

**MANUFACTURED HOME COMMUNITY
(MOBILE HOME PARK) APPLICATION**

City of Waterloo – City Clerk Office
136 N. Monroe St., Waterloo, WI 53594
(920) 478-3025 www.waterloowi.us

Legal Entity Name: _____

Premises Address: _____
(include city/state/zip code) _____

Phone Number: _____

Number of Sites: _____

Address of on-site office: _____

I/we, _____, as operator and (check one):
Print name of applicant (sole proprietor, all partners, or if a Corp/LLC, 20% or more shareholders)

_____ **Property Owner** _____ **Lessee** (if Lessee, the "Affidavit of Property Owner" form is also required)
hereby state that I/we shall be responsible for the proper upkeep, maintenance and sanitary condition of the premises, and I/we shall keep the premises, buildings and all equipment in a state of good repair, and in full compliance with all laws and applicable ordinances. The property owner or lessee also agrees to provide the City of Waterloo with all title numbers for each mobile home prior to approval of the permit being approved and issued and if a sale occurs after permit was issued the property owner or lessee agreed to provide updated information to the City of Waterloo within 30 days after completion of the sale.

SUBSCRIBED AND SWORN TO BEFORE ME

This _____ day of _____ 20_____

Signature of Applicant (Sole Proprietor, Partner or if Corp/LLC, 20% or more shareholders)

Notary Public

Signature of Notary Public

My Commission Expires _____

*Notary Seal must be affixed

OFFICE USE ONLY Initial _____ Approved Yes _____ No _____ Date Issued _____
License # _____

**MANUFACTURED HOME COMMUNITY
(MOBILE HOME PARK) AFFIDAVIT OF PROPERTY OWNER**

City of Waterloo – City Clerk Office
136 N. Monroe St., Waterloo, WI 53594
(920) 478-3025 www.waterloowi.us

Applicant's Legal Entity Name: _____

Premises Address: _____

Property Owner's Name: _____

Property Owner's Address: _____
(include city/state/zip code) _____

I _____ as owner/agent of the property authorize the operator to make this application.

SUBSCRIBED AND SWORN TO BEFORE ME

This _____ day of _____ 20_____

Signature of Property Owner/Agent

Notary Public Signature

My Commission Expires _____

*Notary Seal must be affixed.



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

Application for Annual Mobile Home Park License

The undersigned hereby applies for the Annual Mobile Home Park License for the term beginning July 1, 2025 through June 30, 2026.

The applicant agrees to comply with and be bound by all the laws, ordinances, rules, regulations, and penalties governing the Mobile Home Park for which this license is applied for. Business names and addresses are:


Wil-Park

300 Hendricks Street Waterloo, WI 53594

17 Number of Parking Spaces

A receipt is submitted herewith, showing the payment of the sum of \$2.00 for each space in the existing or proposed park, but not less than \$25.00 to the Treasurer, in payment of this license.

Date: 06/06/25

Signed: 
Morganne Seiner

TO BE COMPLETED BY CLERK

Date Paid: 06-11-2025

Receipt Number: 038153

Date License Granted: 06-19-2025

License Number Issued: 2025-01

Date License Issued: 06-19-2025

Chapter 340. Utilities

Article III. General Provisions

§ 340-27. Collection of bills in arrears.

[Amended 3-6-2025 by Ord. No. 2025-01]

A.

Authority. All water, sewer, and electric service charges unpaid and in arrears on October 1 of each year shall be collected in accordance with the procedure hereinafter provided pursuant to the authority granted in §§ 66.0809(3), 66.0821(4)(c), and 66.0627, Wis. Stats., respectively.

B.

Procedure.

(1)

On October 1 of each year, the Waterloo Water and Light Utility shall compile a list of all unpaid utility bills, including penalties, which are in arrears.

(2)

On October 15 of each year, the Utility Representative shall mail a notice of such arrearages by first class mail to the occupant and to the owner of the premises receiving such utility service. **The notice shall state that if the amount is not paid by November 1, a penalty of 10 percent of the amount of arrears will be added.**

(3)

In the event any such utility bill is not paid by November 1 thereafter, the Utility Representative shall add a penalty of 10%.

(4)

In the event any such utility bill is not paid on or before November 15 thereafter, the Utility Representative shall provide the City Representative a list of all arrearages **to be levied as a special charge against the lot or parcel of real estate to which utility service was furnished and for which payment is delinquent.** ~~placed on the tax roll. The City Representative shall place the provided arrearage amounts on the tax roll as a lien against the lot or parcel of real estate.~~ In the case of a manufactured or mobile home for which utility services are furnished and metered directly, the delinquent amount and the applicable penalty becomes a lien on the manufactured home or mobile home unit rather than a lien on the parcel of real estate on which the manufactured home or mobile home unit is located, **unless sent to a collection service by a utility representative.**

Commented [CN1]: I do not see this term defined anywhere in Chapter 340. Should we modify this to reflect a specific title with the Utility or state that "On October 15 of each year, Waterloo Water and Light Utility shall cause a notice of such arrearages to be mailed to the occupant and owner of the premises receiving utility service via first class mail."

Commented [CN2]: Same as above - should this state: "If the utility bill is not paid by November 1, Waterloo Water and Light Utility shall impose a penalty of 10%."

Commented [CN3]: Both are undefined...Utility to provide to the City a list of all arrearages....

Article I. Water and Light Utility

§ 340-4. Rates, rules, and regulations.

A.

General. The rates, rules, and regulations of the Utility shall be those approved by the Council and on file and approved by the Wisconsin Public Service Commission.

B.

Operating rules. All persons now receiving a water, steam heat, or electric supply from the Utility or who may hereafter make application therefor shall be considered as having agreed to be bound by all rules and regulations as filed with the Wisconsin Public Service Commission. **Services provided to a manufactured or mobile home for which utility services are furnished and metered directly will be required to provide the title number to the unit prior to connection.**

C.

Facilitating future connections. For all water main extensions to properties not yet served by the Utility, the property owner is required to extend the main across the entire width or length, as appropriate, of the property being connected to the Utility to facilitate future connections to the Utility.

D.

Public Service Commission rules and regulations applicable. All applicable Public Service Commission rules and regulations which are presently in existence or as subsequently amended are incorporated herein by reference. Copies of all current Public Service Commission rules and regulations shall be kept on file in the offices of the Clerk-Deputy Treasurer and the Utility.

Chapter 252. **Manufactured and Mobile Homes and Manufactured and Mobile Home Communities.** ~~Mobile Homes and Mobile Home Parks~~

[HISTORY: Adopted by the Common Council of the City of Waterloo 10-19-1987 by Ord. No. 87-6 as §§ 12.10 and 12.15 of the 1987 Code. Amendments noted where applicable.]

§ 252-1. Adoption of state statute.

The provisions of § 66.0435, Wis. Stats., and the definitions therein are hereby adopted by reference.

§ 252-2. Parking outside licensed parks.

A.
Restricted. No occupied **manufactured home or** mobile home shall be permitted to be located in the City unless the same is in a licensed **manufactured and mobile home community** ~~mobile home park~~, except those **manufactured homes or** mobile homes occupied outside of a **community** ~~mobile home park~~ on the effective date of this chapter.

B.
Exceptions.

(1)
Subsection A above is not intended to restrict the location of one- and two-family manufactured homes which meet the applicable one- and two-family standards set forth in Ch. 101, Wis. Stats., and the requirements of Chapter 385, Zoning, of this Code.

(2)
Notwithstanding other provisions of this section, the Council may, upon application, issue a special permit for the location of a **manufactured home or** mobile home outside a **community** ~~mobile home park~~ for temporary use solely as a field office, and such permit shall specifically state the expiration date thereof which shall not exceed 12 months.

§ 252-3. **Community** ~~Park~~ license required.

No person shall establish or operate ~~upon property owned or controlled by him~~ within the City a **manufactured and mobile home community** ~~mobile home park~~ without having first secured a license ~~therefor~~ from the Council. The application for such license shall be made to the Clerk-~~Deputy~~ Treasurer and shall be accompanied by a fee as stated in the City of Waterloo Fee Schedule.⁽¹⁾ Such communities ~~parks~~ shall comply with Ch. COMM 95, Wis. Adm. Code, which is hereby adopted by reference, and all zoning requirements set forth in Chapter 385 of this Code. **As part of its application for a license, an applicant is required to provide the following information to the City:**

A. All materials provided to the Department of Commerce to obtain a permit for the community; and

B. A layout of the community, including the total number of manufactured and mobile homes in the community.

[1]

Editor's Note: The Fee Schedule is on file at the office of the City Clerk-Treasurer.

§ 252-4. Additions to **communities** parks.

