

# CITY COUNCIL MEETING REMOTE VIA PHONE USING ZOOM TUESDAY, JUNE 15, 2021 – 7:00 PM

https://us02web.zoom.us/j/85115081013?pwd=V3g2TWlrL0NxbDVDcmpNeWQvTUJoQT09

Meeting ID: 851 1508 1013 Passcode: 052404

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#### **AGENDA**

- 1. Call meeting to order
- 2. Roll call
- 3. Public Hearings None
- **4.** <u>Public Comment:</u> The City Council will receive comments from City residents. Comments are generally limited to three minutes per individual. Anyone wishing to speak is required to sign up in advance or state the following items for the record when called upon: name, address, subject matter, and contact information. No action will be taken on any public comments unless the item is also elsewhere on the agenda.
- 5. <u>Consent Agenda:</u> The Consent Agenda outlined below is hereby presented for action by the City Council. Items may be removed from the Consent Agenda on the request of any one Council member. Items not removed may be adopted by one action without debate. Removed items may be taken up either immediately after the Consent Agenda or placed later on the agenda at the discretion of the Council President.
  - a. Review and possible action relating to the **minutes of the June 1, 2021 regular City Council meeting** (Ebbert)
  - Review and possible action relating to the minutes of the June 8, 2021 Plan
     Commission meeting (Ebbert)

- c. City Sewer, Water, and Stormwater Utility Financial Statements as of May 31, 2021 (Ebbert)
- d. Review and possible action relating to an extraterritorial preliminary one-lot
   Certified Survey Map creating a 1.3-acre residential lot at N815 McIntyre Road (CSM-2021-02) (Selle)
- e. Review and possible action relating to **building**, **plumbing**, **and electrical permit report for May**, **2021** (LeMire)
- f. Monthly Report of Licenses and Permits Issued by the City Clerk (Ebbert)

#### 6. Petitions, Requests, and Communications – None

#### 7. Resolutions and Ordinances:

- Review and possible action relating to the Wastewater Utility 2020 Compliance Maintenance Annual Report and Resolution No. 1361 authorizing filing of report (Christensen)
- Second reading of an Ordinance to amend Section 6-35 of the City of Fort Atkinson Municipal Code (prohibits leaving a licensed premise with open alcohol) (LeMire)
- Second reading of an Ordinance to create Section 58-73 and Section 58-76 of the City of Fort Atkinson Municipal Code (relating to disorderly conduct and prohibitions on streets and sidewalks, respectively) (LeMire)
- d. Second reading of an Ordinance to amend Section 62-4 of the City of Fort Atkinson Municipal Code (relating to alcohol consumption in City parks after hours) (Amendment #1) (LeMire)
- e. First reading of an **Ordinance Annexing the Territory along Banker Road to the City of Fort Atkinson** (LeMire)

#### 8. Reports of Officers, Boards, and Committees:

- a. City Manager's Report (LeMire)
- b. Review and presentation of **2020 audit materials** (Ebbert)

#### 9. Unfinished Business - None

#### 10. New Business:

- a. Review and possible action relating to **2021-2022 Municipal Insurance Proposals** for the City of Fort Atkinson (LeMire/Ebbert)
- Review and possible action relating to a proposal from Ignatek, LLC for Interactive Council Chambers to support future hybrid public meetings not to exceed \$31,765.63 (Ebbert)
- c. Review and possible action relating to proposals for a Phase II Environmental Assessment for the **Loeb-Lorman Remediation Project** (Selle)

## 11. Miscellaneous – None

## 12. Claims, Appropriations and Contract Payments:

a. Review and possible action relating to the **Verified Claims** presented by the Director of Finance and authorization of payment (Ebbert)

## 13. Adjournment

Date Posted: June 11, 2021

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City of Fort Atkinson City Clerk/Treasurer's Office 101 N. Main Street Fort Atkinson, WI 53538

# CITY COUNCIL MEETING REMOTE VIA PHONE USING ZOOM TUESDAY, JUNE 1, 2021 – 7:00 PM

#### **CALL MEETING TO ORDER**

President Scherer called the meeting to order at 7:00 pm.

#### **ROLL CALL**

Present: Cm. Becker, Cm. Hartwick, Cm. Housley, Cm. Johnson and President Scherer. Also present: City Manager, City Attorney, City Clerk/Treasurer, City Engineer, Park & Recreation Director, Police Chief, Fire Chief and Building Inspector.

#### **PUBLIC HEARINGS - NONE**

#### **PUBLIC COMMENT - NONE**

#### **CONSENT AGENDA:**

- a) Review and possible action relating to the minutes of the May 18, 2021 regular City Council meeting (Ebbert)
- b) Review and possible action relating to the minutes of the May 25, 2021 License Committee meeting (Ebbert)
- c) Review and possible action relating to the minutes of the May 17, 2021 Economic Development Commission meeting (LeMire)
- d) Review and possible action relating to the minutes of the May 18, 2021 Ordinance Committee meeting (LeMire)
- e) Review and possible action relating to Special Event request to hold the Fat Boyz  $16^{th}$  Anniversary Bike Raffle at parking lot of 201 235 S Main St on June 26, 2021 (Ebbert)

Cm. Becker moved, seconded by Cm. Johnson to approve the Consent Agenda as listed, items 5.a. through 5.e. Motion carried unanimously.

#### PETITIONS, REQUESTS, AND COMMUNICATIONS - NONE

#### **RESOLUTIONS AND ORDINANCES:**

Second and possible third/final reading relating to an Ordinance to create Sections 22-456 through 22-458 of the City of Fort Atkinson Municipal Code (relating to Mobile Merchants) (LeMire)

Manager LeMire commented this is the second reading of Ordinance with a staff recommendation to waive the third reading and adopt. No comments were received by the public or staff.

Cm. Becker moved, seconded by Cm. Johnson to suspend the rules and waive a third reading of this Ordinance to create Sections 22-456 through 22-458 of the City of Fort Atkinson Municipal Code relating to Mobile Merchants. Motion carried unanimously.

Cm. Becker moved, seconded by Cm. Johnson to adopt this Ordinance to create Sections 22-456 through 22-458 of the City of Fort Atkinson Municipal Code relating to Mobile Merchants. Motion carried unanimously.

First reading relating to an Ordinance to amend Section 6-35 of the City of Fort Atkinson Municipal Code (prohibits leaving a licensed premise with open alcohol) (Bump)

Chief Bump presented three Ordinances that assist the Officers in dealing with open intoxicants that aim at making positive changes across the community, specifically in the downtown and parks.

Cm. Becker moved, seconded by Cm. Johnson to direct the City Manager to prepare this Ordinance for a second reading at the meeting on June 15, 2021. Motion carried unanimously.

First reading relating to an Ordinance to create Section 58-73 and Section 58-76 of the City of Fort Atkinson Municipal Code (relating to disorderly conduct and prohibitions on streets and sidewalks, respectively) (Bump)

Cm. Becker moved, seconded by Cm. Johnson to direct the City Manager to prepare this Ordinance for a second reading at the meeting on June 15, 2021. Motion carried unanimously.

First reading relating to an Ordinance to amend Section 62-4 of the City of Fort Atkinson Municipal Code (relating to alcohol consumption in City parks after hours) (Bump)

Cm. Becker moved, seconded by Cm. Hartwick to move to direct the City Manager to prepare this ordinance for a second reading at the meeting on June 15, 2021. Motion carried unanimously.

Review and possible action relating to a Resolution approving participation in the 2022 Jefferson County Road Aid Program and authorizing the City's contribution of \$6,191 from the 2021 Street Program budget (Selle)

Cm. Hartwick moved, seconded by Cm. Johnson to approve this Resolution approving participation in the 2022 Jefferson County Road Aid Program and authorizing the City's contribution of \$6,191 from the 2021 Street Program Budget. Motion carried unanimously.

#### REPORTS OF OFFICERS, BOARDS, AND COMMITTEES:

City Manager's Report (LeMire)
No action was taken.

City of Fort Atkinson 2021 Financial Update (Justin Fischer, Baird)
Cm. Becker moved, seconded by Cm. Johnson to accept and file the 2021 Financial Update.
Motion carried unanimously.

#### **UNFINISHED BUSINESS:**

Review and possible action relating to a Developer's Agreement between the City of Fort Atkinson and Garrison Holdings, LLC for TIF #8 assistance in the amount of \$66,500 (LeMire) Manager LeMire presented the agreement structured as a "pay-go" financing which means that only funds reimbursed to the developer are those added through the increment funded by the development. The agreement provides \$66,500 in incentive payments to the developer, based on the increment added to the TID.

Cm. Hartwick moved, seconded by Cm. Becker to approve the Developer's Agreement between the City of Fort Atkinson and Garrison Holdings, LLC for TIF #8 assistance in the amount of \$66,500. Motion carried unanimously.

Review and possible action relating to the Alcohol Beverage License applications for the licensing period of July 1, 2021 through June 30, 2022 (Ebbert)

Clerk Ebbert presented the submitted applications. One application is an Original Application for CS Ventures dba Beauty and the Bean. The Police Department performed compliance checks and made positive contact with licensed establishments.

Cm. Becker moved, seconded by Cm. Hartwick to approve the Alcohol Beverage License applications for the licensing period of July 1, 2021 through June 30, 2022 contingent upon payment of monies owed to the City Clerk. Motion carried unanimously.

Review and possible action relating to the Cigarette and Tobacco Product applications for the licensing period of July 1, 2021 through June 30, 2022 (Ebbert)

Cm. Hartwick moved, seconded by Cm. Johnson to approve the Cigarette and Tobacco Product applications for the licensing period of July 1, 2021 through June 30, 2022 contingent upon payment of monies owed to the City Clerk. Motion carried unanimously.

#### **NEW BUSINESS:**

Review and possible action relating to the Interactive Online Zoning Map Scope of Services from Vandewalle & Associates for \$6,325 (Juarez)

Inspector Juarez discussed the newly adopted zoning code and the necessity for new maps and explanations, specifically on the city's website. The quote from VandeWalle adds varying layers to assist Staff and the public when researching the new code.

The cost will be spread amongst the following accounts: Engineering Consulting, \$2,000, Economic Development \$2,325 and Contingency Fund, \$2,000.

Cm. Becker moved, seconded by Cm. Johnson to approve the Interactive Zoning Map Scope of Services from Vandewalle & Associates not to exceed \$6,325 including 15% contingency. Motion carried unanimously.

Review and possible action relating to Midwest Sealcoat, LLC's proposal to crackfill, level, resurface, and paint lines at tennis courts #5-8 for \$24,995 (Franseen)

Director Franseen reviewed the quotes for sealcoating following a generous donation from a local resident. The donation will cover \$24,086 of the project with the balance from the Parks supply account. Tennis Courts #1-4 were completed earlier this year.

Cm. Becker moved, seconded by Cm. Johnson to approve Midwest Sealcoat, LLC's proposal to crackfill, level, resurface, and paint lines at tennis courts #5-8 not to exceed \$24,995. Motion carried unanimously.

Review and possible action relating to a contract with Wolf Paving for 2021 Street Program not to exceed \$1,784,311 with optional paving of Jones Park parking lot (Selle)

Engineer Selle reviewed the two bids for 2021 street work. The funding source is broken down as follows: City Budget \$598,000, Vehicle Registration fee \$209,000, County LRIP funds \$64,441, MLS Grant \$387,776, Jones Dairy Farm Contribution \$150,000 for a subtotal of \$1,409,217. The City Council had authorized the borrowing of up to \$675,000 for street repair with approximately \$375,094 being used for this project/streets. Total funding \$1,784,311.

Cm. Becker moved, seconded by Cm. Johnson to approve the contract with Wolf Paving for 2021 Street Program not to exceed \$1,784,311 with optional paving of Jones Park parking lot. Motion carried unanimously.

Review and possible action relating to Fort Atkinson Fire Station Change Order #7 in the amount of \$10,090.50 (Rausch)

Chief Rausch discussed the details of the change order that would create a net of \$10,090.50. This will be funded through the remaining contingency fund and by using sales tax rebates being held by Keller. The approval does not increase the overall final budget of \$5.5 million and leaves a small contingency remaining of \$5,255.72.

Cm. Hartwick moved, seconded by Cm. Becker to approve Fort Atkinson Fire Station Change Order #7 in the amount of \$10,090.50. Motion carried unanimously.

#### **MISCELLANEOUS - NONE**

#### **CLAIMS, APPROPRIATIONS AND CONTRACT PAYMENTS:**

Review and possible action relating to the Verified Claims presented by the Director of Finance and authorization of payment (Ebbert)

Cm. Hartwick moved, seconded by Cm. Becker to approve the list of verified claims and authorize payment. Motion carried unanimously.

#### **ADJOURNMENT**

Cm. Becker moved, seconded by Cm. Hartwick to adjourn. Meeting adjourned at 8:44 pm.

Respectfully submitted Michelle Ebbert City Clerk/Treasurer



City of Fort Atkinson City Clerk/Treasurer's Office 101 N. Main Street Fort Atkinson, WI 53538

# PLAN COMMISSION MEETING MINUTES REMOTE VIA PHONE USING ZOOM TUESDAY, JUNE 8, 2021 – 4:00 PM

#### **CALL MEETING TO ORDER**

Manager LeMire called the meeting to order at 4:00 pm.

#### **ROLL CALL**

Present: Cm. Becker, Cm. Kessenich, Cm. Lescohier, Manager LeMire and Engineer Selle. Also present: City Attorney, City Clerk/Treasurer and Building Inspector. Cm. Highfield arrived at 4:10 pm.

Absent: Cm. Schultz

# REVIEW AND POSSIBLE ACTION RELATING TO THE MINUTES OF THE APRIL 27, 2021 REGULAR PLAN COMMISSION MEETING

Cm. Becker moved, seconded by Engineer Selle to approve the minutes as presented. Motion carried.

# REVIEW AND POSSIBLE RECOMMENDATION TO THE CITY COUNCIL RELATING TO A PRELIMINARY CERTIFIED SURVEY MAP CREATING AN APPROXIMATELY 1.3 ACRE RESIDENTIAL LOT AT N815 MCINTYRE ROAD (EXTRATERRITORIAL)(CSM-2021-02)

Engineer Selle reviewed the submission to create a 1.3 acre residential lot in the Town of Koshkonong. The applicant would like to build a single-family residence. The Future Land Use Map in the City's Comprehensive Land Use Plan shows the area as appropriate for Agriculture/Rural land uses. The land division is consistent with the City's current land use plan.

Cm. Lescohier moved, seconded by Cm. Becker to recommend the City Council approve the Preliminary Certified Survey Map creating an approximately 1.3 acre residential lot at N815 McIntyre Road, Extraterritorial CSM-2021-02. Motion carried.

# REVIEW AND POSSIBLE RECOMMENDATION TO THE CITY COUNCIL RELATING TO ANNEXATION OF SEVERAL CITY-OWNED PARCELS LOCATED AT BANKER ROAD AND ALL OF THE BANKER ROAD RIGHT-OF-WAY.

Manager LeMire discussed the purchase of land on Banker Road, approximately 16 acres. An agreement was confirmed with the Town of Koshkonong in support of annexing the land. Staff is in the process of getting a plat of annexation to aid in the documentation. Provided is the petition, exhibits and ordinance as required for annexation.

Cm. Kessenich inquired on the suggested zoning of the property. The area is planned for multifamily, residential. Temporary zoning of SR-2 has been assigned until the Council approves final zoning once the land is annexed.

Cm. Becker moved, seconded by Cm. Kessenich to recommend the City Council approve the annexation of several city-owned parcels located at Banker Road and all of the Banker Road right-of-way. Motion carried.

#### <u>ADJOURNMENT</u>

Cm. Becker moved, seconded by Cm. Highfield to adjourn. Meeting adjourned at 4:18 pm.

Respectfully submitted Michelle Ebbert City Clerk/Treasurer

#### Account Summary - BALANCE SHEET GL Period: 05/21 - 05/21 WASTEWATER UTILITY FUND

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	WASILWAII	ER UTILITY FUND			
Account Number	Title	Beginning Balance	Debit	Credit	Ending Balance
Asset					
02-00-0001-0099	CASH ALLOCATED TO OTHER FUNDS	2,553,801.85	1,097,512.90	1,000,264.17-	2,651,050.58
Total Asset:		2,553,801.85	1,097,512.90	1,000,264.17-	2,651,050.58
Liability					
02-00-0002-1300	ACCOUNTS PAYABLE	.00	296,198.28	296,198.28-	.00
02-00-0002-1301	RETAINAGE PAYABLE	54,089.78-	.00	.00.	54,089.78-
Total Liability:		54,089.78-	296,198.28	296,198.28-	54,089.78-
Asset					
02-00-1001-0600	COMPLETED CONST. NOT CLSSFD	.00	.00	.00.	.00
02-00-1001-0700	WIP-SHERMAN AVE SEWER	.00	.00	.00.	.00
02-00-1001-0701	WIP-DIGESTOR BLOWER PROJECT	.00	.00	.00.	.00
02-00-1001-0702	WIP-AERATION BLOWER PROJECT	.00	.00	.00	.00
02-00-1001-0703	WIP-MADISON AVE SEWER	.00	.00	.00	.00
02-00-1001-0704	WIP-WWTP UPGRADE PHASE 1	1,359,772.82	109,069.60	54,534.80-	1,414,307.62
02-00-1001-0705	WIP-FLOOD MITIGATION PROJECT	.00	.00	.00	.00
02-00-1001-0706	WIP-CENTRIFUGE PROJECT	.00	.00	.00.	.00.
02-00-1001-0707	WIP-ROCKWELL AVE SEWER	.00	.00	.00.	
02-00-1001-0708	WIP-WWTP UPGRADE PHASE 2	677,283.53	43,083.42	.00 -21,541.71	.00
02-00-1001-0709	WIP-N 3RD-ARMENIA PROJECT	.00			698,825.24
02-00-1001-1000	ACCUM PROV FOR DEPRECIATION	.00 -21,316,341.64	.00	.00	.00.
02-00-1001-1000	REPLACEMENT FUNDS		.00	.00	21,316,341.64-
02-00-1001-2500	BOND FUNDS RESTRICTED	141,800.49	109,800.00	.00	251,600.49
02-00-1001-2510	CONSTRUCTION FUNDS	.00	.00	.00	.00
02-00-1001-2530	DEBT SERVICE	.00	.00.	.00	.00.
	TREASURER'S CASH	402,198.07	34,000.00	.00.	436,198.07
02-00-1101-3100		.00	.00	.00	.00
02-00-1101-3200	TEMPORARY INVESTMENTS	.00	.00	.00	.00
02-00-1101-3611	WI RETIRE-ACT 11 CREDIT	.00	,00,	.00	.00
02-00-1101-4100	NOTES RECEIVABLE-TIF	.00	.00.	.00	.00
02-00-1101-4200	CUSTOMER ACCTS RECEIVABLE	129,259.50	136,777.54	91,782.06-	174,254.98
02-00-1101-4300	OTHER ACCTS RECEIVABLE	361,908.49	.66	356,224.10-	5,685.05
02-00-1101-4310	SPECIAL ASSESSMENTS RECEIVABL	.00	.00	.00	.00
02-00-1101-4320	DEFERRED SPECIAL ASSESSMENTS	258,352.70	.00	.00	258,352.70
02-00-1101-4321	DEF SP ASSMNT-WHITEWATER AVE	258,353.32-	.00	.00.	258,353.32-
02-00-1101-4500	CITY RECEIVABLES	.00	.00	.00.	.00
02-00-1101-6500	PREPAID EXPENSE - FY	.00	.00	.00	.00
02-00-1101-6510	RESTRICTED NET PENSION ASSET	117,385.00	.00	.00	117,385.00
02-00-1201-8100	UNAMORT DEBT DISC & EXP	.00	.00	.00	.00
02-00-1201-8101	LOSS ON 2005 REFUNDING	.00	.00	.00	.00
02-00-1201-8102	UNAMORT DEBT DISC 2005 & 2012	.00	.00	.00	.00
02-00-1201-8103	LOSS ON 2012 REFUNDING	1,052.00	.00	.00	1,052.00
02-00-1201-8104	LOSS ON 2015 REFUNDING	18,059.12	.00	.00.	18,059.12
02-00-1201-8600	PENSION RELATED-DEFERR OUTFLO	441,229.00	.00	.00.	441,229.00
02-00-1201-8601	LIFE INS - DEFERR OUTFLOW	16,079.00	.00	.00.	16,079.00
02-00-1201-8602	HEALTH INS - DEFERR OUTFLOW	2,891.00	.00	.00.	2,891.00
02-00-1303-1100	COLLECTING MAINS-ACCESS ROAD	10,447.61	.00	.00	10,447.61
02-00-1303-1200	SERVICE CONNECTIONS	991,547.68	.00	.00	991,547.68
02-00-1303-1300	SOURCE SUPPLY PLANT-COLL MAIN	6,587,454.94	.00	.00.	6,587,454.94
02-00-1303-1400	SOURCE SUPPLY PLANT-INTER MAIN	5,210,976.49	.00	.00	5,210,976.49
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### Account Summary - BALANCE SHEET GL Period: 05/21 - 05/21 WASTEWATER UTILITY FUND

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Account Number	Title	Beginning Balance	Debit	Credit	Ending Balance
02-00-1303-1500	SOURCE SUPPLY PLANT-FORCE MAI	77,440.00	.00	.00	77,440.00
02-00-1303-2100	PUMPING PLANT STRUCTURE/IMPRO	128,258.50	.00	.00	128,258.50
02-00-1303-2300	PUMPING PLANT ELEC PUMP EQP	467,996.09	.00	.00	467,996.09
02-00-1303-3100	WTR TRMNT-STRUCTURE/IMPROVE	9,672,148.79	.00	.00	9,672,148.79
02-00-1303-3200	WTR TRMNT PLNT-PRELIM TRMNT EQ	135,075.21	.00	.00	135,075.21
02-00-1303-3300	WTR TRMNT PLNT-PRMRY TRMNT EQ	240,236.13	.00	.00	240,236.13
02-00-1303-3400	WTR TRMNT PLNT-SCND TRMNT EQP	4,160,313.40	.00	.00	4,160,313.40
02-00-1303-3500	WTR TRMNT PLNT-PHOSPH EQP	709,538.03	.00	.00	709,538.03
02-00-1303-3600	WTR TRMNT PLNT-CHLORINATION EQ	208,347.69	.00	.00	208,347.69
02-00-1303-3700	WTR TRMNT PLNT-SLUDGE DISP EQP	1,749,537.42	.00	.00	1,749,537.42
02-00-1303-3800	WTR TRMNT PLNT-SITE PIPING	2,593,747.15	.00	.00	2,593,747.15
02-00-1303-3900	WTR TRMNT PLNT-FLOW METERING	248,012.05	.00	.00	248,012.05
02-00-1303-4000	TRANS/DIST PLNT-OTFL SWR PIPE	54,557.31	.00	.00	54,557.31
02-00-1303-4100	TRANS/DIST PLNT-OTHER TRMNT EQ	38,707.75	.00	.00	38,707.75
02-00-1303-7900	OTHER GENERAL EQUIP	558,827.05	.00	.00.	558,827.05
02-00-1303-8900	LAND & LAND RIGHTS	14,700.00	.00	.00	14,700.00
02-00-1303-9100	OFFICE FURNITURE	35,742.93	.00	.00	35,742.93
02-00-1303-9110	COMPUTER EQUIPMENT	112,431.35	.00	.00	112,431.35
02-00-1303-9200	GENL PLANT-TRANS EQUIP	473,403.76	.00	.00	473,403.76
02-00-1303-9300	STORES EQUIPMENT-SHELVING	15,234.41	.00	.00	15,234.41
02-00-1303-9400	GNL PLANT-TOOLS SHOP GARAGE E	163,336.13	.00	.00	163,336.13
02-00-1303-9500	LAB EQUIPMENT	162,404.69	.00	.00.	162,404.69
02-00-1303-9700	COMMUNICATION EQUP	55,524.80	.00	.00	55,524.80
02-00-1303-9710	TELEMETRY EQUIPMENT	73,657.77	.00	.00	73,657.77
02-00-1303-9720	HAND HELD METER READERS	14,472.41	.00	.00	14,472.41
Total Asset:		17,316,653.30	432,731.22	524,082.67-	17,225,301.85
Liability					
02-00-2000-2332	SEWER DUE TO GEN FUND	.00	.00	.00	.00
02-00-2000-2333	SEWER DUE FROM WATER	.00	.00	.00	.00.
02-00-2002-2100	LONG TERM DEBT-BONDS	2,162.65-	.00	.00	2,162.65-
02-00-2002-2300	GENERAL OBLIGATION DEBT	616,837.63-	.00	.00	616,837.63-
02-00-2002-2500	PREMIUM ON 2005 REFUNDING	.00	.00	.00	.00
02-00-2002-2501	PREMIUM ON 2012 REFUNDING	2,240.00-	.00	.00	2,240.00-
02-00-2002-2502	PREMIUM ON 2015 REFUNDING	14,964.44-	.00	.00	14,964.44-
02-00-2102-2995	PENSION RELATED-DEFERR INFLOW	508,166.00-	.00	.00	508,166.00-
02-00-2102-2996	LIFE INS - DEFERR INFLOW	6,383.00-	.00	.00	6,383.00-
02-00-2102-2997	HEALTH INS - DEFERR INFLOW	24,863.00-	.00	.00	24,863.00-
02-00-2102-3100	TEMPORARY NOTES PAYABLE	.00	.00	.00	.00
02-00-2102-3200	CURR/ACC LIAB-WISC RETIREMENT	.00	.00	.00	.00
02-00-2102-3310	SEWER DUE TO WATER	.00	.00	.00	.00
02-00-2102-3700	CURR/ACC LIAB-INT ACCRUED	2,193.96	.00	.00	2,193.96
02-00-2102-3800	CURR/ACC - VACA GASB 16	21,366.38-	.00	.00	21,366.38-
02-00-2102-3801	CURR/ACC - HEALTH GASB 16 ST	10,852.54-	.00	.00	10,852.54-
02-00-2102-3900	CURR/ACC LIAB-SALES TAX	.00	.00	.00	.00
02-00-2102-4000	CURR/ACC LIAB-OVERPAIDS	.00	.00	.00	.00.
02-00-2102-4210	TAX EMPLOYEE HLTH DNTL INS	.00	.00	.00	.00
02-00-2102-4220	FLEX SPENDING SEWER	1,529.85-	999.84	416.62-	946.63-
02-00-2102-6300	CURR/ACC - SICK GASB 16	58,842.53-	.00	.00	58,842.53-
02-00-2102-6301	LIFE INS - GASB 75	39,316.00-	.00	.00	39,316.00-

#### Account Summary - BALANCE SHEET GL Period: 05/21 - 05/21 WASTEWATER UTILITY FUND

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Account Number	Title	Beginning Balance	Debit	Credit	Ending Balance
02-00-2102-6303	CURR/ACC - HEALTH GASB 16 LT	9,144.44-	.00	.00	9,144.44-
Total Liability:		1,360,576.50-	999.84	416.62-	1,359,993.28-
Equity		•			
02-00-2202-0000	PROP CAP-CAP PD BY MUNI	.00	.00	.00	.00
02-00-2202-1600	SEWER UTILITY FUND BALANCE	18,149,961.23-	.00	.00	18,149,961,23-
02-00-2202-1700	INCOME ACCOUNT FOR YEAR	.00	.00	.00	.00
02-00-2202-7100	CONT IN AID OF CONST/FED STATE	.00	.00	.00	.00
02-00-2202-7110	CONT IN AID OF CONST/CUST CONT	.00	.00	.00	.00
02-00-2202-7111	CONT IN AID OF CONST/MUNI	.00	.00	.00	.00
Total Equity:		18,149,961.23-	.00	.00	18,149,961.23-

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CONTRIBUTED ASSETS					
02-02-0042-1000	CONTRIB FROM OTHERS	.00	.00	.00	.00	.0
02-02-0042-1002	CONTRIB FROM CITY OR TID	.00	.00	.00	.00	.0
02-02-0042-1007	STATE/FED: EMERGENCY GRA	.00	.00	.00	.00	.0
	TOTAL CONTRIBUTED ASSETS	.00	.00	.00	.00.	.0
	O & M REVENUES					
02-02-0062-2000	SEWER USAGE BILLINGS	.00	.00	.00	.00	.0
02-02-0062-2010	RESIDENTIAL SALES	63,777.72	258,169.30	566,700.00	308,530.70	45.6
02-02-0062-2020	COMMERCIAL SALES	13,180.29	54,966.24	134,600.00	79,633.76	40.8
02-02-0062-2030	INDUSTRIAL SALES	776.71	5,418.57	11,000.00	5,581.43	49.3
02-02-0062-2040	INDUSTRIAL SAMPLED QUART	.00	431,677.63	1,338,000.00	906,322.37	32.3
02-02-0062-2050	PUBLIC AUTHORITY	594.55	3,982.22	10,000.00	6,017.78	39.8
02-02-0062-2060	COMMERCIAL SAMPLED QUAR	.00	21,529.65	85,000.00	63,470.35	25.3
02-02-0062-2070	MULTI FAM RESID SALES	9,464.73	41,456.58	99,200.00	57,743.42	41.8
02-02-0062-4180	INCOME-JONES DAIRY FARM	.00	.00	.00	.00	.0
02-02-0062-5000	OTHER SEWER SERVICE	.00	65,369.29	150,000.00	84,630.71	43.6
02-02-0062-6000	CDBG FLOOD MITIGATION	.00	.00	.00	.00	.0
	TOTAL O & M REVENUES	87,794.00	882,569.48	2,394,500.00	1,511,930.52	36.9
	FIXED RATE REVENUES					
02-02-0063-0000	FIXED RATE CHARGES	47,580.12	206,432.30	474,500.00	268,067.70	43.5
02-02-0063-1000	CUSTOMERS FORFEITED DISC	655.95	3,264.43	8,500.00	5,235.57	38.4
02-02-0063-4190	INTEREST & DIVIDEND INCOME	179.10	810.98	8,000.00	7,189.02	10.1
02-02-0063-4191	PRINC DISC ON 2012 REF	.00	.00	.00	.00	.0
02-02-0063-5000	MISC OPERATING REVENUE	.00	.00	.00	.00	.0
	TOTAL FIXED RATE REVENUES	48,415.17	210,507.71	491,000.00	280,492.29	42.9
	INDUST'L MONITORING REVEN					
02-02-0064-1000	MONITORING/TESTING REV	.00	16,529.00	65,080.00	48,551.00	25.4
	TOTAL INDUST'L MONITORING	.00	16,529.00	65,080.00	48,551.00	25.4
	. J. I. II. II. J. J. L. III. III. III.				+0,001.00	
	TOTAL FUND REVENUE	136,209.17	1,109,606.19	2,950,580.00	1,840,973.81	37.6

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PENSION/BENEFITS					
02-51-5190-8000	SOCIAL SEC MEDICARE EMPL	2,216.50	11,041.32	31,800.00	20,758.68	34.7
	TOTAL PENSION/BENEFITS	2,216.50	11,041.32	31,800.00	20,758.68	34.7
	SUPERVISION & LABOR					
02-82-0820-0100	LABORATORY-WAGES	3,595.92	17,798.04	68,400.00	50,601.96	26.0
02-82-0820-0200	LIQUID PROCESSING	706.30	3,493.93	13,050.00	9,556.07	26.8
02-82-0820-0300	SOLIDS HANDLING / HAULING	2,346.75	11,897.77	27,300.00	15,402.23	43.6
02-82-0820-0400	SOILS PROGRAM	817.05	4,225.68	14,250.00	10,024.32	29.7
02-82-0820-0500	GREASE SEPARATION	252.61	503.71	2,100.00	1,596.29	24.0
02-82-0820-0600	JANITORIAL	.00	.00	1,200.00	1,200.00	.0
02-82-0820-0700	SAFETY & TRAINING	305.05	1,096.57	4,320.00	3,223.43	25.4
02-82-0820-1000	PUMPING POWER	29,995.81	113,323.22	310,000.00	196,676.78	36.6
02-82-0820-3000	CHLORINE	2,487.68	2,487.68	14,500.00	12,012.32	17.2
02-82-0820-5000	SLUDGE CONDITIONING CHEM	11,776.00	52,992.00	94,000.00	41,008.00	56.4
02-82-0820-5100	DECHLORINATION	1,198.50	1,198.50	4,200.00	3,001.50	28.5
02-82-0820-5200	PROCESS CHEMICALS	.00	.00	27,400.00	27,400.00	.0
	TOTAL SUPERVISION & LABOR	53,481.67	209,017.10	580,720.00	371,702.90	36.0
	TREATMENT & DISPOSAL SYST					
02-82-0827-2100	TRMNT/DISP SYST-LAB SUPPLI	282.92	5,331.68	10,000.00	4,668.32	53.3
02-82-0827-2400	TRMNT/DISP SYST-SUPPLIES E	939.32	3,910.19	7,000.00	3,089.81	55.9
	TOTAL TREATMENT & DISPOSA	1,222.24	9,241.87	17,000.00	7,758.13	54.4
	SERVICE & SLUDGE TRUCKS E					
		_				
02-82-0828-0100	SERVICE TRUCKS-WAGES	346.87	2,621.67	3,750.00	1,128.33	69.9
02-82-0828-0200	SERVICE TRUCKS-FUEL/OIL	781.79	2,380.95	6,500.00	4,119.05	36.6
02-82-0828-0300	SERVICE TRUCKS-MAINTENAN	492.97	3,792.43	7,000.00	3,207.57	54.2
02-82-0828-0600	SLUDGE TRUCKS-WAGES	98.57	1,113.95	2,500.00	1,386.05	44.6
02-82-0828-0700	SLUDGE TRUCKS-FUEL/OIL/DIE	.00	1,029.06	3,500.00	2,470.94	29.4
02-82-0828-0800	SLUDGE TRUCKS-MAINTENAN	5,337.30	6,413.18	8,000.00	1,586.82	80.2
	TOTAL SERVICE & SLUDGE TR	7,057.50	17,351.24	31,250.00	13,898.76	55.5
						<del></del>

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWAGE SYSTEM MAINTENAN					
		_				
02-82-0831-0100	SEWAGE SYST MAINT-WAGES	5,862.70	26,820.90	81,300.00	54,479.10	33.0
02-82-0831-0200	OUTSIDE CONTRACTORS EMP	458.70	3,117.04	15,000.00	11,882.96	20.8
02-82-0831-0300	SEWAGE SYST MAINT-SUPPLIE	3,635.02	11,820.26	18,000.00	6,179.74	65.7
02-82-0831-0400	1 & I INVESTIGATION	.00	.00	.00	.00	.0
02-82-0831-0401	FLOOD MITIGATION PROJECT	.00	.00	.00.	.00.	.0
02-82-0831-0500	H2S REMOVAL CHEMICALS	.00	.00	9,000.00	9,000.00	.0
02-82-0831-0600	SEWER LOCATES	.00	.00	11,000.00	11,000.00	.0
	TOTAL SEWAGE SYSTEM MAIN	9,956.42	41,758.20	134,300.00	92,541.80	31.1
	COLLECT.SYST.PUMPING EQ.M					
02-82-0832-0100	COLLECT SYST PUMP-WAGES	328.98	757.03	6,000.00	5,242.97	12.6
02-82-0832-0300	COLLECT SYST PUMP-SUPPLIE	.00	32.33	5,000.00	4,967.67	.7
	TOTAL COLLECT.SYST.PUMPIN	328.98	789.36	11,000.00	10,210.64	7.2
	TREATMNT/DISPOSAL EQUIP.M					
00 00 0000 0400	TOTALIT DODGE FOLID WAGES	0.070.05	00 00 4 50	00.400.00	= / aam	
02-82-0833-0100 02-82-0833-0200	TRTMNT DSPSL EQUIP-WAGES PHOSPHORUS COMPLIANCE W	6,670.05 .00	28,834.59	80,100.00	51,265.41	36.0
02-82-0833-0300			.00	.00	.00	.0
02-82-0833-0300	TRTMNT DSPSL EQUIP-SUPPLI	89.50	8,204.94	47,650.00	39,445.06	17.2
	TOTAL TREATMNT/DISPOSALE	6,759.55	37,039.53	127,750.00	90,710.47	29.0
	GENL.PLT STRUCTURES/EQUIP					
02-82-0834-0100	GENERAL PLANT-WAGES	5,981.83	25,891.42	91,500.00	65,608.58	28.3
02-82-0834-0300	GENERAL PLANT-SUPPLIES	1,797.06	13,506.56	80,000.00	66,493.44	16.9
	TOTAL GENL.PLT STRUCTURES	7,778.89	39,397.98	171,500.00	132,102.02	23.0
	ADMINISTRATIVE & GENL. EXP					
	The state of the s					
02-82-0850-0000	ADMIN & GEN-SALARIES	5,427.82	27,139.09	70,600.00	43,460.91	38.4
	TOTAL ADMINISTRATIVE & GEN	5,427.82	27,139.09	70,600.00	43,460.91	38.4

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EMPLOYEES PENSIONS/BENEF					
02-82-0854-0100	WAGES-VACATION	<del></del> 470.46	6,472.28	30,000.00	23,527.72	21,6
02-82-0854-0200	WAGES-HOLIDAYS	.00	3,019.03	12,000.00	8,980.97	25.2
02-82-0854-0300	WAGES-SICK LEAVE	242.56	3,276.89	13,000.00	9,723.11	25.2
02-82-0854-0400	WAGES-FUNERAL LEAVE	.00	.00	600.00	600.00	.0
02-82-0854-0500	PENSION	2,057.14	10,249.41	30,000.00	19,750.59	34.2
02-82-0854-0501	PENSION EXPENSE	.00	.00	.00.	.00.	.0
02-82-0854-0600 02-82-0854-0601	HEALTH-DENTAL INSURANCE HEALTH INS - GASB 75	11,013.93 .00	49,083.73	116,000.00	66,916.27	42.3
02-82-0854-0700	LIFE INSURANCE	.00 48.19	.00 240.95	.00 650.00	.00 409.05	.0
02-82-0854-0701	LIFE INS - GASB 75	.00	.00	.00	.00	37.1 .0
02-82-0854-0800	OTHER BENEFITS-LONGEVITY	.00	.00	3,425.00	3,425.00	.0
	TOTAL EMPLOYEES PENSIONS/	13,832.28	72,342.29	205,675.00	133,332.71	35.2
	OTHER EXPENSES					
02-82-0855-0100	CONFERENCES	.00	.00	1,400.00	1,400.00	.0
02-82-0855-0200	SCHOOL-TRAINING COSTS	.00	627.80	3,500.00	2,872.20	.0 17.9
02-82-0855-0300	SCHOOL-LABOR	96.86	918.06	4,850.00	3,931.94	18.9
	TOTAL OTHER EXPENSES	96.86	1,545.86	9,750.00	8,204.14	15.9
	MISC. GENL. EXPENSES					
02-82-0856-0200	OTHER SUPPLIES & EXPENSE	12.29	2,852.74	20,000.00	17,147.26	14.3
	TOTAL MISC. GENL. EXPENSES	12.29	2,852.74	20,000.00	17,147.26	14.3
	OTHER EXPENSES					
02-82-0858-4030	REPLACEMENT EXPENSE	.00	212,631.00	400,000.00	197 260 00	E2 2
02-82-0858-4270	INTEREST ON LONG TERM DEB	.00	.00	18,064.00	187,369.00 18,064.00	53.2 .0
02-82-0858-4280	AMORT OF DEBT DISC	.00	.00.	.00	.00	.0
02-82-0858-4290	ISSUANCE COSTS	.00.	2,162.65	.00	( 2,162.65)	.0
	TOTAL OTHER EXPENSES	.00	214,793.65	418,064.00	203,270.35	51.4
	INDUSTRIAL MONITORING					
02-86-0866-0100	INDUSTRIAL MONITORING-WA	2,555.42	13,431.57	36,000.00	22,568.43	37.3
02-86-0866-0250	INDUSTRIAL MONITORING-BEN	.00	.00	21,800.00	21,800.00	.0
02-86-0866-0600	INDUSTRIAL MONITORING-SUP	.00	.00	2,500.00	2,500.00	.0
02-86-0866-0800	INDUSTRIAL MONITORING-LAB	.00	320.00	1,280.00	960.00	25.0
02-86-0866-0900	GREASE SEPARATION	.00	.00	.00	.00.	.0
	TOTAL INDUSTRIAL MONITORIN	2,555.42	13,751.57	61,580.00	47,828.43	22.3

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SUPERVISION & LABOR					
02-87-0871-0000	PUMPING POWER	3,234.97	12,016.90	32,900.00	20,883.10	36.5
	TOTAL SUPERVISION & LABOR	3,234.97	12,016.90	32,900.00	20,883.10	36.5
	TREATMENT & DISPOSAL SYST					
02-87-0872-0100 02-87-0872-0200	TELEPHONE NATURAL GAS	— 10.66 2,648.40	601.08 12,279.79	700.00 22,000.00	98.92 9,720.21	85.9 55.8
	TOTAL TREATMENT & DISPOSA	2,659.06	12,880.87	22,700.00	9,819.13	56.7
02-87-0873-0100	BILLING COLLECTING ACCOUN  BILLING/COLLECT/ACCTG - SU	162.56	2,668.45	110,000.00	107,331.55	2.4
02-87-0873-0200	UNCOLLECTABLE ACCOUNTS	.00	.00.	400.00	400.00	.0
	TOTAL BILLING COLLECTING A	162.56	2,668.45	110,400.00	107,731.55	2.4
	ADMIN & GENERAL EXPENSE					
02-87-0874-0100 02-87-0874-0200 02-87-0874-0300	ADMIN-GENERAL-SALARIES ADMIN-GENERAL-OFFICE SUP MONITORING-TESTING LABOR	7,923.13 4.96 804.29	34,988.53 1,080.09 3,546.78	107,000.00 5,000.00 11,260.00	72,011.47 3,919.91 7,713.22	32.7 21.6 31.5
	TOTAL ADMIN & GENERAL EXP	8,732.38	39,615.40	123,260.00	83,644.60	32.1
	OUTSIDE SERVICES EMPLOYE					
02-87-0875-0100 02-87-0875-0200 02-87-0875-0300 02-87-0875-0400 02-87-0875-0500	ACCOUNTING COLLECTION SYSTEM PLANNI ENGINEERING SOILS OUTSIDE LAB SERVICE INSURANCE EXPENSE	.00 2,085.33 2,127.95 .00	6,350.50 10,741.28 14,330.44 632.41	8,000.00 28,400.00 52,500.00 2,500.00 54,000.00	1,649.50 17,658.72 38,169.56 1,867.59 54,000.00	79.4 37.8 27.3 25.3
	TOTAL OUTSIDE SERVICES EM	4,213.28	32,054.63	145,400.00	113,345.37	22.1
	TOTAL FUND EXPENDITURES	129,728.67	797,298.05	2,325,649.00	1,528,350.95	34.3
	NET REVENUE OVER EXPENDI	6,480.50	312,308.14	624,931.00	312,622.86	50.0

### Account Summary - BALANCE SHEET GL Period: 05/21 - 05/21 WATER UTILITY FUND

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Account Number	Title	Beginning Balance	Debit	Credit	Ending Balance
Asset					
03-00-0001-0099	CASH ALLOCATED TO OTHER FUNDS	701,103.19	344,744.62	289,667.71-	756,180.10
03-00-0001-0600	COMPLETED CONST. NOT CLSSFD	.00	.00	.00	.00
03-00-0001-0700	WIP-2019 WATER MAIN RELAY	212.25	10,309.10	9,884.10-	637.25
03-00-0001-0701	WIP-JAMES PLACE WATERMAIN	.00	.00	.00	.00
03-00-0001-0702	WIP-SHERMAN AVE MAIN	.00	.00	.00	.00
03-00-0001-0703	WIP-WEST WATER MAIN EXT	.00	.00	.00	.00
03-00-0001-0704	WIP-TALCOTT AVE WATER MAIN	.00	.00	.00	.00
03-00-0001-0705	WIP-WELL #6 REHABILITATION	.00	.00	.00	.00
03-00-0001-0706	WIP-ROCKWELL AVE WATER	.00	.00	.00	.00
03-00-0001-0707	WIP-WILSON AVE WATER MAIN	.00	.00	.00	.00
03-00-0001-0708	WIP-S SIDE PRESSURE ZONE STUDY	.00	.00	.00	.00
03-00-0001-0709	WIP-S 3RD-WHITEWATER LEAD SERV	.00	.00	.00	.00
03-00-0001-1000	ACCUM PROV FOR DEPRECIATION	.00	.00	.00	.00
03-00-0001-2400	OTHER INVEST-SPECIAL ASSM	.00	.00	.00	.00
03-00-0001-2410	OTHER INVEST-DEF SPECIAL ASSM	281,708.71	.00	.00	281,708.71
03-00-0001-2500	OTHER PROP/INVEST-SPECIAL FUND	146,314.54	27,000.00	.00	173,314.54
03-00-0001-2510	OTHER PROP/INVEST-SPECIAL REDM	.00	.00	.00	.00
03-00-0001-2520	OTHER PROP/INVEST-DEPRC FUND	.00	.00	.00	.00
03-00-0001-3100	TREASURER'S CASH	.00	.00	.00	.00.
03-00-0001-3110	CURR/ACC ASSET-PETTY CASH	.00	.00	.00	.00
03-00-0001-3120	CONSTRUCTION FUNDS	.00	.00	.00	.00.
03-00-0001-3200	CURR/ACC ASSET-INVESTMENTS	.00	.00	.00	.00.
03-00-0001-3611	WI RETIRE-ACT 11 CREDIT	.00	.00	.00	.00.
03-00-0001-4200	CUSTOMER ACCTS RECEIVABLE	211,212.09	.00 154,416.28	.00 173,301.58-	192,326.79
03-00-0001-4300	OTHER ACCTS RECEIVABLE	4,278.18	1,149.56	1,555.17-	3,872.57
03-00-0001-4310	SEWER SERVICE ACCTS RECEIVABL	.00	.00	.00	.00
03-00-0001-4500	SEWER RECEIVABLES	.00	.00	.00	.00.
03-00-0001-5010	CURR/ACC ASSET-MAIN MTRLS	23,557.03	.00	60.00-	23,497.03
03-00-0001-5020	CURR/ACC ASSET-SERV PIPE MTRL	2,509.47	.00	.00	2,509.47
03-00-0001-5030	CURR/ACC ASSET-SERV FITTING	6,122.04	.00	.60 16.54-	6,105.50
03-00-0001-5040	CURR/ACC ASSET-HYDRANT MTRL	6,952.50	.00	.00	
03-00-0001-5500	PREPAID EXPENSE - FY	.00	.00	.00	6,952.50
03-00-0001-6510	RESTRICTED NET PENSION ASSET	79,986.00	.00	.00	.00. 79,986.00
03-00-0001-8100	DEF DEBTS-UNAMORT DEBT DISC	.00	.00	.00	
03-00-0001-8101	LOSS ON 2005 REFUNDING				.00
03-00-0001-8102	LOSS ON 2003 REFUNDING	.00 4,455.00	.00 .00	.00 .00	.00
03-00-0001-8102	LOSS ON 2012 REFUNDING	25,254.38	.00		4,455.00
03-00-0001-8103	DEF DEBITS-WHITEWATER AVE	281,708.71-		.00	25,254.38
		•	.00	.00	281,708.71-
03-00-0001-8300	DEF DEBITS-OTHER DEF DEBITS	.00	.00	.00	.00
03-00-0001-8600	PENSION RELATED-DEFERR OUTFLO	327,973.00	.00	.00	327,973.00
03-00-0001-8601	LIFE INS - DEFERR OUTFLOW	5,047.00	.00	.00	5,047.00
03-00-0001-8602	HEALTH INS - DEFERR OUTFLOW	2,733.00	.00	.00	2,733.00
Total Asset:		1,547,709.67	537,619.56	474,485.10-	1,610,844.13
Equity					
03-00-0002-0000	PROP CAP-CAP PD BY MUNI		.00	.00	.00.
Total Equity:		.00	.00	.00	.00

