and other costs paid by TID that will be absorbed by City upon closure.
  - Levy limit adjustment (one time) as a result of TID closure.

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## Projected One-time levy limit adjustment

Line	Description	
A	Increment value at time of TID closure	
B	TID OUT value of Governmental Unit at time of TID closure	
C	Increment value as a percentate of total TID out EV (B divided by C)	
D	50% of above percentage	

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## Summary

- Planning for a TID closure goes well beyond the statutory requirements.
- Take advantage of levy limit opportunities if politically acceptable.
- Coordinate operational and capital needs accordingly.
- Celebrate the partnership created with the other taxing jurisdictions, residents, and businesses.



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## Mo Hansen

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**From:** DPW <dpw@waterloowi.us>  
**Sent:** Thursday, February 22, 2018 12:51 PM  
**To:** 'Raynelle'  
**Subject:** FW: Kage pusher  
**Attachments:** WATERLOO\_KAGE SBK108.pdf

Mo

This is the piece of snow equipment I want to buy

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**From:** Kurt Orcutt [mailto:KOrcutt@midstateequipment.com]  
**Sent:** Thursday, February 22, 2018 12:06 PM  
**To:** DPW <dpw@waterloowi.us>  
**Subject:** RE: Kage pusher

<https://www.kageinnovation.com/>

here is the site for the Kage systems. There are also some pretty awesome you tube videos online for Kage products. \*\*\*Also, if you are going to use a skid steer in winter, I would recommend snow tires. They are offered through Kage or other vendors. They generally run around \$2000.00 for four tires and rims.



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**From:** DPW [mailto:dpw@waterloowi.us]  
**Sent:** Thursday, February 22, 2018 10:43 AM  
**To:** Kurt Orcutt <KOrcutt@midstateequipment.com>  
**Subject:** Kage pusher

Kurt

Can you send me a quote for that Kage snow plow/pusher.

Chad Yerges  
City of Waterloo – DPW Director  
211 Hendricks Street  
Waterloo, WI 53594



www.midstateequipment.com

3660 Scenic Dr. Jackson, WI 53037 262-677-8400

N8690 Highland Rd. Watertown, WI 53094 920-261-8118

8841 Antioch Rd PO Box 10 Salem, WI 53168 262-843-2326

W1115 Bristol Rd. Columbus, WI 53925 920-623-4020

S9711 Hwy 12 Prairie Du Sac, WI 53578 608-643-3307

4323 E US Hwy 14 Janesville, WI 53546 608-754-8450

355 Transit Dr. Columbus, WI 53925 920-623-4300 RENTALS

CUSTOMER INVOICE

Customer Name CITY OF WATERLOO
Address 136 N MONROE
City WATERLOO
State WI Zip 53594
County JEFFERSON
Customer PO#

Date 02/22/2018
Customer Acct# 4144783025
Phone#
Cell#
Fax#
Email dpw@waterloowi.us

PAYMENT TYPE

- Cash, Internal charge, JD note, Mastercard, Customer Clearing, Farm Plan, Check#, JDCRP, Visa, Other

EQUIPMENT INFORMATION

Table with columns: New, Used, Make, Model, Description, Hrs, Tag#, Serial#, Amount, GVW (lbs.). Includes rows for KAGE 108, PLOW AND KAGE, and various discounts.

Table with columns: EQUIPMENT DESCRIPTION / NOTES, Amount, Freight and Delivery. Includes notes about winter discounts and trade-in allowances.

Table with columns: Year, Mke, Model, Description, Hrs, Tag#, Serial#, Trade Value. Includes 'WARRANTY INFORMATION' section with checkboxes for New, Extended, Manufacture, Used, No Warranty, Other/See below.

All known defects of trades have been disclosed to Mid-State Representative prior to agreement. I CERTIFY THAT THE PROPERTY ABOVE IS IS NOT EXEMPT FROM WISCONSIN SALES TAX BECAUSE IT WILL BE USED OR LEASED IN PRODUCTION OF AGRICULTURE.