Licensees of a **community** mobile-home-parks shall furnish information to the Clerk-Deputy Treasurer and Assessor on **any manufacture home or mobile home** such homes added to their **community** parks within five days after their arrival on forms furnished by the Clerk-Deputy Treasurer.

§ 252-5. **Municipal** Parking permit fees.

There is imposed on each **manufactured home and** mobile home located in the City a **monthly municipal** permit fee, such amount to be determined in accordance with § 66.0435, Wis. Stats. The fees shall be paid to the Clerk-Deputy Treasurer on or before the 10th day of the month following the month for which they are due. It shall be the full and complete responsibility of the licensee of a **community** mobile-home-park to collect such fees from each **manufactured home and** mobile home therein and to remit such fees to the Clerk-Deputy Treasurer. Failure to do so is to be treated like a default in payment of personal property taxes and subject to all procedures and penalties applicable under Chs. 70 and 74, Wis. Stats. **The licensee collecting the monthly municipal permit fee may retain two percent of the total monthly municipal permit fees collected in the community for administrative expenses, pursuant to § 66.0435(3m), Wis. Stats.**

§ 252-6. Payment of **municipal permit** fees for homes outside **communities**.

[Amended by Ord. No. 88-4]

The owner of the land on which a **manufactured home** or mobile home is located outside of a **community shall pay the monthly municipal permit fee**. The landowner may collect the fee from the owner of the **manufactured home or** mobile home and, on or before January 10 and on or before July 10, shall transmit to the Clerk-Deputy Treasurer all fees owed for the six months ending on the last day of the month preceding the month when the transmission is required.

§ 252-7. **Manufactured and mobile home community** Mobile-home-park requirements.

- (a) **Operation of a manufactured and mobile home community and the location and/or occupation of any manufactured home or mobile home within a community must comply with Chapter 385, Zoning, of this Code.**
- (b) **Mobile-home Construction standards.** It is the intent of this section to recognize manufactured homes and mobile homes constructed prior to October 1, 1974, as distinct and different from units designed as manufactured mobile homes within the definitions of this section and to prohibit units not meeting the requirements for manufactured and mobile homes as defined herein. Units constructed prior to 1974 are prohibited unless such units have legal nonconforming status but shall comply with all other requirements of this Code.
- (c) **Location in manufactured and mobile homes neighborhoods.** No person shall park, locate or place any mobile home outside of a properly zoned and licensed mobile home park in the city.
- (d) **Other requirements.** All manufactured homes and mobile homes must be skirted in a manner which will prevent rodent infestation.
- (e) **Additions, alterations.** No person shall construct, alter, or add to any structure, attachment, or building in a manufactured and mobile home community without a permit from the City Building

Commented [CN4]: This repeats Sec. 252-2 A. I would recommend deleting.

Inspector. Construction of an addition or alteration to the exterior of a manufactured home or mobile home shall be of the same type of construction and material as the manufactured home or mobile home affected.

- (f) **Condemned Units.** Any manufactured home or mobile home that is deemed unfit for human occupation or condemned is to be removed from the community at the expense of the owner of the manufactured home or mobile home. If the homeowner cannot be located, it is the responsibility of the community licensee to remove from the manufactured home or mobile home from the community. Any manufactured home or mobile home deemed unfit for human habitation or condemned shall be removed from a community within 30 days of such unit being designed.

§ 252-8. Violations and penalties.

Except as otherwise specifically provided in this chapter, any person who shall violate any provision of this chapter or any order, rule or regulation made hereunder shall be subject to a forfeiture as provided in Chapter 1, § 1-4 of this Code.

Chapter 385. Zoning

§ 385-7. Zoning districts.

- A. Established. For the purposes of this chapter, the City is hereby divided into the following zoning districts:

R-1	Single-Family Residential District
R-1A	Single-Family Residential District
R-2	Single-Family Residential District
R-3	Mobile Home Park and Mobile Home Subdivision District
C-1	General Commercial District
C-2	Highway Commercial District
H	Historic Overlay District
M-1	Limited Industrial District
M-2	General Industrial District
PD	Planned Development District
A	Agricultural District
CON	Conservancy District
Floodplain Districts (See Chapter 375 of this Code)	

- B. Incorporation of Zoning Map. The locations and boundaries of the districts are shown on the City Zoning Map, dated September 15, 1987, and referred to by reference as the "Official Zoning Map, City of Waterloo, Wisconsin." Such map, together with all explanatory matter and regulations thereon, is an integral part of this chapter and all amendments thereto. Official copies of the Zoning Map, together with a copy of this chapter, shall be kept by the Clerk-Treasurer and shall be available for public inspection during office hours. Any changes or amendments affecting district boundaries shall not be effective until recorded and the certified change is filed with the map.
- C. District boundary and map amendments: Ordinance Nos. 88-5; 88-9; 89-3; 89-10; 89-11; 90-2; 90-4; 91-3; 92-11; 92-12; 93-4; 94-2; 95-6; 95-8; 95-9; 96-2; 96-5; 96-13; 96-14; 96-15; 97-6; 97-10; 97-11; 97-12; 97-13; 98-5; 98-6; 99-3; 02-2; 02-4; 02-7; 03-1; 03-2; 03-8; 04-2; 04-5; 05-3; 06-06; 06-09; 07-01; 07-20; 08-05; 2009-18; 2010-08; 2013-03; 2014-08; 2014-12; 2015-06; 2015-07; 2016-03; 2017-03; 2022-03; 2022-07; and 2022-08.
- D. Boundaries of districts. When uncertainty exists with respect to the boundaries of the various districts as shown on the map, the following rules shall apply:
- (1) When width or length of boundaries is not clear, the scale of the map shall determine the approximate dimensions.
 - (2) When the Floodplain Zoning Code^[1] and the Zoning Code regulations conflict with one another, the most restrictive combination of such regulations shall control.
- [1] *Editor's Note: See Ch. 375, Floodplain Zoning.*

- (3) District boundaries are normally lot lines and center lines of streets, highways, railroads or alleys.

§ 385-11. R-3 Mobile Home Park and Mobile Home Subdivision District.

A. Permitted uses.

- (1) Mobile home parks.
- (2) Mobile home subdivisions.

B. Conditional uses. None.

C. Mobile home park requirements. See also Chapter 252, Mobile Homes and Mobile Home Parks, of this Code.

(1) Park requirements.

- (a) A minimum of five acres.
- (b) Forty-foot minimum setbacks on all sides.
- (c) A hard surface road no less than 24 feet wide serving all mobile home spaces.
- (d) Electricity, cable television and public sewer and water servicing all mobile home spaces.
- (e) A central hard surface parking lot with one parking space for each three mobile home spaces.
- (f) A separate building providing laundry facilities.
- (g) An on-site manager's office.

(2) Space requirements.

- (a) Space frontage: minimum 40 feet.
- (b) Space area: minimum 4,000 square feet.
- (c) Front yard: minimum 25 feet.
- (d) Side yards: minimum 10 feet.
- (e) Rear yard: minimum 25 feet.
- (f) Off-street parking: two spaces per mobile home.

(3) Garages and garden and yard equipment sheds.

- (a) A garage not to exceed 864 square feet and a maximum of 15 feet in height shall be permitted on each lot.
- (b) A garden and yard equipment shed not exceeding 144 square feet shall be permitted on each lot.
[Amended 11-5-2009 by Ord. No. 2009-17]
- (c) A minimum side yard of five feet is required for a garage or garden and yard equipment building.
- (d) A fire wall is required on any wall of a building which is within 10 feet of a mobile home.

- (e) In the event the owner or owners of two abutting lots desire to construct a garage on each lot with a common wall on the common lot line, the required side yard minimum shall be zero feet. The common wall separating the two garages shall be of such fire-resistive construction as specified in the Department of Commerce administrative rules.

D. Mobile home subdivision lot, yard and building requirements.

- (1) Lot frontage: minimum 50 feet.
- (2) Lot area: minimum 6,000 square feet.
- (3) Principal building:
 - (a) Front yard: minimum 25 feet.
 - (b) Side yards: minimum 10 feet.
 - (c) Rear yard: minimum 25 feet.
- (4) Building height: maximum 15 feet.
- (5) Percent of lot coverage: maximum 25%
- (6) Floor area: minimum 500 square feet.
- (7) Off-street parking: minimum two spaces.
- (8) The provision for garages and garden yard equipment sheds set forth in Subsection **C(3)** above shall also apply to this subsection.

Chapter 1. General Provisions

Article I. Construction and Penalties

§ 1-4. Violations and penalties.