### Account Summary - BALANCE SHEET GL Period: 05/21 - 05/21 WATER UTILITY FUND

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Account Number	Title	Beginning Balance	Debit	Credit	Ending Balance
Liability					
03-00-0002-1300	ACCOUNTS PAYABLE	.00	48,064.51	48,064.51-	.00
03-00-0002-1301	RETAINAGE PAYABLE	.00	.00	.00	.00.
Total Liability:		.00	48,064.51	48,064.51-	.00
Equity					
03-00-0002-1600	WATER UTILITY FUND BALANCE	7,958,639.41-	.00	.00	7,958,639.41-
03-00-0002-1601	FUND BALANCE-CONTRIBUTED ASSE	3,131,912.82-	.00.	.00	3,131,912.82-
03-00-0002-1602	FUND BALANCE A/D ON CIAC	.00	.00	.00	.00.
03-00-0002-1700	INCOME ACCOUNT FOR YEAR	.00	.00	.00	.00.
Total Equity:		11,090,552.23-	.00	.00	11,090,552.23-
Liability					
03-00-0002-2100	LONG TERM DEBT-BONDS	2,049,999.71-	.00	.00	2,049,999.71-
03-00-0002-2200	SHORT TERM NOTES PAYABLE	.00	.00	.00	.00.
03-00-0002-2500	PREMIUM ON 2005 REFUNDING	.00	.00	.00	.00.
03-00-0002-2501	PREMIUM ON 2012 REFUNDING	5,349.00-	.00	.00	5,349.00-
03-00-0002-2502	PREMIUM ON 2015 REFUNDING	18,799.51-	.00	.00	18,799.51-
03-00-0002-2503	UNAMORT PREMIUM ON 2018 BORRO	24,702.25-	.00	.00	24,702.25-
03-00-0002-2995	PENSION RELATED-DEFERR INFLOW	357,371.00-	.00	.00	357,371.00-
03-00-0002-2996	LIFE INS - DEFERR INFLOW	2,000.00-	.00	.00	2,000.00-
03-00-0002-2997	HEALTH INS - DEFERR INFLOW	23,355.00-	.00	.00	23,355.00-
03-00-0002-3210	CURR/ACC LIAB-TANK PAINT	.00	.00	.00	.00
03-00-0002-3500	CURR/ACC LIAB-WI RETIREMENT	.00	.00	.00	.00
03-00-0002-3600	CURR/ACC LIAB-TAXES ACCRUED	422,686.00-	.00	.00	422,686.00-
03-00-0002-3700	CURR/ACC LIAB-INTEREST ACCRUED	6,150.00-	.00	.00	6,150.00-
03-00-0002-3800	CURR/ACC - VACA GASB 16	6,669.21-	.00	.00	6,669.21-
03-00-0002-3801	CURR/ACC - HEALTH GASB 16 ST	9,594.06-	.00	.00	9,594.06-
03-00-0002-3870	CURR/ACC LIAB-RESRV SWR SERV	.00	.00	.00	.00
03-00-0002-3900	CURR/ACC LIAB-SALES TAX	.00	.00	.00	.00
03-00-0002-4000	CURR/ACC LIAB-OVERPAIDS	.00	.00	.00	.00
03-00-0002-4210	TAX EMPLOYEE H/D INS	.00	.00	.00.	.00
03-00-0002-4220	FLEX SPENDING WATER	1,900.52	.00	124.98-	1,775.54
Total Liability:		2,924,775.22-	.00	124.98-	2,924,900.20-
Equity					
03-00-0002-5300	REGULATORY LIABILITY	252,328.00	.00	.00.	252,328.00
Total Equity:		252,328.00	.00	.00	252,328.00
Liability					
03-00-0002-6300	ACC LIAB - SICK GASB 16	11,919.06-	.00	.00	11,919.06-
03-00-0002-6301	LIFE INS - GASB 75	12,179.00-	.00	.00.	12,179.00-
03-00-0002-6302	HEALTH INS - GASB 75	43,578.00-	.00	.00	43,578.00-
03-00-0002-6303	ACC LIAB - HEALTH GASB 16 LT	9,593.79-	.00	.00	9,593.79-
03-00-0002-7110	CONST AID-CONTRIB FOR MAINS	.00	.00	.00	.00
03-00-0002-7120	CONST AID-CONTRIB FOR SERVICES	.00	.00	.00	.00
03-00-0002-7130	CONST AID-CONTRIB FOR HYDRANT	.00	.00	.00	.00
03-00-0002-7140	CONST AID-CONT OTHER PLANT	.00	.00	.00	.00

### Account Summary - BALANCE SHEET GL Period: 05/21 - 05/21 WATER UTILITY FUND

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Account Number	Title	Beginning Balance	Debit	Credit	Ending Balance
03-00-0002-7150	CONST AID-STATE CONST GRANT	.00	.00	.00	.00
Total Liability:		77,269.85-	.00	.00	77,269.85-
Asset					
03-00-0003-1000	SOURCE SUPPLY PLANT-LAND	69,045.87	.00.	.00.	69,045.87
03-00-0003-1400	SOURCE SUPPLY PLANT-WELLS/SPR	159,505.42	.00	.00	159,505.42
03-00-0003-1401	DEPREC ON WELLS/SPRINGS	153,854.64-	.00	.00	153,854.64-
03-00-0003-2100	PUMPING PLANT/STRUCT/IMPROVMN	852,356.23	.00	.00.	852,356.23
03-00-0003-2101	DEPREC ON STRUCT/IMPROVMNT	411,484.91-	.00	.00	411,484.91-
03-00-0003-2500	PUMPING PLANT-ELEC PUMP EQUIP	346,833.46	.00	.00	346,833.46
03-00-0003-2501	DEPREC ON ELEC PUMP EQUIP	346,833.45-	.00	.00	346,833.45
03-00-0003-2800	PUMPING PLANT-OTHER PUMP EQUI	9,235.37	.00	.00	9,235.37
03-00-0003-2801	DEPREC ON OTHER PUMP EQUIP	9,235.37-	.00	.00	9,235.37
03-00-0003-3200	WTR TRMNT PLNT-WTR TRMNT EQP	75,288.39	.00	.00	75,288.39
03-00-0003-3201	DEPREC ON WTR TRMNT EQP	75,288.39-	.00	.00	75,288.39-
03-00-0003-4000	TRANS DIST PLANT - LAND	.00	.00	.00	.00
03-00-0003-4000	TRANS DIST PLANT - RESERVOIR	1,019,104.60	.00	.00	
03-00-0003-4201	DEPREC ON DISTRIB RESERVOIR	532,282.96-	.00		1,019,104.60
03-00-0003-4201	TRANS DIST PLANT - DIST MAINS		.00 9,884.10	.00	532,282.96-
03-00-0003-4301	DEPREC ON DIST MAINS	6,871,495.08	•	.00	6,881,379.18
	MAINS-CIAC	1,103,335.06-	.00.	.00	1,103,335.06
03-00-0003-4305		2,928,785.07	.00	.00	2,928,785.07
03-00-0003-4306	DEPREC ON MAINS-CIAC	719,196.83-	.00	.00	719,196.83-
03-00-0003-4500	TRANS DIST PLANT - SERVICES	1,161,792.14	.00	.00	1,161,792.14
03-00-0003-4501	DEPREC ON SERVICES	387,368.73-	.00	.00	387,368.73-
03-00-0003-4505	SERVICES-CIAC	777,862.48	.00	.00	777,862.48
03-00-0003-4506	DEPREC ON SERVICES-CIAC	477,578.07-	.00	.00	477,578.07-
03-00-0003-4600	TRANS DIST PLANT - METERS	1,278,390.53	217.69	.00	1,278,608.22
03-00-0003-4601	DEPREC ON METERS	578,533.37-	162.28	.00	578,371.09-
03-00-0003-4800	TRANS DIST PLANT - HYDRANTS	1,100,432.15	.00	.00	1,100,432.15
03-00-0003-4801	DEPREC ON HYDRANTS	362,129.28-	.00	.00	362,129.28-
03-00-0003-4805	HYDRANTS-CIAC	373,171.05	.00	.00	373,171.05
03-00-0003-4806	DEPREC ON HYDRANTS-CIAC	151,811.52-	.00	.00	151,811.52-
03-00-0003-4900	TRANS DIST PLANT - OTHER T/D	.00	.00	.00	.00
03-00-0003-4901	DEPREC ON OTHER T/D PLANT	.00	.00	.00	.00
03-00-0003-8900	GENERAL PLANT - LAND	.00	.00	.00	.00
03-00-0003-9000	GENERAL PLANT - STRUCT/IMPROVM	913,018.38	.00	.00	913,018.38
03-00-0003-9001	DEPREC ON STRUCT/IMPROVM	520,158.39-	.00	.00	520,158.39
03-00-0003-9100	GENERAL PLANT - OFFICE FURN/EQ	6,438.83	.00	.00	6,438.83
03-00-0003-9101	DEPREC ON OFFICE FURN/EQ	6,438.83-	.00	.00	6,438.83
03-00-0003-9110	GENERAL PLANT - COMPUTER SYS	70,563.60	.00	.00	70,563.60
03-00-0003-9111	DEPREC ON COMPUTER SYS	63,663.29-	.00	.00	63,663.29
03-00-0003-9200	GENERAL PLANT - TRANS EQUIP	238,915.86	.00	.00	238,915.86
03-00-0003-9201	DEPREC ON TRANS EQUIP	224,618.37-	.00	.00	224,618.37-
03-00-0003-9300	GENERAL PLANT - STORES EQUIP	10,611.57	.00	.00	10,611.57
03-00-0003-9301	DEPREC ON STORES EQUIP	10,611.57-	.00	.00	10,611.57-
03-00-0003-9400	GENERAL PLANT - TOOLS SHOP EQP	108,553.74	.00	.00	108,553.74
03-00-0003-9401	DEPREC ON TOOLS SHOP EQP	72,208.70-	.00	.00	72,208.70-
03-00-0003-9500	GENERAL PLANT - LAB EQUIP	10,558.92	.00	.00	10,558.92
03-00-0003-9501	DEPREC ON LAB EQUIP	10,558.92-	.00	.00	10,558.92-
03-00-0003-9700	GENERAL PLANT - COMM EQUIP	45,975.36	.00	.00	45,975.36
03-00-0003-9701	DEPREC ON COMM EQUIP	23,875.92-	.00	.00	23,875.92

#### Account Summary - BALANCE SHEET GL Period: 05/21 - 05/21 WATER UTILITY FUND

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Account Number	Title	Beginning Balance	Debit	Credit	Ending Balance
03-00-0003-9710	GENERAL PLANT - TELEMETRY EQP	320,007.22	.00	.00	320.007.22
03-00-0003-9711	DEPREC ON TELEMETRY EQP	79,252.99-	.00	.00	79,252,99-
03-00-0003-9720	GENERAL PLANT - HAND MTR RDRS	10,062.54	.00	.00	10,062,54
03-00-0003-9721	DEPREC ON HAND MTR RDRS	5,402.76-	.00	.00	5,402.76-
Total Asset:		12,432,281.54	10,264.07	.00	12,442,545.61
Liability		-			
03-00-2000-2332	Water Utility Due to Genl.Fund	.00	.00	.00	.00
03-00-2000-2333	Water Utility Due to Sewer	.00	.00	.00	.00
Total Liability:		.00	.00	.00	.00

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NON-OPERATING REVENUES					
03-03-0041-9000	INTEREST & DIVIDEND INCOME	50.14	313.68	1,000.00	686.32	31.4
03-03-0041-9100	PRINC DISC ON 2012 REF	.00	.00.	.00	.00	.0
	TOTAL NON-OPERATING REVE	50.14	313.68	1,000.00	686.32	31.4
	NON-OPERATING CONTRIBUTI					
03-03-0042-1000	CONTRIB FROM OTHERS	.00	.00	.00	.00	.0
03-03-0042-1002	CONTRIB FROM CITY OR TID	.00	.00	.00	.00	.0
03-03-0042-1007	STATE/FED: EMERGENCY GRA	.00	.00	.00	.00	.0
03-03-0042-5000	AMORT OF REGULATORY LAB	.00	.00.	.00	.00	.0
	TOTAL NON-OPERATING CONT	.00	.00	.00	.00	.0
	OPERATING REVENUES					
03-03-0046-0000	BULK & HYDRANT WATER SALE	411.36	491.08	2,000.00	1,508.92	24.6
03-03-0046-1000	WATER USAGE BILLINGS	.00	.00	.00	.00	.0
03-03-0046-1100	RESIDENTIAL SALES	75,831.04	312,427.46	775,000.00	462,572.54	.0 40.3
03-03-0046-1200	COMMERCIAL SALES	16,940.12	71,284.66	185,000.00	113,715.34	38.5
03-03-0046-1300	INDUSTRIAL SALES	8,064.58	160,012.98	481,000.00	320,987.02	33.3
03-03-0046-1400	PUBLIC SALES	862.36	6,519.43	17,500.00	10,980.57	37.3
03-03-0046-1500	MULTI FAM RES SALES	7,158.10	31,405.32	79,000.00	47,594.68	39.8
03-03-0046-2000	PRIVATE FIRE PROTECTION SE	4,204.50	20,407.00	52,000.00	31,593.00	39.2
03-03-0046-3000	PUBLIC FIRE PROTECTION SE	40,561.82	180,193,56	445,000.00	264,806.44	40.5
	TOTAL OPERATING REVENUES	154,033.88	782,741.49	2,036,500.00	1,253,758.51	38.4
	OTHER OPERATING REVENUE					
03-03-0047-0000	FORFEITED DISCOUNTS	648,28	2 415 44	11,000,00	7.504.00	04.4
03-03-0047-0000	MISC SERVICE REVENUES	648.28 70.00	3,415.11 981.26	11,000.00	7,584.89	31.1
03-03-0047-1000	OTHER WATER REVENUES	1.66	49.56	3,000.00	2,018.74	32.7
03-03-0047-4000	ASSESSMENT REPORTS REVE	700.00	2,750.00	5,000.00 6,000.00	4,950.44 3,250.00	1.0
00-00-00-70000	ACCESSIVE THE CITTOTICE		2,730.00	0,000.00	3,250.00	45.8
	TOTAL OTHER OPERATING RE	1,419.94	7,195.93	25,000.00	17,804.07	28.8
	TOTAL FUND REVENUE	155,503.96	790,251.10	2;062,500.00	1,272,248.90	38.3

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OTHER EXPENSES					
03-33-0040-3000	DEPRECIATION EXPENSE	.00	85,240.07	350,000.00	264,759.93	24.4
03-33-0040-3001	DEPREC EXP-CONTRIBUTED A	.00.	17,210.49	69,000.00	51,789.51	24.9
03-33-0040-8000	TAXES	1,821.09	93,234.03	354,000.00	260,765.97	26.3
	TOTAL OTHER EXPENSES	1,821.09	195,684.59	773,000.00	577,315.41	25.3
,	OTHER EXPENSES					
03-33-0042-8000	INT CHARGES-AMORT OF DEB	.00	.00	.00	.00	.0
	TOTAL OTHER EXPENSES	.00	.00	.00	.00	.0
	OTHER EXPENSES					
03-33-0043-0000	INT ON DEBT TO GEN FUND	00	40.450.00	04.000.00	FO 004 0T	
03-33-0043-8000	DEBT ISSUANCE COST EXP	.00.	12,458.33 1,826.60	64,683.00 .00	52,224.67 ( 1,826.60)	19.3 .0
03-33-0043-9000	APPROP TO GEN	.00	.00	11,560.00	11,560.00	.0
	TOTAL OTHER EXPENSES	.00	14,284.93	76,243.00	61,958.07	18.7
	SOURCE OF SUPPLY EXPENSE					
03-33-0060-0000	SRCE SUPPLY-LABOR	- 233.73	1,318.14	3,450.00	2,131.86	38.2
03-33-0060-2000	SRCE SUPPLY-SUPPLIES EXP	.00	.00	1,000.00	1,000.00	.0
03-33-0060-5000	SRCE SUPPLY-PLANT MAINTEN	.00	.00.	.00.	.00.	.0
	TOTAL SOURCE OF SUPPLY EX	233.73	1,318.14	4,450.00	3,131.86	29.6
	PUMPING EXPENSES					
03-33-0062-0000	PUMP EXP-LABOR	3,009.16	14,688.75	50,349.00	35,660.25	29.2
03-33-0062-2000	PUMP EXP-POWER FOR PUMPI	17,047.73	48,080.82	145,000.00	96,919.18	33.2
03-33-0062-3000	PUMP EXP-SUPPLIES & EXP	27.97	180.28	2,100.00	1,919.72	8.6
03-33-0062-5000	PUMP EXP-PLANT MAINTENAN	191.04	4,186.93	20,000.00	15,813.07	20.9
	TOTAL PUMPING EXPENSES	20,275.90	67,136.78	217,449.00	150,312.22	30.9
	WATER TREATMENT EXPENSE					
03-33-0063-0000	WATER TRTMNT-LABOR	1,737.60	10,118.53	31,310.00	21,191.47	32.3
03-33-0063-1000	WATER TRTMNT-CHEMICALS	2,748.18	7,922.02	35,000.00	27,077.98	22.6
03-33-0063-2000	WATER TRTMNT-SUPPLIES & E	26.00	369.00	6,500.00	6,131.00	5.7
03-33-0063-5000	WATER TRTMNT-PLANT MAINT	.00.	181.48	5,300.00	5,118.52	3.4
	TOTAL WATER TREATMENT EX	4,511.78	18,591.03	78,110.00	59,518.97	23.8

				UNEXPENDED	PCNT
TRANSMISSION & DISTRIB.					
TRANS & DISTRIB-LABOR TRANS & DISTRIB-SUPPLIES &	12,263.70 2,003.62	47,489.68 17,410.99	130,679.00 38,600.00	83,189.32 21,189.01	36.3 45.1
TOTAL TRANSMISSION & DISTR	14,267.32	64,900.67	169,279.00	104,378.33	38.3
TRANSMISSION & DISTRIB. MAI					
RESERVOIR MAINTENANCE	— 1 //25 37	14 282 02	27 270 00	22.000.07	20.0
	•			•	38.2
					21.2 23.3
					52.9
HYDRANTS MAINTENANCE	10.39	667.34	9,090.00	8,422.66	7.3
TOTAL TRANSMISSION & DISTR	3,799.91	45,836.93	175,460.00	129,623.07	26.1
CUSTOMER ACCOUNTS EXPEN					
METER READING LAROR	<del></del>	4.050.00	0.500.00	/ 55000	
		•	•	·	116.0
	•				69.7 63.5
UNCOLLECTABLE ACCTS	.00.	.00	400.00	400.00	03.5
TOTAL CUSTOMER ACCOUNTS	6,484.19	38,788.97	55,400.00	16,611.03	70.0
ADMINISTRATIVE & GENERAL E					
ADMINISTRATION-SALARIES	 7.453.74	36 336 41	125 000 00	88 663 50	29.1
OFFICE SUPPLIES & EXPENSE				· ·	27.8
OUTSIDE SERVICES EMPLOYE	154.45	5,965.26	17,000.00	•	35.1
PROPERTY INSURANCE	.00	.00	8,000.00	•	.0
INJURIES & DAMAGES INSURA	.00	.00	8,600.00	8,600.00	.0
EMPLOYEE PENSIONS & BENE	9,863.29	37,962.94	115,000.00	77,037.06	33.0
	577.84	7,338.81	14,140.00	6,801.19	51.9
		4,734.08	8,500.00	3,765.92	55.7
				5,451.06	21.8
		.00		1,000.00	.0
			•	·	.0
					.0
					.0
					.0 410.3
					36.6
	TRANS & DISTRIB-LABOR TRANS & DISTRIB-SUPPLIES &  TOTAL TRANSMISSION & DISTRIB. MAI  TRANSMISSION & DISTRIB. MAI  RESERVOIR MAINTENANCE MAINS MAINTENANCE SERVICES MAINTENANCE HYDRANTS MAINTENANCE HYDRANTS MAINTENANCE TOTAL TRANSMISSION & DISTR  CUSTOMER ACCOUNTS EXPEN  METER READING LABOR ACCOUNT/COLLECTION-LABO CUSTOMER ACCTS-SUPPLIES UNCOLLECTABLE ACCTS  TOTAL CUSTOMER ACCOUNTS  ADMINISTRATIVE & GENERAL E  ADMINISTRATION-SALARIES OFFICE SUPPLIES & EXPENSE OUTSIDE SERVICES EMPLOYE PROPERTY INSURANCE INJURIES & DAMAGES INSURA	TRANS & DISTRIB-LABOR TRANS & DISTRIB-SUPPLIES & 2,003.62  TOTAL TRANSMISSION & DISTR  TRANSMISSION & DISTRIB. MAI  RESERVOIR MAINTENANCE MAINS MAINTENANCE MAINS MAINTENANCE METERS MAINTENANCE HYDRANTS MAINTENANCE TOTAL TRANSMISSION & DISTR  CUSTOMER ACCOUNTS EXPEN  METER READING LABOR ACCOUNT/COLLECTION-LABO CUSTOMER ACCTS-SUPPLIES UNCOLLECTABLE ACCTS UNCOLLECTABLE ACCTS  ADMINISTRATION-SALARIES OUTSIDE SERVICES EMPLOYE PROPERTY INSURANCE UNGES-VACATION WAGES-FUNERAL LEAVE WAGES-FUNERAL LEAVE OUTEN ON REGULATORY COMM EXPENSE  7,966.10  REGULATORY COMM EXPENSE 7,966.10  REGULATORY COMM EXPENSE 7,966.10	TRANS & DISTRIB-LABOR TRANS & DISTRIB-SUPPLIES & 2,003.62 17,410.99  TOTAL TRANSMISSION & DISTR  RESERVOIR MAINTENANCE 1,425.37 14,283.03  MAINS MAINTENANCE 1,500.84 3,726.78  METERS MAINTENANCE 1,500.84 3,726.78  METERS MAINTENANCE 10.39 667.34  TOTAL TRANSMISSION & DISTR 3,799.91 45,836.93  CUSTOMER ACCOUNTS EXPEN  METER READING LABOR 507.18 4,058.29  ACCOUNT/COLLECTION-LABO 4,618.46 22,985.08  CUSTOMER ACCTS 1,358.55 11,745.60  UNCOLLECTABLE ACCTS0000  TOTAL CUSTOMER ACCOUNTS 6,484.19 38,788.97  ADMINISTRATION-SALARIES 7,453.74 36,336.41  OFFICE SUPPLIES 8 EXPENSE 27.88 2,110.06  OUTSIDE SERVICES EMPLOYE 154.45 5,965.26  PROPERTY INSURANCE0000  INJURIES & DAMAGES INSURA0000  EMPLOYEE PENSIONS & BENE 9,863.29 37,962.94  WAGES-VACATION 577.84 7,338.81  WAGES-SICK LEAVE 1,421.91 4,734.08  WAGES-SICK LEAVE 1,421.91 4,734.08  WAGES-FUNERAL LEAVE0000  PENSION EXPENSE0000  PENSION EXPENSE0000  TOTHER BENEFITS-LONGEVITY0000  PENSION EXPENSE0000  PENSION EXPE	TRANS & DISTRIB-LABOR TRANS & DISTRIB-SUPPLIES & 2,003.62 17,410.99 38,600.00  TOTAL TRANSMISSION & DISTR  14,267.32 64,900.67 169,279.00  TRANSMISSION & DISTRIB. MAI  RESERVOIR MAINTENANCE 1,425.37 14,283.03 37,370.00 MAINS MAINTENANCE 1,500.84 3,726.78 16,000.00 SERVICES MAINTENANCE 1,500.84 3,726.78 16,000.00 METERS MAINTENANCE 10,39 667.34 9,090.00 HYDRANTS MAINTENANCE 10.39 667.34 9,090.00  TOTAL TRANSMISSION & DISTR 3,799.91 45,836.93 175,460.00  CUSTOMER ACCOUNTS EXPEN  METER READING LABOR 507.18 4,058.29 3,500.00 ACCOUNT/COLLECTION-LABO 4,618.46 22,985.08 33,000.00 CUSTOMER ACCTS-SUPPLIES 1,358.55 11,745.60 18,500.00 UNCOLLECTABLE ACCTS 0.00 .00 400.00  TOTAL CUSTOMER ACCOUNTS 6,484.19 38,788.97 55,400.00  ADMINISTRATION-SALARIES 7,453.74 36,336.41 125,000.00  ADMINISTRATIVE & GENERAL E  ADMINISTRATION-SALARIES 7,453.74 36,336.41 125,000.00 OFFICE SUPPLIES & EXPENSE 27.88 2,110.06 7,600.00 OFFICE SUPPLIES & EXPENSE 27.88 2,110.06 7,600.00 OUTSIDE SERVICES EMPLOYE 154.45 5,965.26 17,000.00 OFFICE SUPPLIES & DAMAGES INSURA 0.0 0.0 8,000.00 INJURIES & DAMAGES INSURA 0.0 0.0 1,000.00 OTHER BENEFITS-LONGEVITY 0.0 0.0 1,000.00 OTHER BENEFITS-LONGEVITY 0.0 0.0 0.0 1,000.00 OTHER BENEFITS-LONGEVITY 0.0 0.0 0.0 1,000.00 OTHER BENEFITS-LONGEVITY 0.0 0.0 0.0 0.00 PENSION EXPENSE 0.0 0.0 0.0 0.00 PERSION EXPENSE 0.0 0.0 0	TRANS & DISTRIB-LABOR 12,263,70 47,489,68 130,679,00 83,189,32 TRANS & DISTRIB-SUPPLIES & 2,003,62 17,410,89 36,600,00 21,189,01 TOTAL TRANSMISSION & DISTR 14,267,32 64,900,67 169,279,00 104,378,33 TRANSMISSION & DISTRIB. MAI  RESERVOIR MAINTENANCE 1,425,37 14,283,03 37,370,00 23,086,97 MAINS MAINTENANCE 488,97 21,872,30 103,000,00 81,127,70 SERVICES MAINTENANCE 1,500,84 3,726,78 16,000,0 12,273,22 METERS MAINTENANCE 10,39 667,34 9,090,00 8,422,66 TOTAL TRANSMISSION & DISTR 3,799,91 45,836,93 175,460,00 129,623,07 CUSTOMER ACCOUNTS EXPEN  METER READING LABOR 507,18 4,058,29 3,500,00 (568,29) ACCOUNT/COLLECTION-LABO 4,618,46 22,985,03 33,000,00 10,014,92 CUSTOMER ACCTS SUPPLIES 1,358,55 11,745,60 18,500,00 400,00 400,00 TOTAL CUSTOMER ACCTS SUPPLIES 1,358,55 11,745,60 18,500,00 6,754,40 UNCOLLECTABLE ACCTS 00 00 400,00 400,00 TOTAL CUSTOMER ACCOUNTS 6,484,19 38,788,97 55,400,00 16,611,03 ADMINISTRATIVE & GENERAL E  ADMINISTRATIVE & SEMPLENS 27,88 2,110,06 7,600,00 5,489,94 OUTSIDE SERVICES EMPLOYE 154,45 5,965,26 17,000,00 11,034,74 PROPERTY INSURANCE 00 00 8,000,00 11,034,74 PROPERTY INSURANCE 00 00 8,000,00 11,034,74 PROPERTY INSURANCE 00 00 8,000,00 11,034,74 PROPERTY INSURANCE 00 00 00 8,000,00 11,034,74 PROPERTY INSURANCE 00 00 8,000,00 8,000,00 MAGES-VOKATION 97,764 7,338,81 14,140,00 8,801,19 WAGES-SIOK LEAVE 14,219,1 4,740,8 8,809,00 6,600,00 2,765,92 WAGES-HOLIDAYS 00

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATIVE & GENERAL E					
03-33-0093-0000 03-33-0093-3000 03-33-0093-5000	MISC GENERAL EXPENSE TRANSPORTATION EXPENSE GENERAL PLANT MAINTENANC	1,320.64 2,050.64 .00	2,634.98 11,597.33 .00	5,200.00 39,000.00 1,000.00	2,565.02 27,402.67 1,000.00	50.7 29.7 .0
	TOTAL ADMINISTRATIVE & GEN	3,371.28	14,232.31	45,200.00	30,967.69	31.5
03-51-5190-8000	ADMINISTRATIVE & GENERAL E SOCIAL SEC MEDICARE EMPL		.00	.00	.00	.0
	TOTAL ADMINISTRATIVE & GEN	.00	.00	.00	.00	.0
	TOTAL FUND EXPENDITURES	82,230.41	577,255.64	1,912,650.00	1,335,394.36	30.2
	NET REVENUE OVER EXPENDI	73,273.55	212,995.46	149,850.00	( 63,145.46)	142.1

#### Account Summary - BALANCE SHEET GL Period: 05/21 - 05/21 STORMWATER UTILITY FUND

Page: 17 Jun 09, 2021 01:20PM

Account Number	Title	Beginning Balance	Debit	Credit	Ending Balance
Asset					
10-00-0001-0001	TREASURER'S CASH	.00	.00	.00	.00
10-00-0001-0002	REPLACEMENT FUNDS	154,000.00	1,750.00	.00	.00 155,750.00
10-00-0001-0099	CASH ALLOCATED TO OTHER FUNDS	99,746.91	64,030.52	53,868.48-	109,908.95
10-00-0001-0701	WIP-NASCO STORM RE-ROUTE	.00	.00	.00	.00
10-00-0001-0702	WIP-STORM IN STREET PROGRAM	.00	2,372.18	2,372.18-	.00.
10-00-0001-0703	WIP-JANETTE PIPE REPLACEMENT	.00	.00	.00	.00.
10-00-0001-0704	WIP-LARSON LAGOON	.00	.00	.00	.00.
10-00-0001-0705	WIP-ROCKWELL AVE STORM	.00	.00	.00	.00.
10-00-0001 <b>-</b> 0706	WIP-KOSH ESTATES DRAINAGE PROJ	33,144.53	.00	.00	
10-00-0001-0700	ACCUM DEPRECIATION	4,230,385.00-	.00	.00	33,144.53
10-00-0001-2540	DEBT SERVICE	412,934.20	22,000.00	.00	4,230,385.00
10-00-0001-2540	CUSTOMER ACCTS RECEIVABLE				434,934.20
10-00-0001-4200	OTHER ACCTS RECEIVABLE	56,492.30	46,210.75	44,309.74-	58,393.31
10-00-0001-4500	CAPITAL ASSETS - UTILITY PLANT	33,118.09	.00	703.56-	32,414.53
10-00-0001-6500		9,263,859.65	2,372.18	.00	9,266,231.83
	PREPAID EXPENSE - FY	.00	.00	.00	.00.
10-00-0001-6510	RESTRICTED NET PENSION ASSET	28,578.00	.00	.00	28,578.00
10-00-0001-8600	PENSION RELATED-DEFERR OUTFLO	130,128.00	.00	.00.	130,128.00
Total Asset:		5,981,616.68	138,735.63	101,253.96-	6,019,098.35
Liability					
10-00-0002-1300	ACCOUNTS PAYABLE	.00	2,800.17	2,800.17-	.00
10-00-0002-1301	RETAINAGE PAYABLE	.00	.00	.00	.00
10-00-0002-2000	CAPITAL LEASE	.00	.00	.00	.00.
10-00-0002-2100	LONG-TERM DEBT	1,210,999.77-	.00	.00	1,210,999.77
10-00-0002-2101	CURRENT PORTION OF DEBT	.00	.00	.00	.00
10-00-0002-2501	UNAMORT PREMIUM ON 2018 BORRO	26,081.69-	.00	.00	26,081.69
10-00-0002-2995	PENSION RELATED-DEFERR INFLOW	144,832.00-	.00	.00	144,832.00
10-00-0002-3320	STORM DUE TO GENERAL	.00	.00	.00	.00.
10-00-0002-3700	ACCUM LIABILITY INTEREST	.00	.00	.00	.00
Total Liability:		1,381,913.46-	2,800.17	2,800.17-	1,381,913.46
Equity					
10-00-0003-1111	RESERVE FUND	4,466,981.29-	.00	.00	4,466,981.29
10-00-0003-2111	STORM WATER MNGMNT FUND BAL	.00	.00	.00	.00.
Total Equity:		4,466,981.29-	.00	.00	4,466,981.29
				.00	7,700,801.28
Liability					
10-00-2000-2333	STORM DUE FROM WATER	.00.	.00	.00.	.00.
Total Liability:		.00	.00	.00	.00
	•				·

#### STORMWATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING REVENUES					
10-40-0041-2000	STORMWATER USAGE BILLING	.00	.00	.00	.00	.0
10-40-0041-2100	RESIDENTIAL FEES	21,558.68	91,714.81	209,500.00	117,785.19	43.8
10-40-0041-2200	COMMERCIAL FEES	17,012.39	93,255.37	227,500.00	134,244.63	41.0
10-40-0041-2300	INDUSTRIAL FEES	2,142.71	18,020.19	47,500.00	29,479.81	37.9
10-40-0041-2400	PUBLIC FEE	3,024.04	17,013.74	41,500.00	24,486.26	41.0
10-40-0041-2500	MULTI FAM RESID FEES	2,212.68	9,608.48	22,000.00	12,391.52	43.7
	TOTAL OPERATING REVENUES	45,950.50	229,612.59	548,000.00	318,387.41	41.9
	INTERGOVERNMENTAL REVEN					
10-42-0042-1000	CONTRIB FROM OTHERS		00	00		
10-42-0042-1000	CONTRIB FROM CITY OR TID	.00 .00	.00 .00	.00 .00	.00	.0
10-42-0042-1007	STATE/FED: EMERGENCY GRA	.00	.00	.00	.00	.0
10-42-0042-3100	FEDERAL AID	.00	.00	.00	.00	.0
10-42-0042-5100	STATE GRANTS	.00	.00	.00	.00 .00	.0
10-42-0042-0100	STATE STARTS		.00		.00.	
	TOTAL INTERGOVERNMENTAL	.00	.00	.00.	.00	.0
	OTHER OPERATING REVENUE					
10-47-0047-0000	FORFEITED DISCOUNTS	254.32	1,074.11	2,500.00	1,425.89	43.0
10-47-0047-3000	CREDIT APPLICATION FEES	.00	.00	.00	.00	.0
10-47-0047-4000	MISCELLANEOUS REVENUE	.00	470.00	.00.	( 470.00)	.0
	TOTAL OTHER OPERATING RE	254.32	1,544.11	2,500.00	955.89	61.8
	NON-OPERATING REVENUES					
10-48-0048-1100	INTEREST ON INVESTMENTS	7.21	46.38	500.00	453.62	9.3
	TOTAL NON-OPERATING REVE	7.21	46.38	500.00	453.62	9.3
	LONG TERM DEBT PROCEEDS					
,_ , :		_				
10-49-0049-2500	LONG TERM NOTE PROCEEDS	.00	.00	.00	.00.	.0
	TOTAL LONG TERM DEBT PRO	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	46,212.03	231,203.08	551,000.00	319,796.92	42.0

#### STORMWATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OTHER EXPENSES					
10-50-0059-2000	DEPRECIATION EXPENSE	.00	.00	21,000.00	21,000.00	.0
10-50-0059-2600	INTEREST ON LONG TERM LOA	.00	3,681.87	40,853.00	37,171.13	9.0
10-50-0059-5000	AMORT OF DEBT DISC	.00	.00	.00	.00	.0
10-50-0059-8000	DEBT ISSUANCE COST EXP	.00	1,397.80	.00.	( 1,397.80)	.0
	TOTAL OTHER EXPENSES	.00.	5,079.67	61,853.00	56,773.33	8.2
	PROGRAM MANAGEMENT					
40.54.5440.0400	A DAMANGT DATION CALLADITO	4 7707 40				
10-51-5142-0100	ADMINISTRATION-SALARIES	1,767.43	7,250.27	23,160.00	15,909.73	31.3
10-51-5142-0200	PR / EXEC ASSTNT-SALARIES	397.43	1,986.35	5,360.00	3,373.65	37.1
10-51-5142-0300 10-51-5142-0600	OUTSIDE SERVICES PROGRAM MNGMTN-SUPPLIES	.00 .00	.00	.00.	.00.	.0
10-51-5142-2500	PROGRAM MNGMTN-SUPPLIES PROGRAM MNGMTN-BENEFITS	.00 860.34	1,308.94	2,000.00	691.06	65.5
10-51-5142-2500	PROGRAMI MINGINI IN-DENEFITS		3,577.20	13,020.00	9,442.80	27.5
	TOTAL PROGRAM MANAGEME	3,025.20	14,122.76	43,540.00	29,417.24	32.4
	INSURANCE & RETIREMENT					
10-51-5180-4000	PROPERTY & LIABILITY INSUR	.00	.00	900.00	900.00	.0
10-51-5180-6000	WORKER'S COMP INSURANCE	.00	.00	4,000.00	4,000.00	.0
10-51-5180-6080	PENSION EXPENSE	.00	.00	.00	.00	.0
	TOTAL INSURANCE & RETIREM	.00	.00	4,900.00	4,900.00	.0
	SOCIAL SECURITY EXPENSES					
10-51-5190-7100	WI RETIREMENT PRIOR SERVI	.00	.00	.00	.00	.0
10-51-5190-8000	SOCIAL SEC MEDICARE EMPL	.00	.00	.00	.00.	.0
	TOTAL SOCIAL SECURITY EXPE	.00	.00	.00	.00	.0
	PLANNING & ENGINEERING					
10-52-5251-0100	ENGINEERING-SALARIES	2,167.31	13,707.62	46,000.00	32,292.38	29.8
10-52-5251-0300	CONSULTANT SERVICES	63.33	1,221.66	10,000.00	8,778.34	12.2
10-52-5251-0600	PLANNING/ENGINEERING-SUP	.00	6,202.49	8,200.00	1,997.51	75.6
10-52-5251-2500	PLANNING/ENGINEERING-BEN	981.96	6,045.30	20,999.00	14,953.70	28.8
	TOTAL PLANNING & ENGINEERI	3,212.60	27,177.07	85,199.00	58,021.93	31.9

#### STORMWATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATION & MAINTENANCE					
10-54-5434-0100	STREET CLEANING-SALARIES	841.66	6,167.23	42,791.00	36,623,77	14.4
10-54-5434-0600	STREET CLEANING-SUPPLIES	34.66	500.91	30,000.00	29,499,09	1.7
10-54-5434-2500	STREET CLEANING-BENEFITS	523.17	4,075.37	27,665.00	23,589.63	14.7
	TOTAL OPERATION & MAINTEN	1,399.49	10,743.51	100,456.00	89,712.49	10.7
	STORM SEWERS					
10-54-5445-0100	STORM SEWERS-SALARIES	525.02	1,728.74	37,135.00	35,406.26	4.7
10-54-5445-0600	STORM SEWERS-SUPPLIES	330.00	1,317.69	20,000.00	18,682.31	6.6
10-54-5445-2500	STORM SEWERS-BENEFITS	238.05	830.04	24,008.00	23,177.96	3.5
	TOTAL STORM SEWERS	1,093.07	3,876.47	81,143.00	77,266.53	4.8
	CAPITAL OUTLAY					
10-60-0064-3400	OUTLAY STREET SWEEPER	.00	.00	.00	.00	.0
10-60-0064-4500	STORM DRAINAGE IMPROVEM	.00	.00	120,000.00	120,000.00	.0
10-60-0064-4504	G.I.S.	.00	.00	.00	.00	.0
10-60-0064-5200	NORTH SNOW-DUMP SITE	.00	.00	.00	.00	.0
10-60-0064-5300	STORMWATER MANAGEMENT	.00	.00	.00	.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	120,000.00	120,000.00	.0
	TOTAL FUND EXPENDITURES	8,730.36	60,999.48	497,091.00	436,091.52	12,3
	TO THE ENGLISH ONLY				700,001.02	12.0
	NET REVENUE OVER EXPENDI	37,481.67	170,203.60	53,909.00	( 116,294.60)	315.7



City of Fort Atkinson City Engineer's Office 101 N. Main Street Fort Atkinson, WI 53538

#### **MEMORANDUM**

DATE: June 15, 2021

TO: Fort Atkinson City Council

FROM: Andy Selle, P.E., City Engineer

RE: Review and possible action relating to a request to create an approximately

1.3-acre residential building site on McIntyre Rd (extraterritorial) (CSM-2021-

02)

#### **BACKGROUND**

Jon Hartwig, on behalf of J & T Hartwig Trust, has submitted an application for a preliminary Certified Survey Map and rezoning to the Jefferson County Planning and Zoning Committee to create a 1.3-acre residential lot at N815 McIntyre Road in the Town of Koshkonong. The applicant desires to construct a new single-family residence on the property. The subject parcel is located in the Town of Koshkonong and in the City's 1.5-mile extraterritorial review area.

#### DISCUSSION

The lot will utilize a clear area for a driveway at a safe sight distance from crest of the hill using a minimum depth of 200 feet from the centerline. Field will be squared off at the minimum building envelope width of 150 feet to ease farming practices.

#### **FINANCIAL ANALYSIS**

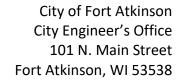
This CSM in the City's extraterritorial jurisdiction is not expected to have a financial impact.

#### **RECOMMENDATION**

The Plan Commission reviewed this item at the meeting on June 8, 2021 and recommended that the City Council approve this one-lot Certified Survey Map in the City's extraterritorial jurisdiction.

#### **ATTACHMENTS**

6.8.21 Certified Survey Map – Report to the Plan Commission





# CERTIFIED SURVEY MAP REPORT TO THE PLAN COMMISSION

**DATE:** June 8, 2021 **EXISTING ZONING:** A-1 Agriculture (Jefferson

County Zoning)

PROPERTY ADDRESS: N815 McIntyre Rd
PROPOSED ZONING: A-3 Rural Residential (Jefferson

PARCEL NUMBER: 016-0514-2813-000 County Zoning)

**OWNER:** J & T Hartwig Trust **EXISTING LAND USE:** Vacant

**APPLICANT:** Jon Hartwig **REQUESTED USES:** Single-family Residential

Development

FILE NUMBER: CSM-2021-02

#### **REQUEST OVERVIEW:**

Jon Hartwig, on behalf of J & T Hartwig Trust, have submitted an application for a preliminary Certified Survey Map and rezoning to the Jefferson County Planning and Zoning Committee to create a 1.3-acre residential lot at N815 McIntyre Road in the Town of Koshkonong. The applicant desires to construct a new single-family residence on the property. The subject parcel is located in the Town of Koshkonong and in the City's 1.5-mile extraterritorial review area.

The Location and Zoning Map attached shows the Jefferson County zoning designation for the subject parcel (A-1) and the zoning of the surrounding parcels. The proposed parcel is outlined in blue and will be separated from the parent parcel labeled 13. The City Limit Location Map shows the location of the proposed parcel in relationship to the City of Fort Atkinson. The proposed parcel is outlined in blue and labeled on the map.

#### **PUBLIC NOTICE:**

Public Notice is not required for this Certified Survey Map

#### **COMPREHENSIVE LAND USE PLAN (2019):**

The Future Land Use Map – ETJ View (Map 8) in the City's Comprehensive Land Use Plan shows this area as appropriate for Agriculture/Rural land uses. It is also located in the UGA, Long Range Urban Growth Area. The Agriculture/Rural category is intended for agricultural uses, farmsteads, and rural housing with low non-farm (housing) development densities in line with Jefferson County's farmland preservation policies. The Long Range Urban Growth Area overlay future land use category defines areas around the periphery of the City that may be appropriate for long-term urban (City) development beyond the 20-year planning period.

Certified Survey Map (ETJ) June 8, 2021 CSM-2021-02

This extraterritorial land division is consistent with the City's current Comprehensive Land Use Plan.