ALL INVOICES DUE UPON RECEIPT. A FINANCE CHARGE computed by the periodic rate of 1.5% per month which is an ANNUAL RATE of 18% will be applied to the adjusted balance that has become more than 30 days past due as of the billing date shown on the statement.

CUSTOMER SIGNATURE KURT L ORCUTT MID-STATE SALES REPRESENTATIVE DATE 2/22/18 Auth. Dealer Signature

Thank you for your business!

Rev. 08/01/2017

ALL WARRANTIES, IF ANY, MADE WITH RESPECT TO THIS EQUIPMENT ARE THOSE WARRANTIES MADE BY THE MANUFACTURE. DEALER MAKES NO WARRANTIES EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

## Mo Hansen

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**From:** Mo Hansen <cityhall@waterloowi.us>  
**Sent:** Wednesday, March 07, 2018 8:22 AM  
**To:** 'Bill'  
**Cc:** dpw@waterloowi.us  
**Subject:** RE: Clothing expense and carry-over allowances / your thoughts?

Bill,  
Thanks for feedback. Chad is now working with a service which brings in work clothes and launders same for DPW employees. Should we zero in on defining what can be purchased with allowances? Example: if pants are now provided, we don't pay for employees to buy pants through allowance. (yellow highlight below).  
-Mo

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**From:** Bill [mailto:bspringr@charter.net]  
**Sent:** Tuesday, March 06, 2018 5:29 PM  
**To:** 'Mo Hansen' <cityhall@waterloowi.us>; 'City of Waterloo, Mayor' <mayor@waterloowi.us>; 'Bob Thompson Traveling' <zip53594Mayor@hotmail.com>; jeni@highenergydj.com; 'Ron Griffin' <griffinrepair@gmail.com>  
**Subject:** RE: Clothing expense and carry-over allowances / your thoughts?

This was something from way back when and it never worked but good concept. 1) By eliminating clothing allowance and adding it to wage the employees lose the tax exempt status when they purchase items, 2) it has been proven by other departments that unfortunately employees spend the additional wage on things other than uniforms and end up looking poor, worn out items that should have been replaced and have not. I prefer it remains status quo.

Bill

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**From:** Mo Hansen [mailto:cityhall@waterloowi.us]  
**Sent:** Tuesday, March 06, 2018 10:19 AM  
**To:** City of Waterloo, Mayor; Bob Thompson Traveling; [bspringr@charter.net](mailto:bspringr@charter.net); [jeni@highenergydj.com](mailto:jeni@highenergydj.com); Ron Griffin  
**Subject:** FW: Clothing expense and carry-over allowances / your thoughts?

FYI Mayor Thompson and Finance, Insurance & Personnel Committee,

Below I'm bouncing an idea off Vern, Chad & Denis looking for initial feedback. I'm looking for processing improvement and recurring savings. This idea goes along with work done to generate copier expense savings – and additionally, we are having an outside firm look at our phone billing to see if we can generate savings.

CONCEPT BOTTOM LINE. The time/resources to process & track each employee clothing allowance purchase can be streamlined by simply raising the base wage rate an equivalent amount and dispensing with the allowance. Employees empowered to find values when purchasing their work items. NOTE: We are contractually bound for three years to status quo for Police Patrol.

Feedback appreciated.

-Mo

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**From:** Mo Hansen [mailto:cityhall@waterloowi.us]  
**Sent:** Tuesday, March 06, 2018 10:05 AM  
**To:** [dpw@waterloowi.us](mailto:dpw@waterloowi.us); [vb911@charter.net](mailto:vb911@charter.net); 'Vern Butzine' <[vern.butzine@gmail.com](mailto:vern.butzine@gmail.com)>; [dpsorenson@waterloowi.us](mailto:dpsorenson@waterloowi.us)

Cc: 'Waterloo Clerk/Treas Office' <[cityhall@waterloowi.us](mailto:cityhall@waterloowi.us)>

Subject: Clothing expense and carry-over allowances / your thoughts?