- A. General penalty. Except as provided in Subsection **B** below, whenever so provided in this Code, any person who shall violate any of the provisions of this Code shall, upon conviction of such violation, be subject to a penalty, which shall be as follows:
[Amended 9-20-2007 by Ord. No. 2007-18]
- (1) First offense. Any person who shall violate any provision of this Code subject to a penalty, except for parking violations, shall, upon conviction thereof, forfeit not less than \$10 nor more than \$500, plus costs, fees, and surcharges, and in default of payment of such forfeiture and costs of prosecution may be imprisoned in the county jail until said forfeiture and costs are paid, but not exceeding 90 days.
 - (2) Second offense. Any person found guilty of violating any ordinance or part of an ordinance of this Code who shall previously have been convicted of a violation of the same ordinance shall, upon conviction thereof, forfeit not less than \$20 nor more than \$1,000 for each such offense, plus costs, fees, and surcharges, and in default of payment of such forfeiture and costs may be imprisoned in the county jail until said forfeiture and costs of prosecution are paid, but not to exceed six months.
- B. Penalty for minors. In the event proceedings are commenced against children aged 16 or older for violations of Chapters **133, 309, 346** and **350** of this Code, or children 14 years of age or older for other violations of this Code, except Chapters **133, 309, 346** and **350**, the provisions of §§ **48.37, 938.17(2), 938.237, 938.343** and **938.344**, Wis. Stats., shall be applicable.
- C. Continued violations. Each violation and each day a violation continues or occurs shall constitute a separate offense. Nothing in this Code shall preclude the City from maintaining any appropriate action to prevent or remove a violation of any provision of this Code.
- D. Execution against defendant's property. Whenever any person fails to pay any forfeiture and costs of prosecution upon the order of the court for violation of any ordinance of the City, the court may, in lieu of ordering imprisonment of the defendant, or after the defendant has been released from custody, issue an execution against the property of the defendant for said forfeiture and costs.



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Resolution No. 2026-23

A Resolution Approving Epoxy Floor Installation of Police Car Port Floor

WHEREAS, the Police Department has realized a need for epoxy floor installation in the car port ; and

WHEREAS, the floor gets slippery and and anyone could fall and hurt themselves; and

WHEREAS, the funds would come from _____ ; and

WHEREAS, the Police Department has a quote from TJ Ruetten from Markesan for \$11,614.00 ;

NOW, THEREFORE, BE IT RESOLVED by the City Council of Waterloo, WI:

1. **Authorization to Purchase:** The City Council hereby authorizes the Police Department to purchase and install new epoxy flooring in the police car port area.
2. **Funding Allocation:** The City Council approves funding from _____.
3. **Effective Date:** This resolution shall be in full force and effect immediately upon its adoption.

Passed and adopted by the City Council of Waterloo on this 21st of May, 2026.

City of Waterloo

Signed: _____
Jenifer Quimby
Mayor

Attest:

Jeanne Ritter
Clerk/Deputy Treasurer

EPOXY FLOOR INSTALLATION QUOTE

TJ Ruetten Enterprises, LLC (DBA Wisconsin Epoxy Concrete Floor Coatings)

Tom & Jennifer Ruetten W2561 State Road 44 Markesan, WI 53946

Office: 920-398-2120 Cell: 920-427-0095 Email: tnjruetten@hotmail.com

Customer Name: Waterloo Police Dept.

Date: April 16, 2026

Phone Number: Chad: 920-904-8231

Address: 136 N. Monroe Street Waterloo, WI

Car Port Area

APPLICATION PROCESS:

Day #1 We tape off curb/step rises/etc. to provide clean lines when finished. We grind the floor to cause light etching which promotes proper adhesion of the two part epoxy paint to the floor, as well it allows for any loose concrete to break free. We fill in cracks and pitting, then grind again. Finally, we apply one coat of the two part epoxy paint to the floor/curb/steps/step rises (where applicable). *Our grinders have HEPA filters and dust collection systems to contain dust.*

Please note, there still may be some slight imperfections noticed but the entire floor will be sealed.

Day #2-We Apply a second coat of the two part epoxy paint, while it the paint is still wet we do a full broadcast of color flakes.

Day 3- We let the floor sit to cure.

Day #4- We scrape and vacuum the floor to remove excess flakes and smooth high spots. We then apply the first coat of acrylic sealant to the floor.

Day #5-We apply the second coat of acrylic sealant and second coat of the two part epoxy paint to the curb/step rises where applicable.

Day #6- We come back to reset your garage doors and pick up and remaining items we may have left. You can walk on the floor.

Day #7 you can fully use/drive on the floor.

Square Feet: 1766.56

Cost: \$11,614.00

Color/Code: _____

Flake Size: _____

if gas prices exceed \$4/gal a fuel surcharge may be added

We unplug garage door openrs and prop the overhead door(s) open slightly during the installation.

The fumes given off during the application are very strong. Appropriate ventillation is needed.

When we seal existing cracks we cannot guarantee they will not open again

When we install outside the overhead door, a slight discoloration may occur.

Requirements: Everything off the floor, items hanging or waist high and higher may stay. Immovable items can be worked around.

Special Notes:

Application will go all the way outside overhead doors. It will include the whole car port area, excluding steps and lower landing. We have reduced the cost per square foot by \$0.30 saving you about \$1280.

We do not accept credit card payments

Make check payable to: TJ Ruetten Enterprises

Down payment is required upon start of installation, full remaining balance is due upon completion of installation

Chapter 53. Finance and Taxation

§ 53-11. Fund balance policies.

[Added 3-15-2007 by Ord. No. 2007-07]

- A. Objective. A formally adopted policy will help eliminate ambiguity regarding maintaining appropriate fund balances.
- B. Definition. The general fund is the general operating fund of the City of Waterloo. It is used to account for all financial resources except those required to be accounted for in other funds. Undesignated/Unreserved general fund balance is the portion of the general fund not assigned to a defined purpose.
- C. Policy. To preserve working capital and to adequately prepare for unforeseen events, which will require ready access to funds, the City of Waterloo requires that the undesignated fund balance shall be between 25% and 33% of the general fund budget. Amounts exceeding 33% shall be transferred to a contingency fund. Any expenditure from a contingency fund must be for one-time, nonrecurring costs and requires Council action.
[Amended 10-4-2007 by Ord. No. 2007-19]
- D. Procedure. The City of Waterloo Clerk-Treasurer or designee shall annually review the levels of undesignated fund balance to ensure that appropriate levels are maintained and issue a report to the Council.
- E. Formula.

$$\frac{\text{Current Year Undesignated Fund Balance}}{\text{Current Year General Fund Budget}} = 79\% \text{ of Fund Balance}$$

$\frac{2,036,477}{2,565,788}$

City of Monroe

Fund Balance Policy

Revised May 2014

In accordance with GASB Statement No. 54, the City of Monroe institutes the following Fund Balance Policy.

- All currently Reserved Fund Balance amounts will be re-designated as Nonspendable.
 - Nonspendable Fund Balance amounts consist of funds that are either reserved for or spent on; specific other assets, specific expenditures, trust purposes, and inventory of supplies.
- All currently Unreserved Designated Fund Balance amounts will be re-designated as Restricted.
 - Restricted Fund Balance amounts consist of funds that are enforceable due to external legal restrictions as defined by GASB Statement No. 34 or by enabling legislation as defined by GASB Statement No. 46.
 - An example of Restricted Fund Balance amounts are amounts from Bond Proceeds that are legally restricted to be spent on a specified project, or amounts in a Debt Service Fund that are legally restricted for the repayment of debt.
- All Undesignated Fund Balances will be re-designated as either Committed, Assigned, or Unassigned.
 - Committed Fund Balance amounts consist of funds where the constraint on spending is self-imposed by formal action of the highest level of the Common Council. These amounts cannot be used for any purpose unless the government removes or changes the specified use by taking the same type of action to commit the fund balances (e.g., via ordinance or resolution). Action to commit by the Common Council must occur before the end of the fiscal year.
 - Assigned Fund Balance amounts consist of funds that are constrained by the government's intent to use the funds for a specific purpose. This intent can be made by the Common Council or by an agent or official to whom the Common Council has delegated the authority. The amount assigned must be reported as a positive amount, and should not cause a deficit. Assigned balances can be changed or removed by the Common Council, or an official authorized by the Common Council.
 - Unassigned Fund Balance amounts consist of funds that are remaining after all other funds have been designated elsewhere.

The Fund Balance policy for the City of Monroe states that the City will commit 25% of the City's Annual Governmental Activities expenditures, **excluding refinancing of debt, as** the minimum amount that the City will maintain for Committed Working Capital. The total annual expenditure amount to be used for the calculation will come from the prior year expenditures as of February 28th of the current year. That amount can be adjusted with completion of the audit, if necessary.—Working Capital is defined as funds set aside for cash flow purposes. Any Working Capital funds used must be replenished by the end of the fiscal year. Funds above and beyond this amount that are not designated as Nonspendable or Restricted will be designated as Assigned or Unassigned on an annual basis as the Fund Balance amounts are determined at year end.