#### **DISCUSSION:**

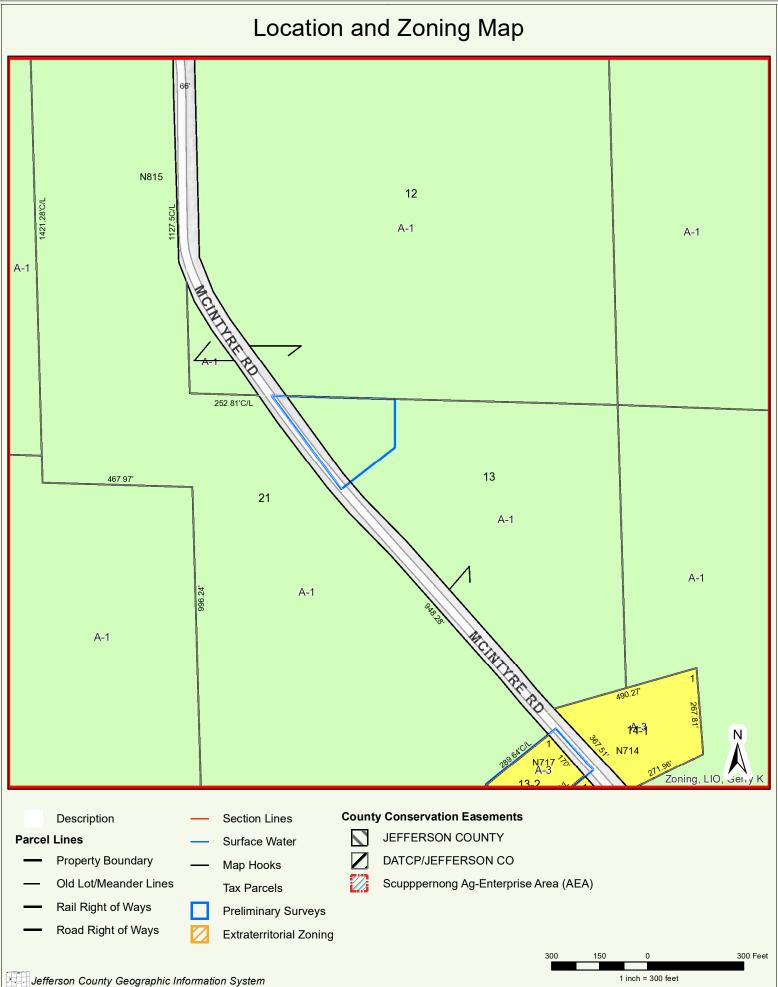
The lot will utilize a clear area for a driveway at a safe sight distance from crest of the hill using a minimum depth of 200 feet from the centerline. Field will be squared off at the minimum building envelope width of 150 feet to ease farming practices.

#### **RECOMMENDATION:**

Staff recommends that the Plan Commission recommend the City Council approve this preliminary extraterritorial one-lot Certified Survey Map in the Town of Koshkonong to provide a lot for a rural single-family residence.

#### **ATTACHMENTS:**

Location and Zoning Map; City Limit Location Map; Hartwig Rezoning Submittal



DISCLAIMER: This map is not a substitute for an actual field survey or onsite investigation. The accuracy of this map is limited to the quality of the records from which it was assembled. Other inherent inaccuracies occur during the compilation process. Jefferson County makes no warranty whatsoever concerning this information.

Printed on: June 4, 2021

Author: Public User

# City Limit Location Map CITY OF FORT ATKINSON Sputhern City Limit (Business Park) TOWN OF KOSHKONONG WETLANDS STATE ATURALAREA Proposed Parcel Zoning, LIO, Jeny K **County Conservation Easements** Description Section Lines JEFFERSON COUNTY **Parcel Lines** Surface Water DATCP/JEFFERSON CO **Property Boundary** Map Hooks Old Lot/Meander Lines Scupppernong Ag-Enterprise Area (AEA) Tax Parcels Rail Right of Ways **Preliminary Surveys** Road Right of Ways **Extraterritorial Zoning** 1,000 Feet 1 inch = 1,000 feet Jefferson County Geographic Information System Printed on: June 4, 2021 DISCLAIMER: This map is not a substitute for an actual field survey or onsite investigation. The accuracy of this map is limited to the quality of the records from which it was assembled. Other inherent inaccuracies occur during the compilation process. Jefferson County makes no warranty whatsoever concerning this information. Author: Public User



# **Jefferson County**

#### ZONING AND SANITATION DEPARTMENT

COURTHOUSE, 311 S. CENTER ST., JEFFERSON, WI 53549-1701 ROOM 201 PHONE 920-674-7130 FAX 920-674-7525

DATE:

May 3, 2020

TO:

Bridget Woods, Clerk

Town of Koshkonong

FROM:

Sarah Elsner, Zoning/On-site Waste Management Technician

Jefferson County Zoning

RE:

Request by Jon Hartwig to create an approximately 1.3-acre A-3 residential

building site from an A-1 zone off of McIntyre Rd, PIN 016-0514-2813-000.

Attached you will find a County application for a rezoning requested by Jon Hartwig, along with a Town decision sheet, and preliminary certified survey map. To avoid delay at the County level, please return the signed Town decision sheet and preliminary map to our Department as soon as possible.

Thank you.

Cc Jon Hartwig, Petitioner/Land Owner

Jim Morrow, County Surveyor

Matt Zangl, Director of Planning and Zoning

Brett Scherer, Zoning/On-site Waste Management Technician

# **DATE: Jefferson County Planning and Zoning Committee** TO: Jefferson County Zoning Petition No. RE: **Filed by** Jon Hartwig to create an approximately 1.3-acre A-3 residential building site from an A-1 zone off of McIntyre Rd, PIN 016-0514-2813-000. The Town of \_\_\_\_\_\_, having considered the above described petition for which a Town meeting was held on \_\_\_\_\_\_, finds\_\_\_\_\_ When the Town submits this form to the Zoning Department, the petition can be scheduled for the next available Jefferson County Planning and Zoning Committee public hearing. Signed \_\_\_\_\_\_, Town Chair Attest\_\_\_\_\_\_, Town Clerk

TOWN OF Koshkonong

This document complies with Chapter 59.69, Wisconsin Statutes

# PETITION TO AMEND ZONING ORDINANCE

	ERSON COUNTY CLE	RK RD OF SUPERVISORS	PETITION NO				
THIS PETI	TION, MADE UNDER		ONS OF S59.97(5)(e) THE ZONING ORDINAN	1, WISCONSIN STATS., REQUESTS CE OF JEFFERSON COUNTY.			
Jon Hart	wia	REQUEST THAT THE ZONIN	IC MAP OF THE TOWN	OF Koshkonong			
(Petition	er's Name-Please	Print)		-			
BE AMENDE	D TO CHANGE THE	ONING CLASSIFICATION OF	THE PROPERTY DESCR	IBED			
ETPOM	x 1	DIGMDIGH TO					
FROM	A-1	DISTRICT TO	A-3	<del></del> *			
		PROPERTY D	ESCRIPTION				
	el/	Pro	perty				
PIN Numbe	er <u>016-0514-28</u>	13-000 Address	McIntyre Road				
Subdivis	ion	LotBl	.ockCSM	Vol Pages			
Parent Pa	arcel Size <u>79</u>	acres Present Use	Agricultural				
		PROPERTY (	OWNER (S)				
Name JLT	Hartwig Manage	ment Trust Address N81	5 McInture Road	Fort Atkinson, WI 53538			
_c/o	Jon Hartwig	MOTO TEAST MATERIA	Street	City St. Zip			
Phone 9	920-723-3411	E-ma	il Address	4			
Agri 3. Type 4. Land 5. If in reve 6. Town 7. Other revi  REZONING FOR REZON a Final Capplication	icultural Preserve of use proposed modifications rezoning from A-1 erse side of this had been been been been been been been bee	or N, please refer to t application.  rmation such as proposed  \$300, PRELIMINARY CSM A-1 DISTRICT IS \$100.  y Map May be Required ents to give to the To	and Jefferson Count he standards for ap road access, extra REVIEW FEE IS \$5 Soils Report by Following Approva	oproval on the atterritorial plat  on and ADMINISTRATIVE FEE Certified Soil Tester and al. Keep a copy of the			
OFFICIALS, SEC. 11.15 AS PETITIC FOWN PLAN	COUNTY BOARD SU OF THE ZONING O ONER/OWNER, I UND COMMISSION MEETI	PERVISOR FOR THE AREA OF RDINANCE. 500 CERSTAND THAT I MUST CONT. NG(S) ON THIS MATTER PRI	REZONING, AND PROP ACT TOWNSHIP OFFICION TO THE COUNTY'S	SENT TO THEM, TO TOWNSHIP PERTY OWNERS ACCORDING TO  LALS AND ATTEND A TOWN BOARD/ PUBLIC HEARING; I UNDERSTAND			
M. MUS	ALSO ATTEND TH	E COUNTY'S PUBLIC HEARING					
1 ach	Z. Grow	_ AGENT	4-	- <b>ZZ - Z  </b> ate)			
(S <b>igna</b> ture	of <u>OWNER</u> )		(D	ate)			
	if Different From	n Above)	(Dat	e)			
, , , , , , , , , , , , , , , , , , ,	/		, Dat	,			
Address,	if Different From	Extrater	ritorial Of 4 Of Board Supervisor	Part Toelber (25)			
		Decision	Sheet Sent to Town on	19-31A			

### ANDERSON LAND SURVEYING

Mark E. Anderson, Professional Land Surveyor

April 22, 2021

Kim Cheney Town of Koshkonong W5609 Star School Rd. Fort Atkinson, WI 53538

Dear Kim:

Attached please find a copy of a Preliminary Review for Certified Survey, Petition to Amend Zoning Ordinance and Appendix A prepared for J&T Hartwig Trust c/o Jon Hartwig, N815 McIntyre Road, Fort Atkinson, WI 53538.

This Preliminary will create an approximately 1.3 acre (net) A-3 residential building site for his new home. The lot will utilize a clear area for a driveway at a safe sight distance from the crest of the hill using the minimum depth of 200 feet from the centerline and squaring the field off at the minimum building envelope width of 150 feet to ease farming practices.

Please place this Preliminary on the next Town Board Agenda and if approved, please forward a signed copy to the Jefferson County Zoning Department, Attn: Deb Magritz. Copies will be submitted to her with the appropriate fees.

If you have any questions, please let me know.

Sincerely,

APR 2 6 2021

ANDERSON LAND SURVEYING LLC

Mark E. Anderson, P.L.S.

**Enclosures** 

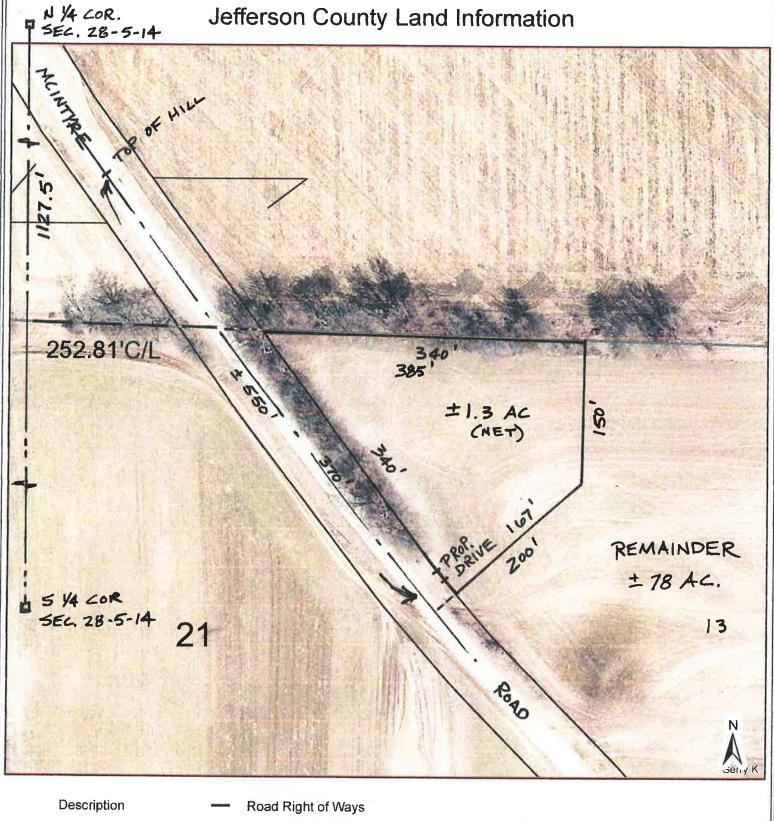
cc: Jon Hartwig

Jefferson County Zoning Department

# JEFFERSON COUNTY PRELIMINARY REVIEW FOR CERTIFIED SURVEY

A division of land located in the <u>NW</u> ¼ and <u>SW</u> ¼ of the <u>NE</u> ¼ of Section <u>28</u>, Town <u>5</u> N, Range <u>14</u> E, Town of <u>Koshkonong</u>, Jefferson County, Wisconsin, on Parcel Number(s) <u>016-0514-2813-000</u>

	Date Submitted:	April 22, 2021
Owner:		<del></del>
Address: N815 McIntyre Road	Note to be placed	on final CSM
City, ST Zip: Fort Atkinson, WI 53538	Petition #	Zoning
Phone: 920-723-3411		t zoning changes with Jefferson
	County Planning and	
Surveyor: Anderson Land Surveying LLC		
Address: W6141 Star School Road	In addition to the info requestion 15.04(f) of the Jefferson C	uired by Section 236.34 of State statutes, Se ounty Land division/Subdivision Ordinance
City, ST Zip: Fort Atkinson, WI 53538	requires that the following	g be shown:
Phone: 920-563-8162		gs, watercourses, drainage ditches and other ent to the proper division.
Rezoning	<ul> <li>Location of acc having jurisdict</li> </ul>	ess to a public road, approved by the agenc ion over the road. red for future public acquisition.
Allowed Division within an existing Zoning District	Date of the ma	
Survey of Existing Parcel	Graphic Scale	
Intent and Description of Parcel to be Divided: <u>Create an approximately 1.</u>	3 acre net A-3 residentia	bl huilding site for his new home
The lot will utilize a clear area for a diveway at safe sight distance from the	crest of the hill using the	e minimum denth of 200 feet
from the centerline and squaring the field off at the minimum building enve	elope width of 150 feet t	o ease farming practices.
SEE SHEET 2		
NOTE: Areas and dimensions on this Preliminary are approximate only and in mo	ost cases will vary from th	e Final survey data.
Town Board Approval	Date	
(Includes Access approval if applicable)		
County Highway Approval	Date	
(If applicable) Extraterritorial Approval	Date	
(If applicable)		
County Surveyor Approval	Date	
Zoning Office Approval	Date	
Please submit four copies to Jefferson County Planning & Zoning, 311 S Cent	er Ave. Room 201, Jeffe	rson, WI 53549 19-31A



Old Lot/Meander Lines

**Parcel Lines** 

Surface WaterMap Hooks

Rail Right of Ways

**Property Boundary** 

Jefferson County Geographic Information System

Tax Parcels

Section Lines

J & T HARTWIG TRUST 016-0514-2813-000

SHEET Z OF 2

100 50 0 100 Feet

Printed on: April 12, 2021

Author: Public User



# Permit Report

### 05/01/2021 - 05/31/2021

		Mr keep	/or/zozr- os	fred de f the State de		
Permit #	Permit Location	Owner Name	Project type		Estimated Project Cost	Total Fees
Group: Add/Al	ter Commerci	al				
	827 Banker Rd.	Madison College	Add/Alter Commercial	Fab shop addition	2,386,075	\$2,090.20
	1604 Madison Ave.	Fort Health Care	Add/Alter Commercial	Dumpster enclosure	3,000	\$70.00
MARKET STATE						52,160.20
Group: Deck						Group Total: 2
	501 Reena Ave.	Patricia & William Duncan	Deck	Deck in rear yard	3,500	\$57.00
						\$57.00
Group: Demo/	Raze				(	Group Total: 1
21625	407 Milo St.	Mayolo Palacios	Demo/Raze	Raze of home destroyed by fire	20,000	\$80.00
						\$80,00
Group: detache	ed garage				(	Group Total: 1
21645	W W	Nicholas Dingman	detached garage	Raze existing and build new detached garage	41,725	\$205.40
						\$205.40
L. Company of the Com	The second secon					Group Total: 1
Group: Early St						
21623	535 Berea Dr.	Bethany Evangelical Lutheran Church	Early Start	Footing, Foundation and earthwork	0	\$105.00
Executive Color Decision	Shirt State of the	Market State of the	Maria de la Caración			SALURI PERSON

Group Total: 1

Page: 1 of 7

21563   511 Madison Ave.   Reingirls LLC   Electrical   30 openings	0	\$52.50
Ave.  21566   501 McMillen   St.   S	0	\$52.50
St. exhaust  21567 1600 Farmco Ln City of Fort Atkinson Wastewater Treatment Plant  21589 1004 W Susan Sullivan Sullivan Ave.  21590 15 Margaret Ave. Terry Scullin Electrical 100 amp service  21601 116 Wilson Ave. Christopher Rogers & Electrical A/C		
Ln Atkinson Wastewater Treatment Plant  21589 1004 W Susan Sullivan Sherman Ave.  21590 15 Margaret Ave.  21601 116 Wilson Ave.  Christopher Rogers & Rogers		\$35.75
Sherman Ave.  21590 15 Margaret Ave.  Terry Scullin Electrical 100 amp service  21601 116 Wilson Christopher Rogers & Electrical A/C	0	
Ave. service  21601 116 Wilson Christopher Electrical A/C Ave. Rogers &	0	\$55.00
Ave. Rogers &	0	\$55.00
Sandra Gramley	0	\$40.00
21603 301 Knaack Electrical two signs Woodland Dr. Properties	0	\$50.00
21612 225 S. Main Rob Noris Electrical Remodel electric	0	\$135.00
21618 N3405 Hwy K Adam Paulick Electrical Airplane Hangar	0	\$55.00
21620 316 Grove St Christy Electrical Remodel Horstmeyer	0	\$60.50
21622 61 Lucille Gary Jonas Electrical Bath Remodel	0	\$41.50
21628 316 Grove St. Christy & Electrical unit remodel Doug Horstmeyer	0	\$60.50
21632 251 Cherokee Ln.  Todd Dressler Electrical basement finish electrical including bedroom & Bath	0	\$59.00
21637 500 Jefferson City of Fort Electrical 200 amp service (Ralph Park)	0	

Permit #	Permit Location	Owner Name	Project type	AND THE PROPERTY OF THE PROPER	Estimated Project Cost	Total Fees
Group: Fence						The second second second second
1	421 Washington St.	Paula Dabel	Fence	Fence in side yard	1,200	\$55.00
1 1		MICHAEL RANKIN	Fence	FENCE	13,688	\$55.00
i i		Michael Rankin	Fence	4' Vinyl Fence in rear yard	13,688	\$55.00
21617	512 N 4th St	Michael Winkelman	Fence	6' Wood Fence in Rear & Side Yard	2,800	\$55.00
1 1	910 N High St.	Jacob Stedman	Fence	6' privacy fence in rear yard	1,200	\$55.00
1000						\$275,00

Group	):  -	VAC
-------	-------	-----

21565	635 Monroe St.	Linda Kiesow	HVAC	Replace Furnace & A/C	0	\$130.00
21568	601 Jackson St.	Kelly Mallory	HVAC	Replace A/C	0	\$65.00
21570	1261 Elsie St.	Kurt Chapman	HVAC	Replace A/C	0	\$65.00
21571	710 Lexington Blvd.	Terry Siegel	HVAC	Replace A/C	0	\$65.00
21572	1520 JAMESWAY	Tony Romens	HVAC	Replace A/C	0	\$65.00
21573	7 Elm St.	Alexandra Calloway	HVAC	Replace A/C	0	\$65.00
21574	8 Krause Ave.	Elaine Hulstein	HVAC	Replace A/C	0	\$65.00
21575	700 McMillen St.	Dave Geiger	HVAC	Replace A/C	0	\$65.00
21576	1349 Erick St.	Jesse Weilgat	HVAC	Replace A/C	0	\$65.00
21577	617 Lexington Blvd.	Kim Brock	HVAC	Replace A/C	0	\$65.00
21578	613 N Main St.	Melanie Betchey	HVAC	Replace A/C	0	\$65.00

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Permit #	Permit Location	Owner Name	Project type		Estimated Project Cost	Total Fees
21579	323 Merchants Ave.	Greg Albert	HVAC	Replace Furnace	0	\$65.00
21580	320 Lincoln St.	Justin Judkins	HVAC	Replace Furnace	0	\$65.00
21581	911 Gail Pl.	Judy Wollin	HVAC.	Replace Furnace & A/C	0	\$100.00
21582	543 Jackson St.	Amy Ohlsson	HVAC	Replace Furnace & A/C	0	\$100.00
21583	826 Florence St.	Brian Enger	HVAC	Replace Furnace & A/C	0	\$100.00
21584	607 Coventry Cir.	Cathy Mansavage	HVAC	Replace Furnace & A/C	0	\$100.00
21585	710 Janette St.	Stan Kutz	HVAC	Replace Furnace & A/C	0	\$100.00
21586	541 Stratford Ct.	Stephen Slak	HVAC	Replace Furnace & A/C	0	\$100.00
21587	905 N Main St.	Robert Rue	HVAC	Replace Furnace & A/C	0	\$100.00
21588	612 Robert St.	Josh Paul	HVAC	Replace Furnace & A/C	0	\$100.00
21597	225 S. Main St.	Rob Noris	HVAC	Replace Furnace & A/C	0	\$100.00
21604	827 Banker Rd.	Madison College	HVAC	Fab shop addition HVAC	0	\$340.00
21615	116 Wilson Ave.	Christopher Rogers & Sandra Gramley	HVAC	A/C	0	\$75.00
21626	330 Jones Ave.	John Dempsey	HVAC	Replace Furnace & A/C	0	\$100.00
21635	300 McMillen St.	Lucas Zamora	HVAC	Replace Furnace & A/C	0	\$100.00

	Owner Name			
21636	City of Fort Atkinson Wastewater Treatment Plant	plant renovation and addition HVAC	0	
		u di		\$2,425,00

### Group: Plumbing

,	***			T		
21426	1614-1618 Premier Pl.	Joseph Esther	Plumbing	New two family condo Plumbing	0	\$953.50
21593	421 E. Sherman Ave.	Alex & Ty Morrison- Vidar	Plumbing	Basement bath & Laundry	0	\$66.00
21605	511 Madison Ave	Gina Martinson	Plumbing	Bathroom	0	\$60.00
21609	1614-1618 Premier Pl.	Joseph Esther	Plumbing	New two family condo plumbing	0	\$222.00
21616		Annene & Wayne Dahl	Plumbing	Shower /tub	0	\$42.00
21621	225 S Main St	Rob Noris	Plumbing	Remodel, greasetrap 9 fixtures	0	\$84.00
21633	251 Cherokee Ln.	Todd Dressler	Plumbing	basement finish plumbing Bath	0	\$48.00
				12 TE		45147151510

Group Total: 7

# **Group: Right of Way Opening Permit**

21559	McMillen & Florence	Right Openi Permi	9   1	0	
21560	2 Harrison	Right Openi Permi	J 1 5	0	\$50.00
21561	511 Commander Ct	Right Openi Permi	_ , , , ,	0	\$50.00

Page: 5 of 7

Permit #	Permit Location	Owner Name	Project type		Estimated Project Cost	Total Fees
21562	Commander Ct		Right of Way Opening Permit	Street Opening - Driveway	0	\$50.00
21564	1513 Lena Ln		Right of Way Opening Permit	Street Opening- Gas Service	0	\$50.00
21598	501 Jefferson St		Right of Way Opening Permit	Street Opening - Burying Cable	0	\$50.00
21600	412/416 Oak Ridge Ct		Right of Way Opening Permit	Street Opening - Gas Service Replacement	0	\$50.00
21602	498 Raintree Dr		Right of Way Opening Permit	Street Opening - Gas Service Replacement	0	\$50.00
21608	501 Jefferson St		Right of Way Opening Permit	Street Opening - Cable	0	\$50.00
21610	316 Grove St		Right of Way Opening Permit	Street Opening - Water Service Replacement	0	
21624	1131 Erick St	Karen Daniel	Right of Way Opening Permit	Street Opening - Driveway	0	\$50.00
21634	1509 Lena Ln		Right of Way Opening Permit	Street Opening - Cable	0	\$50.00
21638	1003 Erick St		Right of Way Opening Permit	Street Opening - Driveway	0	\$50.00
21639	1102 Peterson St	Manufacture Inc.	Right of Way Opening Permit	Street Opening - Driveway	0	\$50.00
						\$600,00

Group: Shed

21569	15 Talcott Ct.	Hector	Shed	80'Sq. shed	1,200	\$42.00
		Campos				

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Permit #	Permit Location	Owner Name	Project type	Permit Description	Estimated Project Cost	
21627	1415 S Main	Rod Kovnesky	Shed	Addition on	3,000	\$42.00
	St.			existing shed.		, , , , , ,
						\$84.00

Group: Sign

21594		BUTCHS HIGHLITE AUTO BODY	Sign	2 WALL SIGNS	15,239	\$80.00
21595	Woodland Dr.	Butch's Highlite Autobody	Sign	wall sign	3,000	\$80.00
						\$160,00

Group Total: 2

**Group: Single Family Alteration/Addition** 

	531 E. Milwaukee Ave.	Bob Garza	Single Family Alteration/Ad dition	Egress window	3,000	\$31.50
21599	511 Madison Ave.	Reingirls LLC	Single Family Alteration/Ad dition	Remodel existing building creating living unit	50,000	\$390.00
21619	61 Lucille St.	Gary & Kathy Jonas	Single Family Alteration/Ad dition	Bath remodel	10,000	\$37.50
21629	216 S 3rd St. West	Deanne Piper	Single Family Alteration/Ad dition	Remodel smoke & fire damage	20,000	\$114.30
21631	251 Cherokee Ln.	Todd Dressler	Single Family Alteration/Ad dition	basement finish including bedroom & Bath	20,000	\$135.00
						5708-50

Group Total: 5

\$9,035.15

Total Records: 82

6/11/2021

Submitted: 6-11-21

Building Inspector

Page: 7 of 7



City of Fort Atkinson City Clerk/Treasurer's Office 101 N. Main Street Fort Atkinson, WI 53538

### **MEMORANDUM**

DATE: June 15, 2021

TO: Fort Atkinson City Council

FROM: Michelle Ebbert, City Clerk/Treasurer/Finance Director

RE: Monthly Report of Licenses and Permits Issued by the City Clerk

The following is a list of the Licenses and Permits issued by the City Clerk for the period of June 2, 2021 through June 11, 2021, per the City of Fort Atkinson Municipal Code of Ordinances. No action is necessary by City Council, as these licenses and permits have already been issued. This report is for informational purposes only.

#### **BEEKEEPING**

None

#### **OPERATOR**

Licensing Period – July 1, 2021 – June 30, 2022

Applicant	Place of Employment	Recommended Approval
		by Fort Atkinson
		Police Department
Jennifer Peterson	Country Inn & Suites	X
Robert Burmeister	Stop-n-Go	X
Hannah Pogantsch	Creamery 201	X
Abigail Gravelle	Kwik Trip #1506, Janesville Avenue	X
Ariana Peterson	Mr. Brews Taphouse	X

#### **MOBILE MERCHANT**

Licensing Period – June 9, 2021 – December 9, 2021

License No. MOBILE 06092021-12092021

TNT Fireworks	Location of Operation:
Matthew John Sokol	Pick N Save
35239 Castle Rock Road	1505 Madison Avenue
Summit WI 53066	

Licensing Period – June 2, 2021 – December 2, 2021 License No. MOBILE 06022021-12022021

Oakdale Farms	Location of Operation:
Harry Schroeder	Fort Hardware, Inc
1555 Commonwealth Drive #24	10 Madison Avenue
Fort Atkinson WI 53538	Sunday – Friday

### DOOR-TO-DOOR RESIDENTIAL / DIRECT SELLER

Licensing Period – May 26, 2021 – May 26, 2022 License No. DIRECT 05262021-05262022-001

Slate Linden Grant Spear	Business:
N6442 Delaney Road Delavan WI	The Mowing Bros
Height 6' Weight 150	Door to Door lawn service



City of Fort Atkinson City Manager's Office 101 N. Main Street Fort Atkinson, WI 53538

#### **MEMORANDUM**

DATE: June 15, 2021

TO: Fort Atkinson City Council

FROM: Paul Christensen, Wastewater Supervisor

RE: Review and possible action relating to the Wastewater Utility 2020 Compliance

Maintenance Annual Report (CMAR) to WDNR

#### **BACKGROUND**

The State of Wisconsin Natural Resources (WDNR) code 208 requires that each wastewater treatment facility complete and submit an annual evaluation on the condition and performance of its treatment and collection systems.

The format for this report is a web-based form completed online. The grading system is an A, B, C, D & F based system for the individual sections and an overall grade point average for the entire report. Each section has its own grade and stands alone. It is possible to fail an individual section but still have an overall passing grade point.

#### DISCUSSION

The Utility's 2020 grades are as follows:

- Influent flow and loadings = C
- Effluent quality: BOD = A
- Effluent quality: TSS = A
- Effluent Quality: Ammonia = A
- Effluent quality: Phosphorus = A
- Biosolids quality and management = A
- Preventive maintenance and staffing = A
- Operator certification = A
- Financial management = A
- Collection systems = A

Our overall grade point average for 2020 is 3.84 (2018 = 3.81) and indicates that overall the plant is in good condition and is operating at a high level.

The only point deductions we received in 2020 were related to influent flows, and BOD loading to the Utility. The influent flow exceeded 90% of design (2.43MGD) in 8 months, resulting in 16 points of deduction. Influent flow exceeded the design (2.70MGD) in March, April, May, and

June, resulting in 4 points of deduction, for a total deduction of 20 points. These high flows correlate with periods of heavy rainfall, and the high levels of the Rock River during that time.

The City is addressing infiltration and inflow issues with continued investigation in the collection system. This includes smoke testing and increased televising in 2021. Flow capacity at the Utility is also being addressed in the Phase II construction project with the addition of a fourth influent pump and the upgrading of the other three.

Influent BOD loadings exceeded 90% of design in October. This resulted in a 3-point deduction. The higher than average BOD loading is related to a period of higher loading from industry during the 4<sup>th</sup> quarter of 2020. Some of this was related to temporary pandemic related government contracts. BOD loadings returned to normal averages in the 1<sup>st</sup> quarter of 2021.

A response to WDNR was required for this section because of the "C" grade and can be read on the summary page.

#### **RECOMMENDATION**

Staff recommends the City Council authorize the resolution for the filing of the 2020 Compliance Maintenance Annual Report as required by Ch. NR208, Wisconsin Administrative Code. If additional information is needed, I would be pleased to answer any questions you may have.

#### **ATTACHMENTS**

2020 CMAR Report; Resolution No. 1361: A Resolution approving the 2020 Compliance Maintenance Annual Report for the City of Fort Atkinson Wastewater Utility

### **Fort Atkinson Wastewater Treatment Facility**

6/9/2021

Last Updated: Reporting For:

2020

### **Influent Flow and Loading**

- 1. Monthly Average Flows and BOD Loadings
- 1.1 Verify the following monthly flows and BOD loadings to your facility.

Influent No. 701	Influent Monthly Average Flow, MGD	x	Influent Monthly Average BOD Concentration mg/L	x	8.34	=	Influent Monthly Average BOD Loading, lbs/day
January	2.4353	Х	433	Х	8.34	=	8,787
February	2.3235	Х	428	Х	8.34	=	8,301
March	2.8738	Х	356	Х	8.34	=	8,542
April	2.7333	Х	282	Х	8.34	=	6,426
May	2.7744	Х	279	Х	8.34	=	6,445
June	2.7746	Х	275	Х	8.34	=	6,370
July	2.6191	Х	272	Х	8.34	=	5,949
August	2.4742	Х	351	Х	8.34	=	7,234
September	2.5122	Х	392	Х	8.34	=	8,215
October	2.4185	Х	547	Х	8.34	=	11,041
November	2.1727	Х	568	Х	8.34	=	10,295
December	2.0335	Х	576	Х	8.34	=	9,766

- 2. Maximum Monthly Design Flow and Design BOD Loading
- 2.1 Verify the design flow and loading for your facility.

Design	Design Factor	Х	%	=	% of Design
Max Month Design Flow, MGD	2.7	Х	90	=	2.43
		Х	100	=	2.7
Design BOD, lbs/day	12235	Х	90	=	11011.5
		Х	100	=	12235

2.2 Verify the number of times the flow and BOD exceeded 90% or 100% of design, points earned, and score:

	Months of Influent	flow was greater	Number of times flow was greater than 100% of	Number of times BOD was greater than 90% of design	Number of times BOD was greater than 100% of design		
January	1	_ 1	0	0	0		
February	1	0	0	0	0		
March	1	1	1	0	0		
April	1	1	1	0	0		
May	1	1	1	0	0		
June	1	1	1	0	0		
July	1	1	0	0	0		
August	1	1	0	0	0		
September	1	1	0	0	0		
October	1	0	0	1	0		
November	1	0	0	0	0		
December	1	0	0	0	0		
Points per ea	ach	2	1	3	2		
Exceedances	;	8	4	1	0		
Points		16	4	3	0		
Total Numb	Total Number of Points 23						

### **Fort Atkinson Wastewater Treatment Facility**

			6/9/2021	2020	
3. Flow Meter					
	flow meter calibrated in the				
	Enter last calibration date (N 2020-06-24	אויי (אוי אוי אוי אוי אויי אויי אויי אוי			
o No	.020 00 21				
If No, please explain	:				
4. Sewer Use Ordinano	<u> </u>				
	ity have a sewer use ordina	nce that limited or prohibit	ed the discharge of	:	
	al pollutants ((C)BOD, SS, c		the sewer from		
<ul><li>Industries, commercia</li><li>Yes</li></ul>	al users, hauled waste, or re	esidences?			
o No					
If No, please explain	n:				
4.2 Was it necessary	to enforce the ordinance?				
o Yes					
• No	_				
If Yes, please expla	<u>in:</u>				
5. Septage Receiving					
	uests to receive septage at	your facility? Grease Traps			
Septic Tanks  ● Yes	Holding Tanks  • Yes  • Yes	·			
• res • No	o No o N				
			•		
Septic Tanks	eptage at your facilty? If ye	s, indicate volume in gallon	5.		
• Yes	503925 gallor	าร			
o No					
Holding Tanks	lionage III				
• Yes	1358839 gallor	15			
<ul><li>No</li><li>Grease Traps</li></ul>					
o Yes	gallor	าร			
• No					
5.2.1 If yes to any or any of these wastes.	f the above, please explain	if plant performance is affe	cted when receiving	9	
Plant performance v					
6. Pretreatment	-				
	xperience operational proble	· •		rns,	
	ns in the sewer system or tr ial discharges in the last ye		tributable to		
o Yes	iai discharges in the last ye	ui.			
• No					
If yes, describe the	situation and your commun	nity's response.			
6.2 Did your facility a	ccent hauled industrial was	tes landfill leachate etc 2			

Last Updated: Reporting For:

### **Fort Atkinson Wastewater Treatment Facility**

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Yes

o No

If yes, describe the types of wastes received and any procedures or other restrictions that were in place to protect the facility from the discharge of hauled industrial wastes.

Landfill leachate in the amount of 6,880,166 gallons were accepted. Discharge amounts were limited to prevent plant performance issues.

Total Points Generated	23
Score (100 - Total Points Generated)	77
Section Grade	С

**Fort Atkinson Wastewater Treatment Facility** 

Last Updated: Reporting For:

2020 6/9/2021

### Effluent Quality and Plant Performance (BOD/CBOD)

- 1. Effluent (C)BOD Results
- 1.1 Verify the following monthly average effluent values, exceedances, and points for BOD or **CBOD**

Outfall No. 001	Monthly Average	Permit Limit   Average (mg/L)   Di		Months of Discharge	Discharge Exceedance	
	Limit (mg/L)	> 10 (mg/L)				Exceedance
January	30	27	13	1	0	0
February	30	27	11	1	0	0
March	30	27	10	1	0	0
April	30	27	6	1	0	0
May	30	27	8	1	0	0
June	30	27	6	1	0	0
July	30	27	4	0		
August	30	27	5	1	0	0
September	30	27	6	1	0	0
October	30	27	12	1	1 0	
November	30	27	13	1	0	0
December	30	27	11	1	0	0
		* Eq	uals limit if limit is	<= 10		
Months of d	ischarge/yr			12		
Points per e	ach exceedanc	e with 12 mor	nths of discharge		7	3
Exceedance	S				0	0
Points					0	0
Total numb	per of points					0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge. Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is 12/6 = 2.0

1.2 If any violations occurred, what action was taken to regain compliance?

2.	F	low	Meter	Cal	lih	ratio	n

2.1 Was the effluent flow meter calibrated in the last year?

Yes

Enter last calibration date (MM/DD/YYYY)

2020-06-24

O No

If No, please explain:

<b>~</b>	Treatment	D I-	l
≺ .	Iraarmanr	Pron	ıamc

3.1 What problems, if any, were experienced over the last year that threatened treatment?

None.

- 4. Other Monitoring and Limits
- 4.1 At any time in the past year was there an exceedance of a permit limit for any other pollutants such as chlorides, pH, residual chlorine, fecal coliform, or metals?
- o Yes
- No

#### **Fort Atkinson Wastewater Treatment Facility**

If Yes, please explain:

4.2 At any time in the past year was there a failure of an effluent acute or chronic whole effluent toxicity (WET) test?

• Yes

• No

If Yes, please explain:

4.3 If the biomonitoring (WET) test did not pass, were steps taken to identify and/or reduce source(s) of toxicity?

• Yes

• No

• N/A

Please explain unless not applicable:

Last Updated: Reporting For:

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

### **Fort Atkinson Wastewater Treatment Facility**

₋ast Updated: 6/9/2021

Last Updated: Reporting For:

2020

### **Effluent Quality and Plant Performance (Total Suspended Solids)**

1. Effluent Total Suspended Solids Results

1.1 Verify the following monthly average effluent values, exceedances, and points for TSS:

Outfall No.	Monthly	90% of	Effluent Monthly	Months of	Permit Limit	90% Permit
001	Average	Permit Limit	Average (mg/L)	Discharge	Exceedance	Limit
	Limit (mg/L)	>10 (mg/L)		with a Limit		Exceedance
January	30	27	13	1	0	0
February	30	27	12	1	0	0
March	30	27	13	1	0	0
April	30	27	7	1	0	0
May	30	27	7	1	0	0
June	30	27	7	1	0	0
July	30	27	5	1	0	0
August	30	27	8	1	0	0
September	30	27	8	1	0	0
October	30	27	14	1	0	0
November	30	27	14	1	0	0
December	30	27	12	1	0	0
		* Eq	uals limit if limit is	<= 10		
Months of D	ischarge/yr			12		
Points per	each exceed	ance with 12	months of disch	arge:	7	3
Exceedance	S				0	0
Points					0	0
Total Num	ber of Points	·	-			0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is 12/6 = 2.0

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

**Fort Atkinson Wastewater Treatment Facility** 

6/9/2021

Last Updated: Reporting For:

0

2020

### **Effluent Quality and Plant Performance (Ammonia - NH3)**

1. Effluent Ammonia Results

1.1 Verify the following monthly and weekly average effluent values, exceedances and points for ammonia

Outfall No.	Monthly	Weekly	Effluent	Monthly	Effluent	Effluent	Effluent	Effluent	Weekly
001	Average	Average	Monthly	Permit	Weekly	Weekly	Weekly	Weekly	Permit
001	NH3	NH3	Average	Limit	Average	Average	Average	Average	Limit
	Limit	Limit	NH3	Exceed				for Week	-
	(mg/L)	(mg/L)	(mg/L)	ance	1	2	3	4	ance
		(***3) =)			_			-	
January	14		.6422727	27 0					
February	14		.16	0					
March	14		.1608695	55 0					
April	14		.1527272	73 0					
May	14		.1880952	38 0					
June	14		.2477272	73 0					
July	14		.2022727	27 0					
August	14		.2727272	73 0					
September	14		.145	0					
October	14		.1652380	95 0					
November	14		.1727272	73 0					
December	14		.1647826	09 0					
Points per e	ach excee	dance of N	Monthly av	erage:					10
Exceedance	s, Monthly	<b>':</b>							0
Points:									0
Points per e	ach excee	dance of v	weekly ave	erage (who	en there is	no month	nly averag	e):	2.5
Exceedance	s, Weekly								0
Points:									0
Total Num	ber of Po	ints							0

NOTE: Limit exceedances are considered for monthly OR weekly averages but not both. When a monthly average limit exists it will be used to determine exceedances and generate points. This will be true even if a weekly limit also exists. When a weekly average limit exists and a monthly limit does not exist, the weekly limit will be used to determine exceedances and generate points. 1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

### **Fort Atkinson Wastewater Treatment Facility**

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### **Effluent Quality and Plant Performance (Phosphorus)**

1. Effluent Phosphorus Results

1.1 Verify the following monthly average effluent values, exceedances, and points for Phosphorus

Outfall No. 001	Monthly Average	Effluent Monthly	Months of	Permit Limit
	phosphorus Limit	Average phosphorus	Discharge with a	Exceedance
	(mg/L)	(mg/L)	Limit	
January	1.5	0.516	1	0
February	1.5	0.591	1	0
March	1.5	0.704	1	0
April	1.5	0.382	1	0
May	1.5	0.550	1	0
June	1.5	1.062	1	0
July	1.5	1.354	1	0
August	1.5	0.770	1	0
September	1.5	0.744	1	0
October	1.5	0.873	1	0
November	1.5	0.674	1	0
December	1.5	0.563	1	0
Months of Discharg	e/yr		12	
Points per each e	xceedance with 1	2 months of dischar	ge:	10
Exceedances				0
Total Number of	Points			0

NOTE: For systems that discharge intermittently to waters of the state, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is 12/6 = 2.0

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

### **Fort Atkinson Wastewater Treatment Facility**

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# **Biosolids Quality and Management**

1. Biosolid 1.1 How o     Land o     Public     Haule     Landfi     Incine     Other     NOTE: If     as lagoo 1.1.1 If	did yo applie ly Dis d to a illed erated you ns, re	d used und tribut anothed did no	e or dis der you ed Ex- er perr ot rem eds, re	ur pe cepti nitte nove	ermit onal d fac bioso lating	Quali ility lids f g san	rom	osoli your ers,	ds					e you	ır sys	tem t	ype su	ıch	
2.1 Last \\ 2.1 Last \\ 2.1.1 Ho \\ 5788.50 \\ 2.1.2 Ho \\ 207.8 \\ 2.2 If you \\ \cdot \text{Yes} \\ \text{No} \\ 2.4 Have \\ \text{years?} \\ \text{Yes} \\ \text{No} \\ (10 \\ \text{N/A} \)	rear's we made of a create of the made of	Appring aces	oved a cres di cres di acr ave en	d you d you es ough	u hav u use acre	es for	you f you	r land Ir apı	d app	olicati ed lar	nd ap	plica	tion s	sites	you	used I	ast ye	ar?	0
3. Biosolid Number of 3.1 For eacalendar Outfall No Parameter  Arsenic Cadmium Copper Lead Mercury Molybdenum Nickel	of bios ach or year. 0.003 80% of Limit	olids utfall - SLU H.Q.	tested	l, ver	•		•			Jul	y val	sep <3.3 .74 470 19 .59 19 21	Oct	Nov	2.6 .54 330 13 .45 15	80%		Ceiling	
Selenium	80		100		<2.6				5.9			<8.1			<5.4	0		0	

600

270

2800 7500

Zinc

### **Fort Atkinson Wastewater Treatment Facility**

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Outfall No	o. 00	5 - L	iquid	Slud	ge C	utfa	II Ba	cku	p									
Parameter	80% of Limit	H.Q. Limit	Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic		41	75														0	0
Cadmium		39	85														0	0
Copper		1500	4300														0	0
Lead		300	840														0	0
Mercury		17	57														0	0
Molybdenum	60		75													0		0
Nickel	336		420													0		0
Selenium	80		100													0		0
Zinc		2800	7500														0	0

3.1.1 Number of times any of the metals exceeded the high quality limits OR 80% of the limit for molybdenum, nickel, or selenium = 0

**Exceedence Points** 

- 0 (0 Points)
- 0 1-2 (10 Points)
- $\circ$  > 2 (15 Points)
- 3.1.2 If you exceeded the high quality limits, did you cumulatively track the metals loading at each land application site? (check applicable box)
- Yes
- O No (10 points)
- N/A Did not exceed limits or no HQ limit applies (0 points)
- O N/A Did not land apply biosolids until limit was met (0 points)
- 3.1.3 Number of times any of the metals exceeded the ceiling limits = 0 Exceedence Points
- 0 (0 Points)
- 0 1 (10 Points)
- 0 > 1 (15 Points)
- 3.1.4 Were biosolids land applied which exceeded the ceiling limit?
- O Yes (20 Points)
- No (0 Points)
- 3.1.5 If any metal limit (high quality or ceiling) was exceeded at any time, what action was taken? Has the source of the metals been identified?
- 4. Pathogen Control (per outfall):
- 4.1 Verify the following information. If any information is incorrect, use the Report Issue button under the Options header in the left-side menu.

Outfall Number:	003
Biosolids Class:	В
Bacteria Type and Limit:	Fecal Coliform
Sample Dates:	01/01/2020 - 03/31/2020
Density:	102,141
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	No
Process:	Aerobic Digestion
Process Description:	Fecal coliform results were taken over a three week period from 1/29/2020 to 2/11/2020. Samples were taken from the sludge storage building.

### **Fort Atkinson Wastewater Treatment Facility**

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Outfall Number:	003
Biosolids Class:	В
Bacteria Type and Limit:	Fecal Coliform
Sample Dates:	04/01/2020 - 06/30/2020
Density:	223,110
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	Aerobic Digestion
Process Description:	Fecal coliform results were taken over a three week period from 4/30/2020 to 5/11/2020. Samples were taken from the sludge storage building.

Outfall Number:	003
Biosolids Class:	В
Bacteria Type and Limit:	Fecal Coliform
Sample Dates:	07/01/2020 - 09/30/2020
Density:	181,418
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	Aerobic Digestion
Process Description:	Fecal coliform results were taken over a two week period from 7/28/2020 to 8/5/2020. Samples were taken from the sludge storage building.

Outfall Number:	003
Biosolids Class:	В
Bacteria Type and Limit:	Fecal Coliform
Sample Dates:	10/01/2020 - 12/31/2020
Density:	913,018
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	Aerobic Digestion
Process Description:	Fecal coliform results were taken over a two week period from 10/27/2020 to 11/6/2020. Samples were taken from the sludge storage building.

- 4.2 If exceeded Class B limit or did not meet the process criteria at the time of land application.
- 4.2.1 Was the limit exceeded or the process criteria not met at the time of land application?Yes (40 Points)
- No

If yes, what action was taken?

5. Vector Attraction Reduction (per outfall):

### **Fort Atkinson Wastewater Treatment Facility**

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5.1 Verify the following information. If any of the information is incorrect, use the Report Issue button under the Options header in the left-side menu.

