



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: July 18, 2019
TIME: 6:00 P.M.
LOCATION: Municipal Building Council Chamber, 136 N. Monroe Street

1. CALL TO ORDER AND ROLL CALL
2. MEETING MINUTES APPROVAL: June 20, 2019 Meeting Minutes
3. PUBLIC COMMENT
4. UNFINISHED BUSINESS
 - a. Impact Fee Review And Recommendations Report
5. NEW BUSINESS
 - a. Emergency Funding Request –Replacement Of Air Conditioning Units At Karl Junginger Memorial Library, \$11,575
 - b. Wage Increase For Part-Time Police Officers - \$14.54 To \$19.00 Per Hour (referred from Public Safety & Health Comm.)
 - c. June Monthly Financial Statements
 - i. General Disbursements - \$597,130.38 ***
 - ii. Payroll - \$77,473.16 ***
 - iii. Treasurer's Report & Budget Reports **
 - d. Tax Incremental Finance Districts 1-4, Return On Investment By Project Report.
 - e. 2020-2025 Budget Deliberations
 - i. 2019 - 2024 Budget Forecast
 - ii. Budget Deliberation Calendar
 - f. Worker Compensation Review
6. FUTURE AGENDA ITEMS AND ANNOUNCEMENTS
7. ADJOURNMENT


Mo Hansen
Clerk/Treasurer

** Treasurer's Report & Budget Report – presented as stand along document on municipal webpage

*** See Council Packet, Also On This Evening's Council Agenda

Committee Members: Thomas, Griffin and Kuhl

Posted, emailed & distributed: 07/12/2019

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 FINANCE, INSURANCE & PERSONNEL COMMITTEE: MEETING MINUTES
June 20, 2019

1. CALL TO ORDER AND ROLL CALL. Thomas called the meeting to order at 6:00 p.m. Members present: Thomas, Griffin & Kuhl. Absent: none. Also attending: Mayor Quimby; Police Chief Denis Sorenson; Utility Superintendent Barr Sorenson; Library Director Kelli Mountford; Public Works Director Chad Yerges and Clerk/Treasurer Hansen.
2. MEETING MINUTES APPROVAL: May 16, 2019 Meeting Minutes. MOTION: Moved Griffin, seconded by Kuhl to approve with one correction, noted. VOICE VOTE. Motion carried.
3. PUBLIC COMMENT. None.
4. NEW BUSINESS
 - a. May Monthly Financial Statements
 - i. General Disbursements - \$841,780.15. MOTION: Moved by Griffin, seconded by Kuhl to recommend approval. ROLL CALL VOTE: Ayes: Kuhl, Griffin & Thomas. Noes: none. Motion carried.
 - ii. Payroll - \$69,513.64. MOTION: Moved by Griffin, seconded by Kuhl to recommend approval. ROLL CALL VOTE: Ayes: Kuhl, Griffin & Thomas. Noes: none. Motion carried.
 - iii. Treasurer's Report & Budget Reports. Moved by Griffin, seconded by Kuhl to recommend acceptance. VOICE VOTE: Motion carried.
 - b. Impact Fee Review And Recommendations Report. DISCUSSION: Hansen reviewed the written report. MOTION: Moved by Griffin seconded by Kuhl to table consideration of report recommendations to allow for further review. VOICE VOTE: Motion carried.
 - c. Tax Incremental Finance Districts 1-4, Review.
 - d. 2020-2025 Budget Deliberations
 - i. Comparing & Contrasting 2019 & 2020. Hansen review the report. Quimby said the report did not contain a five year time horizon. No action taken.
 - ii. Budget Deliberation Calendar. No action taken.
5. FUTURE AGENDA ITEMS AND ANNOUNCEMENTS
 - a. Worker Compensation Review, (see Committee calendar for additional). Noted.
6. ADJOURNMENT. MOTION: Moved by Griffin, seconded by Kuhl to adjourn. VOICE VOTE: Motion carried. Approximate time: 6:50 p.m.

Attest:



Mo Hansen
Clerk/Treasurer



This report to the Committee omits the appendix consisting of many reference pages from earlier 2006 & 2008 Impact Fee reports. This report with the appendix can be view at: <http://www.waterloowi.us/your-government/economic-development/186-impact-fees>

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City of Waterloo Impact Fee Review and Recommendations

June 2019

Mo Hansen
Clerk/Treasurer

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1. INTRODUCTION

What are Impact Fees?



