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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: April 19, 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. UNFINISHED BUSINESS
 - a. Considering The Closure Of Tax Incremental District No. 1 [Dawn Gunderson of Ehlers invited]
 - b. Considering Hiring A Police Officer
5. NEW BUSINESS
 - a. General Disbursements, March 2018 - \$271,058.46 ***
 - b. Payroll, March 2018 - \$96,683.87 ***
 - c. Treasurer's Report & Budget Reports For March 2018 ***
 - d. Public Works Department - Request To Establish 4 Day Work Week With Mon – Thurs Coverage
 - e. Clerk/Treasurer's Office - Request To Establish A Flexible 4 Day / 10 Hour Work Week With Mon – Fri Coverage
6. FUTURE AGENDA ITEMS AND ANNOUNCEMENTS
7. ADJOURNMENT

Mo Hansen
Clerk/Treasurer

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

Committee Members: Springer, Quimby and Griffin

Posted, Emailed & Distributed: 04/16/2018

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.



 **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



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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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Mayor Thompson, Finance Committee

04-19-2018

I will not be at the next finance committee meeting and wanted to get this out there for the packet. Last meeting we tabled the decision to allow Chief Sorenson to fill the current open patrol position. At budget time we froze any hiring until July of this year. With the recent mediation decision and raise to the union members I strongly suggest we continue the freeze on the hiring until January of 2019. This along with the unknown arbitrators decision on the Ruprecht case is the only way we will be able to maintain budget and fund both of these issues, including fees that are connected to both issues i.e. attorney fees, arbitration fees and mediator fees.

With the additional raises we were forced to give we will have to look very hard at next year prior to hiring if we actually will be able to finance the position or if we are looking at possibly cutting the unfilled position. If we do decide to fill the position, hiring within the first three months of the year will help us that we don't have a repeat of the Ruprecht incident should we face the same challenge with the vacation time allowed. Either that or we need to look at reverting back to the old policy of accumulated vacation by anniversary date rather than the current January 1 to December 31.

If Denis can provide his budget for next year showing he will be able to fund the position then I am all in favor of filling the position in January. That would allow him to begin the application process late October early November this year with a possible start date that first week in January. I will again stress this year that we need to figure a way to give the non-represented employees an increase in salary, as I don't feel it's fair that the union members keep getting raises and others don't.

Thanks,

Bill

Finance Chair

TO: FINANCE COMMITTEE
FROM: CLERK/TREASURER
SUBJECT: RECOMMENDING MODIFYING THE EMPLOYEE WORKWEEK IN THE CLERK/TREASURER'S OFFICE
DATE: APRIL 16, 2018

RECOMMENDING A FLEXIBLE 4-DAY WORK WEEK

Section 5.1 of the Employee Handbook states: "Each department head shall recommend to the Personnel Committee a workweek for employees in that department. The workweek shall be established when approved by the Personnel Committee."

I am recommending for Finance, Insurance & Personnel Committee consideration the following workweek definition for the Clerk/Treasurer's office:

- Four ten-hour work days, with salary and hourly full-time employees scheduled for 40 hours per week, emphasizing the necessity for coverage during posted office hours.
- A flexible scheduling pattern with the Clerk/Treasurer authorized to assign partial work day hours to ensure coverage of posted office hours (Mon – Friday, 8:00 am to 4:30 pm).