Outfall Number:	003
Method Date:	03/31/2020
Option Used To Satisfy Requirement:	Volatile Solids Reduction
Requirement Met:	Yes
Land Applied:	No
Limit (if applicable):	>=38
Results (if applicable):	47.20

Outfall Number:	003
Method Date:	06/30/2020
Option Used To Satisfy Requirement:	Volatile Solids Reduction
Requirement Met:	Yes
Land Applied:	Yes
Limit (if applicable):	>=38
Results (if applicable):	43.20

Outfall Number:	003
Method Date:	09/30/2020
Option Used To Satisfy Requirement:	Volatile Solids Reduction
Requirement Met:	Yes
Land Applied:	Yes
Limit (if applicable):	>=38
Results (if applicable):	59

Outfall Number:	003
Method Date:	12/31/2020
Option Used To Satisfy Requirement:	Volatile Solids Reduction
Requirement Met:	Yes
Land Applied:	Yes
Limit (if applicable):	>=38
Results (if applicable):	48.70

5.2 Was the limit exceeded or the process criteria not met at the time of land application? o Yes (40 Points)

No

If yes, what action was taken?

6. Biosolids Storage

- 6.1 How many days of actual, current biosolids storage capacity did your wastewater treatment facility have either on-site or off-site?
- >= 180 days (0 Points)
- o 150 179 days (10 Points)
- 120 149 days (20 Points)
- o 90 119 days (30 Points)
- 0 < 90 days (40 Points)</p>

Fort Atkinson Wastewater Treatment Facility	Last Updated: 6/9/2021	Reporting <b>2020</b>	For:
<ul><li>N/A (0 Points)</li><li>6.2 If you checked N/A above, explain why.</li></ul>			0
7. Issues 7.1 Describe any outstanding biosolids issues with treatment, use or over None.	erall management:		

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

**Fort Atkinson Wastewater Treatment Facility** 

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# Staffing and Preventative Maintenance (All Treatment Plants)

1. Plant Staffing  1.1 Was your wastewater treatment plant adequately staffed last year?  ● Yes  ○ No  If No, please explain:  Could use more help/staff for:  1.2 Did your wastewater staff have adequate time to properly operate and maintain the plant and fulfill all wastewater management tasks including recordkeeping?  ● Yes  ○ No  If No, please explain:	
<ul> <li>2. Preventative Maintenance</li> <li>2.1 Did your plant have a documented AND implemented plan for preventative maintenance on major equipment items?</li> <li>Yes (Continue with question 2) □□</li> <li>No (40 points)□□</li> <li>If No, please explain, then go to question 3:</li> <li>2.2 Did this preventative maintenance program depict frequency of intervals, types of lubrication, and other tasks necessary for each piece of equipment?</li> <li>Yes</li> <li>No (10 points)</li> <li>2.3 Were these preventative maintenance tasks, as well as major equipment repairs, recorded and filed so future maintenance problems can be assessed properly?</li> <li>Yes</li> <li>Paper file system</li> <li>Computer system</li> <li>Both paper and computer system</li> <li>No (10 points)</li> </ul>	0
<ul> <li>3. O&amp;M Manual</li> <li>3.1 Does your plant have a detailed O&amp;M and Manufacturer Equipment Manuals that can be used as a reference when needed?</li> <li>Yes</li> <li>No</li> </ul>	
<ul> <li>4. Overall Maintenance /Repairs</li> <li>4.1 Rate the overall maintenance of your wastewater plant.</li> <li>Excellent</li> <li>Very good</li> <li>Good</li> <li>Fair</li> <li>Poor</li> <li>Describe your rating:</li> </ul>	

### **Fort Atkinson Wastewater Treatment Facility**

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All O&M tasks were completed on schedule. Maintenance on equipment was performed proactively to avoid disruptions to plant processes. Most major equipment is 29+ years old, but is in proper working condition. Equipment is repaired or replaced when necessary.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

**Fort Atkinson Wastewater Treatment Facility** 

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# Operator Certification and Education

perator	Certification and Educa	LION				
1.1 Did yo  ● Yes (0  ○ No (2)  Name:	0 points) AUL R CHRISTENSEN	n-charge during the	report year?			0
2.1 In account and subcl	ation Requirements cordance with Chapter NR 114.5 ass(es) were required for the op t plant and what level and subcla SubClass Description	erator-in-charge (O	IC) to operat	e the waste	water	
Class	Subclass Description	Advanced	OIT	Basic	Advanced	
A1	Suspended Crowth Processes	X	011	Dasic	X	
A1 A2	Suspended Growth Processes  Attached Growth Processes	X				
A2 A3						
A3 A4	Recirculating Media Filters  Ponds, Lagoons and Natural					
A5	Anaerobic Treatment Of Liquid					
В	Solids Separation	X			X	
C	Biological Solids/Sludges	X			X	0
P	Total Phosphorus	X			X	
N	Total Nitrogen	^				
D	Disinfection	X			X	
L	Laboratory	X			X	
U	Unique Treatment Systems	^				
SS	Sanitary Sewage Collection	X	X	NA	NA	
	points)					
3.1 In the to ensure of the foll	sion Planning e event of the loss of your design the continued proper operation owing options (check all that ap r more additional certified opera rangement with another certified rangement with another communerator on staff who has an opera tified within one year sultant to serve as your certified of the above (20 points) of the above" is selected, please	and maintenance of ply)? Itors on staff I operator nity with a certified of tor-in-training certif operator	the plant th	at includes o	one or more	<b>o</b>
1 Continu	ing Education Credits					_

### **Fort Atkinson Wastewater Treatment Facility**

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4.1 If you had a designated operator-in-charge, was the operator-in-charge earning Continuing Education Credits at the following rates?

OIT and Basic Certification:

- Averaging 6 or more CECs per year.
- Averaging less than 6 CECs per year.

Advanced Certification:

- Averaging 8 or more CECs per year.
- Averaging less than 8 CECs per year.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

### **Fort Atkinson Wastewater Treatment Facility**

Last Updated: Reporting For: 6/9/2021

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**Financial Management** 

1. Provider of Financial Inf	formation			
Name:	Michelle Ebbert			
Telephone:	(920) 563-7760		(XXX) XXX-XXXX	
E-Mail Address				
(optional):	miebbert@fortatkinsonwi.net			
treatment plant AND/OR of Yes (0 points) □□  ○ No (40 points)  If No, please explain:  2.2 When was the User Of Year:  2020  ● 0-2 years ago (0 points of 3 or more years ago (2 of N/A (private facility))  2.3 Did you have a special	charge System or other revenue  charge System or other revenue	source(s) las	et reviewed and/or revised?	0
	UBLIC MUNICIPAL FACILITIES S	HALL COMPL	ETE QUESTION 3]	
<ul> <li>3. Equipment Replacemen</li> <li>3.1 When was the Equipment</li> <li>Year:</li> <li>2020</li> <li>1-2 years ago (0 points</li> <li>3 or more years ago (2</li> <li>N/A</li> <li>If N/A, please explain:</li> </ul>	nent Replacement Fund last revi 	ewed and/or	revised?	
3.2 Equipment Replacement	ent Fund Activity			
3.2.1 Ending Balance R	Reported on Last Year's CMAR		\$ 1,048,729.49	
	cessary (e.g. earned interest, val of excess funds, increase fall, etc.)		\$ 0.00	
3.2.3 Adjusted January 1	st Beginning Balance		\$ 1,048,729.49	
3.2.4 Additions to Fund (earned interest, etc.)	e.g. portion of User Fee,	+	\$ 499,400.00	

#### **Fort Atkinson Wastewater Treatment Facility**

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3.2.5	Subtractions from Fund (e.g., equipment
replac	ement, major repairs - use description box
3 2 6	1 helow*)

\$ 1,473,729.49

3.2.6 Ending Balance as of December 31st for CMAR Reporting Year

\$ 74,400.00

All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

Construction of Phase I update including recycle flow equalization improvement, #3 raw influent pump, influent pump supervisory/control panel, influent pump motor control center, centrifuge feed pump #3, collection system televising and smoke testing.

3.3 What amount should be in your Replacement Fund?

74,400.00

Please note: If you had a CWFP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.

- 3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?
- Yes

O No

If No, please explain.

- 4. Future Planning
- 4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?
- Yes If Yes, please provide major project information, if not already listed below. □□
   No

Project #	Project Description		Approximate Construction Year
1	Plant Upgrading and Phosphorous Compliance to be completed in 2021 - 2023.	15,000,000	2021
l	Collection system rehabilitation including sewer lining, televising, and smoke testing. Approximately \$450,000/year, 2022 - 2026.	450,000	2022
3	Rebuild/replace 1992 gravity belt thickener.	184,000	2025

#### 5. Financial Management General Comments

None.

#### **ENERGY EFFICIENCY AND USE**

- 6. Collection System
- 6.1 Energy Usage
- 6.1.1 Enter the monthly energy usage from the different energy sources:

#### **COLLECTION SYSTEM PUMPAGE: Total Power Consumed**

Number of Municipally Owned Pump/Lift Stations:

### **Fort Atkinson Wastewater Treatment Facility**

6/9/2021 2020 **Electricity Consumed Natural Gas Consumed** (kWh) (therms) 10,904 January 9,047 **February** March 8,849 **April** 10,224 8,032 May June 6,927 July 5,992 August 7,108 6,911 September October 7,012 November 6,711 December 7,759 **Total** 95,476 0 7,956 0 **Average** 6.1.2 Comments: 6.2 Energy Related Processes and Equipment 6.2.1 Indicate equipment and practices utilized at your pump/lift stations (Check all that apply): □ Comminution or Screening ☐ Extended Shaft Pumps ☐ Pneumatic Pumping ☐ Self-Priming Pumps ☐ Variable Speed Drives ☐ Other: 6.2.2 Comments: 6.3 Has an Energy Study been performed for your pump/lift stations? No o Yes Year: By Whom: Describe and Comment:

Last Updated: Reporting For:

### **Fort Atkinson Wastewater Treatment Facility**

Last Updated: Reporting For: 6/9/2021 **2020** 

6.4 Future	Energy	Related	Equi	pment
------------	--------	---------	------	-------

6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?

None	ut t	 

- 7. Treatment Facility
- 7.1 Energy Usage
- 7.1.1 Enter the monthly energy usage from the different energy sources:

### **TREATMENT PLANT: Total Power Consumed/Month**

	Electricity Consumed (kWh)	Total Influent Flow (MG)	Electricity Consumed/ Flow (kWh/MG)	Total Influent BOD (1000 lbs)	Electricity Consumed/ Total Influent BOD (kWh/1000lbs)	Natural Gas Consumed (therms)
January	378,072	75.49	5,008	272.40	1,388	
February	323,446	67.38	4,800	240.73	1,344	
March	351,716	89.09	3,948	264.80	1,328	
April	324,214	82.00	3,954	192.78	1,682	
May	355,261	86.01	4,130	199.80	1,778	
June	314,370	83.24	3,777	191.10	1,645	
July	290,801	81.19	3,582	184.42	1,577	
August	286,751	76.70	3,739	224.25	1,279	
September	271,816	75.37	3,606	246.45	1,103	
October	320,592	74.97	4,276	342.27	937	
November	331,631	65.18	5,088	308.85	1,074	
December	317,594	63.04	5,038	302.75	1,049	
Total	3,866,264	919.66		2,970.60		0
Average	322,189	76.64	4,246	247.55	1,349	0

7	' 1	١.2	$C_0$	m	m	en	ts	•
,			$\sim$			CII	CO	•

7.2 Energy Related Processes and	l Equipment
7047 11 1 1 1 1	

- 7.2.1 Indicate equipment and practices utilized at your treatment facility (Check all that apply):

  - ☐ Anaerobic Digestion
  - ☑ Biological Phosphorus Removal
  - □ Coarse Bubble Diffusers
  - □ Dissolved O2 Monitoring and Aeration Control
  - ☐ Effluent Pumping

  - ☑ Influent Pumping

  - ☐ UV Disinfection
  - ☑ Variable Speed Drives
  - ☐ Other:

# Fort Atkinson Wastewater Treatment Facility Last Updated: Reporting For: 6/9/2021 2020

7,7,12322 2323	
7.2.2 Comments:	
We continually evaluate equipment and processes for energy efficiency.	
7.3 Future Energy Related Equipment	
7.3.1 What energy efficient equipment or practices do you have planned for the future for your treatment facility?	
New influent pumps will be installed in 2022 to replace 1992 era pumps. We will be considering a solar project in the 4-6 year time frame.	
New 100 Hp high efficiency turbo blowers will replace two 1992 200 Hp centrifugal blowers in late 2021 or early 2022.	
8. Biogas Generation	
<ul><li>8.1 Do you generate/produce biogas at your facility?</li><li>No</li></ul>	
o Yes	
If Yes, how is the biogas used (Check all that apply):  ☐ Flared Off	
☐ Building Heat	
□ Process Heat	
<ul><li>☐ Generate Electricity</li><li>☐ Other:</li></ul>	
Coner.	
	-
9. Energy Efficiency Study	
5. Energy Emclency Study	
9.1 Has an Energy Study been performed for your treatment facility?	
<ul><li>No</li><li>Yes</li></ul>	
☐ Entire facility	
Year:	
D . W//	
By Whom:	
Describe and Comment:	
☐ Part of the facility	
Year:	
2013	
By Whom: Consultant	
Describe and Comment:	

### **Fort Atkinson Wastewater Treatment Facility**

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Aeration process was monitored, evaluated, and blower upgrades were completed.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

**Fort Atkinson Wastewater Treatment Facility** 

Last Updated: Reporting For:

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### **Sanitary Sewer Collection Systems**

<ol> <li>Capacity, Management, Operation, and Maintenance (CMOM) Program</li> <li>Do you have a CMOM program that is being implemented?</li> </ol>
• Yes
o No
If No, explain:
1.2 Do you have a CMOM program that contains all the applicable components and items according to Wisc. Adm Code NR 210.23 (4)?  ● Yes
o No (30 points)
○ N/A
If No or N/A, explain:
1.3 Does your CMOM program contain the following components and items? (check the components and items that apply)  ☑ Goals [NR 210.23 (4)(a)]
Describe the major goals you had for your collection system last year:
One of the major goals we had in mind last year was to get flow monitoring back from our lift stations to the plant. This way we can see the affect major rain events have on flows to the plant.
Did you accomplish them?
• Yes
○ No
If No, explain:
☑ Organization [NR 210.23 (4) (b)]□□
Does this chapter of your CMOM include:
☐ Organizational structure and positions (eg. organizational chart and position descriptions)
☐ Internal and external lines of communication responsibilities
☑ Person(s) responsible for reporting overflow events to the department and the public
□ Legal Authority [NR 210.23 (4) (c)]
What is the legally binding document that regulates the use of your sewer system?  Sewer Use Ordinance
If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2020-06-08
Does your sewer use ordinance or other legally binding document address the following:     Private property inflow and infiltration
☐ New sewer and building sewer design, construction, installation, testing and inspection
☐ Rehabilitated sewer and lift station installation, testing and inspection
Sewage flows satellite system and large private users are monitored and controlled, as _necessary
☐ Fat, oil and grease control
☐ Enforcement procedures for sewer use non-compliance
☐ Operation and Maintenance [NR 210.23 (4) (d)]
Does your operation and maintenance program and equipment include the following:  ☐ Equipment and replacement part inventories
☑ Up-to-date sewer system map

### Fort Atkinson Wastewater Treatment Facility

information for O&M ac	ctivities, investigation e operation and main orogram ment and correction  Provisions [NR 210.2 edures are established m, including building DNR NR 110 Standard	tenance activities (see question 2 below)	
□ Overflow Emergency Res     □ Does your emergency res      □ Responsible personnel     □ Response order, timing     □ Public notification prot     □ Training     □ Emergency operation prot     □ Annual Self-Auditing of prot     □ Special Studies Last Yea     □ Infiltration/Inflow (I/I)     □ Sewer System Evaluation and	conse capability incluced communication process and clean-up ocols orotocols and implemed your CMOM Program [or (check only those the Analysis ion Survey (SSES)	ide: edures  eentation procedures [NR 210.23 (5)] hat apply):	O
<ul><li>☐ Sewer Evaluation and</li><li>☐ Lift Station Evaluation</li></ul>		Plan (SECAP)	
☐ Cite Station Evaluation	Кероге		
Smoke testing was con	npleted in one section	n of the collection system in 2020.	
2. Operation and Maintenand 2.1 Did your sanitary sewer maintenance activities? Com Cleaning Root removal	collection system ma	aintenance program include the following and indicate the amount maintained.  % of system/year % of system/year	
Flow monitoring	66	% of system/year	
Smoke testing	23	% of system/year	
Sewer line televising	23	% of system/year	
Manhole inspections	1	% of system/year	
Lift station O&M	4	# per L.S./year	
Manhole rehabilitation	1	% of manholes rehabbed	
Mainline rehabilitation	0	% of sewer lines rehabbed	
Private sewer inspections	0	% of system/year	

Last Updated: Reporting For:

2020

6/9/2021

# Fort Atkinson Wastewater Treatment Facility Last Updated: Reporting For: 6/9/2021 2020

Private sewer I/I removal	0	% of private servi	ices		
River or water		·			
crossings	50	% of pipe crossing	gs evaluated or mai	ntained	
Please include additional c	omments about your	sanitary sewer col	lection system belo	w:	
3. Performance Indicators					
3.1 Provide the following co	llection system and f actual amount of pre				
34.15 Annu	al average precipitati	on (for your location	on)		
68 Miles	of sanitary sewer				
3 Numb	per of lift stations				
0 Numb	oer of lift station failu	res			
2 Numb	per of sewer pipe failu	ures			
2 Numb	per of basement back	up occurrences			
2 Numb	per of complaints				
2.513 Avera	age daily flow in MGD	(if available)			
Peak	monthly flow in MGD	(if available)			
Peak	hourly flow in MGD (i	if available)			
3.2 Performance ratios for the	he past year: cation failures (failure	oc/voar)			
	r pipe failures (pipe f		/vr)		
	ary sewer overflows (				
	ment backups (numb		e/ yi <i>)</i>		
	plaints (number/sewe	•			
	ng factor ratio (Peak	•	aily Aya)		
	ng factor ratio (Peak	·	,		
U.U Peaki	ing ractor ratio (Peak	Tiourly.Allitual Dai	iy Avg)		
4. Overflows					
LIST OF SANITARY SEWE	R (SSO) AND TREATI	MENT FACILITY (TF	O) OVERFLOWS RE	PORTED **	
Date	Locatio	n	Cause	Estimated Volume	
	None	reported			
** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.					
5. Infiltration / Inflow (I/I)					
5.1 Was infiltration/inflow (	I/I) significant in you	r community last y	rear?		
o Yes ● No					
If Yes, please describe:					
, ,					
5.2 Has infiltration/inflow a	nd resultant high flow	vs affected perform	nance or created pro	oblems in	
your collection system, lift s	your collection system, lift stations, or treatment plant at any time in the past year?  O Yes				

### **Fort Atkinson Wastewater Treatment Facility**

	6/9/2021 <b>202</b>	.0
	• No	
	If Yes, please describe:	_
		╝
5	5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:	_
	Rainfall total in 2020 was near average for the first time in several years.	
5	5.4 What is being done to address infiltration/inflow in your collection system?	_
	In 2021 we are scheduled to to repair 33 leaking manholes and study several other areas of the system.	

Last Updated: Reporting For:

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	Α

### **Fort Atkinson Wastewater Treatment Facility**

Last Updated: Reporting For: 6/9/2021

2020

### **Grading Summary**

WPDES No: 0022489

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Influent	С	2	3	6
BOD/CBOD	A	4	10	40
TSS	A	4	5	20
Ammonia	A	4	5	20
Phosphorus	A	4	3	12
Biosolids	А	4	5	20
Staffing/PM	А	4	1	4
OpCert	Α	4	1	4
Financial	Α	4	1	4
Collection	A	4	3	12
TOTALS 37			37	142
GRADE POINT AVERAGE (GPA) = 3.84				

### Notes:

A = Voluntary Range (Response Optional)

B = Voluntary Range (Response Optional)

C = Recommendation Range (Response Required)

D = Action Range (Response Required)

F = Action Range (Response Required)

Fort Atkinson Wastewater Treatment Facility	Last Updated:	Reporting For:
	6/9/2021	2020

Name of Governing
Body or Owner:
City of Fort Atkinson
Date of Resolution or Action Taken:
2021-06-15
Resolution Number:
Date of Submittal:
ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):
Influent Flow and Loadings: Grade = C
The increased influent flows are being addressed with increased investigation in the collection system. This includes smoke testing and increased televising conducted in 2020 in the suspect areas. This will continue in 2021. Flow meters were added at two lift stations giving us flow monitoring at all lift stations. Capacity at the Utility is also being addressed with the addition of a fourth influent pump and upgrading of the other three in the Phase II construction project.
The higher than average influent BOD loadings in the last quarter of 2020 were related to one of the local food industries having a large temporary contract that caused a short term increase in production.
Effluent Quality: BOD: Grade = A
Effluent Quality: TSS: Grade = A
Effluent Quality: Ammonia: Grade = A
2 macine quality: / minimum ar areas
Efficient Overlite v. Dheenheuver Conde
Effluent Quality: Phosphorus: Grade = A
Biosolids Quality and Management: Grade = A
Staffing: Grade = A
Operator Certification: Grade = A
Financial Management: Grade = A
I manda management. Grade – A
Collection Systems: Grade = A (Regardless of grade, response required for Collection Systems if SSOs were reported)

**Fort Atkinson Wastewater Treatment Facility** 

Last Updated: Reporting For: 6/9/2021

2020

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL **GRADE POINT AVERAGE AND ANY GENERAL COMMENTS** 

(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. = 3.84

### **RESOLUTION NO. 1361**

# A RESOLUTION APPROVING THE 2020 COMPLIANCE MAINTENANCE ANNUAL REPORT FOR THE CITY OF FORT ATKINSON WASTEWATER UTILITY

**WHEREAS,** the State of Wisconsin has established Chapter NR 208, Compliance Maintenance; and

WHEREAS, NR 208, Compliance Maintenance, requires owners of publicly owned sewerage utilities to take necessary actions to avoid water quality degradation and prevent violations of Wisconsin Pollutant Discharge Elimination System (WPDES) permit effluent limits; and

WHEREAS, owners of publicly owned sewerage utilities must submit a Compliance Maintenance Annual Report (CMAR) to the Wisconsin Department of Natural Resources (WDNR) annually; and

**WHEREAS,** the City of Fort Atkinson's 2020 CMAR has been completed and is in compliance with all requirements of NR 208.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Fort Atkinson does hereby authorize the filing of the 2020 CMAR as required by Ch. NR 208, Wisconsin Administrative Code, and DNR Facility Permit 0022489-08-0 for the year 2020.

**BE IT FURTHER RESOLVED** that the City of Fort Atkinson being the owner and the operator of the Wastewater Utility does hereby inform the WDNR that the following actions were taken by the City Council:

- 1. This Resolution does acknowledge that the governing body has reviewed the CMAR; and
- 2. This Resolution further documents that all actions necessary to maintain effluent requirements contained in the WPDES Permit are being adhered to.

Adopted this 15<sup>th</sup> day of June 2021.

	CITY OF FORT ATKINSON
ATTEST:	Chris Scherer, Council President
Michelle Ebbert. City Clerk/Treasurer/Finance Di	 rector



City of Fort Atkinson City Manager's Office 101 N. Main Street Fort Atkinson, WI 53538

### **MEMORANDUM**

DATE: June 15, 2021

TO: Fort Atkinson City Council

FROM: Adrian Bump, Chief of Police

RE: Second Readings of Open Intoxication/Alcohol-Related Ordinances

#### **BACKGROUND**

The purpose of this memo is to serve as background on the drafted ordinances aimed at making positive change across the community and specifically our downtown district, Riverwalk and parks where alcohol and public intoxication are negatively impacting the quality of life in our community.

### DISCUSSION

One way to determine needs as related to ordinances is to look to the officers on the street who utilize and apply local ordinances in the completion of their work. Officers continually lookto positively impact the quality of life and safety of the community through visibility, educationand enforcement. While identifying trends and problems, Officers in our City have continually brought forward issues specifically related to their inability to reduce public intoxication and open intoxicants, and the associated misbehaviors, through existing ordinance enforcement. Likewise, Officers desire to reduce the number of open intoxicants on our streets that are coming from inside our bars or from people who travel to our parks and Riverwalk as a drinkingdestination.

The importance of ordinance updates in this area are focused on reducing disorderly subjects, public intoxication, loud noise complaints, public urination, littering, property damage and fighting that have begun to plague our community's downtown, parks and even our cherished Riverwalk. The requested changes also work to improve the overall perception of safety for people who enjoy the assets our community has to offer.

These ordinances all work together to address the issues commonly encountered by Police Officers. These ordinance updates use a multi-tier approach to addressing problems that havean identifiable root cause.

- A. 6-35 Persons May Not Leave Licensed Premises with Alcohol. This ordinance amendment makes it unlawful for any license-holder to permit any person to leave thelicensed premise with an open container of alcohol.
- **B. 58-73(10) Defecating or urinating in public places.** This ordinance amendment

- makes itunlawful (and a Disorderly Conduct) for any person to defecate or urinate outside of designated facility.
- **C. 58-76 (d) Possessing Open Alcohol Containers.** This ordinance amendment makes it unlawful to possess an open alcohol container on any public street, sidewalk, or public right-of-way unless the City Council has granted the appropriate permit or license.
- **D. 62-4 Possession, Consumption of Alcohol Prohibited in Parks.** This ordinance amendment makes it unlawful to drink or possess alcohol in City parks when closed unless permitted through an authorized event.

### **COMMUNITY IMPACT**

The goal of this series of ordinances amendments is to improve the quality of life for our residents, visitors, and property owners by addressing a major issue that is impacting our community. We are looking to reduce public intoxication, littering, public urination and other disorderly related issues. The new ordinances will allow officers the ability to address issues in amore well-rounded manner through visibility, education and enforcement. It will also motivate bar owners and employees to be more vigilant and active into the prevention and reduction of open alcohol from leaving their establishments.

### **FINANCIAL ANALYSIS**

These ordinance changes are not expected to impact the City financially.

### **RECOMMENDATION**

The City Attorney and all City Department Heads have reviewed these proposed ordinances; pertinent feedback was incorporated.

The Ordinance Committee reviewed these ordinances at the meeting on May 18, 2021 and recommended that the City Council review and perform a first reading of these three ordinance amendments.

The City Council reviewed these three Ordinances at the meeting on June 1, 2021 and directed the City Manager to prepare them for a second reading on June 15<sup>th</sup>. Please note that the Ordinance relating to alcohol consumption in parks was amended to prohibit alcohol when the parks are closed (instead of from 10:00 p.m. to 5:00 a.m.). Staff recommends that the City Council direct the City Manager to prepare these three ordinances for a third and final reading at the meeting on July 6, 2021.

### **ATTACHMENTS**

Redline Ord. Chapter 6-35 Leaving Licensed Premise (showing changes); Ord. No. Chapter 6-35 Leaving Licensed Premise

Redline Ord. Chapter 58 DC, Public Intox (showing changes); Ord. No. Chapter 58 DC, Public Intox

Amend 1 Redline Ord. No. Alcohol in Parks (showing changes); Amend 1 Ord. No. Alcohol in Parks

### ORDINANCE NO.

# AN ORDINANCE TO AMEND SECTION 6-35 OF THE CITY OF FORT ATKINSON MUNICIPAL CODE RELATING TO LEAVING A LICENSED PREMISE

**NOW, THEREFORE,** the City Council of the City of Fort Atkinson, Wisconsin, do ordain as follows:

**Section 1.** Section 6-35 of the City of Fort Atkinson Municipal Code is hereby amended to read as follows:

"Sec. 6-35. – Reserved. Persons May Not Leave Licensed Premises with Alcohol. It shall be unlawful for any person to whom a license has been granted to permit any person to leave said licensed premises with an open container containing any alcohol beverage, except as otherwise permitted by Wis. Stats. Chapter 125 relating to alcohol beverages.

Editor's note – Ord. No. 744, adopted Mar. 1, 2016, deleted §6-35 entitled "Tavern dance hall", which derived from Code 1969, § 8.09(E); and Ord. No. 727, adopted Mar. 17, 2015."

**Section 2.** This ordinance shall take effect upon passage, posting, or publication as provided by law.

this	day of, 2021.	kinson, Jefferson County, Wisconsin,
ATTEST	Γ:	City Council President
Michel	le Ebbert, City Clerk/Treasurer/Finance Director	<del></del>

### ORDINANCE NO. \_\_\_\_

# AN ORDINANCE TO AMEND SECTION 6-35 OF THE CITY OF FORT ATKINSON MUNICIPAL CODE RELATING TO LEAVING A LICENSED PREMISE

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**Section 1.** Section 6-35 of the City of Fort Atkinson Municipal Code is hereby amended to read as follows:

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Editor's note – Ord. No. 744, adopted Mar. 1, 2016, deleted §6-35 entitled "Tavern dance hall", which derived from Code 1969, § 8.09(E); and Ord. No. 727, adopted Mar. 17, 2015."

**Section 2.** This ordinance shall take effect upon passage, posting, or publication as provided by law.

	Enacted by the City Council of the City of F	ort Atkinson, Jefferson County, Wisconsin,
this	day of , 2021.	
		Chuis Cabanan Bussidant
		Chris Scherer, President
ATTES	T:	
Miche	lle Ebbert, City Clerk/Treasurer/Finance Dire	ector

<b>ORDINANCE</b>	NO.
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### **AN ORDINANCE**

# TO AMEND THE FOLLOWING SECTIONS OF CHAPTER 58 OF THE CITY OF FORT ATKINSON MUNICIPAL CODE: SECTION 58-73 RELATING TO DISORDERLY CONDUCT AND SECTION 58-76 RELATING TO PROHBITIONS ON STREETS AND SIDEWALKS

**NOW, THEREFORE,** the City Council of the City of Fort Atkinson, Wisconsin, do ordain as follows:

**Section 1.** Section 58-73 (11) of the City of Fort Atkinson Municipal Code is hereby created to read as follows:

"Sec. 58-73. – Disorderly Conduct.

No person shall within the limits of the city commit any of the following offenses:

- (1) Engage in violent, abusive, indecent, profane, boisterous, unreasonably loud or otherwise disorderly conduct in a public or private place under the circumstances where such conduct tends to cause or provoke a disturbance or tends to reasonably disturb or annoy any other person.
- (2) Communicate a message by telephone or other electronic device with the reasonable expectation that the persons will receive the message with the intent to frighten, intimidate, threaten, abuse, harass or annoy another person(s).
- (3) Operate a motor vehicle so as to cause the tires thereof to squeal, the horn to blow excessively, the motor to race excessively, or by emitting unnecessary and loud muffler noises.
- (4) Engage in any fight, brawl or altercation on any street, alley or other public or private ground.
- (5) Prowl about the premises of another in the nighttime, or peek in windows on another's premises, or do any other act intended, or naturally tending, to frighten or alarm other persons
- (6) Give or send or cause to be given or sent in any manner an alarm of fire that he/she knows to be false.
- (7) Without reasonable excuse or justification, resist or in any way interfere with any officer of the city while such officer is doing any act in his/her official capacity with lawful authority.
- (8) Intentionally aid any prisoner or person to escape from the lawful custody of a police officer or peace officer of the city.
- (9) Impersonate a police officer or peace officer within the city.
- (10) Be in any public place within the city in such a state of intoxication as to disturb others or the safety of others.

(10)(11) Defecating or urinating in public places. It shall be unlawful for any person to defecate or urinate outside of designated sanitary facilities, upon any sidewalk, street, alley, public parking lot, park, playground, cemetery, or other public area within the city, or upon any private property in open view of the public, or in the halls, rooms without restroom facilities, stairways or elevators of public or commercial buildings.

(Code 1969, § 17.01(A)—(C), (E)—(K); Ord. No. 713, 3-19-13)"

**Section 2.** Section 58-76 (d) of the City of Fort Atkinson Municipal Code is hereby created to read as follows:

"Sec. 58-76. – Practices prohibited on streets and sidewalks.

- (a) Ball playing. No person shall engage in playing any game of ball in any street.
- (b) *Racing.* No person shall engage in racing any motor vehicle, bicycle, horse or other animal in any street within the city.
- (c) Air surfing. No person shall air surf upon any motor vehicle, wagon, cutter, or other vehicle being driving along any street within the city.
- (c)(d) Possessing open alcohol containers. It shall be unlawful for any person to possess an open container of alcohol or consume any alcoholic beverages upon any public street, sidewalk, alley, or public right-of-way within the City except when such right-of-way is included within an area for which the City Council has granted a Special Event Permit and/or a Temporary Class B License.

(Code 1969, § 18.06(A), (B), (D))"

**Section 3.** This ordinance shall take effect upon passage, posting, or publication as provided by law.

	Enacted by the City Council of the City of Fort At	kinson, Jefferson County, Wisconsin,
this	day of, 2021.	
ATTES	T:	City Council President
Miche	lle Ebbert, City Clerk/Treasurer/Finance Director	<del></del>

### ORDINANCE NO. \_\_\_\_

#### AN ORDINANCE

# TO AMEND THE FOLLOWING SECTIONS OF CHAPTER 58 OF THE CITY OF FORT ATKINSON MUNICIPAL CODE: SECTION 58-73 RELATING TO DISORDERLY CONDUCT AND SECTION 58-76 RELATING TO PROHBITIONS ON STREETS AND SIDEWALKS

**NOW, THEREFORE,** the City Council of the City of Fort Atkinson, Wisconsin, do ordain as follows:

**Section 1.** Section 58-73 (11) of the City of Fort Atkinson Municipal Code is hereby created to read as follows:

"Sec. 58-73. – Disorderly Conduct.

No person shall within the limits of the city commit any of the following offenses:

- (1) Engage in violent, abusive, indecent, profane, boisterous, unreasonably loud or otherwise disorderly conduct in a public or private place under the circumstances where such conduct tends to cause or provoke a disturbance or tends to reasonably disturb or annoy any other person.
- (2) Communicate a message by telephone or other electronic device with the reasonable expectation that the persons will receive the message with the intent to frighten, intimidate, threaten, abuse, harass or annoy another person(s).
- (3) Operate a motor vehicle so as to cause the tires thereof to squeal, the horn to blow excessively, the motor to race excessively, or by emitting unnecessary and loud muffler noises.
- (4) Engage in any fight, brawl or altercation on any street, alley or other public or private ground.
- (5) Prowl about the premises of another in the nighttime, or peek in windows on another's premises, or do any other act intended, or naturally tending, to frighten or alarm other persons
- (6) Give or send or cause to be given or sent in any manner an alarm of fire that he/she knows to be false.
- (7) Without reasonable excuse or justification, resist or in any way interfere with any officer of the city while such officer is doing any act in his/her official capacity with lawful authority.
- (8) Intentionally aid any prisoner or person to escape from the lawful custody of a police officer or peace officer of the city.
- (9) Impersonate a police officer or peace officer within the city.
- (10) Be in any public place within the city in such a state of intoxication as to disturb others or the safety of others.

(11) Defecating or urinating in public places. It shall be unlawful for any person to defecate or urinate outside of designated sanitary facilities, upon any sidewalk, street, alley, public parking lot, park, playground, cemetery, or other public area within the city, or upon any private property in open view of the public, or in the halls, rooms without restroom facilities, stairways or elevators of public or commercial buildings.

(Code 1969, § 17.01(A)—(C), (E)—(K); Ord. No. 713, 3-19-13)"

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"Sec. 58-76. – Practices prohibited on streets and sidewalks.

- (a) Ball playing. No person shall engage in playing any game of ball in any street.
- (b) *Racing.* No person shall engage in racing any motor vehicle, bicycle, horse or other animal in any street within the city.
- (c) Air surfing. No person shall air surf upon any motor vehicle, wagon, cutter, or other vehicle being driving along any street within the city.
- (d) Possessing open alcohol containers. It shall be unlawful for any person to possess an open container of alcohol or consume any alcoholic beverages upon any public street, sidewalk, alley, or public right-of-way within the City except when such right-of-way is included within an area for which the City Council has granted a Special Event Permit and/or a Temporary Class B License.

(Code 1969, § 18.06(A), (B), (D))"

**Section 3.** This ordinance shall take effect upon passage, posting, or publication as provided by law.

	Enacted by the City Council o	the City of Fort Atkinson, Jefferson County, Wisconsin,
this _	day of	<i>,</i> 2021.
		Chris Scherer, President
ATTES	T:	
Miche	lle Ebbert, City Clerk/Treasure	Finance Director

# AMENDMENT #1 ORDINANCE NO.

# AN ORDINANCE TO AMEND SECTION 62-4 OF THE CITY OF FORT ATKINSON MUNICIPAL CODE RELATING TO ALCOHOL CONSUMPTION IN CITY PARKS AFTER HOURS

**NOW, THEREFORE,** the City Council of the City of Fort Atkinson, Wisconsin, do ordain as follows:

**Section 1.** Section 62-4 of the City of Fort Atkinson Municipal Code is hereby amended to read as follows:

"Sec. 62-4. – Possession, consumption of alcohol prohibited.

It shall be unlawful to possess or consume alcohol or fermented malt beverages on the premises known as Memorial Park and Bicentennial Park in the city. It shall be unlawful for any person to drink or possess any alcohol beverages in any City park when said park is closed unless the City Council and/or Parks and Recreation Director has approved a later time for an authorized event, in which case the prohibition becomes effective after such later time. The penalty for the violation of this article shall be as specified in section 1-10.

(Code 1969, § 7.04)"

provid	ied by	/ law.									
	Enac	stad by	the Ci	ty Cou	ncil of t	ho City	of Ea	rt Atkinco	n lofforce	n County	Wicconcin

**Section 2.** This ordinance shall take effect upon passage, posting, or publication as

	Enacted by the City Council of the City of Fort At	kinson, Jefferson County, Wisconsin,
this	day of , 2021.	
		City Council President
ATTES	T:	
		<u></u>
Micho	lle Ebbert, City Clerk/Treasurer/Finance Director	

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Michelle Ebbert, City Clerk/Treasurer/Finance Director

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(Code 1969, § 7.04)"

provided by	y law.	
Ena	cted by the City Cou	incil of the City of Fort Atkinson, Jefferson County, Wisconsin,
this	day of	, 2021.
		Chris Scherer, President
ATTEST:		emis senerely, i resident

**Section 2.** This ordinance shall take effect upon passage, posting, or publication as



City of Fort Atkinson City Engineer's Office 101 N. Main Street Fort Atkinson, WI 53538

### **MEMORANDUM**

DATE: June 15, 2021

TO: Fort Atkinson City Council

FROM: Rebecca Houseman LeMire, City Manager

RE: Review and 1<sup>st</sup> reading of an Ordinance Annexing the Territory along Banker

Road to the City of Fort Atkinson (ANX-2021-01)

### **BACKGROUND**

As the Council is aware, in 2019, the City of Fort Atkinson purchased three parcels of land along Banker Road in the Town of Koshkonong with the intention of annexation and future residential development. This annexation would create Town Islands within the City, and to avoid potential conflict, the City and Town of Koshkonong chose to work together on an Intergovernmental Agreement to mutual benefit. That IGA has been executed, and the City has commissioned a Plat of Annexation and a legal description to move forward with the process (Exhibits A and B, respectively).

### **DISCUSSION**

The attached Report to the Plan Commission outlines the process and request for annexation. Note that the temporary zoning classification proposed is SR-2, Single-family Residential District – 2. This is simply a placeholder zoning district until such time that the City Council determines the appropriate zoning districts based on the approval of the Neighborhood Plan.

#### **FINANCIAL ANALYSIS**

The City of Fort Atkinson is a desirable place to live, and the City is well aware of the current housing shortage of all types, densities, and sizes. The annexation of the subject parcels will further the City's goal of providing suitable land for residential development. This annexation allows the City to continue the Neighborhood Planning process. After that Plan is complete, the City intends to prepare a Request for Proposals for developers to develop the land in phases in accordance with the City's Comprehensive Plan and the approved Neighborhood Plan. The development of this land will increase the opportunity for housing as well as the City's tax base.

### **RECOMMENDATION**

The Plan Commission met on June 8, 2021 and recommended the City Council review the attached petition for annexation and approve the attached Ordinance Annexing the Territory along Banker Road to the City of Fort Atkinson.

Staff recommends that the City Council perform the first reading of the proposed Ordinance and direct the City Manager to prepare the Ordinance for a second reading at the July 6, 2021 meeting.

### **ATTACHMENTS**

June 8, 2021 Staff Report to the Plan Commission; Exhibit A – Annexation Map; Exhibit B Legal Description 6-11-21; Banker Road Annexation Ordinance



# REQUEST FOR ANNEXATION REPORT TO THE PLAN COMMISSION

**DATE:** June 8, 2021 **FILE NUMBER:** ANX-2021-01

**PROPERTY ADDRESSES:** Unaddressed **EXISTING ZONING:** A-T Agriculture Business

Parcels along Banker Road (Jefferson County Zoning)

PARCEL NUMBERS: 016-0614-3323-000, TEMPORARY CITY ZONING ASSIGNED: SR-2,

016-0614-3322-000, 016-0614-3321-000 Single-family Residential District - 2

OWNER: City of Fort Atkinson EXISTING LAND USE: Vacant Agricultural Land

**APPLICANT:** City of Fort Atkinson **REQUESTED USES:** Urban Residential Development

### **REQUEST OVERVIEW:**

Annexation is a process whereby jurisdiction over territory in an unincorporated area (town) is transferred from a town to a city or village, typically upon the request of the property owner. Property owners may seek annexation for a variety of reasons, but frequently it is driven by the desire to develop property at higher densities and obtain urban services that are not available in the town, such as water and sewer.

In 2019, the City of Fort Atkinson purchased three parcels of land along Banker Road in the Town of Koshkonong with the intention of attachment for future residential development. This attachment of land would create Town Islands within the City, and to avoid potential conflict, the City and Town of Koshkonong chose to work together on an Intergovernmental Agreement (IGA) to mutual benefit. The IGA was approved in May 2021 and is attached to this memorandum for reference.

The petition for annexation from the City of Fort Atkinson is attached to this memo, along with Exhibit A showing the location of the subject parcels.

### **PUBLIC NOTICE:**

Public Notice is not required for annexation.

### **COMPREHENSIVE LAND USE PLAN (2019):**

The City's Future Land Use Map (Map 7) from the 2019 Comprehensive Land Use Plan shows this area as Planned Neighborhood. This future land use category is intended to provide for a variety of housing choices and a carefully planned mix of non-residential uses consistent with the mainly residential character of the area. Planned Neighborhoods are a collection of different future land use categories, often mixed on the same lots and sometimes in the same buildings. Planned

Request for Annexation June 8, 2021 ANX-2021-01

Neighborhoods should be carefully designed as an integrated, interconnected mix of the use categories. To this end, the City Council has hired Vandewalle and Associates to develop an overall Neighborhood Plan for the area. That process has started and is expected to be complete within the next 3-4 months.

The annexation of the subject parcels is consistent with the City's Comprehensive Land Use Plan.

### **DISCUSSION:**

There are three types of annexation allowed per Statute: Direct Annexation/Annexation by Referendum; Unanimous Approval Annexation; and Annexation of a Municipally-Owned Territory. The annexation of the subject parcels will be based on Wisconsin Statute 66.0223 (Annexation of territory owned by a city or village), which states that "...territory owned by and lying near but not necessarily contiguous to a village or city may be annexed to a village or city by ordnance enacted by the board of trustees of the village or the common council of the city, provided that in the case of noncontiguous territory the use of the territory by the city or village is not contrary to any town or county zoning regulation." The subject parcels are contiguous to the City.

The annexation of this territory will create a Town Island consisting of the following parcels:

- a. 016-0614-3332-054; 1.45 acres of land; N2696 Banker Road
- b. 016-0614-3332-055; 0.66 acres of land; no site address
- c. 016-0614-3323-015; 0.69 acres of land; no site address (Mehring)
- d. 016-0614-3323-014; 3.8 acres of land, no site address (Mehring)
- e. 016-0614-3323-004; 0.76 acres of land; N2719 Banker Road
- f. 016-0614-3323-001; 0.76 acres of land; N2711 Banker Road
- g. 016-0614-3323-002; 7.73 acres of land; N2738 Banker Road

Per the IGA, the City will welcome the annexation of any or all of these parcels in the future and the Town will not object.

The subject parcels are vacant, save an abandoned building on the north end of Parcel Number 016-0614-3322-000, which will be demolished. Municipal utilities are not currently available to the subject parcels, but the City has obtained a utility easement over the adjacent north-south High School driveway. The City is reviewing options for utility connections to the subject parcels.

When property is annexed into the City, a temporary zoning classification must be assigned until an Ordinance approving a Zoning Map Amendment is adopted by the City Council. Staff recommends that the temporary zoning classification for the subject parcels be SR-2, Single-family Residential District – 2. This is the most restrictive of the residential zoning classifications and can be changed in the future to accommodate the Neighborhood Plan developed by the City and Vandewalle.

The City of Fort Atkinson is a desirable place to live, and the City is well aware of the current housing shortage of all types, densities, and sizes. The annexation of the subject parcels will further the City's goal of providing suitable land for residential development. This annexation allows the City to

Request for Annexation June 8, 2021 ANX-2021-01

continue the Neighborhood Planning process to develop an overall plan for the area. After that Plan is complete, the City intends to prepare a Request for Proposals for developers to develop the land in phases in accordance with the City's Comprehensive Plan and the approved Neighborhood Plan.

### **RECOMMENDATION:**

Staff recommends that the Plan Commission recommend that the City Council approve the Petition for Annexation to the City of Fort Atkinson for the subject parcels along Banker Road and the Banker Road right-of-way as shown in Exhibit A.