If at such time the City determines that a portion of the Committed Working Capital amount needs to be either decreased or increased due to unforeseen economic issues a resolution determining the new Committed Working Capital amount will be required.

Revised 6/20/11 ss

Below is an example (this is from the Village of Maple Bluff). Anything over 20% they assign in an "Infrastructure Reserve Account". I have a couple of other clients that have very similar policies.

To preserve working capital and to adequately prepare for unforeseen events which require ready access to funds, it is the policy of the Village to maintain as the unassigned fund balance a sum equal to 20% of the previous year's General Fund operating expenses. In the first month after completion of the annual audit, the Village Board shall designate any excess of the general fund balance above 20% of annual operating costs, to be transferred into the Infrastructure Reserve Account and used consistent with the resolution creating that account.

Any appropriation from the unassigned fund balance requires a two-thirds affirmative vote of the Board.

Chapter 53. Finance and Taxation

§ 53-12. Debt policies.

[Added 3-15-2007 by Ord. No. 2007-08]

- A. Objective: issue debt and manage our portfolio to ensure that the City of Waterloo maintains a sound debt position.
- B. Policy. The City of Waterloo may issue bonds and notes for purposes of financing its capital improvements program or to refund existing debt. The capital improvements program includes projects to acquire, plan, design, construct, improve and equip all or any part of its facilities or systems, promote economic development or to secure quality of life issues.
- C. The City of Waterloo will strive to maintain a balanced relationship for financing its capital improvements through annual tax levy for street reconstruction and equipment purchases.
 - (1) General guidelines:
 - (a) The City of Waterloo shall assess the fiscal impact of the debt prior to issuance.
 - (b) Total general obligation debt for the City of Waterloo should not exceed 3.75% of TID-Out equalized valuation.
 - (c) Total annual debt service payments on tax-supported debt, excluding tax increment finance debt, of the City of Waterloo will not exceed 15% of total general government operating revenue.
 - (2) Refunding:
 - (a) Periodic reviews of outstanding debt by City of Waterloo staff will be undertaken to determine refunding opportunities. Refunding will be considered by the Finance, Insurance and Personnel Committee if and when there is a net economic benefit of the refunding.
 - (b) Advance refundings for economic savings will be undertaken when net present value savings (defined as the present value of future annual debt service savings net of issuance cost) of at least 2% of the refunded debt can be achieved. Current refundings that produce net present value savings of less than 2% savings may be considered when there is a compelling public policy or long-range financing policy objective.
 - (3) Needs Assessment and Fund Alternatives:
 - (a) Identifying useful life of project. Capital projects and equipment financed through the issuance of debt shall be financed for a period not to exceed their expected useful lives.
 - (b) Review of financing alternatives.
 - [1] The City of Waterloo will consider using non-general obligation debt to finance activities that are funded from sources other than general property taxes.
 - [2] The City of Waterloo will seek grants to finance capital improvements, implement impact fees, and negotiate developer contributions whenever possible to ensure that new development pays its fair share of the increased costs created by the new development.
 - [3] Under no circumstances shall the City of Waterloo install public improvements for development without fully securing its financial interests.

Debt Policy

Date Adopted: June 21, 2022

I. Objectives

The Village shall strive to maintain a balanced financing of its capital improvements through utilization of current revenues and issuance of long-term debt. The Village recognizes that access to capital markets over the long term is dependent upon the Village's commitment to full and timely repayment of debt.

II. Policy

The Village may issue bonds and notes for purposes of financing its capital improvements, to refund existing debt, or on an emergency basis, as approved by the Village Board. Capital improvements include projects to acquire, plan, design, construct, improve and equip all or any part of its facilities or systems, promote economic development or to secure quality of life improvements.

III. General Guidelines

1. The Village shall assess the fiscal impact of the debt prior to issuance.
2. General obligation debt shall not exceed Wisconsin State statute limitations of 5 percent (5%) of equalized valuation. The Village should maintain at least 25 percent (25%) of its statutory general obligation debt capacity available at all times which may be used only in the event of an emergency, as determined by the Village Board.
3. The Village shall not enter into any contracts creating significant unfunded liabilities.
4. The Village shall not incur debt obligations which have variable interest rates, negative amortization or other risky attributes, including but not limited to auction-rate bond issues, or loans with unusual deferred principal payment.

IV. Maximum Maturity

All tax supported debt obligations shall have a maximum maturity of the earlier of: (i) the estimated useful life of the capital improvements being financed; (ii) twenty years; or (iii) in the event they are being issued to refinance outstanding debt obligation, the final maturity of the debt obligations being refinanced unless a longer term is recommended by the Finance Committee.

V. Refunding

Periodic reviews of outstanding debt by Village staff shall be undertaken to determine refunding opportunities. Refunding may be considered by the Finance Committee if it appears there may be a net economic benefit of the refunding. In general, refunding for economic savings may be undertaken when the present value of future annual debt service savings net of issuance cost amount to at least three percent (3%) of the refunded debt.

VI. Needs Assessment and Fund Alternatives

1. Identifying Useful Life of Project

Capital projects and equipment financed through the issuance of debt shall be financed for a period not to exceed their expected useful lives. Utilization of debt for capital expenditures shall normally be limited to the purchase of equipment or real property that has a useful life of two or more years and a cost of \$5,000 or more, with the exception of equipment such as furnaces, fixtures or equipment that lose identity when installed on real property.

2. Review of Financing Alternatives

- a. The Village may consider using non-general obligation debt to finance activities that are funded from sources other than general property taxes.
- b. The Village may implement impact fees, and negotiate developer contributions and seek grants to finance capital improvements whenever possible to ensure that new development pays its fair share of the increased costs created by the new development.
- c. As the budget is prepared, the Village may determine, based upon the financial interests of the Village, the appropriate mix of tax levy paid projects to financed projects.
- d. The costs of design and installation of public improvements within a private development shall be borne by the developer or the excess tax increment to be created by the new development, except where such improvements also serve a public purpose. For example, the cost of extension of water main to a private development that also provides water-looping benefits such as redundancy and upgraded fire protection within the system for the benefit of the Village at large, could be pro-rated to reflect the percentage of private versus public benefits.

VII. Issuance of Obligations

Legal and Regulatory Requirements. It is the policy of the Village that the Village Manager, Village Treasurer/Finance Director, Village Clerk, Village Attorney, Village Financial Advisor and Village Bond Counsel coordinate their activities to ensure that all securities and other debt obligations are in compliance with all applicable legal requirements and that the securities and other debt obligations are issued in the most cost-effective manner.

VIII. Disclosure

The Village is committed to transparent financial disclosure, and to cooperating fully with rating agencies (if rated), institutional investors, other units of government, and the general public, in order to share clear, comprehensible, and accurate financial information. The Village Treasurer/Finance Director or designee shall provide continuing disclosure in compliance with any continuing disclosure certifications that may be made at the time of each debt issuance.

IX. Post-Issuance Compliance Policy for Tax Exempt Obligations

A separate post-issuance compliancy policy for tax-exempt obligations has been adopted which sets forth specific policies designed to monitor post-issuance compliance of tax-exempt obligations or tax advantaged obligations with applicable provisions of the Internal Revenue Code of 1986, as amended, and regulations promulgated thereunder.



Village of Marshall

VILLAGE OF MARSHALL DEBT MANAGEMENT POLICY

The Village of Marshall shall, as a matter of policy, conduct its finances so that the amount of direct, non self-supporting, unlimited tax general obligation debt outstanding plus general obligation anticipation debt outstanding at any time that is subject to approval by the Village Board does not exceed 75% of the Village's legal debt margin capacity which is calculated at 5% of the Village's total equalized valuation.

The Village will seek the best financing types, debt structure and period for each financing need based on project needs, timing, tax or ratepayer equity, and lowest true interest cost.

The Village's general obligation public improvement debt should be structured such that the debt life is not greater than 20 years. Generally, the Village will structure each general obligation debt issue on an equal annual principal basis unless the anticipated, future debt service required from the general levy would make it beneficial for the Village to structure its debt in a manner other than an equal principal basis.

When the Village finances capital projects by issuing debt, it will pay back the related debt within a period not to exceed the expected useful life of the projects.

The Village should periodically review all outstanding debt to determine if savings can be achieved through refunding. The net present value savings for proposed refunding should total a minimum of 3 percent of refunded principal, including issuance costs.

The Village will promote effective communications regarding its financial conditions with bond rating agencies and others in the marketplace based on full disclosure. The Village shall strive to achieve and maintain the highest long term credit/bond rating available through known sources and indices.

The Village will regularly evaluate its adherence to the debt management policy.