Denis, Vern & Chad,

Always looking for process improvement. Feedback appreciated.

On 3/15 the Finance Committee and City Council will be review carry-overs, the spreadsheet for the meeting is attached. Relative to other carry-over amounts, we have three small dollar carry-overs for DPW the Police Department and WFD, each for employee clothing allowances.

I'm reviewing this because DPW has started with a service in which work clothing is provided and laundered. I'm writing to ask two things:

**1. Help us better understand what expenditures are appropriate for employee allowance carry overs.** When processing requests for payments from vendors and/or employees we are spending additional time trying to learn which is which. We track all clothing allowance transactions and, of course, we track those expenditures for staff that are part of a department's expenditure for clothing or equipment for personnel. It would be advantageous to have a clear definition for employees of what is appropriate to buy under the allowance.

**2. AN IDEA.** (your thoughts?)

I bounced this off Denis. He didn't like it. What if we just increased the wage of the employees currently receiving allowances, netting for them -- after taxes -- the annual allowance amount. Then the employee just purchases those items they are already purchasing. The annual allowance, the tracking and processing goes away. The employee has control of the dollars previously labeled as allowance dollars, and is responsible for spending wisely because the dollars are the employee's. Why consider this? Because we have a bunch of recurring steps which could be permanently eliminated. See the steps below. Currently, these steps are cycled through for each employee allowance purchase. The process is similar when an employee buys an item and then instructs the vendor to bill the purchase to the City.

CURRENTLY.

1. Employee receives regular direct deposit payroll payments.
2. Employee buys product for work use as part of uniform allowance.
3. Employee submits receipt(s) seeking reimbursement.
4. Receipt is processed.
5. Allowance amount adjusted.
6. Check cut to reimburse employee.
7. Employee deposits check in his/her personal account.

ONE-TIME INCREASE TO WAGE BASE ACCOUNTING FOR NET INCREASE EQUAL TO ANNUAL ALLOWANCE AMOUNT.

1. Employee receives regular direct deposit payroll
2. Employee buys product for work use.

Thank you.

*Mo Hansen*

Clerk/Treasurer

City of Waterloo

office: 920.478.3025

[CityHall@Waterloowi.us](mailto:CityHall@Waterloowi.us)

[MUNICIPAL WEBPAGE](#) | [INFO ALERTS SIGN-UP](#) |



October 25, 2002

Fred Halaus  
City Clerk

Dear Fred,

Per our recent conversation, I offer the following:

The City currently offers certain employees a "uniform allowance" for the purpose of purchasing and maintaining items of clothing and equipment which typically are unique to the job duties of the affected employees.

Recently, an employee purchased some items and charged them to the uniform allowance account. These items were of a variety which would allow them to be converted to normal, everyday use. This is not the intent of this benefit.

Effective immediately, the only items allowed in this category, will be items such as uniform pieces (i.e.:shirts, trousers, etc.), or other equipment that would not normally be viewed as everyday wear for the general public. Other items such as leather goods (Police Dept.) will be allowed.

If there is any doubt on the part of the employee as to the validity of the item, the employee should refer any question to the Clerk's office for determination. If an employee purchases an item which is subsequently determined to be improper or unauthorized, it will be the responsibility of the employee to pay for such purchases and they will not be reimbursed from the uniform allowance.

This policy is not intended to prevent any employee from utilizing the uniform allowance, but only to prevent the City from incurring needless costs for unauthorized items (i.e.: Blazers, civilian dress shirts, trouser, etc.).

Please inform the Department heads, union representatives and others, as necessary of this letter.



Robert H. Thompson  
Mayor, City of Waterloo

LOIS B.  
GARY Y.  
TIM T.  
ROD A.  
TOM L.