### **ATTACHMENTS:**

Petition for Annexation 6.4.21; Exhibit A - Property to be Annexed; Draft Annexation Ordinance; Intergovernmental Agreement between the City of Fort Atkinson and the Town of Koshkonong relating to the Attachment of City-Owned Properties

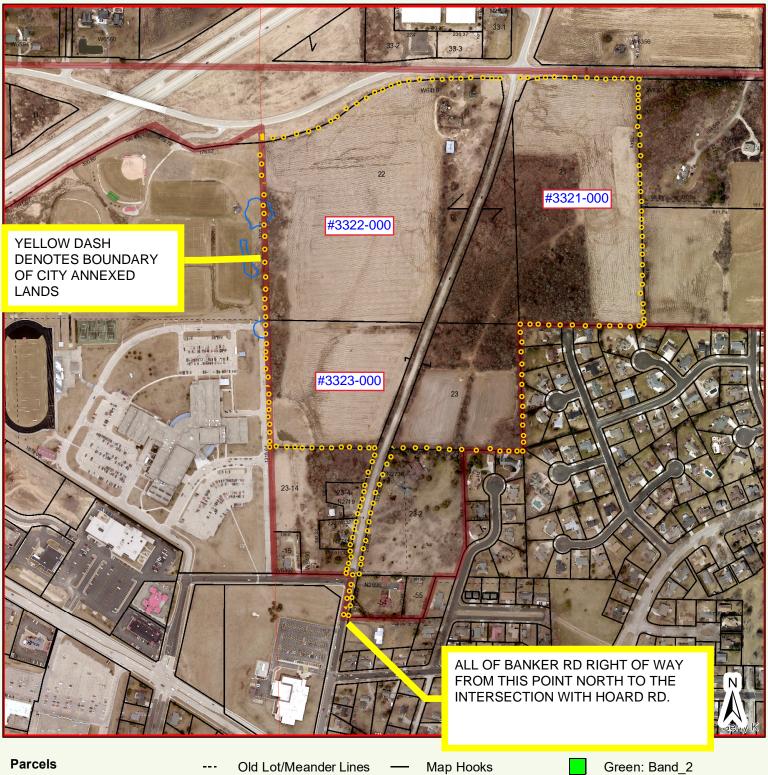


City of Fort Atkinson City Engineer's Office 101 N. Main Street Fort Atkinson, WI 53538

# PETITION FOR ANNEXATION TO THE CITY OF FORT ATKINSON

Address(es) of Property: <u>Onac</u>	dressed City-Durned	Pacels along B	in her flet
Parcel Number(s): <u>Ollo-Old I</u>	4-3323-000, 016-1	0614-3372-000	<del>"; 016-061</del> 4-337
we, the undersigned, constituting all of the owners of the real property in Jefferson county, Wisconsin, lying contiguous to the City of Fort Atkinson, respectfully petition the City council of the City of Fort Atkinson to annex the territory described and shown on the attached cale map to the City of Fort Atkinson, Jefferson County, Wisconsin. (Plat of Annexation or trachment must include a legal description of the subject property.)  We the undersigned, elect that this annexation shall take effect to the full extent consistent with outstanding priorities of other annexation, incorporation or consolidation receedings, if any.  We further respectfully request that this property be zoned Sp. 2. Single-Family festern hall county perticiples fignature:  Print Name:  Address:  Date:  White Address:  Date:  White Address:  Date:  White Address:  Date:  White Address:  Date:			
County, Wisconsin, lying contig Council of the City of Fort Atkir scale map to the City of Fort	guous to the City of Fort Atk nson to annex the territory de Atkinson, Jefferson County,	inson, respectfully pet escribed and shown on Wisconsin. (Plat of A	tition the City the attached
We further respectfully reques	t that this property be zoned	SR-2 Single-F	amily Residential
Own Petitioner Signature:	Print Name:	lame: Address: Date:	
ALH M	Roberca Horseman Latti	a 101 Main St.	6/4/2021
	City Manager	Fort Atleinson, W	1
	6 110		
Personally came before me this named,	day of $\frac{1}{\text{(day)}}$ day of $\frac{1}{\text{(month)}}$	(year)	the above
foregoing instrument and acknowledge	wiledged the same.	be the persons who	executed the
foregoing instrument and acknowledge of the strument and ackno	KENNIN DIN	1)0116	
ZOTAR		efferson County, Wisco	onsin (SEAL)
O PUBL	C Z	<i>)</i> nanent or expires on: <u> </u>	0/15/21
OTAR DUBLE	Commission is peri	nanent of expires on: 1	010161
William OF V	anner.		

## **EXHIBIT A**



### **Parcels**

**Parcels** 

Municipal Boundaries

### **Parcel Lines**

**Property Boundary** 

Old Lot/Meander Lines

Rail Right of Ways

Road Right of Ways

Section Lines

Surface Water

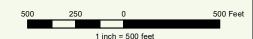
Map Hooks

Tax Parcels

Streams and Ditches

### raster.SDE.ORTHOS\_2018

Band\_1 Red:



Blue: Band\_3

Printed on: September 24, 2019 Author: Public User

#### ORDINANCE NO.

# AN ORDINANCE ANNEXING THE TERRITORY ALONG BANKER ROAD TO THE CITY OF FORT ATKINSON

**NOW, THEREFORE,** The City Council of the City of Fort Atkinson, Wisconsin, does hereby ordain as follows:

**Section 1. TERRITORY ANNEXED.** That pursuant to Sec. 66.0223(1) of the Wisconsin Statutes, and the Petition for Annexation filed by the City of Fort Atkinson as the property owner, the following described territory in the Town of Koshkonong, Jefferson County, Wisconsin, is hereby annexed to the City of Fort Atkinson, Wisconsin:

ALL THAT PART OR PORTION OF THE NORTH HALF OF THE NORTHWEST QUARTER OF SECTION NUMBER THIRTY-THREE (33) TOWNSHIP SIX (6) NORTH OF RANGE FOURTEEN (14) EAST, SITUATE AND LYING WEST OF THE HIGHWAY PASSING ACROSS SAID NORTH HALF OF SAID NORTHWEST QUARTER SECTION IN A RATHER SOUTHWESTERLY DIRECTION FROM THE NORTH SIDE OR LINE OF SAID NORTH HALF OF SAID NORTHWEST QUARTER SECTION, THE MAIN DIRECTION OR COURSE OF THE HIGHWAY BEING SOUTH BUT LEADING TO THE WEST IN PASSING ACROSS OR THROUGH SAID BODY OF LAND SO THAT THE SAID PART OR PORTION SITUATE AND LYING WEST OF SAID HIGHWAY AND HEREIN DEEDED AND CONVEYED IS SUPPOSED TO CONTAIN THIRTY-SEVEN (37) ACRES OF LAND MORE OR LESS (PARCEL NUMBER .

COMMENCING AT A POINT FORTY RODS WEST OF THE NORTHEAST COMER OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION THIRTY-THREE (33) IN TOWNSHIP SIX (6) NORTH OF RANGE FOURTEEN (14) EAST, AND RUNNING THENCE SOUTH EIGHTY RODS TO THE QUARTER LINE AND THENCE WEST TO THE CENTER OF THE HIGHWAY, THENCE NORTHEASTERLY ALONG THE CENTER OF THE HIGHWAY TO THE SECTION LINE, THENCE WEST TO THE PLACE OF BEGINNING CONTAINING TWENTY-SEVEN ACRES OF LAND MORE OR LESS.

ALL THAT PART OF THE NORTH HALF OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION NUMBER THIRTY-THREE (33) IN TOWNSHIP NUMBER SIX (6) NORTH OF RANGE NUMBER FOURTEEN (14) EAST, LYING AND BEING WEST OF CENTER OF A HIGHWAY RUNNING

DIAGONALLY ACROSS SAID NORTH HALF AND LEADING FROM DODGE'S TO AVERY'S AND CONTAINING TEN AND NINETY ONE-HUNDREDTHS ACRES (10- 90/100 ACRES) OF LAND BE THE SAME MORE OR LESS, INTENDING HEREBY TO CONVEY ONLY THE TEN AND 90/100 ACRES THAT GOTTLIEB SPIEGEL AND WIFE CONVEYED TO WILLIAM H. MCNITT ON THE 23RD DAY OF JULY, 1902, AS SHOWN BY PART OF THE DESCRIPTION IN DEED RECORDED IN THE OFFICE OF THE REGISTER OF DEEDS OF JEFFERSON COUNTY, JULY 24, 1902, IN VOLUME 119 OF DEEDS, P. 310.

ALL THAT PART OF THE NORTH HALF OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION THIRTY-THREE (33) IN TOWNSHIP SIX NORTH OF RANGE FOURTEEN EAST, LYING AND BEING EAST OF THE CENTER OF THE HIGHWAY RUNNING DIAGONALLY ACROSS SAID LAND AND LEADING FROM DODGE'S TO AVERY'S OR LAND FORMERLY OWNED BY DODGE AND AVERY, AND CONTAINING NINE AND TEN ONE-HUNDREDTHS (9-10/100) ACRES OF LAND BEING THE SAME MORE OR LESS ACCORDING TO DEED OF JOSEPH F. MORRISON TO DAVID J. BARNES GIVEN THE SEVENTH DAY OF MARCH 1871 AND RECORDED APRIL 2ND, 1872, VOLUME 63 OF DEEDS ON PAGE 222.

### **BANKER ROAD LEGAL**

**Section 2. EFFECT OF ANNEXATION.** From and after the effective date of this Ordinance the territory described in Section 1 above shall be part of the City of Fort Atkinson for any and all purposes provided by law and any persons coming or residing within such territory shall be subject to all Ordinances, rules, and regulations governing the City of Fort Atkinson.

**Section 3. PAYMENT TO THE TOWN OF KOSHKONONG.** Per the Intergovernmental Agreement between the Town of Koshkonong and the City of Fort Atkinson for the purposes of attaching this territory, the City of Fort Atkinson agrees to pay the Town of Koshkonong one lump sum of \$868.50 to represent the lost Town taxes he next five years, as required by Section 66.0217(14) of the Wisconsin Statutes.

**Section 4. TEMPORARY ZONING CLASSIFICATION. A)** The Territory annexed to the City of Fort Atkinson by this Ordinance is temporarily designated to be part of the following district of the City for zoning purposes and subject to all provisions of Title 15 of the Code of General Ordinances in the City of Fort Atkinson entitled "Zoning Ordinance" relating to such district classifications and to zoning in the City: <u>SR-2</u>, <u>Single-family Residential District – 2</u>. **B)** The boundaries of these designated districts are established as shown on the map filed in the office of the City Clerk. **C)** The Plan Commission is directed to initiate an amendment to the

Zoning Ordinance within <u>365 days</u> from the effective date of this Ordinance setting forth a permanent classification and regulations for the zoning of the attached area and to submit its recommendation to the City Council.

Section 5. WARD DESIGNATION. A) The territory described in Section 1 of this Ordinance and located on the <u>west</u> side of Banker Road is hereby made part of <u>Ward 2</u> of the City of Fort Atkinson, subject to all ordinances, rules, and regulations of the City. Population of this territory is <u>zero (0)</u> on the effective date of this Ordinance. B) The territory described in Section 1 of this Ordinance and located on the <u>east</u> side of Banker Road is hereby made part of <u>Ward 3</u> of the City of Fort Atkinson, subject to all ordinances, rules, and regulations of the City. Population of this territory is <u>zero (0)</u> on the effective date of this Ordinance.

**Section 6. SEVERABILITY.** If any provision of this Ordinance is found to be invalid or unconstitutional or if the application of this Ordinance or any person or circumstance is invalid or unconstitutional such invalidity or unconstitutionality shall not affect the other provisions or application of this Ordinance which can be given effect without the invalid or unconstitutional provisions or applications.

**Section 7. EFFECTIVE DATE.** This Ordinance shall take effect upon passage and publication.

Adopted this	day of, 2021.
	CITY COUNCIL OF THE CITY OF FORT ATKINSON
	Chris Scherer, President
ATTEST:	
Michelle Ebbert, City Clerk/Treasu	urer/Finance Director

# INTERGOVERNMENTAL AGREEMENT RELATING TO THE ATTACHMENT OF CITY-OWNED PROPERTIES

This Intergovernmental Agreement ("IGA") is made and entered into this day of 100 mg., 2021, by and between the City of Fort Atkinson (hereinafter "City") and the Town of Koshkonong (hereinafter "Town") relating to the attachment of certain City-owned parcels to the City.

**WHEREAS,** the City and the Town desire to work together for the betterment of their communities by entering into this IGA related to lands adjacent to Banker Rd; and

WHEREAS, the City and the Town share many borders and desire to establish and maintain a positive and productive relationship as our lands and futures are intertwined; and

**WHEREAS,** the City and Town recognize the importance of open communication and cooperation relating to land use planning, subdivisions, and orderly development for the region; and

**WHEREAS**, the City recognizes the Town's value to the City's residents in terms of agriculture and farming; recreational opportunities such as Lake Koshkonong, rural roads, and parks and open spaces; and the tranquility of nature; and

**WHEREAS,** the Town recognizes the City's value to the Town's residents in terms of employment, arts and entertainment, commercial shopping and dining, recreation and parks, and health care; and

**WHEREAS,** the City desires to attach lands owned by the City to the City for the purposes of residential development; and

**WHEREAS,** the Town desires to retain its rural character and continue to serve its residents.

**NOW THEREFORE**, in consideration of the covenants and conditions contained herein, the Town and the City hereby agree as follows:

- **1. ATTACHMENT TO CITY.** The City will attach the City-owned parcels and all of the Banker Road right-of-way depicted in the attached Exhibit A and described as follows:
  - Tax Parcel 016-0614-3323-000, the parcel located on the east and west sides of Banker Road, containing 20 acres of land in the Town of Koshkonong;
  - Tax Parcel 016-0614-3322-000, the parcel located on the east and west sides of Banker Road and south of Hoard Road, containing 35.69 acres of land in the Town of Koshkonong;

- c. Tax Parcel 016-0614-3321-000, the property located on the south side of Hoard Road and east of Banker Road, containing 19.93 acres of land in the Town of Koshkonong; and
- d. The entire Banker Road right-of-way located in the Town of Koshkonong.
- 2. NO OBJECTION BY TOWN. The Town agrees that it will not object to the attachment of City-owned lands and certain rights-of-way as included in Exhibit A and described herein during the attachment process, during any future subdivision process, or at any point in the future based on the creation of Town islands or for any other reason.
- **3. VOLUNTARY ATTACHMENT.** The Town further agrees that it will not object to any request for annexation or attachment to the City by the property owners of the Town islands created through the attachment of City-owned lands and rights-of-way, including the following parcels:
  - a. 016-0614-3332-054; 1.45 acres of land; N2696 Banker Road
  - b. 016-0614-3332-055; 0.66 acres of land; no site address
  - c. 016-0614-3323-015; 0.69 acres of land; no site address (Mehring)
  - d. 016-0614-3323-014; 3.8 acres of land, no site address (Mehring)
  - e. 016-0614-3323-004; 0.76 acres of land; N2719 Banker Road
  - f. 016-0614-3323-001; 0.76 acres of land; N2711 Banker Road
  - g. 016-0614-3323-002; 7.73 acres of land; N2738 Banker Road
- **4. PAYMENT.** The City agrees to pay the Town a lump sum of \$868.50 to represent the lost Town taxes for the next five years for the City owned parcels to be attached, as required in Section 66.0217(14) of the Wisconsin Statutes.

### 5. SERVICES.

- a. The City agrees to plow and salt the south side of Hoard Road from North Main Street to Banker Road, at an estimated value of \$2,000 each year (\$4,000 total). Nothing in this IGA will require the City to plow roads or portions of roads located in the Town of Jefferson.
- b. The City agrees to provide Wisconsin Information System for Local Roads (WISLR) pavement ratings for all Town roads in 2021 and submit these to WisDOT. Estimated value \$3,500.
- c. The City agrees to provide long-line painting on Rock River Road from the City Limits to STH 106 (yellow centerline skip and white edge on each side); Hackbarth Road for the entire length (double yellow centerline and white edge); and Old 26 from the STH 26 overpass bridge to Koshkonong Lake Road (white edge only) in 2021, at an estimated value of \$8,500.
- d. The City agrees to assist, at the Town's request, in the planning and design of a four way stop at the intersection of Hackbarth Road and Endl Boulevard. This would include sign fabrication and associated painting of stop bars, at an estimated value of \$3,500. It would not include intersection improvements if needed.

- e. The City agrees to provide one red solid crosswalk, similar to the crosswalks in the City's downtown area, on Hackbarth Road, at the intersection of Endl Boulevard and Hackbarth Road by the end of 2022, at an estimated value of \$3,500. Note there is no sidewalk continuance on the north side of the intersection within the Town right-of-way.
- f. The City agrees to assist the Town in the development of a Comprehensive Road Plan for all Town roads. In 2021, the City will provide expertise and counsel from our engineering department in the solicitation of bids for such a study, the scoping components of the study, and the evaluation of its results for the Town administration, at an estimate value of \$3,000. The Town will be responsible for the cost of the study.
- g. The total value of the services to be provided in this Agreement is \$26,000 and is summarized in Table 1 below.

TABLE 1: TOTAL ESTIMATED VALUE OF CITY SERVICES

Entity Providing Service	Description of Service	Year of Service	mated Value of Service	Value of Service over IGA	
City	Plow & Salt Hoard Rd	2021-2022	\$ 2,000.00	\$	4,000.00
City	WISLR Pavement Ratings	2021	\$ 3,500.00	\$	3,500.00
	Long-line Painting: Rock River Rd, Hackbarth				
City	Rd, Old 26	2021	\$ 8,500.00	\$	8,500.00
	Planning/Design of 4-way				
City	Stop at Town's request	TBD	\$ 3,500.00	\$	3,500.00
City	Red Crosswalk	2022	\$ 3,500.00	\$	3,500.00
	Engineering consulting				
City	services for Road Plan	2021	\$ 3,000.00	\$	3,000.00
			TOTAL	\$	26,000.00

- 6. BOUNDARY AGREEMENT. The City and the Town agree to begin negotiating a long-term Boundary Agreement under Section Wis. Stats. §66.0301 within 12 months of the date of this IGA. The Boundary Agreement will address additional shared borders, future land use and land subdivisions near the borders, possible shared services (joint applications for discretionary road funding and assistance with American Rescue Plan funds), long-range development planning, and other items deemed relevant to and in the best interest of the City and the Town.
- **7. TERM OF AGREEMENT.** This IGA will be in effect between the City and the Town for two (2) years from the date of signing.
- **8. BINDING ARBITRATION:** This provision shall <u>not</u> be construed to provide "standing" to the Town to contest attachments. To enforce this IGA, the City and Town agree that any controversy or claim arising out of or relating to this IGA, or the breach thereof, or

regarding the failure or refusal to perform the whole, or any part, of this IGA shall be settled by binding arbitration in accordance with the Rules of the American Arbitration Association, and judgment upon the award rendered may be entered into Jefferson County Circuit Court. Any decision made by an arbiter, under this provision shall be enforceable as a final and binding decision as if it were a final decision or decree of a court or competent jurisdiction.

- **9. NOTICE:** The City and Town shall give the other prompt notice of all action taken by a property owner or by a party relating to attachment of property pursuant to this IGA.
- **10. GOOD FAITH:** The City and Town agree to act in good faith toward the other pursuant to this IGA.
- 11. WRITTEN AMENDMENTS: This IGA contains the entire understanding and agreement of the City and Town and there have been no promises, representations, agreements, warranties or undertakings by either the City or the Town to the other, either oral or written, of any character or nature, except as set forth in this document. This IGA may be altered, amended, revoked, or modified only by a document that is signed and acknowledged by the City and the Town, and by no other means. The City and the Town waive the future right to claim, contend or assert that this IGA was modified, canceled, superseded or changed by an oral agreement, course of conduct or estoppel.
- **12. SEVERABILITY:** If any term, provision, covenant or condition of this IGA is held by an arbitrator to be invalid, void or unenforceable, the remainder of this IGA shall remain in full force and effect.

CITY OF FORT ATKINSON

CHAPT ACTION TOWN OF KOSHKONONG

Bell Burlingame,
Chris Scherer,
City Council President

ATTEST:

ATTEST:

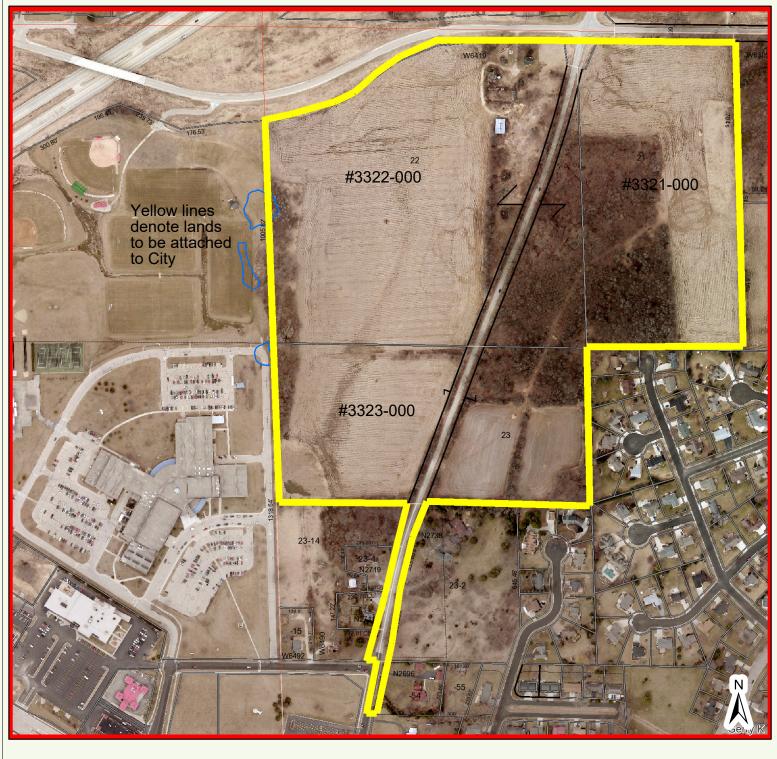
Michelle Ebbert,
City Clerk/Treasurer/Finance Director

This document drafted by:

David R. Westrick Rogers & Westrick, S.C. 93 North Main Street Fort Atkinson, WI 53538

(920) 563-5577 - (920) 563-3577 Fax drw@rogerswestricklawoffice.com

## Exhibit A - Lands to be Attached





### **Parcel Lines**

Section Lines

Property Boundary

Surface Water

Old Lot/Meander Lines

— Map Hooks

Red: Band\_1

Green: Band\_2

Blue: Band\_3

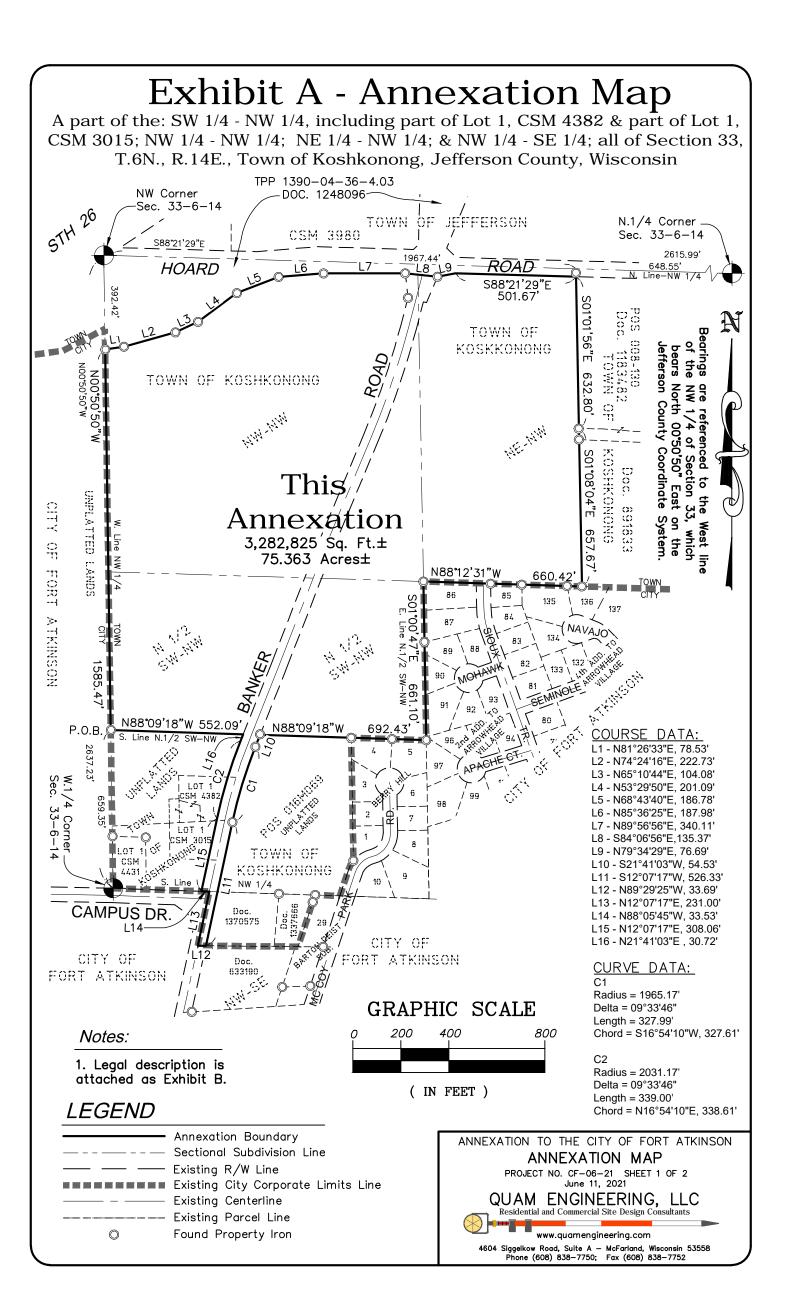
Rail Right of Ways

Tax Parcels



Printed on: April 15, 2021

Author: Public User



# Exhibit B

# **Legal Description**

# Annexation to the City of Fort Atkinson

A part of the: Southwest one-quarter of the Northwest one-quarter, including a part Lot 1 of Jefferson County Certified Survey Map No. 4382, recorded in Volume 22 of Certified Survey Maps on Pages 67 and 68 as Document No. 1111558 of Jefferson County Records and a part Lot 1 of Jefferson County Certified Survey Map No. 3015, recorded in Volume 12 of Certified Survey Maps on Page 161 as Document No. 933327 of Jefferson County Records; the Northwest one-quarter of the Northwest one-quarter; the Northeast one-quarter of the Northwest one-quarter; and the Northwest one-quarter of the Southeast one-quarter; all of Section 33, Township 6 North, Range 14 East, Town of Koshkonong, Jefferson County, Wisconsin, being more particularly described as follows:

**COMMENCING** at the West one-quarter Corner of said Section 33;

thence, along the West line of said Northwest one-quarter, N00°50'50"W, 659.35 feet to the Southwest corner of the North one-half of said Southwest one-quarter of the Northwest one-quarter and the **POINT OF BEGINNING**;

thence, continuing along said West line, N00°50'50"W, 1585.47 feet to its intersection with the Southerly right-of-way line of Hoard Road;

thence, along said Southerly right-of-way line, the following courses:

- 1. thence N81°26'33"E, 78.53 feet;
- 2. thence N74°24'16"E, 222.73 feet;
- 3. thence N65°10'44"E, 104.08 feet;
- 4. thence N53°29'50"E, 201.09 feet;
- 5. thence N68°43'40"E, 186.78 feet;
- 6. thence N85°36'25"E, 187.98 feet;
- 7. thence N89°56'56"E, 340.11 feet;
- 8. thence S84°06'56"E, 135.37 feet;
- 9. thence N79°34'29"E, 76.69 feet to a point on a line lying 33.00 South, as measured at right angles and parallel to, the North line of said Northwest one-quarter;
- 10. thence, along said parallel line, S88°21'29"E, 501.67 feet to the West line of the Parcel described in Document No. 1183482;

thence, leaving said Southerly right-of-way line along last said West line, S01°01'56"E, 632.80 feet;

thence, continuing along said West line and the West line of the Parcel described in Document No. 891833, S01°08'04"E, 657.67 feet to the Southwest corner of last said Parcel, lying on the North line of the 4<sup>th</sup> Addition to Arrowhead Village;

thence, along last said North line and the North line of the 2nd Addition to Arrowhead Village, N88°12'31"W, 660.42 feet to the Northwest corner of said 2nd Addition to Arrowhead Village;

thence, along the West line of said 2nd Addition to Arrowhead Village and the East line of said Southwest one-quarter of the Northwest one-quarter, S01°00'47"E, 661.10 feet to the Southeast corner of aforesaid North one-half of said Southwest one-quarter of the Northwest one-quarter, said corner also being the Northeast corner of Berry Hill;

thence, along the North line of said Berry Hill and the South line of said North one-half of said Southwest one-quarter of the Northwest one-quarter, N88°09'18"W, 692.43 feet to the Easterly right-of-way line of Banker Road;

thence, along said Easterly right-of-way line, S21°41'03"W, 54.53 feet to the beginning of a tangent curve, being concave Easterly, having a radius of 1965.17 feet and a chord which bears S16°54'10"W, 327.61 feet;

thence, along said Easterly right-of-way line, Southerly, 327.99 feet along the arc of said curve through a central angle of 09°33'46" to the point of tangency thereof;

thence, continuing along said Easterly right-of-way line, S12°07'17"W, 526.33 feet to the Southwest corner of the Parcel described in Document No. 1370575;

thence, along the Westerly prolongation of the South line of last said Parcel, N89°29'25"W, 33.69 feet to the centerline of said Banker Road;

thence, along said centerline, N12°07'17"E, 231.00 feet to its intersection with the South line of said Northwest one-quarter:

thence, along last said South line, N88°05'45"W, 33.53 feet to its intersection with the Westerly right-of-way line of Banker Road;

thence, along said Westerly right-of-way line, N12°07'17"E, 308.06 feet to the beginning of a tangent curve, being concave Easterly, having a radius of 2031.17 feet and a chord which bears N16°54'10"E, 338.61 feet;

thence, continuing along said Westerly right-of-way line, Northerly, 339.00 feet along the arc of said curve through a central angle of 09°33'46" to the point of tangency thereof;

thence, continuing along said Westerly right-of-way line, N21°41'03"E, 30.72 feet to aforesaid South line of the North one-half of said Southwest one-quarter of the Northwest one-quarter;

thence, along last said South line, N88°09'18"W, 552.09 feet to the **POINT OF BEGINNING**.

The above-described parcel contains 3,282,825 square feet or 75.363 acres, more or less, and is subject to all easements and agreements, if any, of record and/or fact and is shown on the map, Exhibit A, by Quam Engineering, LLC for Project No. CF-06-21 dated June 11, 2021, and by this reference made a part hereof.

#### ORDINANCE NO.

# AN ORDINANCE ANNEXING THE TERRITORY ALONG BANKER ROAD TO THE CITY OF FORT ATKINSON

**NOW, THEREFORE,** The City Council of the City of Fort Atkinson, Wisconsin, does hereby ordain as follows:

**Section 1. TERRITORY ANNEXED.** That pursuant to Sec. 66.0223(1) of the Wisconsin Statutes, and the Petition for Annexation filed by the City of Fort Atkinson as the property owner, the following described territory in the Town of Koshkonong, Jefferson County, Wisconsin, is hereby annexed to the City of Fort Atkinson, Wisconsin:

A part of the: Southwest one-quarter of the Northwest one-quarter, including a part Lot 1 of Jefferson County Certified Survey Map No. 4382, recorded in Volume 22 of Certified Survey Maps on Pages 67 and 68 as Document No. 1111558 of Jefferson County Records and a part Lot 1 of Jefferson County Certified Survey Map No. 3015, recorded in Volume 12 of Certified Survey Maps on Page 161 as Document No. 933327 of Jefferson County Records; the Northwest one-quarter of the Northwest one-quarter; the Northeast one-quarter of the Northwest one-quarter; and the Northwest one-quarter of the Southeast one-quarter; all of Section 33, Township 6 North, Range 14 East, Town of Koshkonong, Jefferson County, Wisconsin, being more particularly described as follows:

**COMMENCING** at the West one-quarter Corner of said Section 33;

thence, along the West line of said Northwest one-quarter, N00°50'50"W, 659.35 feet to the Southwest corner of the North one-half of said Southwest one-quarter of the Northwest one-quarter and the **POINT OF BEGINNING**;

thence, continuing along said West line, N00°50'50"W, 1585.47 feet to its intersection with the Southerly right-of-way line of Hoard Road;

thence, along said Southerly right-of-way line, the following courses:

- 1. thence N81°26'33"E, 78.53 feet;
- 2. thence N74°24'16"E, 222.73 feet;
- 3. thence N65°10'44"E, 104.08 feet;
- 4. thence N53°29'50"E, 201.09 feet;
- 5. thence N68°43'40"E, 186.78 feet;

- 6. thence N85°36'25"E, 187.98 feet;
- 7. thence N89°56'56"E, 340.11 feet;
- 8. thence S84°06'56"E, 135.37 feet;
- 9. thence N79°34'29"E, 76.69 feet to a point on a line lying 33.00 South, as measured at right angles and parallel to, the North line of said Northwest one-quarter;
- 10. thence, along said parallel line, S88°21'29"E, 501.67 feet to the West line of the Parcel described in Document No. 1183482;

thence, leaving said Southerly right-of-way line along last said West line, S01°01'56"E, 632.80 feet;

thence, continuing along said West line and the West line of the Parcel described in Document No. 891833, S01°08'04"E, 657.67 feet to the Southwest corner of last said Parcel, lying on the North line of the 4<sup>th</sup> Addition to Arrowhead Village;

thence, along last said North line and the North line of the 2nd Addition to Arrowhead Village, N88°12'31"W, 660.42 feet to the Northwest corner of said 2nd Addition to Arrowhead Village;

thence, along the West line of said 2nd Addition to Arrowhead Village and the East line of said Southwest one-quarter of the Northwest one-quarter, S01°00'47"E, 661.10 feet to the Southeast corner of aforesaid North one-half of said Southwest one-quarter of the Northwest one-quarter, said corner also being the Northeast corner of Berry Hill;

thence, along the North line of said Berry Hill and the South line of said North one-half of said Southwest one-quarter of the Northwest one-quarter, N88°09'18"W, 692.43 feet to the Easterly right-of-way line of Banker Road;

thence, along said Easterly right-of-way line, S21°41'03"W, 54.53 feet to the beginning of a tangent curve, being concave Easterly, having a radius of 1965.17 feet and a chord which bears S16°54'10"W, 327.61 feet;

thence, along said Easterly right-of-way line, Southerly, 327.99 feet along the arc of said curve through a central angle of 09°33'46" to the point of tangency thereof;

thence, continuing along said Easterly right-of-way line, S12°07'17"W, 526.33 feet to the Southwest corner of the Parcel described in Document No. 1370575;

thence, along the Westerly prolongation of the South line of last said Parcel, N89°29'25"W, 33.69 feet to the centerline of said Banker Road;

thence, along said centerline, N12°07'17"E, 231.00 feet to its intersection with the South line of said Northwest one-quarter;

thence, along last said South line, N88°05'45"W, 33.53 feet to its intersection with the Westerly right-of-way line of Banker Road;

thence, along said Westerly right-of-way line, N12°07'17"E, 308.06 feet to the beginning of a tangent curve, being concave Easterly, having a radius of 2031.17 feet and a chord which bears N16°54'10"E, 338.61 feet;

thence, continuing along said Westerly right-of-way line, Northerly, 339.00 feet along the arc of said curve through a central angle of 09°33'46" to the point of tangency thereof;

thence, continuing along said Westerly right-of-way line, N21°41'03"E, 30.72 feet to aforesaid South line of the North one-half of said Southwest one-quarter of the Northwest one-quarter;

thence, along last said South line, N88°09'18"W, 552.09 feet to the **POINT OF BEGINNING**.

The above-described parcel contains 3,282,825 square feet or 75.363 acres, more or less, and is subject to all easements and agreements, if any, of record and/or fact and is shown on the map, Exhibit A, by Quam Engineering, LLC for Project No. CF-06-21 dated June 11, 2021, and by this reference made a part hereof.

**Section 2. EFFECT OF ANNEXATION.** From and after the effective date of this Ordinance the territory described in Section 1 above shall be part of the City of Fort Atkinson for any and all purposes provided by law and any persons coming or residing within such territory shall be subject to all Ordinances, rules, and regulations governing the City of Fort Atkinson.

**Section 3. PAYMENT TO THE TOWN OF KOSHKONONG.** Per the Intergovernmental Agreement between the Town of Koshkonong and the City of Fort Atkinson for the purposes of attaching this territory, the City of Fort Atkinson agrees to pay the Town of Koshkonong one lump sum of \$868.50 to represent the lost Town taxes he next five years, as required by Section 66.0217(14) of the Wisconsin Statutes.

**Section 4. TEMPORARY ZONING CLASSIFICATION. A)** The Territory annexed to the City of Fort Atkinson by this Ordinance is temporarily designated to be part of the following district of the City for zoning purposes and subject to all provisions of Title 15 of the Code of General

Ordinances in the City of Fort Atkinson entitled "Zoning Ordinance" relating to such district classifications and to zoning in the City:  $\underline{SR-2}$ ,  $\underline{Single-family}$  Residential District  $\underline{-2}$ . B) The boundaries of these designated districts are established as shown on the map filed in the office of the City Clerk. C) The Plan Commission is directed to initiate an amendment to the Zoning Ordinance within  $\underline{365}$  days from the effective date of this Ordinance setting forth a permanent classification and regulations for the zoning of the attached area and to submit its recommendation to the City Council.

**Section 5. WARD DESIGNATION. A)** The territory described in Section 1 of this Ordinance and located on the <u>west</u> side of Banker Road is hereby made part of <u>Ward 2</u> of the City of Fort Atkinson, subject to all ordinances, rules, and regulations of the City. Population of this territory is <u>zero (0)</u> on the effective date of this Ordinance. **B)** The territory described in Section 1 of this Ordinance and located on the <u>east</u> side of Banker Road is hereby made part of <u>Ward 3</u> of the City of Fort Atkinson, subject to all ordinances, rules, and regulations of the City. Population of this territory is <u>zero (0)</u> on the effective date of this Ordinance.

**Section 6. SEVERABILITY.** If any provision of this Ordinance is found to be invalid or unconstitutional or if the application of this Ordinance or any person or circumstance is invalid or unconstitutional such invalidity or unconstitutionality shall not affect the other provisions or application of this Ordinance which can be given effect without the invalid or unconstitutional provisions or applications.

Section 7. EFFECTIVE DATE. This Ordinance shall take effect upon passage and publication.

Adopted this \_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_, 2021.

CITY COUNCIL OF THE CITY OF FORT ATKINSON

Chris Scherer, President

ATTEST:

Michelle Ebbert, City Clerk/Treasurer/Finance Director



# **Executive summary**

June 10, 2021

To the City Council City of Fort Atkinson Fort Atkinson, Wisconsin

We have completed our audit of the financial statements of the City of Fort Atkinson for the year ended December 31, 2020, and have issued our report thereon dated June 10, 2021. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your City's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas the City should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Andrea Jansen, Partner: Andrea.Jansen@bakertilly.com or +1 (608) 240 2338
- Cameron Sawyer, Senior Associate: <u>cameron.sawyer@bakertilly.com</u> or +1 (608) 240 2579

Sincerely,

Baker Tilly US, LLP

Andrea Jansen, CPA, CFE, Partner

# Table of contents

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THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.



# Responsibilities

# Our responsibilities

As your independent auditor, our responsibilities include:

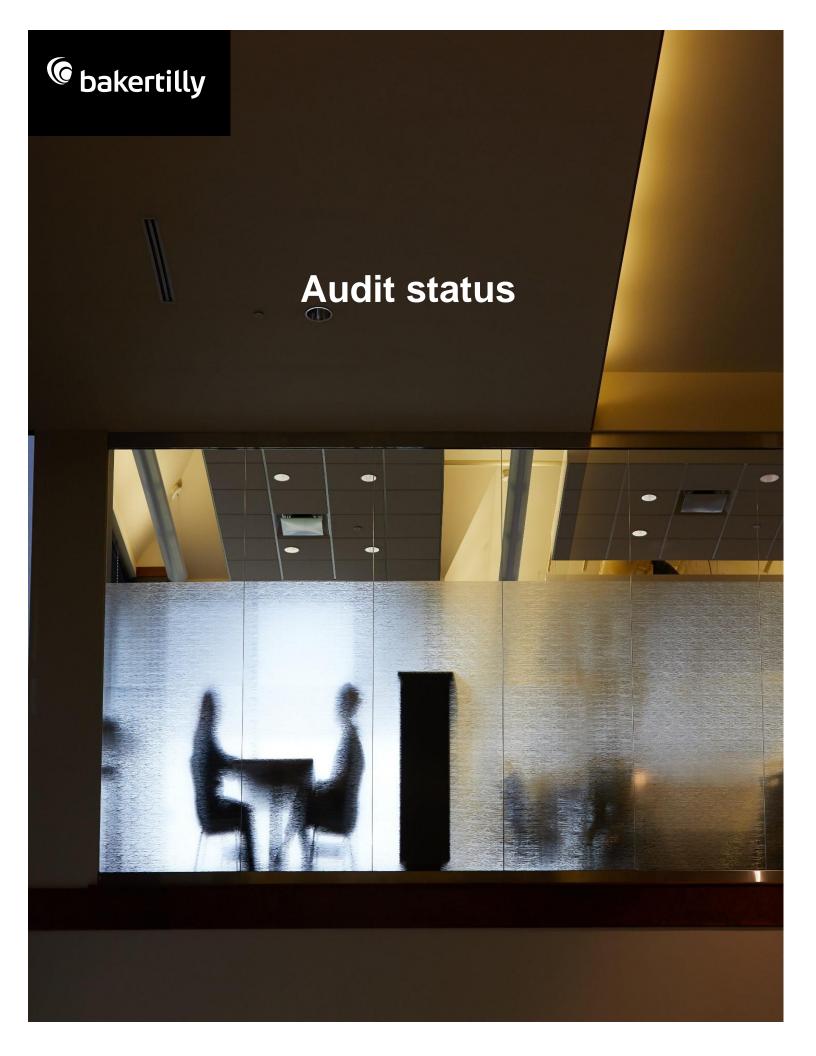
- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the City's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
  - Are free from material misstatement
  - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Qualitative aspects of the City's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

# Management's responsibilities

Manager	nent	Auditor
\$≡,	Prepare and fairly present the financial statements	Our audit does not relieve management or those charged with governance of their responsibilities
	Establish and maintain effective internal control over financial reporting	An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls
	Provide us with written representations at the conclusion of the audit	See Appendix B for a copy of management's representations



# Audit status

# Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.



# **Audit approach and results**



# Audit approach and results

# Planned scope and timing

## **Audit focus**

Based on our understanding of the City and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Areas of complexity including Tax Incremental Districts and Other Postemployment Benefits

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the City's current year results.

# Key areas of focus and significant findings

# Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

# Other key areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other key areas of emphasis	Testing approach	
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities (assets)	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

# Internal control matters

We considered the City's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiencies as material weaknesses:

## Inadequate segregation of duties

A properly designed system of internal control includes adequate staffing as well as policies and procedures to properly segregate duties. This includes systems that are designed to limit the access or control of any one individual to your government's assets or accounting records, and to achieve a higher likelihood that errors or irregularities in your accounting processes would be discovered by your staff in a timely manner.

At this time, due to staffing and financial limitations, the proper internal controls are not in place to achieve adequate segregation of duties. As a result, errors, irregularities or fraud could occur as part of the financial reporting process that may not be discovered by someone in your organization. Therefore, we are reporting a material weakness related to the internal control environment.

#### Missing key controls

There are certain controls that were not in place related to significant transaction cycles for the full year. As a result, there is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body. Our recommendation for strengthening controls is listed below.

## Controls over monthly and year-end accounting

Adjusting journal entries and supporting documentation should be reviewed and approved by an appropriate person who is not the original preparer.

We recommend that a designated employee review the segregation of duties, risks, and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis.

# Financial statement close process

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes and adjusting journal entries identified by the auditors.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

# Required communications

# Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2020. We noted no transactions entered into by the City during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability (asset) and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Net/Total OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third party actuary	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

 Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

# Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

# Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

# Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

#### Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial, and to communicate accumulated misstatements to management. The schedule within the Appendix summarizes the uncorrected misstatements, other than those that are clearly trivial, that we presented to management and the material corrected misstatements that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the uncorrected misstatements and corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

#### Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the City or that otherwise appear to be unusual due to their timing, size or nature.

# Other information in documents containing audited financial statements

The City's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The City can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

# Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

### Written communications between management and Baker Tilly

The Appendix includes copies of other material written communications, including a copy of the management representation letter.

# Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

## Fraud

We did not identify any known or suspected fraud during our audit.

# Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the City's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

# Independence

We are not aware of any relationships between Baker Tilly and the City that, in our professional judgment, may reasonably be thought to bear on our independence.

#### **Related parties**

We did not have any significant findings or issues arise during the audit in connection with the City's related parties.

#### Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, it is presented for purposes of additional analysis and is not part of the basic financial statements. Because the financial statement do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Fort Atkinson, the changes in its financial position or, where applicable, cash flows thereof, it is inappropriate to and we do not express an opinion on the supplementary information.

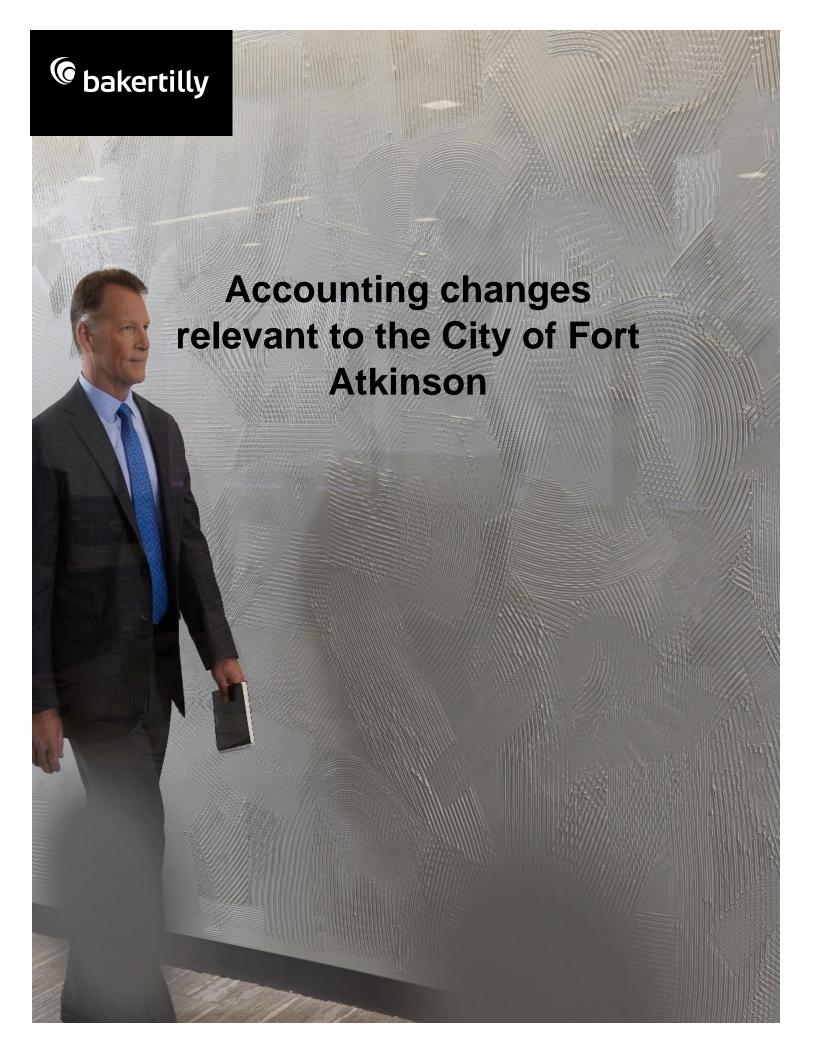
# Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports
- CIVIC Systems software
- Utility rate studies

In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.