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

Waterloo Timeline.

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

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

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

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

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

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

Reference Material Listed.

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

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

2. EXECUTIVE SUMMARY

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

3. 2006-2018 REVENUE & EXPENDITURES

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

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

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

Fee Allocation.

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

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

- Park & Recreation – \$17,323
 - Allocated for Capital Fund expenses for new park space at 720 West Madison Street
- Public Works – \$25,055; Sanitary Sewer – \$40,606; and Storm Sewer – \$11,405
 - Allocated for Capital Fund expenses for STH 89 and Knowlton Street/McKay Way Improvements
- Water Impact Fees are allocated to update capacity relating to water supply for the Knowlton Street/McKay Way improvements; STH 19 improvements; the extension of extension of Commercial Avenue. NOTE: The working assessment documents has not been updated to reflect these facility needs. Going forward updates should be considered annually.
 - \$14,088 for water system improvements for Knowlton Street/McKay Way & STH 19
 - \$13,884 for water system improvements for the extension of Commercial Avenue

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

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

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

4. CITY COUNCIL IMPACT FEE WAIVERS

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

5. IMPACT FEE RECOMMENDATIONS

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

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

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

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

Five Action Steps.

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

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

Authority To Impose Under Wisconsin Statutes.

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

Eligible Facilities.

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

Eligible Costs.

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

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

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

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

Determining the Fee Amounts.

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

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

Waterloo's Growth Prognosis.

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

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

5. PERIODIC REVIEW

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

6. APPENDIX

Reference Material Attached.

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

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



Cardinal Heating & Air Conditioning
3361 Brooks Drive
Sun Prairie, WI 53590

BILL TO

Karl Junginger Memorial Library
625 North Monroe Street
Waterloo, WI 53594 USA

INVOICE
38084408

INVOICE DATE
Jun 27, 2019

JOB ADDRESS

Karl Junginger Memorial Library
625 North Monroe Street
Waterloo, WI 53594 USA

Completed Date: 6/27/2019

TASK	DESCRIPTION	QTY	PRICE	TOTAL
COMMERCIAL REPLACEMENT	COMMERCIAL REPLACEMENT: Install (5) Carrier 3.5 Ton 3 Phase Condensers Installing (5) 3.5 Ton Slab Evaporator Coils, Sheet metal Work, Condenser Pad, All Electrical, Drain Lines & Fittings, Refrigerant Piping and Freon, Labor & Permit **10 Year Compressor Warranty **5 Year Parts & *1 Year Labor	1.00	\$23,150.00	\$23,150.00

SUB-TOTAL \$23,150.00

TAX \$0.00

TOTAL DUE \$23,150.00

BALANCE DUE \$23,150.00

Thank you for your business!
CUSTOMER AUTHORIZATION

Payment Due Upon Completion

Sign here

Date

Item 5d

This report will not be completed for the July meeting.

Item 5e

2020-2025 Budget Deliberations

To be handed out at the meeting



Experience Modification Lookup

Primary Risk Name: **WATERLOO CITY OF**

Address: **136 N MONROE ST WATERLOO , WI 53594**

Risk Combo ID: **050608009**

Risk Coverage ID: **0120195**

Last Inspection: **None**

Effective Year	Experience Modification	Status (1)	Revision Number	Rating Type (2)	Release Date	WCPAP Factor (3)
2019	0.84	Released	000	N	07/22/2018	None
2018	0.85	Released	000	N	07/16/2017	None
2017	0.86	Released	000	N	08/24/2016	None
2016	0.82	Released	000	N	08/17/2015	None
2015	1.10	Released	000	N	08/19/2014	None

(1) Status shown as "DNQ" means that the Risk does not meet the minimum premium eligibility requirements (Does Not Qualify) for experience rating. The DNQ status remains effective until the minimum premium eligibility requirements are met. When consecutive DNQs occur, a gap in the effective year will result.

(2) Rating Type:

N = "Normal"

This means that payroll and loss data from all applicable policies and report levels have been included in the rating, and no rate change is pending.

C = "Contingent"

This means that the Bureau is missing one unit statistical report from the experience rating calculation, however, a rating has been released in accordance with the rules of the Experience Rating Plan.

(3) WCPAP Factor:

If a WCPAP factor is available, the Factor will appear only when an experience modification fact is available for that effective year. In the event there is no experience modification listed for a year, go to [WCPAP Lookup](#) to retrieve any available WCPAP factor.