Legal Debt Margin

Village of Marshall 2018 Equalized Valuation		<u>\$223,533,500</u>	
5% Statutory Limitation		<u>\$11,176,675</u>	
Village's 12/31/18 General Obligation Debt:			
Bonds/Notes	\$3,952,042		
Less: Debt Service Reserve	<u>\$76,441</u>	<u>\$3,875,601</u>	34.68%
<i>Legal Debt Margin for New Debt</i>		<u>\$7,301,074</u>	65.32%

Village Board Policy is 75% of <i>Legal Debt Margin</i>	<u>\$8,382,507</u>
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POLICY HISTORY

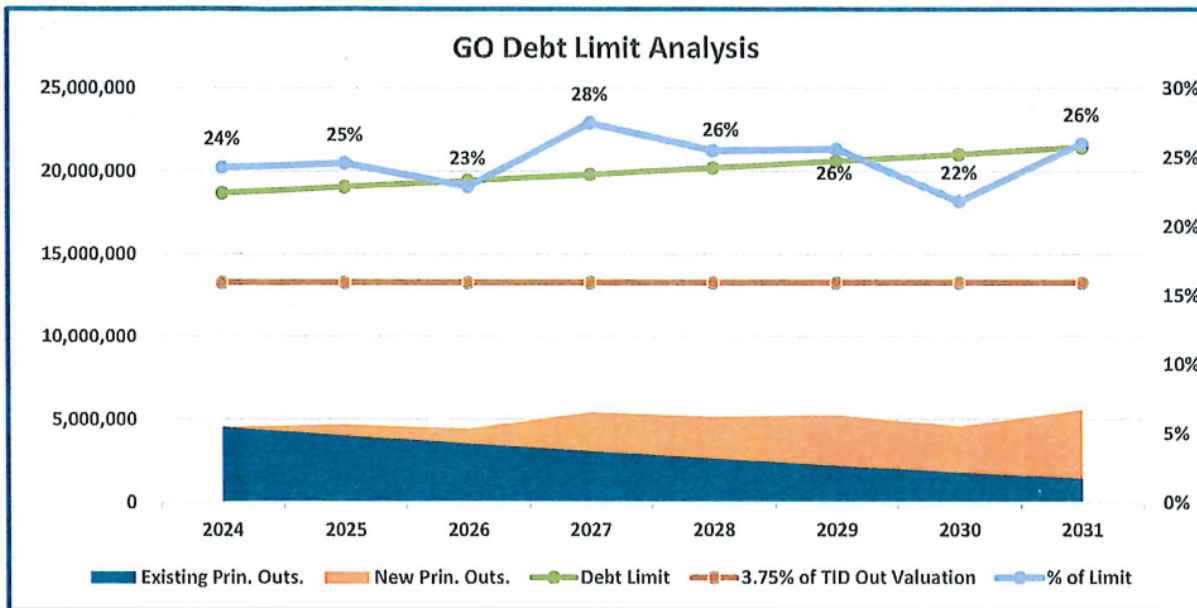
Approved: 9-10-19

Language Amendments:

Updates to Financial Figures: December 31, 2018

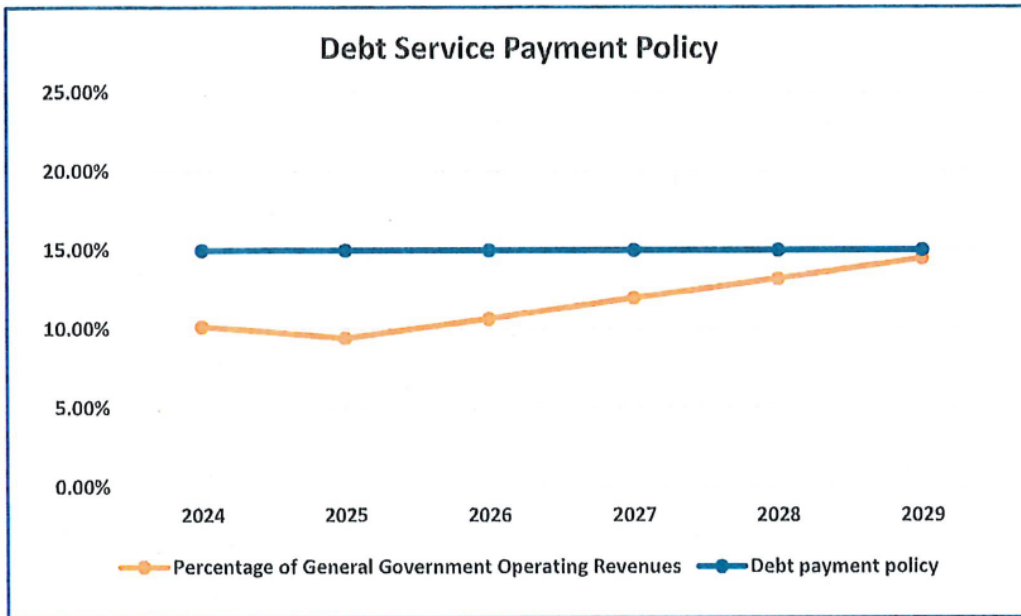
Table 12
General Obligation Debt Capacity

Year Ending	Existing Debt					Proposed Debt					Year Ending	
	Projected Equalized Value (TID IN) ¹	Debt Limit	TID Out Valuation	Current City Policy		Existing Principal		Total New Debt	Combined Principal Existing & Proposed	Residual Capacity		
				3.75% of TID Out Valuation	% of Statutory Debt Limit	Outstanding	% of Limit					
2024	374,003,100	18,700,155	354,539,900	13,295,246	71%	4,546,062	24%	0	4,546,062	24%	14,154,093	2024
2025	381,483,162	19,074,158	354,539,900	13,295,246	70%	4,042,931	21%	650,000	4,692,931	25%	14,381,227	2025
2026	389,117,825	19,455,641	354,539,900	13,295,246	68%	3,558,979	18%	900,000	4,458,979	23%	14,996,663	2026
2027	396,895,082	19,844,754	354,539,900	13,295,246	67%	3,094,229	16%	2,370,000	5,464,229	28%	14,380,525	2027
2028	404,832,983	20,241,649	354,539,900	13,295,246	66%	2,653,676	13%	2,515,000	5,168,676	26%	15,072,973	2028
2029	412,929,643	20,646,482	354,539,900	13,295,246	64%	2,232,326	11%	3,065,000	5,297,326	26%	15,349,156	2029
2030	421,188,236	21,059,412	354,539,900	13,295,246	63%	1,830,140	9%	2,770,000	4,600,140	22%	16,459,272	2030
2031	429,612,001	21,480,600	354,539,900	13,295,246	62%	1,447,125	7%	4,145,000	5,592,125	26%	15,888,475	2031



As discussed earlier, the City currently has a policy that states that annual tax supported debt service payments may not exceed 15% of the total of all general government fund operating revenues. Currently the City is in compliance with this policy, however, the margin of compliance dwindles over time as the City implements the debt plan for the current capital improvement plan. [Table 13](#) projects the potential impact of the plan on the debt service payment policy.