# Accounting changes relevant to the City of Fort Atkinson

# Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
87	Leases	Ø	12/31/22*
91	Conduit Debt	$\bigcirc$	12/31/22*
92	Omnibus 2020	$\bigcirc$	12/31/22*
93	Replacement of Interfund Bank Offered Rates	$\bigcirc$	12/31/22*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	$\bigcirc$	12/31/23
96	Subscription-Based Information Technology Arrangements	$\bigcirc$	12/31/23
97	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans	€	12/31/22

<sup>\*</sup>The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Gui*dance, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

Further information on upcoming GASB pronouncements.

## Preparing for the new lease standard

GASB's new single model for lease accounting will be effective soon. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend the City review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. The contract listing should include key terms of the contracts such as:

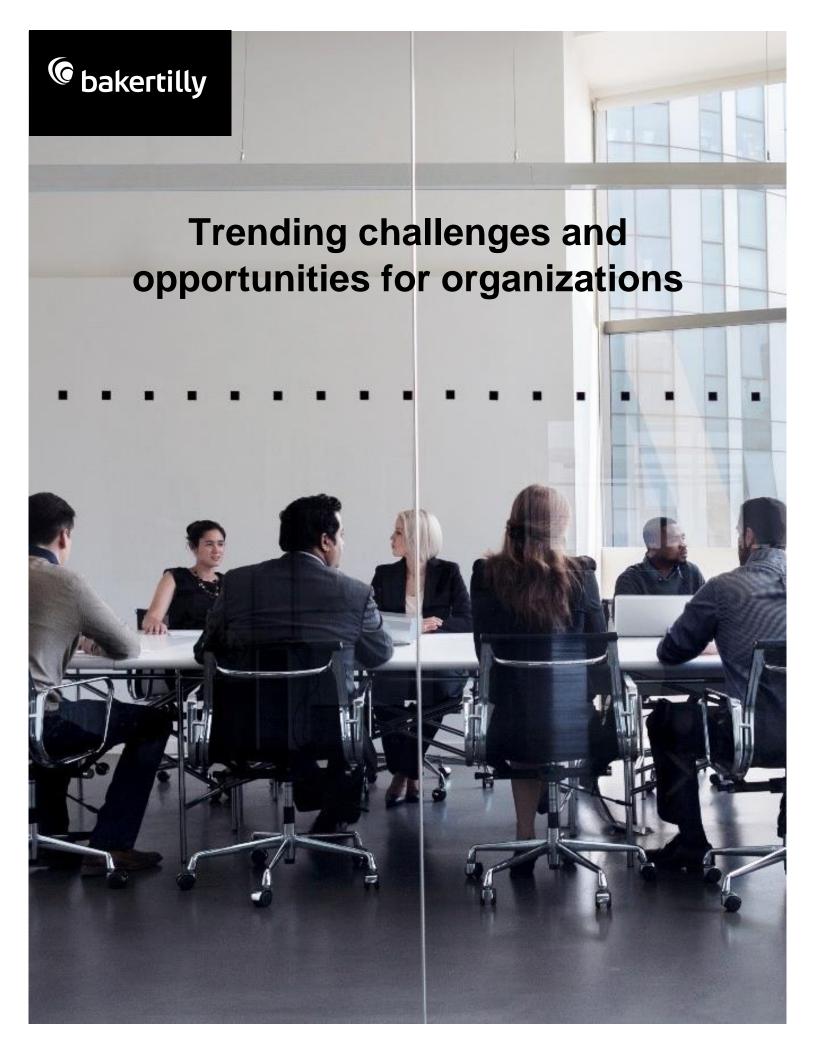
- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any
- Dollar amount of lease

In addition, the City should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

Learn more about GASB 87.

# Planning for the new conduit debt reporting

Conduit debt includes arrangements where there are three separate parties involved including a third party that is obligated for payment, a debt holder or lender and an issuing party which is often a government. This standard provides additional criteria for identifying and classifying conduit debt with the intent of providing consistency in how the debt is recorded and reported in governmental financial statements. The City should identify any existing debt arrangements involving third-party obligors and evaluate how those arrangements will be reported under the new standard in order to determine the potential impact of this standard on future financial reporting.



# Trending challenges and opportunities for organizations

Management and governing bodies must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key, and organizations need to think beyond their immediate needs to their long-term goals. Economic uncertainty, coupled with key risk areas and fast-paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future.

# Turning toward recovery and growth

Many organizations are focusing on the strategic restart and ramp up of their operations.

With great uncertainty about what recovery will look like—or how long it will take—it is essential for your organization to understand the scenarios you may face and plan your path back to growth.

We can help you chart a way forward that will enhance and maximize your value, minimize further disruption and keep your workforce safe.

### Recommendation

Follow our <u>road map</u> to reopen, recover and reset.



# Compliance with federal awards



# Challenge

The COVID-19 crisis has had a significant effect on the nation, including recipients of federal awards resulting from various congressional acts. Federal funding adds an increased level of scrutiny and brings new challenges around compliance, reporting and administration.

Finance and spending departments are operating in unprecedented times as they manage and administer these funds while also remaining economically viable, maintaining operations and adapting to the "new normal."

### Recommendation

Learn more about <u>compliance for federal funds</u> obtained for pandemic response efforts.

# Recession proofing measures



technology are imperative.

# Challenge

Ever aware of the need to balance the needs of diverse constituents against constrained revenue streams and conflicting priorities, public leaders strive to effectively deploy scarce resources while maintaining the highest levels of accountability and transparency.

In times of crisis, additional challenges emerge to maintain essential services, ensure citizen safety, protect their workforce and jumpstart programs to mitigate negative local economic impacts—all while focusing on planning for long-term effects of revenue shortages and the subsequent recovery.

Developing strategic clarity, aligning resources with priorities, strengthening performance, optimizing processes and leveraging

### Recommendation

Learn about <u>proactive measures to insulate your organization</u> from financial hardship and to <u>optimize your</u> organization's performance.

# Recruiting and hiring

#### Challenge

Public sector entities in need of key workforce personnel, such as city or county managers and administrators, city or county attorneys, fire chiefs, police chiefs and other departmental directors, may find themselves in an unenviable position during a pandemic.

Organizations need the talent, but a pandemic can disrupt essential business processes and cause apprehension about access to desirable candidates.

Hiring leaders should proactively discuss what-if scenarios, evaluate short-term and long-term hiring priorities, and plan for situations where immediate recruitment is imperative.

#### Recommendation

Learn the key considerations and actions for recruiting and hiring in a crisis.



# Risk assessment

# Challenge



Organizations today manage ever-expanding priorities in a constantly evolving, disruptive risk environment. Undetected risks, insufficient internal controls and inefficient business processes may negatively impact not only the entity but also its workforce and the community at large.

Risk assessment and internal audit prove essential to identifying top risks and the appropriateness of response in order to:

- Manage risk and compliance
- Enhance governance and strategy
- Optimize operations
- Gain assurance around key functions and processes that contribute toward meeting organizational goals

#### Recommendation

Learn about the key considerations for the risk assessment process and internal audit planning.

# **Economic development**

# Challenge

In today's complex economic landscape, communities face the daunting challenge of rebuilding their local economies. Restoring the momentum of economic expansion and investment to enhance quality of life for residents and produce long-term financial gain for the community is at the forefront of concerns.

Whether attracting growth to maximize opportunity built around community strengths or accounting for the many unknowns caused by major disruptions, a robust economic development strategy is essential to recovery.

#### Recommendation

Learn about the advantages of creating an <u>economic development</u> <u>strategic plan and the framework</u> to follow.



# Harnessing data and analytics for strategic insight and decision-making



#### Challenge

In crisis and recovery, organizations are investing in advanced analytic solutions to help them not only make better decisions faster and more consistently, but also to improve operational efficiency and performance. Of all the business analytics available, advanced analytic solutions should be at the top of your priority list given the impact it can have on your business.

#### Recommendation

Learn more about <u>data & analytics strategy and roadmaps</u>, <u>MDM and data process re-engineering</u>, <u>Al strategy</u>, <u>data visualization</u> and other digital and analytic capabilities.

# Information technology and cybersecurity



#### Challenge

While return-to-work scenarios are being developed, it is likely that remote workforces will remain a reality for many organizations in the short- to mid-term. Though many organizations have been able to adapt on a short-term basis, some will not be prepared for long-term operation on a remote and virtual basis. Organizations should increase monitoring of invasive cyber events, given the likely increase in hackers sending out fake emails, website links and ransomware attacks – and also consider:

- Adequacy of IT controls and security
- Performance of remote infrastructure supporting operations
- Improvements to remote applications for communication, collaboration and workflow
- Alternatives for data entry, work and information flow

#### Recommendation

<u>Learn more</u> about information technology and cybersecurity, including <u>System & Organization Controls</u> reporting.



# Client service team



Andrea Jansen, CPA, CFE
Partner

4807 Innovate Ln Madison, WI 53718 United States

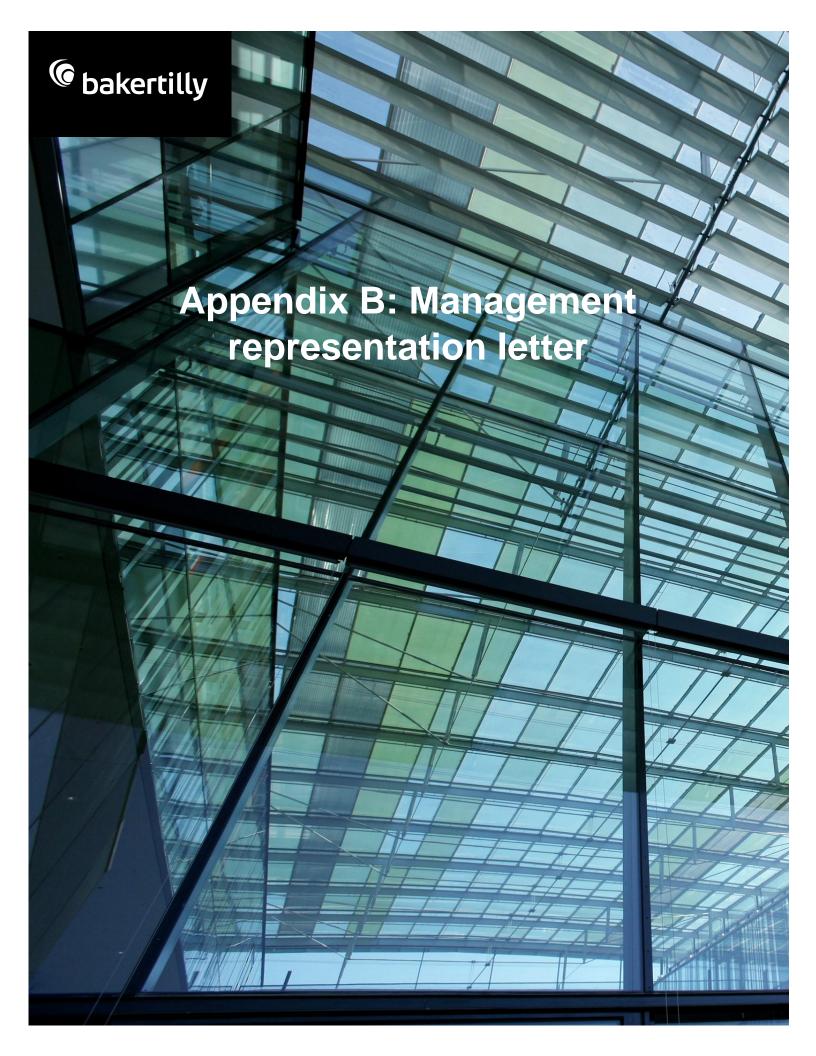
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# CLERK/TREASURER/FINANCE DIRECTOR Michelle Ebbert miebbert@fortatkinsonwi.net

June 10, 2021

Baker Tilly US, LLP PO Box 7398 Madison, Wisconsin 53707

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the City of Fort Atkinson as of December 31, 2020 and for the year then ended for the purpose of expressing opinions as to whether the primary government financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fort Atkinson and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

### Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.

- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, if any, are reasonable.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) We believe the effects of the uncorrected financial statement misstatements are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. Accounts payable and expenses in the water and stormwater utilities are understated by \$9,884 and \$2,372, respectively, due to a retainage payable that was written off in 2020, but subsequently determined to be owed and paid in 2021. In addition, you have recommended adjusting journal entries, and we are in agreement with those adjustments.
- 9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

## **Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) There are no known related parties or related party relationships and transactions of which we are aware.

## Other

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have a process to track the status of audit findings and recommendations.

- 19) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 21) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

#### 22) There are no:

- a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
- b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
- c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
- d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
- e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
- 23) In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
  - a) Financial statement preparation
  - b) Adjusting journal entries
  - c) Compiled regulatory reports

- d) Civic Systems software
- e) Utility Rate studies

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

- 24) The City of Fort Atkinson has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 25) The City of Fort Atkinson has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 26) There are no joint ventures with an equity interest, other joint ventures, or other related organizations, that are required to be disclosed. The Historical Society is a component unit of the City of Fort Atkinson that has not been presented in these financial statements.
- 27) The financial statements properly classify all funds and activities.
- 28) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 29) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 30) The City of Fort Atkinson has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 31) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 32) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 33) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 34) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

- 35) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 36) Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.
- 37) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 38) Tax-exempt bonds issued have retained their tax-exempt status.
- 39) We have appropriately disclosed the City of Fort Atkinson's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 40) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 41) With respect to the supplementary information, (SI):
  - a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

- 42) We assume responsibility for, and agree with, the findings of specialists in evaluating the OPEB liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
- 43) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 44) We have implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, and believe that all liabilities, deferred outflows and deferred inflows have been identified and properly classified in the financial statements and any other required classifications and RSI have been computed in compliance with the Standard.
- 45) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 Fair Value Measurement. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.
- 46) All activities that meet the criteria in GASB Statement No. 84 for presentation as fiduciary activities have been identified and presented as such.
- 47) Any direct borrowings, direct placements, lines of credit or debt default clauses have been identified and properly disclosed.

Sincerely,

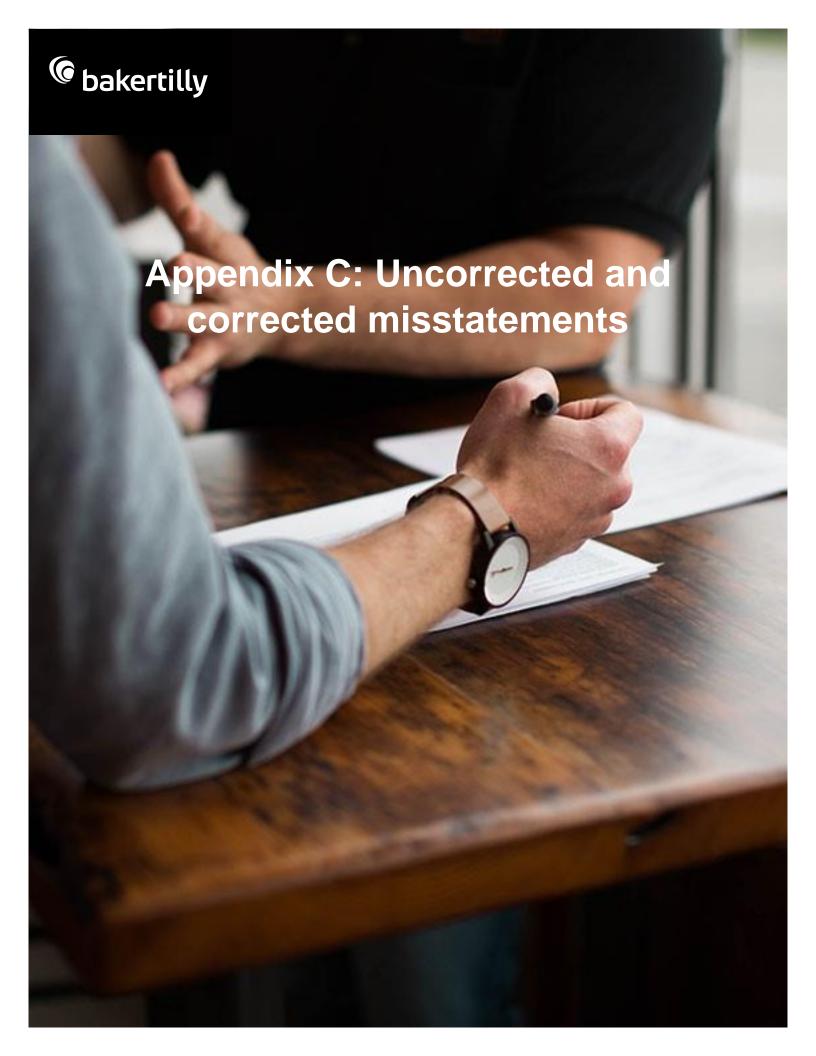
City of Fort Atkinson

Signed:

Rebecca Houseman LeMire, City Manager

Signed:

Michelle Ebbert, City Clerk/Treasurer/Finance Director



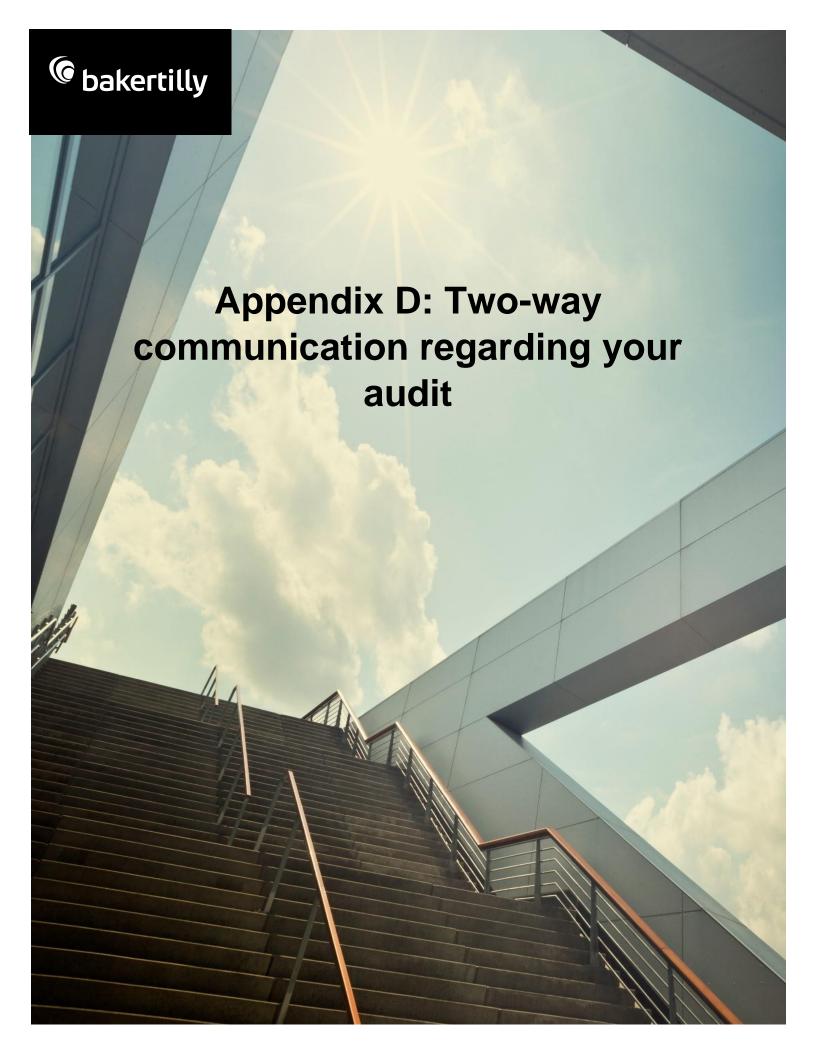
# Uncorrected misstatements

 Uncorrected misstatements exist in the water utility fund and stormwater utility fund in the amounts of \$9,884 and \$2,372, respectively, due to an unrecorded retainage entry at year end. The current liabilities and expenses are understated in each of the funds by the amounts listed above.

# Material corrected misstatements

Description	Opinion unit	Amount
Record current year depreciation expense	Stormwater utility	\$ 201,762
Apply equipment replacement funds	Sewer utility	1,473,729

The remaining misstatements that were identified and corrected by management were not material individually or in the aggregate to the financial statements taken as a whole.



As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
  - Identify types of potential misstatements.
  - Consider factors that affect the risks of material misstatement.
  - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

e. Your financial statements contain components, as defined by auditing standards generally accepted in the United States of America, which we also audit.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- e. Have you had any significant communications with regulators or grantor agencies?
- f. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness, and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.



# Financial highlights

June 15, 2021

# Client service team



Andrea Jansen, CPA, CFE Partner

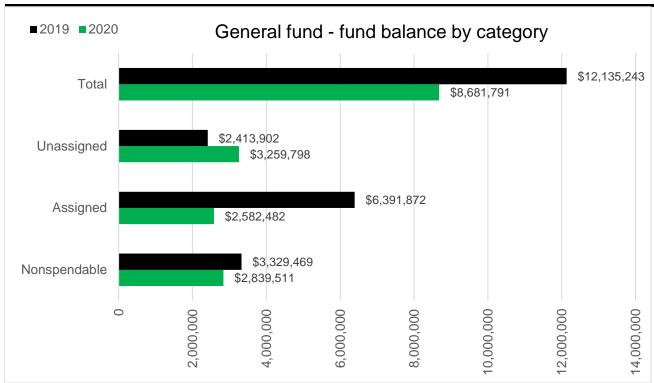


Cameron Sawyer, CPA Senior Associate

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## General fund results



### Summarized income statement

Revenues and other financing sources Expenditures and other financing uses Net change in fund balance

<u>Actual</u>	Final budget	<u>Variance</u>			
\$ 11,254,743	\$ 10,772,632	\$ 482,111			
 14,708,195	 16,787,555	2,079,360			
\$ (3,453,452)	\$ (6,014,923)	\$ 2,561,471			

# Fund balance category definitions

Nonspendable - amounts cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained in tact.

Restricted - amounts that can be spent only for the specific purposes stipulated by an external source. Committed - amounts constrained for specific purposes that are internally imposed through formal action of the governing body.

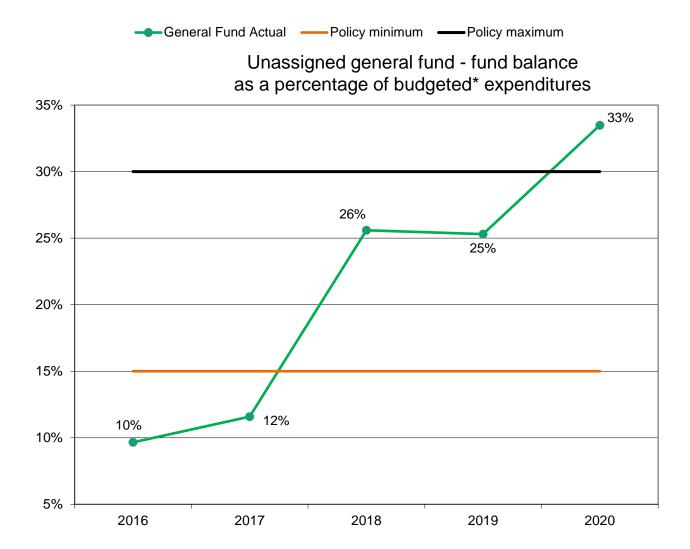
Assigned - spendable amounts that are intended to be used for specific purposes that are not considered restricted or committed.

Unassigned - residual amounts that have not been classified within other categories above.

## General fund - fund balance trends

## Fund balance policy:

The City shall strive for an unassigned general fund balance as of December 31 of each year equal to a minimum of 15%, and a maximum of 30% of budgeted general fund expenditures. (Adopted 2019)



### Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.

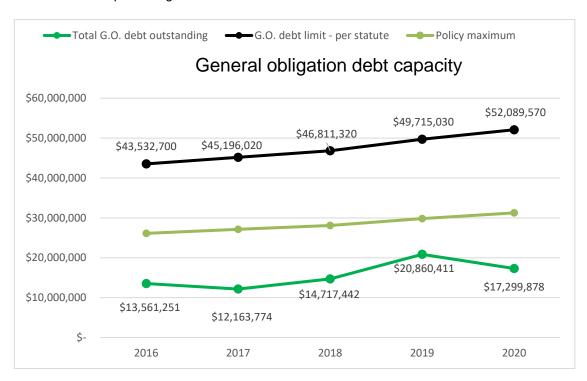
<sup>\*</sup>The City's policy prior to 2019 was 8-20% of the subsequent year's expenditure budget.

## General obligation debt

### Debt management policy:

The City's debt policy limits the amount of non-self-supporting, unlimited tax general obligation debt oustanding should not exceed 60% of the city's legal debt limit.

Actual percentage of debt limit at 12/31/20: 33%



## Total debt outstanding by type at 12/31/2020

		General obligation	<u>R</u>	<u>evenue debt</u>	<u>Total</u>
City	\$	12,985,903	\$	-	\$ 12,985,903
Utility	_	4,313,975		-	 4,313,975
Total	\$	17,299,878	\$	-	\$ 17,299,878

Comparative metrics available online through the Wisconsin Policy Forum <a href="https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/">https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/</a>

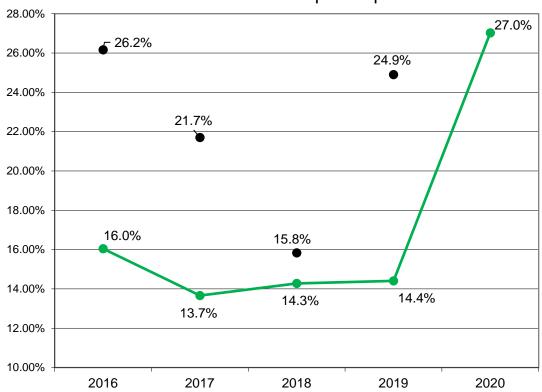
Select "Debt" -- options for custom comparisons or comparisons by county

## Governmental funds - debt service

---City of Fort Atkinson

• Reference - Median

## Debt service\* to non-capital expenditures



## Current and prior year data

	<u>2020</u>	<u>2019</u>
Principal	\$ 3,300,428	\$ 1,513,332
Interest	 403,143	463,963
Total	\$ 3,703,571	\$ 1,977,295
Non-capital expenditures	\$ 13,705,210	\$ 13,720,101

#### Other reference values

Median reference value generated from 2016 - 2019 Baker Tilly municipal client data for population ranges from 10,000 to 17,500.

<sup>\*</sup>excludes principal related to current refundings.



# City of Fort Atkinson Water Utility Results

Actual Rate of Return

Authorized Rate of Return

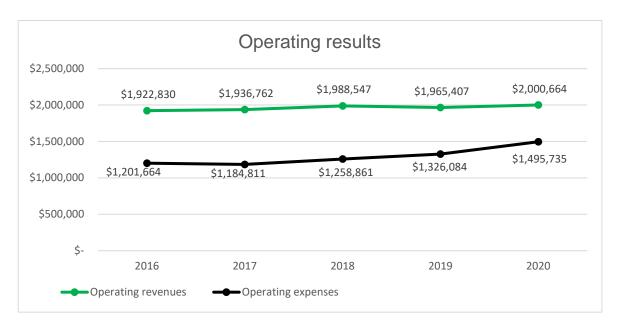
Current Year

2.55%

4.29%

7.00%

7.00%



### **Unrestricted Reserves**

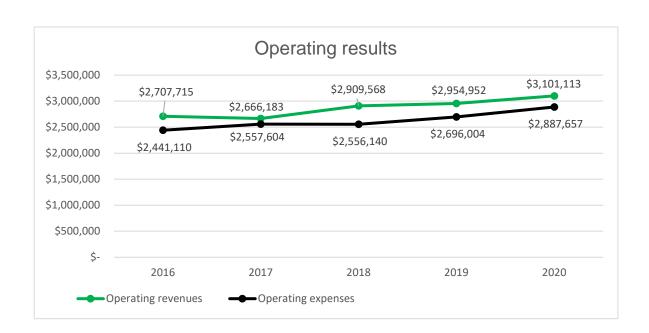
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Year end balance	\$ 972,588	\$ 887,632	\$ 1,438,521	\$ 714,211	\$ 1,000,796
Months on hand	6.07	5.50	8.68	4.36	6.00

## Investment in Capital





# City of Fort Atkinson Sewer Utility Results



#### **Unrestricted Reserves**

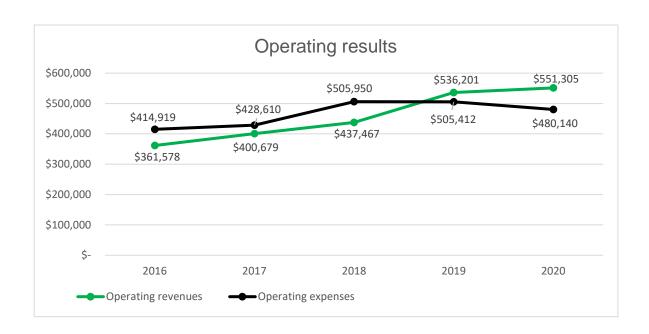


## Investment in Capital





# City of Fort Atkinson Stormwater Utility Results



### **Unrestricted Reserves**

	<u>2016</u>	<u>2017</u>	<u>2018</u>			<u>2019</u>	<u>2020</u>		
Year end balance	\$ 391,098	\$ 474,100	\$	807,187	\$	500,955	\$ 630,515		
Months on hand	12.98	14.20		22.14		11.21	13.72		

# Investment in Capital





Financial Statements and Supplementary Information

December 31, 2020

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#### **Independent Auditors' Report**

To the City Council of City of Fort Atkinson

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fort Atkinson, Wisconsin ("city"), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements of the city's primary government as listed in the table of contents.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the city's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the city's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Basis for Adverse Opinion on the Discretely Presented Component Unit

The financial statements do not include financial data for the city's legally separate component unit, the Fort Atkinson Historical Society. Accounting principles generally accepted in the United States of America require the financial data for this component unit to be reported with the financial data of the city's primary government unless the city also issues financial statements for the financial reporting entity that include the financial data for its component unit. The city has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the discretely presented component unit have not been determined.

#### Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on the Discretely Presented Component Unit" paragraph, the financial statements referred to above do not present fairly the financial position of the discretely presented component unit of the City of Fort Atkinson, Wisconsin, as of December 31, 2020, or the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fort Atkinson, Wisconsin, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Other Matters**

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economical, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the city's primary government. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Because of the significance of the matter described above, it is inappropriate to and we do not express an opinion on the supplementary information referred to above.

Baker Tilly US, LLP
Madison, Wisconsin
June 10, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED As of and for the Year Ended December 31, 2020

The management of the City of Fort Atkinson (the "city") offers all persons interested in the financial position of the city, this narrative overview and analysis of the city's financial performance during the fiscal year ending December 31, 2020. You are invited to read this narrative in conjunction with the city's financial statements.

#### **FINANCIAL HIGHLIGHTS**

The city's total net position totaled over \$59.9 million. \$26.2 million was related to governmental activities and \$33.7 million to business-type activities. Events that had major impacts on the city's 2020 financials were:

- > City-wide computer and technology upgrades \$ 52,621
- > City-wide fiber installation \$224,975
- > Police Department Body and Squad Camera Systems \$34,500
- > Fire station renovation and expansion (partial) \$ 3,933,000
- > Public Works Equipment \$378,765
- > Parks Equipment \$42,000
- > Aquatic Center Building Improvements \$13,190
- > Wastewater Treatment Plant Upgrade Phase I \$1,340,072
- > Zoning Code Re-Write (partial) \$28,550
- > Skate Park Completion \$325,000

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the city's basic financial statements. These financial statements consist of two parts: Management's Discussion and Analysis (this section) and the basic financial statements. The basic financial statements include two kinds of statements that present different views of the city:

- > The first two statements are government-wide financial statements that provide both long-term and short-term information about the city's financial status.
- > The remaining statements are fund financial statements that focus on individual parts of city government, reporting the city's operations in more detail than the government-wide statements.

These financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of the required supplementary information that further explains and supports the information in the financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED As of and for the Year Ended December 31, 2020

#### **OVERVIEW OF THE FINANCIAL STATEMENTS** (cont.)

#### **GOVERNMENT-WIDE STATEMENTS**

The government-wide statements report information about the city as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the city's net position and how they have changed. Net Position – the difference between the city's assets, deferred outflows of resources, liabilities, and deferred inflows of resources – is one way to measure the city's financial health, or position. Over time, increases or decreases in the city's net position are an indicator of whether its financial health is improving or deteriorating. To assess the overall health of the city you need to consider additional non-financial factors such as changes in the city's property tax base and the condition of the city's roads.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods.

The government-wide financial statements of the city are divided into three categories:

- > Governmental activities Most of the city's basic services are included here, such as police, fire, public works, park and recreation, library, and general administration. Property taxes and state aid finance most of these activities.
- > Business-type activities The city charges fees to customers to help it cover the costs of certain services it provides. The city's water, sewer, and stormwater system are included here.
- > Fiduciary activities Included in these activities are collections of all property taxes in the city for all taxing jurisdictions.

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED As of and for the Year Ended December 31, 2020

#### **OVERVIEW OF THE FINANCIAL STATEMENTS** (cont.)

#### **FUND FINANCIAL STATEMENTS**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The city, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the city can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact on the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, general debt service fund, and Tax Incremental Financing (TIF) District No. 6, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The city adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds – The city maintains three different types of proprietary funds (water, sewer, and stormwater utilities), all of which are enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Proprietary fund financial statements present the same type of information as the government-wide financial statements, only in more detail.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the city's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The city is the trustee, or fiduciary, for collection of all property taxes within the city for all taxing districts including the School District of Fort Atkinson, Madison Area Technical College and Jefferson County. We exclude these activities from the city's government-wide financial statements because the city cannot use these assets to finance its operation.

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED As of and for the Year Ended December 31, 2020

#### **OVERVIEW OF FINANCIAL STATEMENTS** (cont.)

#### FUND FINANCIAL STATEMENTS (cont.)

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information – In addition to the basic financial statements and accompanying notes, required supplementary information presents a detailed budgetary comparison schedule for the general fund to demonstrate compliance with the budget along with additional information about the city's pension and other postemployment benefits. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information.

#### FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

An analysis of the city's financial position begins with a review of the Statement of Net Position and the Statement of Activities. These two statements report the city's net position and changes therein. It should be noted that the financial position can also be affected by non-financial factors, including economic conditions, population growth and new regulations.

A summary of the city's Statement of Net Position is presented below in Table 1.

Table 1
Condensed Statements of Net Position

	Government	Activities	Business-Type Activities					Totals			
	2020		2019		2020		2019	2020			2019 *
Current and other assets	\$ 20,079,010	\$	22,859,421	\$	5,659,417	\$	5,790,900	\$	25,738,427	\$	28,650,321
Capital assets	31,086,358		27,763,908		33,559,120		32,918,032		64,645,478		60,681,940
Total Assets	51,165,368		50,623,329		39,218,537		38,708,932		90,383,905		89,332,261
Total deferred outflows of											
resources	 2,607,540	_	3,047,549		533,316		752,675		3,140,856		3,800,224
Long-term liabilities	14,288,529		18,620,432		4,685,269		5,317,044		18,973,798		23,937,476
Other liabilities	968,014		453,063		733,704		505,898		1,701,718		958,961
Total Liabilities	15,256,543		19,073,495		5,418,973		5,822,942		20,675,516		24,896,437
Total deferred inflows of											
resources	 12,298,451		10,351,927		625,386		327,543		12,923,837		10,679,470
Invested in capital assets,											
net of related debt	20,597,497		19,990,903		29,385,803		28,332,993		49,983,300		48,077,786
Restricted	3,008,874		1,687,837		225,949		1,048,729		3,234,823		2,736,566
Unrestricted	 2,611,543		2,566,716		4,095,742		3,929,400		6,707,285		6,742,226
Total Net Position	\$ 26,217,914	\$	24,245,456	\$	33,707,494	\$	33,311,122	\$	59,925,408	\$	57,556,578

<sup>\*</sup> The total column reflects a capital debt adjustment of \$246,110 for business-type assets paid for with governmental activities debt.

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED As of and for the Year Ended December 31, 2020

#### FINANCE ANALYSIS OF THE CITY AS A WHOLE (cont.)

The largest portion of the city's total net position (83%) reflects its investment in capital assets (e.g., land, buildings and improvements, machinery and equipment, and infrastructure), less any debt used to acquire those assets that is still outstanding. The city uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the city's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the city's net position (6%) represents resources that are subject to external restrictions on how they may be used. The remaining portion of the city's net position represents resources that are unrestricted on how they may be used.

Table 2
Condensed Statement of Activities

	Governmen	tal A	ctivities	Business-Type Activities				Totals			
	2020		2019		2020	•	2019		2020		2019
Revenues:											
Program Revenues											
Charges for services	\$ 981,681	\$	1,026,567	\$	5,653,082	\$	5,456,560	\$	6,634,763	\$	6,483,127
Operating grants and											
contributions	1,397,173		1,421,580		35,674		-		1,432,847		1,421,580
Capital grants and											
contributions	32,257		-		36,766		163,115		69,023		163,115
General Revenues											
Property taxes	8,736,919		8,285,423		-		-		8,736,919		8,285,423
Other taxes	246,850		280,015		-		-		246,850		280,015
Intergovernmental	1,555,457		1,293,219		-		-		1,555,457		1,293,219
Public gifts and grants	552,124		418,018						552,124		418,018
Other	 628,561		599,709		19,657		76,278		628,561		675,987
Total Revenues	 14,131,022		13,324,531		5,745,179		5,695,953		19,876,201		19,020,484
Expenses:											
General government	838,877		908,245		_		_		838,877		908,245
Public safety	4,177,930		4,164,904		_		_		4,177,930		4,164,904
Public works	3,625,959		3,467,531		_		-		3,625,959		3,467,531
Health and human services	140,084		179,788		-		-		140,084		179,788
Culture, education and	•		•								•
recreation	2,666,042		2,641,527		-		-		2,666,042		2,641,527
Conservation and											
development	656,690		2,302,534		-		-		656,690		2,302,534
Water	-		-		1,579,631		1,417,955		1,579,631		1,417,955
Sewer	-		-		2,909,084		2,720,346		2,909,084		2,720,346
Stormwater	-		-		521,592		549,695		521,592		549,695
Interest and fiscal charges	 391,482		(21,342)						391,842		(21,342)
Total Expenses	12,497,064		13,643,187		5,010,307		4,687,996		17,507,371		18,331,183
Income (Loss) Before											
Transfers	1,633,958		(318,656)		734.872		1,007,957		2,368,830		689,301
Transfers	338,500		321,602		(338,500)		(321,602)		2,000,000		000,001
Transiers	 000,000		021,002		(000,000)		(021,002)				
Changes in Net Position	1,972,458		2,946		396,372		686,355		2,368,830		689,301
Beginning Net Position											
	 24,245,456		24,242,510		33,311,122		32,624,767		57,556,578		56,867,277
<b>Ending Net Position</b>	\$ 26,217,914	\$	24,245,456	\$	33,707,494	\$	33,311,122	\$	59,925,408	\$	57,556,578

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED As of and for the Year Ended December 31, 2020

#### FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)

As previously noted, the Statement of Net Position shows the change in financial position or net position. The specific nature or source of these changes then becomes more evident in the Statement of Activities as shown above in Table 2.

#### GOVERNMENTAL ACTIVITIES

Governmental activities increased the city's net position by \$1,972,458 compared to an increase of \$2,946 in 2019. The increase is related primarily to grants and donations. In addition, the 2019 conservation and development expenses were higher than typical due to a one-time loan buy back of \$1.5 million through the State of Wisconsin.

#### **BUSINESS-TYPE ACTIVITIES**

Business-type activities increased the city's net position by approximately \$396,000 compared to an increase of \$696,000 in 2019. The current year increase the result of regular operations offset by additional maintenance and investigation costs in both the water and sewer utilities.

#### FINANCIAL ANALYSIS OF THE CITY'S FUNDS

#### **GOVERNMENTAL FUNDS**

The focus of the city of Fort Atkinson's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the city's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

At December 31, 2020, the city's governmental funds reported combined fund balances of \$9,349,178. Of this amount, \$1,425,382 constitutes the unassigned fund balance. An additional \$2,839,511 is non-spendable funds related to land held for resale, delinquent items, prepaids and TIF District advances. Restricted funds amount to \$1,996,919 for debt service and trust accounts. The remaining \$3,087,366 is assigned to deposits, loan programs, non-lapsing funds, utility taxes and previous industrial land sales.

#### **GENERAL FUND**

The unassigned fund balance is approximately \$3,260,000. This amount does not include \$2,839,511 of fund balance for prepaid items, land held for resale, advances, and delinquent personal property taxes shown as non-spendable because they are assets on the balance sheet that are not in spendable form.

The city evaluates general fund balance by measuring the unassigned general fund balance as a percentage of the general fund budget. For 2020, unassigned fund balance is \$3,259,798, and the current year general fund expenditure budget is \$9,734,945, resulting in an unassigned fund balance of 33%. The city's goal is to maintain a 15%-30% general fund balance to subsequent year's budget. The city is above its policy range at year end.

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED As of and for the Year Ended December 31, 2020

#### FINANCIAL ANALYSIS OF THE CITY'S FUNDS (cont.)

#### GENERAL DEBT SERVICE

The general debt service fund had a restricted fund balance of \$18,061 at year end, a decrease of \$1,816,060 from the prior year. The decrease was anticipated and is the result of refunding debt issued in 2019 to repay debt that was called on February 1, 2020.

#### TIF DISTRICT No. 6

TIF District No. 6 was created for the express purpose of a new business park. TIF District No. 6 had an increase in fund balance for 2020 of approximately \$482,000 and a year-end fund balance deficit of \$1,827,842. The deficit resulted primarily from land acquisition costs over and above the tax increment. It was anticipated in the project plan that the initial land contract payments would be funded through the general fund until the tax increment was sufficient to cover land acquisition and infrastructure costs. In 2011, the city approved a Project Plan Amendment for TIF District No.6, placing a distressed designation on the District. The designation of TIF District No. 6 as distressed will allow the extension of the maximum life by ten years beyond its original termination date of January 18, 2023. In addition, TIF Districts No.7 and No. 8 were amended to become "donor" districts to TIF District No.6 so that allocations can be made from TIF District No.7 and No.8 to support TIF District No.6. The projections are for a positive cash flow for TIF District No.6 in 2024 with the help of the donor districts. At the end of 2010, the infrastructure in Phase 1 was 99% complete and five new businesses have located in the park. No new business has been added to the tax roll since 2010, however one of the businesses has had an expansion since that time.

#### PROPRIETARY FUNDS

The water utility rates are governed by the Public Service Commission of Wisconsin (PSCW). The authorized rate of net operating income as a percentage of average rate base is 5.5%. For 2020, the water utility result of operation was 2.55%.

The sewer utility rates are governed by the Fort Atkinson City Council. Rates are reviewed annually and adjusted January 1 of each year. User rates were last increased in 2013 and fixed rates increased in 2017.

The stormwater rates are governed by the Fort Atkinson City Council. The fixed rate increased to \$52.50 per year in 2020.

The city of Fort Atkinson's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail. Factors concerning the finances of these funds have already been addressed in the discussion of the city's business-type activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED As of and for the Year Ended December 31, 2020

#### **CAPITAL ASSETS**

At the end of 2020, the city has invested a total of \$64,645,478 in capital assets. This investment in capital assets includes land, land improvements, buildings, machinery and equipment and infrastructure.

Table 3
Capital Assets

	Governmen	tal Activities	Business-Ty	pe Activities	Tot	als
	2020	2019	2020	2019	2020	2019
Land and other assets not						
being depreciated	\$ 9,075,222	\$ 5,183,443	\$ 2,060,643	\$ 133,930	\$ 11,135,865	\$ 5,317,373
Land improvements	3,382,745	3,043,898	-	-	3,382,745	3,043,898
Buildings	15,570,534	15,570,534	-	-	15,570,534	15,570,534
Machinery and equipment	10,285,210	9,968,040	-	-	10,285,210	9,968,040
Infrastructure	21,144,376	21,144,376	-	-	21,144,376	21,144,376
Utility plant			62,803,019	62,627,051	62,803,019	62,627,051
Total Capital Assets	59,458,087	54,910,291	64,863,662	62,760,981	124,321,749	117,671,272
Less: Accumulated						
Depreciation	(28,371,729)	(27,146,383)	(31,304,542)	(29,842,949)	(59,676,271)	(56,989,332)
Net Capital Assets	\$ 31,086,358	\$ 27,763,908	\$ 33,559,120	\$ 32,918,032	\$ 64,645,478	\$ 60,681,940

Major capital asset events during the current fiscal year included the following:

#### **GOVERNMENTAL ACTIVITIES**

- > Road improvements
- > Squad cars
- > Street rehabilitation and maintenance
- > Computer and technology upgrades
- > Fire station renovation and expansion (partial)
- > Parks improvements
- > Aquatic center improvements
- > Fiber Installation and Technology Upgrades
- > Public Works and Parks Equipment

#### **BUSINESS-TYPE ACTIVITIES**

- > Water Utility meter replacement
- > Wastewater Treatment Plant Upgrades
- > Stormwater ponds

Additional information on the city's capital assets can be found in Note 3. of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED As of and for the Year Ended December 31, 2020

#### **LONG-TERM OBLIGATIONS**

At December 31, 2020, the city had \$17,299,878 of long-term bonds and notes outstanding.

Total long-term bonds and notes outstanding at December 31, 2020 decreased by \$3,560,533 from the previous year.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the city may not exceed five percent of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2020 was \$52,089,570. Total general obligation debt outstanding at year-end was \$17,299,878. Therefore, the city was at 33 percent of the legal debt limit.