DNQ = "Does Not Qualify"

This indicates the Risk does not meet the minimum eligibility requirements for a WCPAP credit.

None

This indicates there are no WCPAP Credit/DNQ results available.

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**City of Waterloo
Insurance Allocation
For the Year Ended 12/31/2019**

**Note: Run the YTD Detail Ledger for Insurance (Property, Liability, WC)
Reconcile the amounts paid to the allocation report compiled by R&R Insurance (Net of WC Audit)**

Total Amount From R&R Insurance Report	110,848.00	
Total Amount From Analyzed Detail Ledger	110,848.00	(taken from the 2019 Invoice fi
Difference	-	Spread sheet differed by inma Paid by General Fund (Correct

Allocation (R&R Report):	Liability (inc. Auto)	Property	Workers Comp	Total
City	4,328	1,570	9,810	15,708
Rounding Adjustment	-	1	(1)	-
Police	8,808	1,343	11,943	22,094
DPW	2,357	664	693	3,714
Total General Fund	15,493	3,578	22,445	41,516
Journal Entry:				
CATV	-	41	-	41
Fire	16,953	1,891	6,109	24,953
Library	2,272	1,873	1,990	6,135
Parks	3,054	2,906	1,990	7,950
Total Journal Entry	22,279	6,711	10,089	39,079
Waterloo Utilities Billing:				
Water	2,008	1,578	1,972	5,558
Sewer	6,533	4,361	1,972	12,866
Electric	5,708	3,314	2,807	11,829
Total Waterloo Utilities	14,249	9,253	6,751	30,253
Grand Total	52,021	19,542	39,285	110,848
				110,848

Journal Entry Detail (Proposed):

Department	Insurance	Account	Debit	Credit
CATV	Liability	200-55-5560-512	-	
CATV	Property	200-55-5560-510	41.00	
CATV	Workers Comp	200-55-5560-511	-	
Fire	Liability	220-52-5232-512	16,953.00	
Fire	Property	220-52-5232-510	1,891.00	
Fire	Workers Comp	220-52-5232-511	6,109.00	
Library	Liability	812-55-5511-512	2,272.00	
Library	Property	812-55-5511-510	1,873.00	
Library	Workers Comp	812-55-5511-511	1,990.00	
Parks	Liability	225-55-5530-512	3,054.00	
Parks	Property	225-55-5530-510	2,906.00	
Parks	Workers Comp	225-55-5530-511	1,990.00	
City	Liability	100-51-5193-512		22,279.00
City	Property	100-51-5193-510		6,711.00
City	Workers Comp	100-51-5193-511		10,089.00
			39,079.00	39,079.00

Waterloo Utilities Billing Detail (Proposed):

Department	Insurance	Account	Debit	Credit
Waterloo Utilities	Liability	100-12386	14,249.00	
Waterloo Utilities	Property	100-12386	9,253.00	
Waterloo Utilities	Workers Comp	100-12386	6,751.00	
City	Liability	100-51-5193-512		14,249.00
City	Property	100-51-5193-510		9,253.00
City	Workers Comp	100-51-5193-511		6,751.00
			30,253.00	30,253.00

Workers Compensation

Class Code	Description	Estimated Payroll 18-19	Audited Payroll 18-19	Estimated Payroll Current Year
7720	Police Officers and Drivers	518,043	433,023	503,000
8810	Clerical Office Employees	535,634	506,000	514,000
7520	Waterworks Operation	116,303	121,543	120,000
7710	Civil Defnese Workers	37,000	14,878	20,000
7704	Firefighters-Non Volunteer	113,149	103,555	107,000
9412	Municipal Operations-Misc	378,785	395,587	396,000
7539	Electirc Power CO NOC	177,122	191,687	190,000
7709	Firefighters-Volunteer	If Any	4,851	If Any



PREMIUM AUDIT ACCOUNT SUMMARY

FROM: UNITED HEARTLAND
 P.O. BOX 3026
 MILWAUKEE, WI 53201-3026
 Policy Number: 0900048862