Table 13
Debt Payment Policy



10/8/2025

Capital Improvement Plan & Funding Uses

City of Waterloo, WI

Projects	Purpose/Dept.	Plan Issue	Funding	2025	2025	2027	2028	2029	2030	2031	2032	2033	Totals
Brush Truck Purchase	Fire		G.O. Debt			200,000							200,000
Engine 68 (2005)	Fire	GO Promissory Notes	G.O. Debt							1,500,000			1,500,000
Ladder 73 (2001)	Fire	GO Promissory Notes	G.O. Debt							2,000,000			2,000,000
Tender 95 1987/1998	Fire	GO Promissory Notes	G.O. Debt					600,000					600,000
Ambulance	Fire		Funds on Hand	353,423									353,423
Station Maintenance-Parking Lot	Fire		Computer Aids		10,000								10,000
Power Stair Chair	Fire		Funds on Hand		7,800								7,800
Radios	Fire	GO Promissory Notes	G.O. Debt			80,000	350,000						350,000
Commercial Vehicle Replacement	Fire	GO Promissory Notes	G.O. Debt										80,000
Lifepack	Fire		Computer Aids		93,203								93,203
Lifepack	Fire		Funds on Hand		36,797								36,797
Training Center Upgrade	Fire		Funds on Hand						35,000				35,000
Floors	Fire	GO Promissory Notes	G.O. Debt				90,000						90,000
Overhead Doors	Fire		Funds on Hand		50,000								50,000
SCBA	Fire	GO Promissory Notes	G.O. Debt			330,000							330,000
SCBA-TANKS ONLY	Fire		Computer Aids		50,000								50,000
WiFi and Equipment (WiFi installed 2017)	Library		Funds on Hand			5,000							5,000
Outdoor Sign Software	Library		Funds on Hand						3,000				3,000
Parking Lot Maintenance	Library		Funds on Hand		6,500			6,500					13,000
Replace Community Room Metal Door	Library		Funds on Hand				5,000						5,000
Security System	Library		Funds on Hand			5,000							5,000
Server (last replaced 2022)	Library		Funds on Hand					12,000					12,000
Flat Roof Replacement (last done 2015)	Library		Funds on Hand						30,000				30,000
Painting Inside Building	Library		Funds on Hand							5,000			5,000
Furnace	Library		Computer Aids	45,000									45,000
Computers	Library		Funds on Hand		4,800	2,400	2,400	2,400	2,400	2,400			18,800
Field Lazer S100 Field Liner	Parks		Computer Aids		4,250								4,250
Skaitzky Field Sound System	Parks		Computer Aids		14,000								14,000
Upper Pavilion Ceiling	Parks		Computer Aids		40,000								40,000
Lower Pavilion Services Counter	Parks		Computer Aids		35,000								35,000
Lower Pavilion Reno-Finish	Parks		Computer Aids		35,000								35,000
Carousel Fence	Parks		Computer Aids			21,000							21,000
Painting Outer Buildings	Parks		Computer Aids		15,000								15,000
Sidewalk Replacement	Parks		Computer Aids		15,000								15,000
New Coolers	Parks		Computer Aids		10,000								10,000
Carousel Maintenance	Parks		Computer Aids		13,000					90,000			90,000
Upper Pavilion Walls/Closet	Parks		Computer Aids										13,000
Lower Pavilion Ceiling	Parks		Computer Aids					62,400					62,400
Outer Building Siding	Parks		Computer Aids					40,000					40,000
Carousel Painting	Parks		Computer Aids					35,000					35,000
Basketball/Pickleball Court Renovation	Parks		Computer Aids									125,000	125,000
Disc Golf Course Update	Parks		Computer Aids									25,000	25,000
Bingo Hall Bathrooms	Parks		Computer Aids									0	0
Lower Parking Lot Repaving	Parks		Computer Aids									0	0
Pavilion New Siding	Parks		Computer Aids				111,839						111,839
Pavilion New Siding	Parks		G.O. Debt				13,161						13,161
Gator B	Parks		G.O. Debt				20,000						20,000



WATERLOO CIP

Projects	Purpose/Dept.	Plan Issue	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
Stadium Steps/Seating	Parks		Computer Aids								437,782		437,782
Stadium Steps/Seating	Parks	GO Promissory Notes	G.O. Debt								412,218		412,218
Firmens Park Lower Parking Lot	Parks	GO Promissory Notes	G.O. Debt							100,000			100,000
Park Maintenance	Parks		Computer Aids	105,000	20,000					50,000			175,000
Field A-3rd Base Fence	Parks		Computer Aids				10,000						10,000
Morrison Soccer Street	Parks	GO Promissory Notes	G.O. Debt				96,524						96,524
Carousel Roof	Parks	GO Promissory Notes	G.O. Debt					90,000					90,000
Upper Pavilion Floor Repair	Parks	GO Promissory Notes	G.O. Debt					60,000					60,000
Kitchen Renovation	Parks		Computer Aids										0
Taser	Police		Computer Aids			1,600							3,200
Squad Radar	Police	GO Promissory Notes	G.O. Debt				1,500						3,000
Squad Computers/Mobile Data	Police		Computer Aids	18,500									18,500
In Squad WiFi Internet	Police		Computer Aids	8,500									8,500
Body Wearable Camera	Police		Computer Aids			50,000							50,000
Squad Car	Police		Funds on Hand										0
Squad Car	Police		Computer Aids	54,000									54,000
Squad Car	Police		Funds on Hand			53,000							109,000
Chevy Pick Up Truck	Public Works		Computer Aids			50,000							50,000
Dump Freightliner Truck #5	Public Works		Computer Aids	18,500									18,500
Dump Freightliner Truck #5	Public Works		Computer Aids	8,500									8,500
Dump Freightliner Truck #7	Public Works		Computer Aids					100,000					100,000
Scag- Cheeta Mower	Public Works	GO Promissory Notes	G.O. Debt			180,000							180,000
John Deere End Loader Tractor	Public Works		Computer Aids	13,600									13,600
John Deere End Loader Tractor	Public Works		Computer Aids			260,182							260,182
John Deere 2555 Tractor	Public Works	GO Promissory Notes	G.O. Debt			159,990							159,990
John Deere 2555 Tractor	Public Works	GO Promissory Notes	G.O. Debt				80,000						80,000
Elgin Street Sweeper	Public Works	GO Promissory Notes	G.O. Debt				67,057						67,057
Tandem Axle Utility Trailer	Public Works		Computer Aids	8,000									8,000
Elgin Street Sweeper	Public Works		Computer Aids				307,943						307,943
Roller Wacker Unit	Public Works		Computer Aids				8,000						8,000
DPW Yard Chain Fence	Public Works		Computer Aids	13,500									13,500
Park Pedestrian Bridge	Public Works		State Aid - GTA	40,000									40,000
Scag Mower/Turf Tiger	Public Works		Computer Aids			20,000							20,000
Lum/Henry Sidewalk Project	Public Works		Computer Aids	111,067									111,067
DPW Parking Lot/Gutters	Public Works	GO Promissory Notes	G.O. Debt	120,125									120,125
203 E Madison Street - Phase 3	Public Works	GO Promissory Notes	G.O. Debt		211,820								211,820
203 E Madison Street - Phase 3	Public Works		Computer Aids		64,729								64,729
203 E Madison Street - Phase 3	Public Works		State Aid - GTA		34,344								34,344
Hendricks Street Recon \$1,512,617	Public Works		ARPA Funds	174,430									174,430
Hendricks Street Reconstruction	Public Works		State Aid- LRIP										450,000
Hendricks Street Reconstruction	Public Works		Wheel Tax	345,000									345,000
Hendricks Street Reconstruction	Public Works	GO Promissory Notes	G.O. Debt	543,187									543,187
Indian Hills Drive Mill and Overlay	Public Works		State Aid - GTA	210,591									210,591
Indian Hills Drive Mill and Overlay	Public Works	GO Promissory Notes	G.O. Debt	19,375									19,375
Crack Fill/Chip Seal	Public Works		State Aid - GTA	80,000	60,000								140,000
Chipper Truck	Public Works		Computer Aids	114,215									114,215
Chipper Truck	Public Works		Funds on Hand	785									785
Hickory-Maple \$194,623	Public Works	GO Promissory Notes	G.O. Debt					75,841					75,841
Hickory-Maple	Public Works		Computer Aids					118,782					118,782
State Highway 89 \$605,059	Public Works	GO Promissory Notes	G.O. Debt				281,990						281,990
State Highway 89	Public Works		State Aid - GTA		276,069								276,069
State Highway 89	Public Works		Wheel Tax		47,000								47,000



Projects	Purpose/Dept.	Plan Issue	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
Maple \$419,430 * Need to Hwy 19	Public Works	GO Promissory Notes	G.O. Debt					96,361					96,361
Maple	Public Works		State Aid - GTA					276,069					276,069
Maple	Public Works		Wheel Tax					47,000					47,000
Van Buren (S)-Full Length \$1,312,795	Public Works	GO Promissory Notes	G.O. Debt			942,728							942,728
Van Buren (S) - Milw Ave to Dead End	Public Works		State Aid - GTA			276,069							276,069
Van Buren (S) - Milw Ave to Dead End	Public Works		Wheel Tax			94,000							94,000
Van Buren (N)-Madison St/DeadEnd M&O	Public Works		State Aid- LRIP	19,925									19,925
Van Buren (N)-Madison St/DeadEnd M&O	Public Works		State Aid - GTA	69,675									69,675
Van Buren (N)- to Harrison St	Public Works		State Aid - GTA	72,050									72,050
Hwy 19 (Kwik Trip to Main St) \$1,817,200	Public Works	GO Promissory Notes	G.O. Debt									1,144,827	1,144,827
Hwy 19 (Kwik Trip to Main St)	Public Works		State Aid - GTA									290,591	290,591
Hwy 19 (Kwik Trip to Main St)	Public Works		Computer Aids									287,782	287,782
Hwy 19 (Kwik Trip to Main St)	Public Works		Wheel Tax									94,000	94,000
Actual CIP Costs				2,736,698	1,051,493	2,765,969	1,768,483	1,611,453	220,400	3,747,400	850,000	1,967,200	16,719,096