The entire debt for the city, including water, sewer, tax increment financing and general fund debt has been by general obligation debt. General obligation has been used because the city had the capacity and to save net interest expense. 25% of the total general obligation indebtedness is scheduled to be retired within the next three years.

Additional information on the city's long-term obligations can be found in Note 3. of this report.

#### **CURRENTLY KNOWN FACTS/ECONOMIC CONDITIONS**

All currently known facts and economic conditions were considered in preparing the 2021 city budget. None of these conditions are anticipated to significantly change the overall financial position of the city.

The federal government passed the American Rescue Plan Act on March 11, 2021 to respond to the COVID-19 public health emergency and its negative economic impacts. Amounts were appropriated for fiscal year 2021 to units of local government to mitigate the fiscal effects stemming from the public health emergency. The city's estimated award is \$1.2 million, which will be used to combat the negative effects of the public health emergency in the local economy. The City will receive 50% of the funds in June 2021, with the remaining expected a year later. The funds are to cover costs incurred by December 31, 2024.

#### REQUESTS FOR INFORMATION

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the city's finances. If you have questions about this report or need any additional information, contact Michelle Ebbert, City Finance Director/Clerk/Treasurer.

Statement of Net Position December 31, 2020

	Governmental Activities			Business- Type Activities	_	Total
Assets and Deferred Outflows of Resources						
Assets						
Cash and investments	\$	8,114,542	\$	4,357,842	\$	12,472,384
Receivables:						
Taxes receivable		8,956,634		-		8,956,634
Delinquent personal property taxes		241		-		241
Accounts		550,768		1,034,164		1,584,932
Loans		419,854		-		419,854
Inventories		-		39,056		39,056
Land held for resale		818,210		-		818,210
Prepaid items		188,745		2,406		191,151
Restricted assets:						
Net pension asset		1,030,016		225,949		1,255,965
Capital assets:						
Land		4,916,405		83,746		5,000,151
Construction in progress		4,158,817		1,976,897		6,135,714
Other capital assets, net of depreciation		22,011,136	_	31,498,477		53,509,613
Total assets		51,165,368		39,218,537	_	90,383,905
Deferred Outflows of Resources						
Deferred charge on refunding		-		48,820		48,820
Pension related amounts		2,481,753		457,746		2,939,499
OPEB related amounts		125,787		26,750		152,537
Total deferred outflows of resources		2,607,540	_	533,316	_	3,140,856

Statement of Net Position December 31, 2020

	Governmental Activities		Business- Type Activities	Total
Liabilities, Deferred inflows of Resources and Net Position				
Liabilities Accounts payable Accrued liabilities and deposits Noncurrent liabilities:	\$	784,239 183,775	\$ 336,272 397,432	\$ 1,120,511 581,207
Due within one year Due in more than one year OPEB liabilities		1,578,649 12,170,533 539,347	487,844 4,056,250 141,175	2,066,493 16,226,783 680,522
Total liabilities		15,256,543	5,418,973	20,675,516
Deferred Inflows of Resources Unearned revenues Pension related amounts OPEB related amounts  Total deferred inflows of resources		8,905,819 3,193,679 198,953 12,298,451	568,785 56,601 625,386	8,905,819 3,762,464 255,554 12,923,837
Net Position  Net investment in capital assets		20,597,497	29,385,803	49,983,300
Restricted for: Library trust Museum trust Transportation TIF district purposes Pension Unrestricted		795,432 976,292 98,758 108,376 1,030,016 2,611,543	- - - 225,949 4,095,742	795,432 976,292 98,758 108,376 1,255,965 6,707,285
Total net position	\$	26,217,914	\$ 33,707,494	\$ 59,925,408

Statement of Activities Year Ended December 31, 2020

		P	Program Revenue	es	Net (Expenses) Revenues and Changes in Net Position			
<u>Functions/Programs</u>	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Governmental activities: General government Public safety Public works Health and human services Culture, education and recreation Conservation and development Interest and fiscal charges  Total governmental activities	\$ 838,877 4,177,930 3,625,959 140,084 2,666,042 656,690 391,482	\$ 136,529 496,463 133,627 - 180,941 34,121 - 981,681	\$ 11,736 44,356 954,171 - 321,680 46,848 18,382 1,397,173	\$ - 32,257 - - - - 32,257	\$ (690,612) (3,637,111) (2,505,904) (140,084) (2,163,421) (575,721) (373,100) (10,085,953)	- - - - -	\$ (690,612) (3,637,111) (2,505,904) (140,084) (2,163,421) (575,721) (373,100) (10,085,953)	
Business-type activities: Water utility Sewer utility Stormwater utility	1,579,631 2,909,084 521,592	2,000,664 3,101,113 551,305	14,937 20,737	4,351 - 32,415	- - -	440,321 212,766 62,128	440,321 212,766 62,128	
Total business-type activities	5,010,307	5,653,082	35,674	36,766	<del>-</del>	715,215	715,215	
Total	<u>\$ 17,507,371</u>	\$ 6,634,763	<u>\$ 1,432,847</u>	\$ 69,023	(10,085,953)	715,215	(9,370,738)	
	General Revenuer Taxes Property taxes, Property taxes, Property taxes, Other taxes Intergovernmenta Public gifts and g Investment incom Miscellaneous	rvice	6,463,674 1,099,749 1,173,496 246,850 1,555,457 552,124 269,263 359,298	19,657	6,463,674 1,099,749 1,173,496 246,850 1,555,457 552,124 288,920 359,298			
Total general revenues				11,719,911	19,657	11,739,568		
	Transfers				338,500	(338,500)		
Change in net position					1,972,458	396,372	2,368,830	
Net Position, Beginning					24,245,456	33,311,122	57,556,578	
	Net Position, End	ing			\$ 26,217,914	\$ 33,707,494	\$ 59,925,408	

Balance Sheet Governmental Funds December 31, 2020

	General	General Debt Service	TIF District No. 6
Assets			
Cash and investments	\$ 5,979,699	\$ 18,061	\$ 4,473
Receivables:			
Taxes	6,067,431	1,101,030	136,476
Delinquent personal property taxes	241	-	-
Accounts	550,768	-	-
Loans	-	-	-
Due from other funds	5,279	-	-
Land held for resale	818,210	-	-
Prepaid items	188,745	-	-
Advances to other funds	<u>1,832,315</u>		
Total assets	\$ 15,442,688	<u>\$ 1,119,091</u>	<u>\$ 140,949</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 734,523	\$ -	\$ -
Accrued liabilities	9,758	-	-
Due to other funds	, -	-	_
Advances from other funds	-	-	1,832,315
Total liabilities	744,281	<del>-</del>	1,832,315
Deferred Inflows of Resources			
Unearned revenues	6,016,616	1,101,030	136,476
Total deferred inflows of resources	6,016,616	1,101,030	136,476
Fund Balances (Deficit)			
Nonspendable	2,839,511	-	_
Restricted	-	18,061	_
Assigned	2,582,482	· <u>-</u>	_
Unassigned (deficit)	3,259,798		(1,827,842)
Total fund balances (deficit)	8,681,791	18,061	(1,827,842)
Total liabilities, deferred inflows of resources, and fund balances	\$ 15,442,688	<u>\$ 1,119,091</u>	<u>\$ 140,949</u>

_	Nonmajor vernmental Funds	Total
\$	2,112,309	\$ 8,114,542
	1,651,697 -	8,956,634 241
	- 419,854	550,768 419,854 5,279
	- -	818,210 188,745
		 1,832,315
\$	4,183,860	\$ 20,886,588
\$	49,716	\$ 784,239 9,758
	5,279 -	5,279 1,832,315
	54,995	2,631,591
	1,651,697	8,905,819
	1,651,697	 8,905,819
	- 1,978,858	2,839,511 1,996,919
	504,884	3,087,366
	(6,574)	1,425,382
	2,477,168	 9,349,178
\$	4,183,860	\$ 20,886,588

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position December 31, 2020

Total Fund Balances, Governmental Funds	\$ 9,349,178
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.	
Land Construction in progress	4,916,405 4,158,817
Other capital assets Less accumulated depreciation	50,382,865 (28,371,729)
The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	1,030,016
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	2,481,753
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(3,193,679)
The OPEB liabilities do not relate to current financial resources and are not reported in the governmental funds.	(539,347)
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.	125,787
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.	(198,953)
Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds.	(40.005.000)
Bonds and notes payable Compensated absences	(12,985,903) (763,279)
Accrued interest	 (174,017)
Net Position of Governmental Activities	\$ 26,217,914

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds Year Ended December 31, 2020

	General	General Debt Service	TIF District No. 6 Capital Projects
Revenues			
Taxes	\$ 6,024,117	\$ 1,099,749	\$ 132,605
Intergovernmental	2,956,638	18,382	1,720
Licenses and permits	256,594	-	-,: ==
Fines, forfeitures and penalties	115,496	_	_
Public charges for services	472,739	-	_
Intergovernmental charges for services	219,373	-	_
Investment income	73,365	-	67
Miscellaneous revenues	639,021		8,570
Total revenues	10,757,343	1,118,131	142,962
Expenditures			
Current:	007.000		
General government	807,386	-	-
Public safety Public works	3,701,693	-	-
Health and human services	2,181,153 33,324	-	-
Culture, recreation and education	2,048,497	-	_
Conservation and development	539,322	_	_
Capital outlay	5,396,820	_	15,117
Debt service:	3,330,020		10,117
Principal	_	2,633,128	339,000
Interest and fiscal charges	_	301,063	39,599
•			
Total expenditures	<u>14,708,195</u>	<u>2,934,191</u>	<u>393,716</u>
Excess (deficiency) of revenues over expenditures	(3,950,852)	(1,816,060)	(250,754)
Other Financing Sources (Uses)			
Debt issued	158,900	_	_
Property sales	-	_	155,820
Transfers in	338,500	-	577,000
Transfers out	<u> </u>	<del>_</del>	<u> </u>
Total other financing sources (uses)	497,400		732,820
Net change in fund balances	(3,453,452)	(1,816,060)	482,066
Fund Balances (Deficit), Beginning	12,135,243	1,834,121	(2,309,908)
Fund Balances (deficit), Ending	\$ 8,681,791	\$ 18,061	\$ (1,827,842)

Nonmajor overnmental Funds	Total
\$ 1,727,298 9,666 - 14,671 - 195,831 9,300	\$ 8,983,769 2,986,406 256,594 115,496 487,410 219,373 269,263 656,891
1,956,766	13,975,202
14,285 632,476 - 35,810 7,693 17,212	807,386 3,715,978 2,813,629 33,324 2,084,307 547,015 5,429,149
328,300 62,481	3,300,428 403,143
1,098,257	19,134,359
 858,509	(5,159,157)
- - - (577,000)	158,900 155,820 915,500 (577,000)
 (577,000)	653,220
281,509	(4,505,937)
 2,195,659	13,855,115
\$ 2,477,168	\$ 9,349,178

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2020

### Net Change in Fund Balances, Total Governmental Funds

(4,505,937)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of net position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities.

Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements 5,429,149

Less: Some items reported as capital outlay were not capitalized (679,189)

Depreciation is reported in the government-wide financial statements (1,387,910)

Net book value of assets retired (39,600)

Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Debt issued (158,900)
Principal repaid 3,300,428

Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences 294 Accrued interest on debt 11,661 Net pension asset/liability 2,152,756 Deferred outflows of resources related to pensions (535,312)Deferred inflows of resources related to pensions (1,634,108)**OPEB** liabilities 67,341 Deferred outflows of resources related to OPEB 95,303 Deferred inflows of resources related to OPEB <u>(143,518</u>)

### **Change in Net Position of Governmental Activities**

\$ 1,972,458

Statement of Net Position Proprietary Funds December 31, 2020

	Business-Type Activities - Enterprise Funds						
			Stormwater	_			
	Water Utility	Sewer Utility	Utility	Total			
Assets							
Current assets:							
Cash and investments	\$ 1,000,796	\$ 2,726,531	\$ 630,515	\$ 4,357,842			
Receivables:							
Customer accounts receivable	204,520	116,539	56,851	377,910			
Other	5,562	618,277	32,415	656,254			
Prepaid items	1,351	1,055	-	2,406			
Inventories	39,056			39,056			
Total current assets	1,251,285	3,462,402	719,781	5,433,468			
Noncurrent assets:							
Restricted assets:							
Net pension asset	79,986	117,385	28,578	225,949			
Capital assets:							
Construction in progress	212	1,943,540	33,145	1,976,897			
Utility plant	18,669,361	34,953,545	9,263,859	62,886,765			
Less accumulated depreciation	(5,970,446)	(21,103,711)	(4,230,385)	(31,304,542)			
Total noncurrent assets	12,779,113	15,910,759	5,095,197	33,785,069			
Total assets	14,030,398	19,373,161	5,814,978	39,218,537			
Deferred Outflows of Resources							
Deferred charge on refunding	29,709	19,111	-	48,820			
Pension related amounts	159,524	231,702	66,520	457,746			
OPEB related amounts	7,780	18,970		26,750			
Total deferred outflows of resources	197,013	269,783	66,520	533,316			

Statement of Net Position Proprietary Funds December 31, 2020

	Business-Type Activities - Enterprise Funds					
	Water Utility	Water Utility Sewer Utility		Total		
Liabilities						
Current liabilities: Accounts payable	\$ 99,221	\$ 208,664	\$ 28,123	\$ 336,008		
Accrued interest	30,918	10,112	18,166	59,196		
Accrued taxes	338,500	-	-	338,500		
Current portion of general obligation debt	263,387	124,656	51,319	439,362		
Compensated absences	16,263	32,219		48,482		
Total current liabilities	748,289	375,651	97,608	1,221,548		
Noncurrent liabilities:						
Long-term debt:	0.040.470	040 000	4 000 000	2.074.042		
General obligation bonds payable Compensated absences	2,048,173 21,513	616,838 67,987	1,209,602	3,874,613 89,500		
Unamortized premium	48,851	17,204	26,082	92,137		
OPEB liability	55,757	<u>85,418</u>		141,175		
Total noncurrent liabilities	2,174,294	787,447	1,235,684	4,197,425		
Total liabilities	2,922,583	1,163,098	1,333,292	5,418,973		
Deferred Inflows of Resources						
Deferred inflows related to pension	188,922	298,639	81,224	568,785		
OPEB related amounts	25,355	31,246		56,601		
Total deferred inflows of resources	214,277	329,885	81,224	625,386		
Net Position						
Net investment in capital assets	10,434,985	15,145,281	3,805,537	29,385,803		
Restricted for:	70.000	447.005	00.570	005.040		
Pensions	79,986	117,385	28,578	225,949		
Unrestricted net position	575,580	2,887,295	632,867	4,095,742		
Total net position	<u>\$ 11,090,551</u>	<u>\$ 18,149,961</u>	<u>\$ 4,466,982</u>	<u>\$ 33,707,494</u>		

Statement of Revenues, Expenses and Changes in Net Position Proprietary Funds Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds						
	Water Utility	Sewer Utility	Stormwater Utility	Total			
Operating Revenues Charges for services	\$ 2,000,664	\$ 3,101,113	\$ 551,30 <u>5</u>	\$ 5,653,082			
Total operating revenues	2,000,664	3,101,113	<u>551,305</u>	5,653,082			
Operating Expenses Operation and maintenance Depreciation Taxes	1,097,601 383,090 15,044	1,992,966 862,264 32,427	278,378 201,762	3,368,945 1,447,116 47,471			
Total operating expenses	1,495,735	2,887,657	480,140	4,863,532			
Operating income	504,929	213,456	71,165	789,550			
Nonoperating Revenues (Expenses) Emergency grants Investment income Interest expense	14,937 4,137 (83,896)	20,737 13,944 <u>(21,427)</u>	- 1,576 <u>(41,452</u> )	35,674 19,657 <u>(146,775</u> )			
Total nonoperating revenues (expenses)	(64,822)	13,254	(39,876)	<u>(91,444</u> )			
Income before contributions and transfers	440,107	226,710	31,289	698,106			
Contributions and Transfers Capital contributions Transfers out	4,351 <u>(338,500</u> )	- 	32,415 	36,766 (338,500)			
Total contributions and transfers	(334,149)		32,415	(301,734)			
Change in net position	105,958	226,710	63,704	396,372			
Net Position, Beginning	10,984,593	17,923,251	4,403,278	33,311,122			
Net Position, Ending	\$ 11,090,551	<u>\$ 18,149,961</u>	\$ 4,466,982	\$ 33,707,494			

Statement of Cash Flows Proprietary Funds Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds							
	w	ater Utility		ewer Utility		ormwater Utility		Total
		ater Othity		ewer Othicy	_	Othity	_	Total
Cash Flows From Operating Activities Received from customers Paid to suppliers for goods and services Paid to employees for services	\$	2,055,506 (697,885) (303,998)	\$	3,025,247 (1,371,543) (475,471)	\$	517,172 (80,570) (196,172)	\$	5,597,925 (2,149,998) (975,641)
Net cash flows from operating activities		1,053,623		1,178,233		240,430	_	2,472,286
Cash Flows From Investing Activities Investment income		4,136		13,944		1,57 <u>6</u>	_	19,65 <u>6</u>
Net cash flows from investing activities		4,136	_	13,944		1,576	_	19,656
Cash Flows From Noncapital Financing Activities Paid to municipality for tax equivalent		(321,602)		<u>-</u>		<u>-</u>		(321,602)
Net cash flows from noncapital financing activities		(321,602)						(321,602)
Cash Flows From Capital and Related Financing Activities Debt retired Interest paid Acquisition and construction of capital assets Capital contributions received Construction grant received		(248,258) (87,185) (133,417) - 19,288		(119,478) (22,824) (1,972,274) - 20,737		(51,269) (43,774) (49,818) 32,415		(419,005) (153,783) (2,155,509) 32,415 40,025
Net cash flows from capital and related financing activities		(449,572)		(2,093,839)		(112,446)		(2,655,857)
Net change in cash and cash equivalents		286,585		(901,662)		129,560		(485,517)
Cash and Cash Equivalents, Beginning		714,211	_	3,628,193		500,955	_	4,843,359
Cash and Cash Equivalents, Ending	\$	1,000,796	\$	2,726,531	\$	630,515	\$	4,357,842

Statement of Cash Flows Proprietary Funds Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds							
	Water Utility		Sewer Utility		Stormwater Utility		Total	
		ator Ctimty	<u> </u>	owor ounty		<u> </u>	_	- i otai
Reconciliation of Operating Income to Net Cash Flows From Operating Activities								
Operating income	\$	504,929	\$	213,456	\$	71,165	\$	789,550
Adjustments to reconcile operating income	Ψ	001,020	Ψ	210,100	Ψ	7 1,100	Ψ	. 00,000
to net cash flows from operating activities:								
Depreciation		383,090		862,264		201,762		1,447,116
Depreciation charged to other funds		42,515		· -		, -		42,515
Changes in assets, deferred outflows/inflows								
of resources and liabilities:								
Accounts receivable		3,466		(401)		(34,133)		(31,068)
Other accounts receivable		(2,666)		(98,714)		-		(101,380)
Inventories		(462)		-		-		(462)
Prepayments		3,011		1,304		(28,068)		(23,753)
Other current liabilities		5,537		28,268		-		33,805
Accounts payable		92,203		148,782		-		240,985
Pension related deferrals and		0.004		<b>-</b>		00 70 4		44.004
assets/liabilities		3,981		7,609		29,704		41,294
OPEB related deferrals and liabilities		<u> 18,019</u>	_	<u> 15,665</u>			_	33,684
Net cash flows from operating activities	\$	1,053,623	\$	1,178,233	\$	240,430	\$	2,472,286
Noncash Capital and Related Financing Activities								
Amortization of premium/deferred charge on refunding	\$	238	\$	35	\$	1,449		

Statement of Fiduciary Net Position Fiduciary Fund December 31, 2020

	Custodial Fund
Assets Cash and investments Tax roll receivable	\$ 10,095,380 5,241,649
Total assets	15,337,029
<b>Liabilities</b> Due to other taxing units	15,337,029
Total liabilities	15,337,029
Net Position	
Total net position	<u>\$</u>

Statement of Changes in Fiduciary Net Position Fiduciary Fund Year Ended December 31, 2020

	Custodial Fund
Additions Property taxes collected for other governments	<u>\$ 10,512,665</u>
Total additions	10,512,665
Deductions Property taxes distributed to other governments	10,512,665
Total deductions	10,512,665
Change in fiduciary net position	-
Net Position, Beginning	
Net Position, Ending	<u>\$</u>

City of Fort Atkinson
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Notes to Financial Statements December 31, 2020

### 1. Summary of Significant Accounting Policies

The accounting policies of the City of Fort Atkinson, Wisconsin conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

### **Reporting Entity**

This report includes all of the funds of the City. The reporting entity for the City consists of the primary government and its component unit. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents; (2) the primary government or its component units, is entitled to or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government or its component units, is entitled to or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of three methods, discrete presentation, blended or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

#### **Component Unit Not Presented**

#### Fort Atkinson Historical Society

The Fort Atkinson Historical Society (Historical Society) is a legally separate organization that qualifies as a component unit of the city. Audited financial statements of the Historical Society are not available for the year ended December 31, 2020.

#### **Government-Wide and Fund Financial Statements**

### **Government-Wide Financial Statements**

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Notes to Financial Statements December 31, 2020

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

### **Fund Financial Statements**

Financial statements of the City are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type and
- b. The same element of the individual governmental or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the City believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

### **General Fund**

General Fund accounts for the City's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

#### **Debt Service Funds**

General Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs, other than TIF district or enterprise debt.

#### **Capital Projects Funds**

Tax Incremental Financing District (TIF) No. 6 Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures outlined in the TIF district project plan.

Notes to Financial Statements December 31, 2020

### **Enterprise Funds**

The City reports the following major enterprise funds:

Water Utility accounts for operations of the water system

Sewer Utility accounts for operations of the sewer system

Stormwater Utility accounts for operations of the stormwater system

The City reports the following nonmajor governmental funds:

### **Special Revenue Funds**

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Wisconsin Development Fund Library Trust Museum Trust Transportation Improvements FMS

### **Capital Projects Funds**

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

TIF District No. 7 TIF District No. 8

In addition, the City reports the following fund type:

### **Custodial Funds**

Custodial Fund are used to account for and report assets controlled by the City and the assets are for the benefit of individuals, private organizations and/or other governmental units.

Tax Collection

### Measurement Focus, Basis of Accounting and Financial Statement Presentation

#### **Government-Wide Financial Statements**

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

Notes to Financial Statements December 31, 2020

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's utilities and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

#### **Fund Financial Statements**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled the resources and the amounts are available. Amounts owed to the City which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues. At December 31, 2020, there were \$698,574 of unrecorded anticipated future assessments which are not recorded as receivables because collection is subject to certain events occurring in the future. No formal repayment schedules have been established.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

#### **Proprietary and Fiduciary Funds**

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water, sewer and stormwater utilities are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Notes to Financial Statements December 31, 2020

#### **All Financial Statements**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

# Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

### **Deposits and Investments**

For purposes of the statement of cash flows, the City considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of City funds is restricted by Wisconsin state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

Investment of most trust funds including cemetery perpetual care funds, is regulated by Chapter 881 of the Wisconsin Statutes. Investment of library trust funds is regulated by Chapter 112. Those sections give broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

The City has adopted an investment policy. That policy contains the following guidelines related to custodial credit risk: all deposits of city funds in interest bearing time instruments shall be secured by pledged collateral in an amount equal to at least 100 percent of the total investment less the amount insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation. At December 31, 2020, the City has deposits which do not meet the previous criteria and are uninsured and uncollateralized. See Note 3. The policy addresses credit risk by limiting the types of securities allowable, pre-qualifying financial institutions, broker/dealers, intermediaries and advisors with which the City will do business with and by diversifying the investment portfolio to minimize the impact of potential losses from any one type of security or individual issuer.

Notes to Financial Statements December 31, 2020

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 3. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020, the fair value of the City 's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3. for further information.

#### Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the City, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of fiduciary net position.

Property tax calendar - 2020 tax roll:

Lien date and levy date
Tax bills mailed
December 2020
Payment in full or or
First installment due
Second installment due
Personal property taxes in full
Tax sale - 2020 delinquent real estate taxes
December 2020
January 31, 2021
July 31, 2021
January 31, 2021
Cotober 2023

Delinquent real estate taxes as of July 31 are paid in full by the County, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the water and sewer utilities because they have the right by law to place substantially all delinquent bills on the tax roll and other delinquent bills are generally not significant.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as due to and from other funds. Long-term interfund loans (noncurrent portion) are reported as advances from and to other funds. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation or by a restricted fund balance account, if the funds will ultimately be restricted when the advance is repaid.

Notes to Financial Statements December 31, 2020

It is the City's policy to record revenue when the initial loan is made from the federal grant funds. The net amount of the loan receivable balance is included in restricted fund balance. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year end are presented as restricted fund balance in the fund financial statements.

### **Inventories and Prepaid Items**

Governmental fund inventories, if material, are recorded at cost based on the FIFO method using the purchases method of accounting. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on FIFO and charged to construction and/or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### **Restricted Assets**

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

### **Capital Assets**

#### **Government-Wide Statements**

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$10,000 for general capital assets and \$25,000 for infrastructure assets and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor and overhead. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	10-40	Years
Land Improvements	10-20	Years
Machinery and Equipment	4-25	Years
Utility Systems	15-85	Years
Infrastructure	50-75	Years

Notes to Financial Statements December 31, 2020

#### **Fund Financial Statements**

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

### **Deferred Outflows of Resources**

A deferred outflow of resources represents a consumption of net position/fund balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

### **Compensated Absences**

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements and are payable with expendable resources.

The City provides postemployment health insurance benefits for all eligible employees. Eligibility is based on various criteria. The benefits are based on contractual agreements with employee groups, local ordinances or employee benefit policies. Employees may convert a portion of accumulated sick leave to pay for health care premiums. The cost of those premiums is recognized as an expenditure as the premiums are paid. The entire cost is paid by the City. Funding for those costs is provided out of the current operating budget of the City. The contributions are financed on a pay as you go basis. Total expenditures for such premiums during the year were \$55,815. The number of participants eligible to receive benefits as of December 31, 2020 is 13. The total amount outstanding at year end to be paid in the future is \$169,261 and is included in the government-wide statement of net position.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2020, are determined on the basis of current salary rates and include salary related payments.

### Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable, accrued compensated absences and OPEBs.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

Notes to Financial Statements December 31, 2020

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

#### **Deferred Inflows of Resources**

A deferred inflow of resources represents an acquisition of net position/fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

### **Equity Classifications**

#### **Government-Wide Statements**

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. Restricted net position Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* All other net positions that do not meet the definitions of restricted or net investment in capital assets.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

#### **Fund Statements**

Governmental fund balances are displayed as follows:

- a. Nonspendable Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. Committed Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the City Council. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the City Council that originally created the commitment.

Notes to Financial Statements December 31, 2020

- d. Assigned Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The City Council has, by resolution, adopted a financial policy authorizing the Council to assign amounts for a specific purpose. Assignments may take place after the end of the reporting period.
- e. Unassigned Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The City has a formal minimum fund balance policy. That policy is to maintain unassigned general fund balance at a minimum of 15 - 30 percent of budgeted general fund expenditures. The unassigned general fund balance at year end was \$3,259,798 or 33 percent of the budgeted general fund expenditures in 2020.

See Note 3. for further information.

#### Pension

For purposes of measuring the net pension (asset) liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information has been determined on the same basis as they are reported by the City OPEB Plan. For this purpose, the City OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Notes to Financial Statements December 31, 2020

### **Basis for Existing Rates**

### **Water Utility**

Current water rates were approved by the Public Service Commission of Wisconsin and placed into effect by the utility on September 1, 2013. The rates are designed to provide a 5.50 percent return on rate base.

### **Sewer Utility**

Current sewer rates were approved by the city council to be effective as of January 1, 2017.

### **Stormwater Utility**

Current stormwater rates were approved by the city council to be effective as of January 1, 2020.

### 2. Stewardship, Compliance and Accountability

### **Budgetary Information**

A budget has been adopted for the general fund, debt service fund, TIF District No. 6 fund, TIF District No. 7 fund, TIF District No. 8 fund, EMS fund and Transportation Improvement fund. A budget has not been formally adopted for other governmental funds. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

### **Excess Expenditures and Other Financing Uses Over Appropriations**

Funds	Budgeted Expenditures			Actual cpenditures	Excess Expenditures Over Budget			
General Debt Service EMS TIF District No. 6 TIF District No. 7 TIF District No. 8	\$	1,121,896 7,245 378,749 417,000 98	\$	2,934,191 24,492 393,716 422,874 551,912	\$	1,812,295 17,247 14,967 5,874 551,814		

The City controls expenditures at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the City's year-end budget to actual report.

### **Deficit Balances**

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of December 31, 2020, the following individual funds held a deficit balance:

Fund		<u>Amount</u>	Reason
EMS TIF District No. 6	\$		Timing difference in funding source Timing difference in funding source

Notes to Financial Statements December 31, 2020

TIF district deficits are anticipated to be funded with future incremental taxes levied over the life of the districts, which is 27 years for the districts created before October 1, 1995 and 23 years for districts created thereafter through September 30, 2004. Beginning October 1, 2004, the life of new districts varies by type of district (20-27 years) and may be extended in some cases. TIF District No. 6 has been designated as distressed and can collect increment for an additional 10 years past the original life. The EMS deficit is anticipated to be funded with future user charges.

### **Limitations on the City's Tax Levy**

Wisconsin law limits the City's future tax levies. Generally the City is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the City's equalized value due to new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The City is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

#### 3. Detailed Notes on All Funds

### **Deposits and Investments**

The City's deposits and investments at year end were comprised of the following:

	Carrying Value	Bank and Investment Balances	Associated Risks
Deposits Mutual funds, bonds Mutual funds, other LGIP Petty cash	\$ 10,668,374 642,048 1,095,510 10,161,230 602	\$ 9,192,006 642,048 1,095,510 10,161,230	Custodial credit Credit, interest rate N/A Credit N/A
Total deposits and investments	\$ 22,567,764	\$ 21,090,794	
Reconciliation to financial statements			
Per statement of net position Unrestricted cash and investments Per statement of assets and liabilities Custodial Fund	\$ 12,472,384 10,095,380		
Total deposits and investments	\$ 22,567,764		

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has been considered in computing custodial credit risk.

The City maintains collateral agreements with its banks. At December 31, 2020, the banks had pledged various government securities in the amount of \$3,680,326 to secure the City's deposits.

Notes to Financial Statements December 31, 2020

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring fair value measurements are as follows:

Market approach - prices or other information from market transactions involving identical assets

		December 31, 2020							
Investment Type		Level 1		Level 2	Level 3		_	Total	
Mutual funds, bonds Mutual funds, other	\$	642,048 1,095,510	\$	- 	\$	- 	\$	642,048 1,095,510	
Total	\$	1,737,558	\$		\$		\$	1,737,558	

#### **Custodial Credit Risk**

#### **Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the City's deposits may not be returned to the City.

As of December 31, 2020, \$4,509,472 of the City's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	<u>\$</u>	4,509,472
Total	<u>\$</u>	4,509,472

#### Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

As of December 31, 2020, the City's investments were rated as follows:

Investment Type	Composite Ratings
Mutual funds, bonds	A, BB

The City also held investments in the following external pool which is not rated:

Local Government Investment Pool (LGIP)

### Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

Notes to Financial Statements December 31, 2020

As of December 31, 2020, the City's investments were as follows:

				Maturity (In Years)					
Investment Type	Fair Value Le			Less than 1		1-5		Greater than 5	
Mutual funds, bonds	\$	642,048	\$		\$	271,110	\$	370,938	

See Note 1. for further information on deposit and investment policies.

#### Receivables

	_	neral und	_N	Nonmajor Funds		Total	
Amounts not expected to be collected within one year	\$	241	\$	181,399	\$	181,640	

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

		Unearned
Property taxes receivable for subsequent year	<u>\$</u>	8,905,819
Total unearned/unavailable revenue for governmental funds	<u>\$</u>	8,905,819

#### **Restricted Assets**

The following represent the balances of the restricted assets:

#### **Net Pension Asset**

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

Restricted assets at December 31, 2020 were \$1,255,965 for the net pension asset.

Notes to Financial Statements December 31, 2020

## **Capital Assets**

Capital asset activity for the year ended December 31, 2020, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities Capital assets not being depreciated:				
Land Construction in progress	\$ 4,956,005 227,438	\$ - 3,933,879	\$ 39,600 2,500	\$ 4,916,405 4,158,817
Total capital assets not being depreciated	5,183,443	3,933,879	42,100	9,075,222
Capital assets being depreciated:  Land improvements	3,043,898	338,847	-	3,382,745
Buildings Machinery and equipment Infrastructure	15,570,534 9,968,040 21,144,376	479,734 	162,564 	15,570,534 10,285,210 21,144,376
Total capital assets being depreciated	49,726,848	818,581	162,564	50,382,865
Total capital assets	54,910,291	4,752,460	204,664	59,458,087
Less accumulated depreciation for: Land improvements Buildings Machinery and equipment Infrastructure	(1,199,941) (8,759,964) (7,554,625) (9,631,853)	(85,591) (523,677) (405,500) (373,142)	- - 162,564 	(1,285,532) (9,283,641) (7,797,561) (10,004,995)
Total accumulated depreciation	(27,146,383)	(1,387,910)	162,564	(28,371,729)
Net capital assets being depreciated	22,580,465	(569,329)		22,011,136
Total governmental activities capital assets, net of accumulated depreciation	\$ 27,763,908	\$ 3,364,550	\$ 42,100	\$ 31,086,358
Depreciation expense was charged to	functions as follo	ows:		
Governmental Activities				Ф 47.000
General government Public safety Public works Culture, recreation and education Conservation and development				\$ 47,866 356,266 446,845 494,630 42,303
Total governmental activities o	depreciation expe	ense		\$ 1,387,910

Notes to Financial Statements December 31, 2020

## **Business-Type Activities**

	_	Beginning Balance		Additions	_	Deletions	_	Ending Balance
Water								
Capital assets not being depreciated: Land and land rights Construction in progress	\$	69,046 <u>-</u>	\$	- 212	\$	- -	\$	69,046 212
Total capital assets not being depreciated		69,046		212				69,258
Capital assets being depreciated: Source of supply Pumping Treatment Transmission and distribution Administrative and general assets		159,505 1,208,424 75,288 15,350,885 1,724,505		- - - 96,891 10,201		- - - 25,384 -		159,505 1,208,424 75,288 15,422,392 1,734,706
Total capital assets being depreciated	_	18,518,607		107,092		25,384		18,600,315
Total capital assets		18,587,653		107,304		25,384		18,669,573
Less accumulated depreciation for: Source of supply Pumping Treatment Transmission and distribution Administrative and general assets		(148,074) (723,538) (75,288) (3,703,901) (906,380)	_	(4,625) (37,196) - (295,546) (88,238)	_	- - - 12,340 -		(152,699) (760,734) (75,288) (3,987,107) (994,618)
Total accumulated depreciation		(5,557,181)		(425,605)		12,340		(5,970,446)
Net capital assets being depreciated		12,961,426		(318,513)		13,044		12,629,869
Net water capital assets	\$	13,030,472	\$	(318,301)	\$	13,044	\$	12,699,127
	_	Beginning Balance		Additions		Deletions		Ending Balance
Sewer Capital assets not being depreciated: Land and land rights Construction in progress	\$	14,700 50,064	\$	- 1,893,476	\$	- 	\$	14,700 1,943,540
Total capital assets not being depreciated		64,764		1,893,476				1,958,240
Capital assets being depreciated: Collection system Collection system pumping Treatment and disposal Administrative and general assets	_	12,881,966 561,663 19,747,230 1,649,301		34,592 68,156 15,735		4,100 - 15,698 -		12,877,866 596,255 19,799,688 1,665,036
Total capital assets being depreciated		34,840,160		118,483		19,798		34,938,845
Total capital assets		34,904,924		2,011,959		19,798		36,897,085
Less accumulated depreciation for Sewer plant		(20,257,14 <u>5</u> )		(862,264)		15,698		(21,103,711)
Total accumulated depreciation		(20,257,145)		(862,264)		15,698		(21,103,711)
Net capital assets being depreciated		14,583,015		(743,781)		4,100		13,835,134
Net sewer capital assets	\$	14,647,779	\$	1,149,695	\$	4,100	\$	15,793,374

Notes to Financial Statements December 31, 2020

	_	Beginning Balance		Additions	_	Deletions	 Ending Balance
Stormwater Capital assets not being depreciated: Construction in progress	\$	120	\$	33,025	<u>\$</u>		\$ 33,14 <u>5</u>
Total capital assets not being depreciated		120		33,025		<del>-</del>	33,145
Capital assets being depreciated: Stormwater assets		9,268,284		3,175		7,600	9,263,859
Total capital assets being depreciated		9,268,284		3,175	_	7,600	9,263,859
Total capital assets		9,268,404		36,200		7,600	9,297,004
Less accumulated depreciation for: Stormwater assets		(4,028,623)		(201,762)		<u>-</u>	 (4,230,385)
Total accumulated depreciation		(4,028,623)		(201,762)	_	<u> </u>	 (4,230,385)
Net capital assets being depreciated		5,239,661		(198,587)		7,600	5,033,474
Net stormwater capital assets	\$	5,239,781	\$	(165,562)	\$	7,600	\$ 5,066,619
Business-type capital assets, net of accumulated depreciation	\$	32,918,032	\$	665,832	\$	24,744	\$ 33,559,120
Depreciation expense was charged to	fun	ctions as follo	ows:				
Business-Type Activities Water Sewer							\$ 383,090 862,264
Stormwater							 201,762
Total business-type activities	dep	reciation exp	ense				\$ 1,447,116

Depreciation expense may be different from business-type activity accumulated depreciation additions because of joint metering, salvage, cost of removal, internal allocations or costs associated with the disposal of assets.

Notes to Financial Statements December 31, 2020

#### **Interfund Advances and Transfers**

#### **Advances**

The general fund is advancing funds to TIF District No. 6. The amount advanced is determined by the deficiency of revenues over expenditures and other financing sources since the district's inception. No repayment schedule has been established.

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	 Amount	_	Amount Not Due Within One Year
General fund	TIF District No. 6	\$ 1,832,315	\$	1,832,315
Total, fund financial st	atements	1,832,315		
Less fund eliminations		 (1,832,315)		
Total, interfund advan	ces	\$ 		

### **Transfers**

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount		Principal Purpose
General fund TIF District No. 6 TIF District No. 6	Water utility TIF District No. 7 TIF District No. 8	\$	338,500 177,000 400,000	Tax equivalent TIF increment sharing TIF increment sharing
Total, fund financia	l statements		915,500	
Less fund eliminations			(577,000)	
Total transfers, government-wide statement of activities			338,500	
Fund Transferred To	Fund Transferred From		Amount	
Governmental activities Business-type activities	Business-type activities Governmental activities	\$	338,500	
Total government-wide financial statements			338,500	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Notes to Financial Statements December 31, 2020

### **Long-Term Obligations**

Long-term obligations activity for the year ended December 31, 2020, was as follows:

		Beginning Balance		Increases		Decreases		Ending Balance		nounts Due /ithin One Year
Governmental Activities  Bonds and notes payable:  General obligation debt  General obligation notes from direct	\$	13,015,000	\$	-	\$	2,660,000	\$	10,355,000	\$	885,000
borrowings and direct placements		3,112,431	_	158,900		640,428		2,630,903		503,859
Subtotal		16,127,431	_	158,900	_	3,300,428	_	12,985,903		1,388,859
Other liabilities: Vested compensated absences		763,573		123,302		123,596		763,279		189,790
Total other liabilities	_	763,573		123,302	_	123,596	_	763,279	_	189,790
Total governmental activities long- term liabilities	\$	16,891,004	\$	282,202	\$	3,424,024	\$	13,749,182	\$	1,578,649
Business-Type Activities Bonds and notes payable: General obligation debt General obligation notes from direct borrowings and direct placements (Discounts)/premiums:	\$	4,540,000 192,980 110,245	\$	-	\$	410,000 9,005 18,108	\$	4,130,000 183,975 92,137	\$	430,000 9,362
Subtotal		4,843,225	_		_	437,113		4,406,112		439,362
Other liabilities: Vested compensated absences		104,177		66,749		32,944		137,982		48,482
Total other liabilities	_	104,177	_	66,749	_	32,944	_	137,982		48,482
Total business-type activities long- term liabilities	\$	4,947,402	\$	66,749	\$	470,057	\$	4,544,094	\$	487,844

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed 5 percent of the equalized value of taxable property within the City's jurisdiction. The debt limit as of December 31, 2020, was \$52,089,570. Total general obligation debt outstanding at year end was \$17,299,878.

Notes to Financial Statements December 31, 2020

### **General Obligation Debt**

All general obligation notes and bonds payable are backed by the full faith and credit of the City. Notes and bonds in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

Governmental Activities					Balance
General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	December 31, 2020
Promissory note*	04/01/99	04/01/22	2.75%	\$ 1,590,000	\$ 178,000
G.O. refunding bonds	05/22/12	02/01/23	2.00 - 3.00	5,750,000	1,720,000
G.O. refunding bonds	05/26/15	02/01/27	1.50 - 3.00	990,000	270,000
State trust fund loan*	01/26/16	03/15/35	3.75	1,078,968	914,383
Promissory note*	09/06/16	03/01/22	1.10	512,293	168,293
Promissory note*	09/06/16	03/01/21	1.10	137,700	25,700
Promissory note*	11/15/16	03/01/23	1.25	373,000	159,800
Promissory note*	06/27/17	03/01/27	2.08	394,000	275,800
G.O. corporate purpose					
bonds	06/26/18	02/01/38	3.0 - 4.0	1,580,000	1,420,000
G.O. refunding bonds	11/18/19	08/01/39	3.0	6,985,000	6,945,000
Promissory note*	12/20/19	09/01/29	2.75	950,000	830,000
Promissory note*	09/27/20	11/01/21	1.55	158,900	78,927

Total governmental activities, general obligation debt

\$ 12,985,903

Business-Type Activities							Balance
General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	<u>Inc</u>	Original debtedness	De	ecember 31, 2020
G.O. refunding bonds G.O. refunding bonds	05/22/12 05/26/15	02/01/23 02/01/27	2.00 - 3.00% 1.50 - 3.00	\$	1,875,000 2,055,000	\$	510,000 1,195,000
State trust fund loan* G.O. corporate purpose	01/26/16	03/15/35	3.75		217,090		183,975
bonds	06/26/18	02/01/38	3.0 - 4.0		2,635,000		2,425,000
Total business-type a	activities, gene	eral obligation	debt			\$	4,313,975

Debt service requirements to maturity are as follows:

	Governmental Activities General Obligation Debt					Business-Type Activities General Obligation Debt			
<u>Years</u>	_	Principal		Interest		Principal		Interest	
2021	\$	885,000	\$	421,304	\$	430,000	\$	122,426	
2022		935,000		385,345		425,000		109,401	
2023		1,165,000		342,428		445,000		96,124	
2024		435,000		304,799		280,000		85,014	
2025		470,000		277,581		290,000		76,200	
2026-2030		2,980,000		912,101		990,000		264,290	
2031-2035		1,965,000		372,157		750,000		148,336	
2036-2038		1,520,000		92,147		520,000		26,817	
Total	<u>\$</u>	10,355,000	\$	3,107,862	\$	4,130,000	\$	928,608	

Notes to Financial Statements December 31, 2020

		Governmental Activities  Notes from Direct Borrowings and Direct Placements					Business-Type Activities General Obligation Notes From Direct Borrowings And Direct Placements			
<u>Years</u>	<u></u>	Principal		Interest	<b>Principal</b>		<u>Interest</u>			
2021 2022 2023 2024 2025 2026-2030 2031-2035	\$	503,859 397,270 227,687 181,286 183,311 775,179 362,311	\$	70,069 60,340 51,784 46,424 41,084 126,588 41,792	\$	9,362 9,714 10,078 10,440 10,846 60,637 72,898	\$	6,899 6,548 6,183 5,821 5,415 20,668 8,410		
Total	<u>\$</u>	2,630,903	\$	438,081	\$	183,975	\$	59,944		

The City's outstanding debt from direct borrowings and/or direct placements related to governmental and business-type activities contain event of default and/or termination provisions with possible finance-related consequences. The City's 2016 State Trust Fund Loan contains clauses that any delinquent payments are subject to a penalty of one percent per month and that any delinquent amounts shall be deducted from any state payments that are due to the municipality. All other direct borrowings of the City contain terms that in the event of default, the unpaid balance shall automatically mature and become immediately due and payable.

#### Other Debt Information

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences liability attributable to governmental activities will be liquidated primarily by the general fund.

#### **Net Position/Fund Balances**

Net position reported on the government-wide statement of net position at December 31, 2020, includes the following:

#### **Governmental Activities**

Net investment in capital assets:		
Land	\$ 4,91	6,405
Construction in progress	4,15	8,817
Other capital assets, net of accumulated depreciation	22,01	1,136
Less long-term debt outstanding	(12,98	5,903)
Plus unspent capital related debt proceeds	1,38	0,299
Plus noncapital debt proceeds	1,11	6,74 <u>3</u>
Total net investment in capital assets	\$ 20,59	7,497

Notes to Financial Statements December 31, 2020

### **Governmental Funds**

Governmental fund balances reported on the fund financial statements at December 31, 2020, include the following:

	General Fund	General Debt Service	TIF District No. 6	Nonmajor Funds	Total
Fund Balances					
Nonspendable: Prepaid items Advance to TIF districts Land held for resale Delinquent personal property taxes	\$ 188,745 1,832,315 818,210 241	\$ - - -	\$ - - -	\$ - - -	\$ 188,745 1,832,315 818,210 241
Subtotal	2,839,511		<u>_</u>		2,839,511
Restricted for: Transportation improvement purposes Library purposes Museum purposes General debt service TIF purposes	- - - -	- - - 18,061 -	- - - -	98,758 795,432 976,292 - 108,376	98,758 795,432 976,292 18,061 108,376
Subtotal		18,061		1,978,858	1,996,919
Assigned to: Deposits Land purchases Nonlapsing accounts PILOT from utility Airport Loan programs Fire equipment replacement	1,600 28,707 2,131,433 338,500 4,253 - 77,989	- - - - -	-	- - - - 504,884	1,600 28,707 2,131,433 338,500 4,253 504,884
Subtotal	2,582,482			504,884	3,087,366
Unassigned (deficit):	3,259,798		(1,827,842)	(6,574)	1,425,382
Total fund balances (deficit)	\$ 8,681,791	<u>\$ 18,061</u>	\$ (1,827,842)	\$ 2,477,168	\$ 9,349,178
Business-Type Act Net investment in o Land Construction in p Other capital asso Less long-term de proceeds) Less unamortized Add deferred cha	capital assets: rogress ets, net of accum ebt outstanding ( I debt premium	excluding unspe		ed debt	\$ 83,746 1,976,897 31,498,477 (4,130,000) (92,137) 48,820
Total net inv	estment in capita	al assets			\$ 29,385,803

Notes to Financial Statements December 31, 2020

#### 4. Other Information

#### **Employees' Retirement System**

#### **Plan Description**

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011 and expected to work at least 1,200 hours a year (880 hours teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report, which can be found at <a href="http://etf.wi.gov/publications/cafr.htm">http://etf.wi.gov/publications/cafr.htm</a>.