Insured: City of Waterloo

Policy Period 1/1/2018 to 1/1/2019

Agent: R&R Insurance - Waukesha

1581 E. Racine Ave.
 PO Box 1610
 Waukesha, WI 53187-1610

Inquiries: (800)258-2667

Date Prepared: 04/22/2019

Page 1

Issuing Carrier: League of Wisconsin Municipalities Mutual Insurance Company

Bureau ID # TBD

FEIN/Tax ID# 39-6006400

<u>Code</u>	<u>Description</u>	<u>Audited Payroll</u>	<u>Rate</u>	<u>Audited Premium</u>
Period 01/01/2018 - 01/01/2019				
Wisconsin				
7520	WATERWORKS OPERATION & D	\$121,543	4.040	\$4,910.00
7539	ELECTRIC POWER CO NOC - ALL EMPLOYEES & D	\$191,687	1.690	\$3,240.00
7704	FIREFIGHTERS & D - NON-VOLUNTEER	\$103,555	4.530	\$4,691.00
7709	FIREFIGHTERS - VOLUNTEER	\$4,851	0.000	\$3,213.00
7710	CIVIL DEFENSE WORKERS	\$14,878	5.010	\$745.00
7720	POLICE OFFICERS & D	\$433,023	3.160	\$13,684.00
8810	CLERICAL OFFICE EMPLOYEES NOC	\$506,000	0.210	\$1,063.00
9412	MUNICIPAL OPERATIONS - MISCELLANEOUS CITY	\$395,587	4.250	\$16,812.00
	Total Manual Premium			\$48,358.00
9898	Experience Modification	\$48,358	0.850	(\$7,254.00)
	Total Modified Premium			\$41,104.00
	Total Standard Premium			\$41,104.00
0063	Premium Discount	\$41,104	6.885%	(\$2,830.00)
0900	Expense Constant			\$220.00
	Terrorism	\$1,771,124		\$0.00
	Catastrophe (other than Certified Acts of Terrorism)	\$1,771,124		\$0.00



PREMIUM AUDIT ACCOUNT SUMMARY

FROM: UNITED HEARTLAND
P.O. BOX 3026
MILWAUKEE, WI 53201-3026
Policy Number: 0900048862

Insured: City of Waterloo

Policy Period 1/1/2018 to 1/1/2019

Agent: R&R Insurance - Waukesha

1581 E. Racine Ave.
PO Box 1610
Waukesha, WI 53187-1610

Inquiries: (800)258-2667

Date Prepared: 04/22/2019

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Issuing Carrier: League of Wisconsin Municipalities Mutual Insurance Company

Bureau ID # TBD

FEIN/Tax ID# 39-6006400

<u>Code</u>	<u>Description</u>	<u>Audited Payroll</u>	<u>Rate</u>	<u>Audited Premium</u>
	Total Audited Premium			\$38,494.00
	Total Audited Payroll:	<u>\$1,771,124.00</u>	Total Audited Premium:	<u>\$38,494.00</u>

INSURED City of Waterloo 136 N. Monroe St Waterloo, WI 53594	POLICY NUMBER(S) 0900048862	POLICY PERIOD 1/1/2018 to 1/1/2019	AUDIT PERIOD 1/1/2018 to 1/1/2019	COMPLETION DATE 4/4/2019	IPI CASE No. 8351820
				AUDITOR NBR 9146	AUDIT TYPE Physical
				CUSTOMER ACCOUNT UHGAWI	CUSTOMER SPECIAL 747424

Exposure Summary

Basis: A = Area C = Total Cost M = Admissions P = Payroll S = Sales U = Units E = Each

State	Description	Number of Employees	Basis	Classification Code	Exposure
	Workers Compensation				
	Payroll Exposure				
	1/1/2018 to 1/1/2019				
	Loc 1 CITY OF WATERLOO 136 N. Monroe St, Waterloo, WI 53594 39-6006400				
WI	WATERWORKS OPERATIONS & D	8	P	7520	\$121,543
WI	ELECTRIC POWER CO NOC - ALL EMPLOYEES & D	8	P	7539	\$191,687
WI	FIREFIGHTERS & D	3	P	7704	\$103,555
WI	CIVIL DEFENSE WORKERS	8	P	7710	\$14,878
WI	POLICE OFFICERS & D	9	P	7720	\$433,023
WI	CLERICAL OFFICE EMPLOYEES & NOC	49	P	8810	\$506,000
WI	MUNICIPAL OPERATIONS - MISCELLANEOUS - INCLUDING BUT NOT CONFINED TO - CITY	31	P	9412	\$395,587
	Count/Units				
	Loc 1 CITY OF WATERLOO 136 N. Monroe St, Waterloo, WI 53594 39-6006400				
WI	FIREFIGHTERS - VOLUNTEER		U	7709	4,851