Sources of Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
G.O. Debt	692,667	211,820	1,892,718	1,000,232	773,702	90,000	3,600,000	412,218	1,144,827	9,808,204
State Aid- LRIP	450,000	19,925	0	0	0	0	0	0	0	469,925
Computer Aids	437,782	437,782	437,782	437,782	437,782	60,000	140,000	437,782	287,782	3,114,474
State Aid - GTA	290,591	276,069	276,069	276,069	276,069	0	0	0	290,591	1,685,459
Wheel Tax	345,000	0	94,000	47,000	47,000	0	0	0	94,000	627,000
Tax Levy	0	0	0	0	0	0	0	0	0	0
Funds on Hand	356,208	105,897	65,400	7,400	76,900	76,400	7,400	0	0	689,605
ARPA Funds	174,430	0	0	0	0	0	0	0	0	174,430
Total	2,736,698	1,051,493	2,765,969	1,768,483	1,611,453	220,400	3,747,400	850,000	1,817,200	16,569,096

GO Debt by Department	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
City Hall	0	0	0	0	0	0	0	0	0	0
Fire	0	0	610,000	440,000	600,000	0	3,500,000	0	0	5,150,000
Library	0	0	0	0	0	0	0	0	0	0
Parks	0	0	0	129,685	0	90,000	100,000	0	0	319,685
Police	0	0	0	1,500	1,500	0	0	0	0	3,000
Public Works	682,687	211,820	1,282,718	429,047	172,202	0	0	0	2,316,682	2,778,474
Total	682,687	211,820	1,892,718	1,000,232	773,702	90,000	3,600,000	850,000	2,316,682	8,251,159

Notes: N Van Buren \$678,392 total and S Van Buren \$956,795 total

Parks not updated

- City Hall
- Fire
- Library
- Parks
- Police
- Public Works
- Streets



10/8/2025

Capital Improvement Plan & Funding Uses

City of Waterloo, WI

Projects	Purpose/Dept.	Plan Issue	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
Brush Truck Purchase	Fire	G.O. Debt				200,000							200,000
Engine 68 (2005)	Fire	GO Promissory Notes								1,500,000			1,500,000
Ladder 73 (2001)	Fire	GO Promissory Notes								2,000,000			2,000,000
Tender 95 1987/1998	Fire	GO Promissory Notes						600,000					600,000
Ambulance	Fire	Funds on Hand		353,423									353,423
Station Maintenance-Parking Lot	Fire	Computer Aids			10,000								10,000
Power Stair Chair	Fire	Funds on Hand			7,800								7,800
Radios	Fire	G.O. Debt				80,000	350,000						350,000
Commercial Vehicle Replacement	Fire	G.O. Debt											80,000
Lifepack	Fire	Computer Aids			93,203								93,203
Lifepack	Fire	Funds on Hand			36,797								36,797
Training Center Upgrade	Fire	Funds on Hand							35,000				35,000
Floors	Fire	G.O. Debt					90,000						90,000
Overhead Doors	Fire	Funds on Hand			50,000								50,000
SCBA	Fire	G.O. Debt				330,000							330,000
SCBA-TANKS ONLY	Fire	Computer Aids			50,000								50,000
WIFI and Equipment (WIFI installed 2017)	Library	Funds on Hand				5,000							5,000
Outdoor Sign Software	Library	Funds on Hand							3,000				3,000
Parking Lot Maintenance	Library	Funds on Hand			6,500			6,500					13,000
Replace Community Room Metal Door	Library	Funds on Hand					5,000						5,000
Security System	Library	Funds on Hand				5,000							5,000
Server (last replaced 2022)	Library	Funds on Hand						12,000					12,000
Flat Roof Replacement (last done 2015)	Library	Funds on Hand							30,000				30,000
Painting Inside Building	Library	Funds on Hand								5,000			5,000
Furnace	Library	Computer Aids											45,000
Computers	Library	Funds on Hand		45,000									45,000
Field Lazer S100 Field Liner	Parks	Funds on Hand		2,000	4,800	2,400	2,400	2,400	2,400	2,400			18,800
Skaitzky Field Sound System	Parks	Computer Aids			4,250								4,250
Upper Pavilion Ceiling	Parks	Computer Aids			14,000								14,000
Lower Pavilion Services Counter	Parks	Computer Aids			40,000								40,000
Lower Pavilion Reno-Finish	Parks	Computer Aids			35,000								35,000
Carousel Fence	Parks	Computer Aids				21,000							21,000
Painting Outer Buildings	Parks	Computer Aids			15,000								15,000
Sidewalk Replacement	Parks	Computer Aids			15,000								15,000
New Coolers	Parks	Computer Aids			10,000								10,000
Carousel Maintenance	Parks	Computer Aids								90,000			90,000
Upper Pavilion Walls/Closet	Parks	Computer Aids			13,000								13,000
Lower Pavilion Ceiling	Parks	Computer Aids						62,400					62,400
Outer Building Siding	Parks	Computer Aids						40,000					40,000
Carousel Painting	Parks	Computer Aids						35,000					35,000
Basketball/Pickleball Court Renovation	Parks	Computer Aids										125,000	125,000
Disc Golf Course Update	Parks	Computer Aids										25,000	25,000
Bingo Hall Bathrooms	Parks	Computer Aids											0
Lower Parking Lot Repaving	Parks	Computer Aids					111,839						111,839
Pavilion New Siding	Parks	Computer Aids					13,161						13,161
Pavilion New Siding	Parks	GO Promissory Notes											111,839
Gator B	Parks	G.O. Debt					20,000						20,000



WATERLOO CIP

Projects	Purpose/Dept.	Plan Issue	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
Stadium Steps/Seating	Parks		Computer Aids								437,782		437,782
Stadium Steps/Seating	Parks	GO Promissory Notes	G.O. Debt								412,218		412,218
Fremens Park Lower Parking Lot	Parks	GO Promissory Notes	G.O. Debt							100,000			100,000
Park Maintenance	Parks		Computer Aids	105,000	20,000					50,000			175,000
Field A-3rd Base Fence	Parks		Computer Aids				10,000						10,000
Morrison Soccer Street	Parks	GO Promissory Notes	G.O. Debt				96,524						96,524
Carousel Roof	Parks	GO Promissory Notes	G.O. Debt						90,000				90,000
Upper Pavilion Floor Repair	Parks	GO Promissory Notes	G.O. Debt						60,000				60,000
Kitchen Renovation	Parks		Computer Aids			1,600							1,600
Taser	Police		Computer Aids				1,500						1,500
Squad Radar	Police	GO Promissory Notes	G.O. Debt										3,200
Squad Computers/Mobile Data	Police		Computer Aids	18,500									18,500
In Squad WIFI Internet	Police		Computer Aids	8,500									8,500
Body Wearable Camera	Police		Computer Aids			50,000							50,000
Squad Car	Police		Funds on Hand										0
Squad Car	Police		Computer Aids	54,000									54,000
Squad Car	Police		Funds on Hand			53,000		56,000					109,000
Chevy Pick Up Truck	Public Works		Computer Aids			50,000							50,000
Dump Freightliner Truck #5	Public Works		Computer Aids					100,000					100,000
Dump Freightliner Truck #5	Public Works		Computer Aids					80,000					80,000
Dump Freightliner Truck #7	Public Works	GO Promissory Notes	G.O. Debt		18,600								18,600
Scag-Cheeta Mower	Public Works		Computer Aids										13,600
John Deere End Loader Tractor	Public Works		Computer Aids			260,182							260,182
John Deere End Loader Tractor	Public Works	GO Promissory Notes	G.O. Debt			159,990							159,990
John Deere 2555 Tractor	Public Works	GO Promissory Notes	G.O. Debt				80,000						80,000
Elgin Street Sweeper	Public Works	GO Promissory Notes	G.O. Debt				67,057						67,057
Tandem Axle Utility Trailer	Public Works		Computer Aids	8,000									8,000
Elgin Street Sweeper	Public Works		Computer Aids				307,943						307,943
Roller/Wacker Unit	Public Works		Computer Aids				8,000						8,000
DPW Yard Chain Fence	Public Works		Computer Aids										13,500
Park Pedestrian Bridge	Public Works		Computer Aids	13,500									13,500
Scag Mower/Turf Tiger	Public Works		State Aid - GTA	40,000									40,000
Lum/Henry Sidewalk Project	Public Works		Computer Aids			20,000							20,000
DPW Parking Lot/Gutters	Public Works		Computer Aids	111,067									111,067
203 E Madison Street - Phase 3	Public Works	GO Promissory Notes	G.O. Debt	120,125									120,125
203 E Madison Street - Phase 3	Public Works	GO Promissory Notes	G.O. Debt		211,820								211,820
203 E Madison Street - Phase 3	Public Works		Computer Aids		64,729								64,729
203 E Madison Street - Phase 3	Public Works		State Aid - GTA		34,344								34,344
Hendricks Street Recon \$1,512,617	Public Works		ARPA Funds	174,430									174,430
Hendricks Street Reconstruction	Public Works		State Aid- LRIP	450,000									450,000
Hendricks Street Reconstruction	Public Works		Wheel Tax	345,000									345,000
Hendricks Street Reconstruction	Public Works	GO Promissory Notes	G.O. Debt	543,187									543,187
Indian Hills Drive Mill and Overlay	Public Works		State Aid - GTA	210,591									210,591
Indian Hills Drive Mill and Overlay	Public Works	GO Promissory Notes	G.O. Debt	19,375									19,375
Crack Fill/Chip Seal	Public Works		State Aid - GTA	80,000									80,000
Chipper Truck	Public Works		Computer Aids	114,215									114,215
Chipper Truck	Public Works		Funds on Hand	785									785
Hickory-Maple \$194,623	Public Works	GO Promissory Notes	G.O. Debt					75,841					75,841
Hickory-Maple	Public Works		Computer Aids					118,782					118,782
State Highway 89 \$605,059	Public Works	GO Promissory Notes	G.O. Debt				281,990						281,990
State Highway 89	Public Works		State Aid - GTA				276,069						276,069
State Highway 89	Public Works		Wheel Tax				47,000						47,000



WATERLOO CIP

Projects	Purpose/Dept.	Plan Issue	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
Maple \$419,430 * Need to Hwy 19	Public Works	GO Promissory Notes	G.O. Debt					96,361					96,361
Maple	Public Works		State Aid - GTA					276,069					276,069
Maple	Public Works		Wheel Tax					47,000					47,000
Van Buren (S)-Full Length \$1,312,795	Public Works	GO Promissory Notes	G.O. Debt			942,728							942,728
Van Buren (S) - Milw Ave to Dead End	Public Works		State Aid - GTA			276,069							276,069
Van Buren (S) - Milw Ave to Dead End	Public Works		Wheel Tax			94,000							94,000
Van Buren (N)-Madison S/DeadEnd M&O	Public Works		State Aid- LRIP	19,925									19,925
Van Buren (N)-Madison S/DeadEnd M&O	Public Works		State Aid - GTA	69,675									69,675
Van Buren (N)- to Harrison St	Public Works		State Aid - GTA	72,050									72,050
Hwy 19 (Kwik Trip to Main St) \$1,817,200	Public Works	GO Promissory Notes	G.O. Debt								1,144,827		1,144,827
Hwy 19 (Kwik Trip to Main St)	Public Works		State Aid - GTA								290,591		290,591
Hwy 19 (Kwik Trip to Main St)	Public Works		Computer Aids								287,782		287,782
Hwy 19 (Kwik Trip to Main St)	Public Works		Wheel Tax								94,000		94,000
Actual CIP Costs				2,736,698	1,051,493	2,765,969	1,768,483	1,611,453	220,400	3,747,400	850,000	1,967,200	16,719,096

Sources of Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
G.O. Debt	682,687	211,820	1,892,718	1,000,232	773,702	90,000	3,600,000	412,218	1,744,827	9,808,204
State Aid- LRIP	450,000	19,925		0	0	0	0	0	0	469,925
Computer Aids	437,782	437,782	437,782	437,782	437,782	60,000	140,000	437,782	287,782	3,114,474
State Aid - GTA	290,591	276,069	276,069	276,069	276,069	0	0	0	290,591	1,685,458
Wheel Tax	345,000	0	94,000	47,000	47,000	0	0	0	94,000	627,000
Tax Levy		0	0	0	0	0	0	0	0	0
Funds on Hand	356,208	105,897	65,400	7,400	76,900	70,400	7,400	0	0	699,605
ARPA Funds	174,430	0	0	0	0	0	0	0	0	174,430
Total	2,736,698	1,051,493	2,765,969	1,768,483	1,611,453	220,400	3,747,400	850,000	1,817,200	16,589,096

GO Debt by Department	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
City Hall	0	0	0	0	0	0	0	0	0	0
Fire	0	0	610,000	440,000	600,000	0	3,500,000	0	0	5,150,000
Library	0	0	0	0	0	0	0	0	0	0
Parks	0	0	0	129,685	0	90,000	100,000	0	0	319,685
Police	0	0	0	1,500	1,500	0	0	0	0	3,000
Public Works	682,687	211,820	1,282,718	429,047	172,202	0	0	0	2,316,682	2,778,474
Total	682,687	211,820	1,892,718	1,000,232	773,702	90,000	3,600,000	850,000	2,316,682	8,251,159

Notes: N Van Buren \$678,392 total and S Van Buren \$956,795 total

Parks not updated

- City Hall
- Fire
- Library
- Parks
- Police
- Public Works
- Streets



FINANCE AND PERSONNEL COMMITTEE
ROLLING TASK LIST

1. EMPLOYEE HANDBOOK – REFRESH
*Vacation policy *Sick Leave – updated*Residency requirement
2. NEW HANDBOOK POLICY – AI
Committee of department heads - 1st meeting 7/8/25
3. FIRE CHIEF MEETING - ROLE AND EXPECTATIONS FOR POSITION
 - a. Sale of Equipment; wants 3rd Ambulance & another Brush Truck
4. WU DELINQUENT UTILITIES – MBHM/COLLECTION FEES & LEGAL FEES
5. FIRE DEPARTMENT – DONATIONS/ORDINANCE (3 accounts)
6. UTILITIES/CITY WRITE-OFF FROM AUDIT
*Lana zeroed out, need to review issue and bill back Utility if needed (from 2019, 2022)
**In process of reconciliation of the account.
7. PLANS FOR HICKORY AND MAPLE ST – REVIEW-HOUSING
8. POLICY FOR ROADS AND SHARING COST WITH UTILITIES
* 33% has been prior practice, not written anywhere. Hendricks will be split as part of USDA information.
9. OVERPAYMENTS OF CITY PROPERTY TAXES
10. REVISE FUND BALANCE ORDINANCE – PRIOR TO 2027 BUDGET
*Ehlers Recommendation
11. FORM ADHOC COMMISSION WITH TOWNSHIPS – FIRE/EMS
*March/April – FUNDING MOVING FORWARD
12. DEPARTMENT HEAD REVIEWS
*Schedule

COMPLETED TASK ITEMS

~~NEW HANDBOOK POLICY - ANTI-BULLYING~~ Approved - June 2025

~~DPW/PARKS DEPT HEADS - PERSONNEL SUPERVISION PROCEDURES~~
Approved in May (DPW) and June (Parks) 2025

City of Waterloo Finance, Insurance & Personnel Committee - - Annual Calendar

revised: 12/26/2024

- Meeting night: 3rd Thursday of month at 6:00 pm**
- Monthly recurring: review of disbursements, payroll, and treasurer's reports**

<p>JANUARY</p> <ul style="list-style-type: none"> <input type="checkbox"/> Review of Department Heads as needed. <input type="checkbox"/> Audit Prep
<p>FEBRUARY</p> <ul style="list-style-type: none"> <input type="checkbox"/> Audit
<p>MARCH</p> <ul style="list-style-type: none"> <input type="checkbox"/> Fee Schedule Review
<p>APRIL</p> <ul style="list-style-type: none"> <input type="checkbox"/> § 53-12 Review of debt schedules & debt refunding opportunities. <input type="checkbox"/> Audit Presentation third Thursday
<p>MAY</p> <ul style="list-style-type: none"> <input type="checkbox"/> Addressing items raised in financial audit and Workman's Comp audit <input type="checkbox"/> Resolution for carryover after audit is complete
<p>JUNE</p> <ul style="list-style-type: none"> <input type="checkbox"/> Mayor's Budget start date; build Council consensus for budget policy objectives <input type="checkbox"/> Tax Incremental Finance Districts, review. <input type="checkbox"/>
<p>JULY</p> <ul style="list-style-type: none"> <input type="checkbox"/> Meet with Dept. Heads on Budget Expectation & Concerns <input type="checkbox"/>
<p>AUGUST</p> <ul style="list-style-type: none"> <input type="checkbox"/> Budget deliberation.
<p>SEPTEMBER</p> <ul style="list-style-type: none"> <input type="checkbox"/> § 53-14 Updating capital improvement plan. <input type="checkbox"/> Budget deliberation.
<p>OCTOBER</p> <ul style="list-style-type: none"> <input type="checkbox"/> Initial review of calendar year insurance renewal policies. <input type="checkbox"/> Final Committee budget recommendation to full City Council.
<p>NOVEMBER</p> <ul style="list-style-type: none"> <input type="checkbox"/> Final review of calendar year insurance renewal policies.
<p>DECEMBER</p> <ul style="list-style-type: none"> <input type="checkbox"/> <u>Review and recommend Current Budget Amendment #2 (July – Dec.)</u>