#### Vesting

For employees beginning participation on or after January 1, 1990 and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

#### **Benefits Provided**

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before 12/31/2016) are entitled to retirement benefit based on a formula factor, their average earnings and creditable service.

Final average earnings is the average of the participant's three highest annual earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Notes to Financial Statements December 31, 2020

#### **Post-Retirement Adjustments**

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2010	(1.3)%	22.0%
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)

#### **Contributions**

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$412,586 in contributions from the City.

Contribution rates for the plan year reported as of December 31, 2020 are:

Employee Category	<b>Employee</b>	<b>Employer</b>	
General (Executives & Elected Officials)	6.55 %	6.55 %	
Protective with Social Security	6.55 %	10.55 %	
Protective without Social Security	6.55 %	14.95 %	

Notes to Financial Statements December 31, 2020

## Pension Asset, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2020, the City reported an asset of \$1,255,965 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019 and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the City's proportion was 0.03895124 percent, which was an increase of 0.00070486 percent from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized pension expense of \$441,964.

At December 31, 2020, the City reported related to pensions from the following sources:

	0	Deferred utflows of lesources	 Deferred Inflows of Resources
Differences between expected and actual experience	\$	2,384,110	\$ 1,193,087
Changes in assumptions		97,873	-
Net differences between projected and actual earnings on pension plan investments		-	2,567,640
Changes in proportion and differences between employer contributions and proportionate share of contributions		5,489	1,737
Employer contributions subsequent to the measurement date		452,027	 <u>-</u>
Total	\$	2,939,499	\$ 3,762,464

\$452,027 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2021. Other amounts reported as related to pension will be recognized in pension expense as follows:

Year Ended December 31:	O Res I	utflows of sources and Deferred nflows of esources (Net)
2021	\$	(377,714)
2022		(282,804)
2023		45,291
2024		(659,765)

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Notes to Financial Statements December 31, 2020

#### **Actuarial Assumptions**

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date: December 31, 2018

Measurement Date of Net Pension Liability (Asset): December 31, 2019

Actuarial Cost Method: Entry Age Normal

Asset Valuation Method: Fair Value

Long-Term Expected Rate of Return: 7.0%

Discount Rate: 7.0%

Salary Increases:

Inflation 3.0%

Seniority/Merit 0.1% - 5.6%

Mortality: Wisconsin 2018 Mortality Table

Post-Retirement Adjustments\*: 1.9%

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total Pension Liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

<sup>\*</sup> No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9 percent is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Notes to Financial Statements December 31, 2020

#### Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49 %	8.0 %	5.1 %
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4.0	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4.0
Total Core Fund	110	7.5	4.6
Variable Fund Asset Class	_		
U.S Equities	70	7.5	4.6
International Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75 percent Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

#### **Single Discount Rate**

A single discount rate of 7.00 percent was used to measure the total pension liability for the current and prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent and a long term bond rate of 2.75 percent. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's 20-year Municipal GO AA Index as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using optionadjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 7.00 percent expected rate of return implies that a dividend of approximately 1.9 percent will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Notes to Financial Statements December 31, 2020

## Sensitivity of the City's Proportionate Share of the Net Pension Asset to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension asset calculated using the discount rate of 7.00 percent, as well as what the City's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	to	% Decrease o Discount ate (6.00%)	Di	Current scount Rate (7.00%)	 Increase to scount Rate (8.00%)
City's proportionate share of the net pension liability (asset)	<u>\$</u>	3,234,336	\$	(1,255,965)	\$ (4,612,983)

#### **Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <a href="https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements">https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements</a>.

At December 31, 2020, the City reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

#### **Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

#### **Commitments and Contingencies**

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability band expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the City is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the City attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

The City has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

The City has active construction projects as of December 31, 2020. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

Notes to Financial Statements December 31, 2020

The City has the following encumbrances outstanding at year end related to the fire station project expected to be honored upon performance by the vendor:

General fund \$ 1,648,137

#### Other Postemployment Benefits

#### General Information about the OPEB Plan

#### **Plan Description**

The City's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the City. RBP is a single-employer defined benefit OPEB plan administered by the City. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the City Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

#### **Benefits Provided**

RBP provides healthcare coverage to active employees and retirees at blended premium rates. This results in an other postemployment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy. Retirees participating in the plan contribute 100 percent of the blended premium. The City, by paying the blended premium for active employees, contributes the difference between the blended premium and the age adjusted premium towards retiree benefits.

Employees covered by benefit terms. At December 31, 2020, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit	
payments	12
Active plan members	79
	91

The City's total OPEB liability of \$374,332 was measured as of December 31, 2019 and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation 2.5%
Salary increases 3.1-7.8%

6.5% decreasing 0.1% per year to an ultimate

Healthcare cost trend rates rate of 5.0%

Retirees' share of benefit-related costs 100% of blended premium

The discount rate was based on Bond Buyer 20-Bond GO Index.

Mortality rates were based on the Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied 60 percent).

Notes to Financial Statements December 31, 2020

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study for the period 2015-174 conducted in 2018 using Wisconsin Retirement System (WRS).

#### Changes in the Total OPEB Liability

	 otal OPEB Liability
Balances at December 31, 2019	\$ <u>560,514</u>
Changes for the year: Service cost Interest Differences between expected and actual experience Changes in assumptions or other inputs Benefit payments	18,641 22,555 (206,641) (8,832) (11,905)
Net changes	 (186,182)
Balances at December 31, 2020	\$ 374,332

Changes of assumptions and other inputs include updated WRS decrement assumptions, assumed discount rate and participation assumption changes.

#### Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.75 percent) or 1-percentage-point higher (3.75 percent) than the current discount rate:

	_19	<u>% Decrease</u>	Dis	count Rate	_1	% Increase
		(1.75%)		(2.75%)		(3.75%)
Total OPEB liability	\$	395,460	\$	374,332	\$	354,123

#### Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.5 percent decreasing to 4.0 percent) or 1-percentage-point higher (7.5 percent decreasing to 6.0 percent) than the current healthcare cost trend rates:

	Decrease (5.5% creasing to 4.0%)	C Ra	ealthcare ost Trend ates (6.5% creasing to 5.0%)	% Increase (7.5% ecreasing to 6.0%)
Total OPEB liability	\$ 354,654	\$	374,332	\$ 395,813

Notes to Financial Statements December 31, 2020

## OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the City recognized OPEB expense of \$15,337. At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Out	eferred flows of sources	Deferred Inflows of Resources
Differences between expected and actual experience Changes of assumptions or other inputs City contributions subsequent to the measurement date	\$	23.472	\$ 183,681 21,277
Total	\$	23,472	\$ 204,958

\$23,472 reported as deferred outflows of resources related to OPEB resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

#### Year Ended December 31:

2021	\$ (25,859)
2022	(25,859)
2023	(25,859)
2024	(25,859)
2025	(25,859)
Thereafter	(75,663)

#### Local Retiree Life Insurance Fund (LRLIF)

#### **Plan Description**

The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

ETF issues a standalone Comprehensive Annual Financial Report, which can be found at <a href="http://etf.wi.gov/publications/cafr.htm">http://etf.wi.gov/publications/cafr.htm</a>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at <a href="https://etfonline.wi.gov/ETFGASBPublicWeb/gasb75Local.do">https://etfonline.wi.gov/ETFGASBPublicWeb/gasb75Local.do</a>.

#### **Benefits Provided**

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Notes to Financial Statements December 31, 2020

#### **Contributions**

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contribution based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates for the plan year reported as of December 31, 2020 are:

Coverage Type	Employer Contribution
50% Post Retirement Coverage	40% of employee contribution
25% Post Retirement Coverage	20% of employee contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the plan year are as listed below:

**Life Insurance Member Contribution Rates For the Plan Year** 

Attained Age	<u>Basic</u>
Under 30	\$0.05
30-34	0.06
34-39	0.07
40-44	0.08
45-49	0.12
50-54	0.22
55-59	0.39
60-64	0.49
65-69	0.57

During the reporting period, the LRLIF recognized \$1,299 in contributions from the employer.

Notes to Financial Statements December 31, 2020

## OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2020, the City reported a liability of \$306,190 percent for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2019 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2019, the City's proportion was 0.07190600 percent, which was an decrease of 0.00297300 percent from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized OPEB expense of \$22,693.

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 13,717
Net differences between projected and actual earnings on OPEB plan investments	5,776	-
Changes in assumptions	112,955	33,679
Changes in proportion and differences between employer contributions and proportionate share of contributions	8,867	3,200
Employer contributions subsequent to the measurement date	1,467	
Total	\$ 129,065	\$ 50,596

\$1,467 reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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Year Ended December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)	;
2021	\$ 13,108	3
2022	13,108	3
2023	12,486	;
2024	11,844	ļ
2025	9,772	2
Thereafter	16,684	ļ

Notes to Financial Statements December 31, 2020

#### **Actuarial Assumptions**

The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2019
Measurement Date of Net OPEB Liability	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	2.74%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.87%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total OPEB Liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the January 1, 2019 actuarial valuation.

#### **Long-Term Expected Return on Plan Assets**

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A-Bonds (as a proxy and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

# Local OPEB Life Insurance Asset Allocation Targets and Expected Returns As of December 31, 2019

Long-Term

Asset Class	Index	Target Allocation	Expected Geometric Real Rate of Return %
US Credit Bonds	Barclays Credit	45 %	2.12 %
US Long Credit Bonds	Barclays Long Credit	5	2.90
US Mortgages	Barclays MBS	50	1.53
Inflation			2.20
Long-Term Expected Rate	e of Return		4.25 %

Notes to Financial Statements December 31, 2020

The long-term expected rate of return decreased slightly from 5.00 percent in the prior year to 4.25 percent in the current year. This change was primarily based on the target asset allocation and capital market expectations. The expected inflation rate also decreased slightly from 2.30 percent in the prior year to 2.20 percent in the current year. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

#### **Single Discount Rate**

A single discount rate of 2.87 percent was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 4.22 percent for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10 percent as of December 31, 2018 to 2.74 percent as of December 31, 2019. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

## Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net OPEB liability calculated using the discount rate of 2.87 percent, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.87 percent) or 1-percentage-point higher (3.87 percent) than the current rate:

	1% Decrease to Discount Rate (1.87%)		Dis	Current scount Rate (2.87%)	1% Increase to Discount Rate (3.87%)	
City's proportionate share of the net OPEB liability	\$	422,797	\$	306,190	\$	217,475

At December 31, 2020, the City reported a payable to the OPEB plan, which represents contractually required contributions outstanding as of the end of the year.

#### **Subsequent Events**

On February 22, 2021, the City issued \$1,074,000 of Taxable General Obligation Refunding Bonds with an interest rate of 1.79% to refinance \$1,042,465 in State Trust Fund Loans with an average coupon rate of 3.75%.

The City Council approved sewer utility rate increases effective January 1, 2021, with additional phased-in increases in 2022 and 2023.

Notes to Financial Statements December 31, 2020

#### **Economic Dependency**

#### **Sewer Utility**

The Sewer Utility has two significant customers who were responsible for 45 percent of operating revenues in 2020.

#### Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 87, Leases
- Statement No. 91, Conduit Debt Obligations
- Statement No. 92, Omnibus 2020
- Statement No. 93, Replacement of Interbank Offered Rates
- Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements
- Statement No. 96, Subscription-Based Information Technology Arrangements
- Statement No. 97, Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84 and a supersession of GASB Statement No. 32

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

	Budgetee	d Amounts		
	Original	<u>Final</u>	Actual	Variance with Final Budget
Revenues				
Taxes General property taxes Public accommodation (room) taxes Interest and penalties on taxes Payments in lieu of taxes	\$ 5,988,675 49,000 60 10,100	\$ 5,988,675 49,000 60 10,100	\$ 5,988,674 25,023 99 10,321	\$ (1) (23,977) 39 221
Total taxes	6,047,835	6,047,835	6,024,117	(23,718)
Intergovernmental Revenues Federal aid, other public safety Fed, capital Federal aid, law enforcement State shared revenues State expenditure restraint Fire insurance tax (2% fire dues) Other state shared taxes State grants State, operating State aid, general transportation aids State aid, other transportation State aid, recycling	983,000 195,000 38,500 47,900 29,400 15,500 533,500 100,000	32,257 2,001 983,000 195,000 38,500 47,900 29,400 15,500 533,500 100,000 254,600 35,000	272,633 32,257 2,001 983,155 196,949 42,355 47,959 29,401 15,774 555,755 100,221 254,600 35,095	272,633 - 155 1,949 3,855 59 1 274 22,255 221
State aid, recycling State aid, culture, recreation and education State aid, conservation and devel, operating State aid, conservation and devel, capital Payments for municipal services County aid, libraries Other	45,000 2,300 277,102 8,500	11,138 41,982 45,000 2,300 277,102 8,500	9,831 41,982 48,002 3,066 277,102 8,500	(1,307) - 3,002 766 -
Total intergovernmental revenues	2,321,840	2,652,680	2,956,638	303,958

	Budgeted	d Amounts		
	Original	<u>Final</u>	Actual	Variance with Final Budget
Licenses and Permits				
Liquor and malt beverage licenses	\$ 21,500	\$ 21,500	\$ 22,957	\$ 1,457
Operators' license	7,500	7,500	6,720	(780)
Cigarette licenses	1,400	1,400	1,600	200
Other business and occupational				
licenses	750	750	280	(470)
Cable television franchise fees	141,000	141,000	145,194	4,194
Bicycle licenses	200	200	85	(115)
Dog and cat licenses	22,000	22,000	17,532	(4,468)
Building permits	29,000	29,000	39,838	10,838
Electrical permits	11,000	11,000	9,777	(1,223)
Plumbing permits	5,000	5,000	7,521	2,521
Other permits	3,000	3,000	3,840	840
Zoning permits and fees	1,100	1,100	1,250	150
Total licenses and permits	243,450	243,450	256,594	13,144
Fines and Forfeitures				
Court penalties and costs	98,000	98,000	80,647	(17,353)
Parking violations	29,000	29,000	34,849	5,849
r arking violations	20,000	25,000	<del></del>	0,040
Total fines and forfeitures	127,000	127,000	115,496	(11,504)
Public Charges for Services				
General government	2,300	2,300	1,618	(682)
Law enforcement fees	11,000	11,000	7,830	(3,170)
Fire protection fees	-	-	79,187	79,187
Ambulance fees	39,350	39,350	39,415	65
Street related facilities	35,000	35,000	42,000	7,000
Parking lots, ramps and meters	110	110	110	-
Airport	94,000	94,000	74,577	(19,423)
Weed and nuisance control	1,000	1,000	440	(560)
Library	17,700	17,700	6,058	(11,642)
Recreation programs	78,000	78,000	61,165	(16,835)
Museum	-	16,376	16,376	-
Swimming areas	158,000	158,000	94,840	(63,160)
Community center	2,500	2,500	2,502	2
Conservation and development	4,500	4,500	34,121	29,621
Fiber			12,500	12,500
Total public charges for services	443,460	459,836	472,739	12,903
Intergovernmental Charges for				
Services	249 000	240 000	240 272	4 070
Local, fire services	218,000	218,000	219,373	1,373
Total intergovernmental charges	<b></b>		<b>-</b>	
for services	218,000	218,000	219,373	1,373

	Budgeted	d Amounts			
	Original	Final	Actual	Variance with Final Budget	
Investment Income					
Interest on investments Interest on promissory notes	\$ 20,000 11,560	\$ 20,000 11,560	\$ 61,805 11,560	\$ 41,805 	
Total investment income	31,560	31,560	73,365	41,805	
Miscellaneous Rent Donations Refund of prior year expenditures Other miscellaneous	5,800 - - 6,000	5,800 531,571 - 6,000	3,166 577,571 2,232 17,335	(2,634) 46,000 2,232 11,335	
Insurance recoveries			38,717	38,717	
Total miscellaneous	11,800	543,371	639,021	95,650	
Total revenues	9,444,945	10,323,732	10,757,343	433,611	
Expenditures					
General Government					
Council Municipal court Legal Mayor Clerk Labor relations Elections Board of review Independent auditing General buildings/plant/hall Illegal taxes and refunds Property and liability insurance	33,655 98,105 62,770 129,110 152,350 3,000 11,905 43,885 32,000 83,105 1,000 45,000	33,655 98,105 62,770 129,110 152,350 3,000 11,905 43,885 32,000 83,105 1,000 45,000	29,273 84,840 61,953 143,774 153,843 2,921 21,675 43,373 29,099 63,181 122 50,515	4,382 13,265 817 (14,664) (1,493) 79 (9,770) 512 2,901 19,924 878 (5,515)	
Law enforcement insurance Other insurance Health insurance Manufacturing property assessment fees	100,000 15,000 36,240 4,500	100,000 15,000 145,240 4,500	70,668 16,792 24,505 4,250	29,332 (1,792) 120,735	
Unemployment compensation costs	2,500	2,500	6,602	<u>(4,102)</u>	
Total general government	<u>854,125</u>	963,125	807,386	<u>155,739</u>	

	_	Budgeted Amounts					
		Original		Final		Actual	Variance with Final Budget
Public Safety							
Police	\$	2,703,060	\$	2,713,302	\$	2,705,797	\$ 7,505
Patrol	•	12,897	•	12,897	•	8,832	4,065
Crossing guards		25,706		25,706		22,211	3,495
Fire protection		671,205		671,205		658,837	12,368
Ambulance		101,500		101,500		101,406	94
Hydrant rental		28,922		28,922		23,220	5,702
Building inspection		111,585		111,585		112,296	(711)
Electrical inspection		46,250		46,250		46,666	(416)
Sealer of weights and measures		4,800		4,800		4,800	-
Civil defense		1,040		1,040		618	422
Emergency government		11,974		11,974		17,010	(5,036)
Total public safety		3,718,939		3,729,181		3,701,693	27,488
Public Works							
Public works/highway administration		5,454		5,454		4,409	1,045
Engineering		169,518		169,518		144,900	24,618
Machinery operation and maintenance		314,586		314,586		249,134	65,452
Garages and sheds		137,428		137,428		121,766	15,662
Highway and street maintenance for							
local		193,817		193,817		203,483	(9,666)
Curb and gutter		11,970		11,970		11,087	883
Tree and brush removal		6,000		6,000		5,327	673
Street signs		3,790		3,790		3,873	(83)
Traffic control		119,075		119,075		132,758	(13,683)
Snow and ice control		258,979		258,979		180,476	78,503
Street lighting		281,470		281,470		267,064	14,406
Sidewalks, new and replacement w/o							
reconstruction		46,858		46,858		2,033	44,825
Parking facilities		3,822		3,822		2,805	1,017
Airport		91,045		91,045		65,723	25,322
Refuse and garbage collection		539,500		539,500		532,655	6,845
Recycling		154,000		154,000		166,776	(12,776)
Operation supervision and engineering		61,336		61,336		64,041	(2,705)
Composting facility		27,190		27,190		22,843	4,347
Total public works		2,425,838		2,425,838		2,181,153	244,685
Health and Human Services							
Animal control	_	33,300		33,300		33,324	(24)
Total health and human services		33,300		33,300		33,324	(24)

	Budgeted	d Amounts		
	Original	Final	Actual	Variance with Final Budget
Culture, Recreation and Education				
Library	\$ 840,508	\$ 851,504	\$ 789,054	\$ 62,450
Museum	176,482	192,858	175,792	17,066
Community center	82,250	82,250	59,164	23,086
Senior citizens' center	107,630	122,818	96,994	25,824
Recreation administration	322,052	322,052	284,903	37,149
Recreation facilities	244,650	244,650	196,890	47,760
Celebration and entertainment	35,025	35,025	25,559	9,466
Parks	402,160	402,160	420,141	(17,981)
Total culture, recreation and				
education	2,210,757	2,253,317	2,048,497	204,820
Conservation and Development				
Forestry	186,536	200,113	210,192	(10,079)
Municipal promotion and goodwill	8,500	8,500	8,500	-
Cityscape	49,000	110,784	30,824	79,960
Industrial development	22,700	64,682	63,575	1,107
Other conservation and development		319,287	226,231	93,056
Total conservation and				
development	266,736	703,366	539,322	164,044
Capital Outlay				
General administration	1,200	1,200	1,019	181
Financial administration	1,000	1,000	38,718	(37,718)
General public buildings	9,500	9,500	9,500	(01,110)
Law enforcement	54,700	78,984	72,426	6,558
Fire protection	5,000	5,311,218	3,970,537	1,340,681
Inspection	1,000	21,906	26,194	(4,288)
Highway equipment	-	358,900	378,764	(19,864)
Highway buildings	2,850	9,480	2,275	7,205
Highway and street construction	61,500	61,500	298,166	(236,666)
Health and human services	1,500	19,402	11,605	7,797
Library	-	25,447	25,403	44
Youth center	-	8,550	2,766	5,784
Parks	69,500	302,900	209,091	93,809
Other culture and recreation	2,500	321,651	331,516	(9,865)
Other conservation and development	15,000	147,790	18,840	<u>128,950</u>
Total capital outlay	225,250	6,679,428	5,396,820	1,282,608
Total expenditures	9,734,945	16,787,555	14,708,195	2,079,360
Excess (deficiency) of revenues				
over (under) expenditures	(290,000)	(6,463,823)	(3,950,852)	2,512,971

	Budgeted Amounts						
		Original		Final		Actual	 ariance with inal Budget
Other Financing Sources Debt issued Transfers in	\$	- 290,000	\$	158,900 290,000	\$	158,900 338,500	\$ - 48,500
Total other financing sources		290,000		448,900		497,400	48,500
Net change in fund balance		-		(6,014,923)		(3,453,452)	2,561,471
Fund Balance, Beginning		12,135,243		12,135,243		12,135,243	
Fund Balance, Ending	\$	12,135,243	\$	6,120,320	\$	8,681,791	\$ 2,561,471

City of Fort Atkinson
Schedule of Proportionate Share of the Net Pension Liability (Asset) -Wisconsin Retirement System Year Ended December 31, 2020

WRS Fiscal Year Ending	Proportionate of the Net Pension Liability (Asset)	SI N	oportionate hare of the et Pension bility (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/20	0.03895124%	\$	(1,255,965)	\$ 5,082,878	24.71%	102.96%
12/31/19	0.03824638%		1,360,686	4,816,488	28.25%	96.45%
12/31/18	0.03768448%		(1,118,896)	4,673,410	23.94%	102.93%
12/31/17	0.03713569%		306,087	4,580,496	6.68%	99.12%
12/31/16	0.03728650%		605,898	4,538,005	13.35%	98.20%
12/31/15	0.03800802%		(933,581)	4,396,943	21.23%	102.74%

Schedule of Employer Contributions - Wisconsin Retirement System Year Ended December 31, 2020

City Fiscal Year Ending	R	ntractually equired ntributions	Rela Cor R	ributions in ation to the atractually required atributions	bution iency ess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/20	\$	452,027	\$	452,027	\$ _	\$ 5,185,422	8.72%
12/31/19		412,584		412,584	-	5,082,878	8.12%
12/31/18		387,884		387,884	-	4,817,138	8.05%
12/31/17		398,149		398,149	-	4,673,418	8.52%
12/31/16		361,620		361,620	-	4,580,496	7.89%
12/31/15		359,786		359,786	-	4,538,005	7.93%

<u>City of Fort Atkinson</u> Schedule of Proportionate Share of the Net Insurance OPEB Liability -Local Retiree Life Insurance Fund Year Ended December 31, 2020

WRS Fiscal Year Ending	Proportionate of the Net OPEB Liability	Sha N	portionate are of the et OPEB Liability	 Covered Payroll	Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/20	0.07190600%	\$	306,190	\$ 3,798,000	8.06%	37.58%
12/31/19	0.06893300%		177,870	3,625,000	4.91%	48.69%
12/31/18	0.07056300%		212,294	2,967,376	7.15%	44.81%

Schedule of Employer Contributions - Local Retiree Life Insurance Fund Year Ended December 31, 2020

City Fiscal Year Ending	Re	tractually equired tributions	Relat Cont Re	butions in ion to the ractually equired ributions	Contril Defici (Exc	ency	 Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/20	\$	1,467	\$	1,467	\$	_	\$ 4,101,987	0.04%
12/31/19		1,433		1,433		-	3,871,256	0.04%
12/31/18		1,335		1,335		-	2,919,583	0.05%

Schedule of Changes in Employer's Total OPEB Liability and Related Ratios Health Insurance
Year Ended December 31, 2020

Total OPEB Liability		2020	_	2019		2018
Service cost	\$	18,641	\$	20,221	\$	20,221
Interest		22,555		19,822		19,852
Changes of benefit terms		-		-		-
Differences between expected and actual experience		(206,641)		-		-
Changes of assumptions		(8,832)		(17,262)		-
Benefit payments		(11,905)	_	(37,004)	_	(44,860)
Net change in total OPEB liability		(186,182)		(14,223)		(4,787)
Total OPEB Liability, Beginning		560,514		574,737		579,524
Total OPEB Liability, Ending	<u>\$</u>	374,332	\$	560,514	\$	574,737
Covered, employee payroll	\$	5,036,448	\$	4,461,015	\$	4,461,015
Total OPEB liability as a percentage of covered, employee payroll		7.43%		12.56%		12.88%

#### Notes to schedule:

The amounts presented for each fiscal year were determined as of the calendar-year end prior to the year reported.

Benefit changes. There were no changes to the benefits.

Changes of assumptions. These changes included updated WRS decrement assumptions, assumed discount rate and participation assumption changes.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Note: this schedule is to show information for 10 years. However, accounting standards allow the presentation of as many years as are available until 10 years are presented.

Notes to Required Supplementary Information Year Ended December 31, 2020

#### **Budgetary Information**

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

The budgeted amounts presented include any amendments made. The City may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds council action.

Appropriations lapse at year end unless specifically carried over. Carryovers to the following year were \$2,131,433. Budgets are adopted at the department level of expenditure.

#### **Wisconsin Retirement System**

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

The City is required to present the last ten years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

Changes in benefit terms. There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes in assumptions. No significant change in assumptions were noted from the prior year.

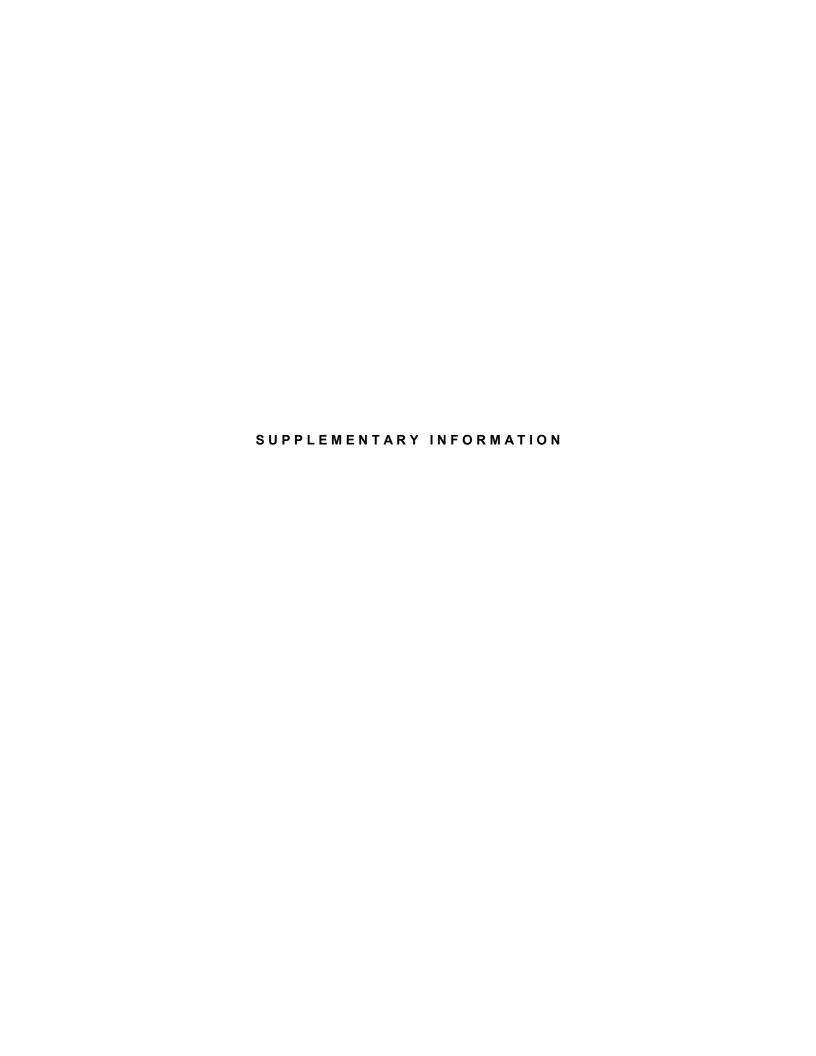
#### **Local Retiree Life Insurance Fund**

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

The City is required to present the last ten years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

Changes in benefit terms. There were no changes of benefit terms for any participating employer in LRLIF.

Changes in assumptions. Several actuarial assumptions changed from the prior year, including the single discount rate, long-term expected rate of return and expected inflation. Please refer to the Actuarial Assumptions section above for additional details.



Combining Balance Sheet Nonmajor Governmental Funds December 31, 2020

	Special Revenue Funds									
	Wisconsin Developme Fund		<u>Lil</u>	orary Trust		Museum Trust		ansportation provements		EMS
Assets Cash and investments Receivables: Taxes	\$ 85,03	_	\$	795,432	\$	976,292	\$	147,179 500,000	\$	-
Loans	419,85 \$ 504,88		<u> </u>	<del>-</del> 795,432	\$	976,292	<del></del>	<del>-</del> 647,179	<del></del>	
Total assets	<u>φ 304,88</u>	<del>4</del>	φ	195,452	φ	910,292	φ	047,179	φ	
Liabilities, Deferred Inflows of Resources and Fund Balances										
<b>Liabilities</b> Accounts payable Due to other funds	\$	- <u>-</u>	\$	- -	\$	- -	\$	48,421 <u>-</u>	\$	1,295 5,279
Total liabilities		<u>-</u>		<u>-</u>				48,421		6,574
Deferred Inflows of Resources Unearned revenues		_				-		500,000		
Total deferred inflows of resources		<u>-</u>		<del>_</del>		<u>-</u>		500,000		
Fund Balances (Deficit) Restricted Assigned Unassigned (deficit)	504,88	- 4 <u>-</u>		795,432 - -		976,292 - -		98,758 - <u>-</u>		- - (6,574)
Total fund balances (deficit)	504,88	<u>4</u>		795,432		976,292		98,758		<u>(6,574</u> )
Total liabilities, deferred inflows of resources and fund balances	\$ 504,88	4	\$	795,432	\$	976,292	\$	647,179	\$	<u>-</u>

	Capital Pro	s Funds			
ТІ	F District No. 7	TI	F District No. 8		Total Nonmajor overnmental Funds
\$	2,487	\$	105,889	\$	2,112,309
	416,151 -		735,546		1,651,697 419,854
\$	418,638	\$	841,435	\$	4,183,860
\$	- -	\$	- -	\$	49,716 5,279
					54,99 <u>5</u>
	416,151		735,54 <u>6</u>		1,651,697
					_
	<u>416,151</u>		735,546		<u>1,651,697</u>
	2,487 - -		105,889 - <u>-</u>		1,978,858 504,884 <u>(6,574</u> )
	2,487		105,889		2,477,168
¢	/18 62 <u>9</u>	¢	Q/1 //25	¢	/ 183 860
\$	418,638	\$	841,435	\$	4,183,860

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2020

	Special Revenue Funds								
	Wisconsin Development Fund	Library Trust	Museum Trust	Transportation Improvements	EMS				
Revenues Taxes	\$ -	\$ -	\$ -	\$ 686,407	\$ -				
Intergovernmental	Ψ - -	ψ - -	ψ - -	ψ 000,40 <i>1</i>	Ψ - -				
Public charges for services Investment income Miscellaneous revenues	10,977 	81,243 9,300	100,437	4,000	10,671 - 				
Total revenues	10,977	90,543	100,437	690,407	10,671				
Expenditures									
Current:									
Public safety Public works	-	-	-	632,476	14,285				
Culture, recreation and	-	-	-	032,470	-				
education	_	31,014	4,796	-	-				
Conservation and									
development	7,693	-	-	-	-				
Capital outlay	-	-	-	-	10,207				
Debt service: Principal									
Interest and fiscal charges			-	-	-				
interest and nood ondiges									
Total expenditures	7,693	31,014	4,796	632,476	24,492				
Excess (deficiency) of revenues over									
expenditures	3,284	59,529	<u>95,641</u>	<u>57,931</u>	(13,821)				
Other Financing Sources (Uses)									
Transfers out									
Total other financing sources (uses)									
Net change in fund balances	3,284	59,529	95,641	57,931	(13,821)				
Fund Balances, Beginning	501,600	735,903	880,651	40,827	7,247				
Fund Balances (Deficit), Ending	\$ 504,884	\$ 795,432	<u>\$ 976,292</u>	\$ 98,758	<u>\$ (6,574)</u>				

	Capital Pro	<u> </u>						
TI	IF District No. 7	TI	F District No. 8	Total Nonmajor Governmental Funds				
\$	410,254 3,539 - 977	\$	630,637 6,127 - 2,197	\$	1,727,298 9,666 14,671 195,831 9,300			
	414,770		638,961		1,956,766			
	- -		- -		14,285 632,476			
	-		-		35,810			
	- 6,799		- 206		7,693 17,212			
	215,000 24,075		113,300 38,406		328,300 62,481			
	245,874		151,912		1,098,257			
	168,89 <u>6</u>		487,04 <u>9</u>		858,509			
	(177,000)		(400,000)		<u>(577,000</u> )			
	(177,000)		(400,000)		<u>(577,000</u> )			
	(8,104)		87,049		281,509			
	10,591		18,840		2,195,659			
\$	2,487	\$	105,889	\$	2,477,168			



City of Fort Atkinson City Manager's Office 101 N. Main Street Fort Atkinson, WI 53538

#### **MEMORANDUM**

DATE: June 15, 2021

TO: Fort Atkinson City Council

FROM: Michelle Ebbert, City Clerk/Treasurer/Finance Director and Rebecca Houseman

LeMire, City Manager

RE: Review and possible action relating to Proposals for City of Fort Atkinson

Municipal Insurance Coverage for the 2021-2022 Insurance Year

#### **BACKGROUND**

The City of Fort Atkinson has partnered with Day Insurance for many years as an agent to provide municipal insurance, which has been provided through EMC Insurance. The term "municipal insurance" includes automobiles, equipment, property, liability, workers compensation, and other insurance coverages. It does not include employee health insurance. Table 1 below shows the total premiums for the last seven years for municipal insurance through EMC.

Table 1: COFA Annual Insurance Coverage & Premiums (2014-2020)								
EMC - Day Insurance								
Coverage Limit	\$3,000,00	0						
Deductible (Auto)	\$500							
Deductible (Property)	\$1,000							
Deductible (Gen Liability)	\$0							
Agreggate	\$3,000,000							
Year	Total Insurance Premium	% Increase (Decrease)						
2014	\$322,177	2.28%						
2015	\$302,715	-6.04%						
2016	\$306,408	1.22%						
2017	\$326,215	6.46%						
2018	\$314,547	-3.58%						
2019*	\$299,258	-4.86%						
2020	\$323,788 8.20%							
*Significant negotiations took	x place to reduce the premium in 2	2019						

In early 2021, staff decided to request proposals from multiple municipal insurance carriers and agents to determine if the City was using resources efficiently and effectively. The insurance year for the City is July 1<sup>st</sup> through June 30<sup>th</sup>. Staff has spent the last several months working

with carriers and agents to seek proposals, analyze them, and present them to the City Council for review and possible action.

#### DISCUSSION

Staff sought proposals from Day Insurance; R&R Insurance; Cities & Villages Mutual Insurance Company; and Ansay & Associates. Table 2 below shows the insurance agents, the carriers, and how the proposal is referred to in this memorandum.

Table 2: Municipal Insurance Agents and Carriers									
Agent	Carrier	Name Used in Memo							
Day Insurance	EMC Insurance	EMC							
	League of Wisconsin								
	Municipalities Mutural								
R&R Insurance	Insurance & MPIC	LWMMI							
Cities & Villages									
Mutual Insurance	CVMIC & MPIC	CVMIC							
	Community Insurance								
Ansay & Associates	Corporation	CIC							

It is important to note that there may be different carriers providing the same insurance through different agents. For example, the Municipal Property Insurance Company (MPIC) provides property insurance for CVMIC and LWMMI. MPIC was created five years ago with the express purpose of providing property insurance for Wisconsin local government entities.

Different agents can also use different carriers for various insurance products. EMC does not provide Airport Liability insurance, so the agent (Day Insurance) sought out a carrier to provide that product to the City. Similarly, CVMIC does not provide Airport Liability coverage. There is no separate agent for CVMIC to obtain Airport Liability coverage on behalf of the City. As such, if the City chooses CVMIC to be the agent and carrier, the City will need to seek out independent Airport Liability coverage with an additional expense and manage the claims associated with that policy.

Table 3 on page 3 compares the 2021-2022 insurance renewal proposal from EMC to a similar proposal from LWMMI. Both proposals have a \$3,000,000 coverage limit; a \$500 deductible for auto claims; and a \$1,000 deductible for property claims. EMC has a \$0 deductible for general liability claims, while LWMMI has a \$1,000 deductible. EMC has an annual aggregate limit of \$3,000,000, while LWMMI does not have an aggregate limit. As one can see from Table 3, EMC's premium proposal is \$357,642, and cyber liability coverage is not included. LWMMI provided this proposal for comparison purposes only. LWMMI does not recommend the \$3,000,000 coverage limit nor the \$25,000 cyber liability coverage, which is included, as these policies put the City at risk due to underinsurance.

Table 3: 2021-2022 Insurance Comparison of Existing Coverage					
	EMC (Renewal)	LWMMI			
Coverage Limit	\$3,000,000	\$3,000,000			
Deductible (Auto)	\$500	\$500			
Deductible (Property)	\$1,000	\$1,000			
Deductible (Gen Liability)	\$0	\$1,000			
Aggregate Limit	\$3,000,000	None			
COVERAGES	EMC (Renewal)	LWMMI			
General Liability	\$29,029	\$18,873			
Police Prof. Liability	\$10,779	\$12,867			
Public Officials Liability	\$13,753	\$33,854			
Airport Liability	\$2,219	\$1,500			
Data Compromise	\$404	Incl.			
Cyber	None	Incl.			
Crime	\$930	\$869			
Umbrella	\$9,973	Incl.			
Auto Liability	\$81,377	\$12,211			
Auto Physical Damage	Incl.	\$25,197			
Inland Marine	\$1,898	Incl.			
Volunteer					
Accident/Liability	Incl.	Incl.			
Employment Practices					
Liability	Incl.	Incl.			
Equipment Breakdown	Incl.	Incl.			
Property Insurance	\$77,603	\$62,074			
Work Comp	\$129,677	\$128,597			
TOTAL PREMIUM	\$357,642	\$296,042			

As staff was working through this process, there were several gaps identified in the City's insurance coverage. These gaps include the **lack of Cyber Liability Insurance** and the **underinsurance of the coverage limit**. The City is currently insured for \$3,000,000 with a \$3,000,000 aggregate. The vast majority of other municipalities in our region, as well as most municipalities in Wisconsin with a similar population, have at least \$5,000,000 of coverage.

Table 4 compares the cost and coverage proposals from all four agencies. Note the coverage limits, deductibles, and aggregate limits. The proposals consist of the recommendations for coverage by the insurance agents, so they are not an exact comparison.

Table 4: 2021-2022 Insurance				
	EMC	CIC	LWMMI	CVMIC
Coverage Limit	\$3,000,000	\$5,000,000	\$5,000,000	
Deductible (Auto)	\$500	\$1,000	\$500	\$1,000
Deductible (Property)	\$5,000	\$1,000	\$1,000	\$1,000
Deductible (Gen Liability)	\$0	\$1,000	\$2,500	\$25,000
				\$100,000 out of pocket
Aggregate Limit	\$3,000,000	None	None	max.
COVERAGES	EMC	CIC	LWMMI	CVMIC
General Liability	\$29,029	\$106,013	\$20,242	\$53,000
Police Prof. Liability	\$10,779	Incl.	\$14,418	Incl.
Public Officials Liability	\$13,753	Incl.	\$37,874	Incl.
Airport Liability	\$2,219	\$2,219	\$1,500	None
Data Compromise	\$404	Incl.	Incl.	Incl.
Cyber	\$5,509	Incl.	\$4,938	Incl.
Crime	\$930	Incl.	\$869	\$690
Umbrella	\$9,973	Incl.	Incl.	\$3,267
Auto Liability	\$81,377	Incl.	\$12,965	Incl.
Auto Physical Damage	Incl.	\$29,348	\$25,197	\$23,937
Inland Marine	\$1,898	Incl.	Incl.	Incl.
Volunteer				
Accident/Liability	Incl.	Incl.	Incl.	\$37
Employment Practices				
Liability	Incl.	Incl.	Incl.	\$6,820
Equipment Breakdown	Incl.	Incl.	Incl.	\$2,139
Property Insurance	\$67,457	\$57,332	\$62,074	\$59,107
Work Comp	\$129,677	\$132,268	\$128,597	\$113,499
Estimated Claims under				
\$25K (Ave. 2017-2021)*	n/a	n/a	n/a	\$9,582
TOTAL PREMIUM	\$353,005	\$327,180	\$308,674	\$272,078

<sup>\*</sup>CVMIC has a \$25,000 deductible for liability insurance claims. The premium paid to CVMIC is lower than the other insurance carriers, but the City is responsible for investigating and adjusting claims, as well as paying out valid claims under the \$25,000 deductible. In order to compare the cost of these coverages, staff included the average cost of all of the general liability claims paid by EMC from 2017-2021. That average is included in the cost of the premium to more accurately predict the City's total out-of-pocket expenses.

**EMC** is the City's current insurance provider. The proposal is the most expensive, and the coverage limit proposed is \$3,000,000. Additionally, the annual aggregate limit is \$3,000,000. The City has never gotten close to that limit, but none of the other proposals have an annual aggregate limit. The proposal includes \$1,000,000 in cyber liability coverage with a \$1,000 deductible. Note that EMC has no deductible for general liability and adjusts claims from the first dollar.

**CIC** is proposing a \$5,000,000 limit, \$1,000 deductible for auto, property, and liability, and no aggregate limit. However, the total premium cost is \$327,180. \$1,000,000 of cyber liability

coverage is included with the existing premiums. The cyber deductible is \$5,000 with an annual aggregate of \$1,000,000. CIC does not provide airport liability coverage, and is proposing to remain with QBE for \$2,219, which is included in the total premium.

**LWMMI** is proposing a \$5,000,000 limit, \$500 auto deductible, \$1,000 property deductible, \$2,500 general liability deductible, and no aggregate limit for \$308,674 in total premiums. This proposal includes \$1,000,000 in cyber liability coverage with a \$5,000 deductible. LWMMI insures vehicles that are less than 10 years old and over \$100,000 in value and vehicles that are less than 5 years old and under \$100,000 for replacement cost, instead of actual cash value. This is important as the actual cash value of a vehicle decreases substantially within the first few years of ownership. The property insurance provides coverage for replacement cost of all contractor's equipment (also referred to as inland marine) without coinsurance. LWMMI represents 467 other municipalities in Wisconsin (no towns). They will adjust all claims starting at the first dollar, which means City staff will not be responsible for managing claims under the amount of the deductible. LWMMI will provide a free appraisal to verify values, and the proposal includes a loss control service plan.

**CVMIC** is proposing \$5,000,000 in coverage with a \$1,000 deductible for auto and property insurance for \$262,496. This is the least expensive option, but note that the general liability insurance deductible is \$25,000. Any claim under \$25,000 would not be covered by insurance and would be investigated and adjusted by City staff with assistance from CVMIC. There were 45 such liability claims against the City from 2017 through March 11, 2021, with a total of \$47,909 paid by EMC. To account for the additional out of pocket expenses for the City if CVMIC is chosen, staff took the average of the general liability claims from 2017-2021 under \$25,000 and added it to the premium to provide the total premium, which is \$272,078. CVMIC's automobile physical damage policy provides replacement cost for all heavy-duty equipment and passenger vehicles less than 5 years old. If using CVMIC, the City would need to purchase airport liability insurance for an additional cost, which is not included in the total premium. Similarly, the work comp insurance premium seems to be based on 2020 payroll expenses, instead of 2021. Are you can see from Table 4, the other 3 work comp premiums are consistent, and CVMIC's premium is similar to the City's 2020 premium (\$113,652). If the airport liability insurance and work comp premiums are added to the total premium for CVMIC, it becomes \$289,395.

Table 5 compares services provided by each of the four insurance carriers. The services highlighted in yellow are particularly important to City staff. Of those 6 important services identified, LWMMI provides all of them; CIC provides 4; and CVMIC and EMC provide 3.

Table 5: Insurance Carrier Service Con				
Insurance Services Provided	EMC	CIC	LWMMI	CVMIC
Appraisal to Verify City Values	No	No	Yes	No
Dividend Program	No	Yes	Yes	Yes
HR & Employment Practices Training	No	Yes	Yes	Yes
Human Resources Consulting	No	No	Yes	Yes
Identity Recovery Coverage	Yes	Yes	Yes	Yes
Information Technology Risk				
Assessment	No	No	No	Yes
Land Use Claims Coverage	Yes	Yes	Yes	No
Liability Coverage inclusive of				
Personal Injury	Yes	Yes	Yes	Yes
Loss Control Service Strategy				
Provided	No	No	Yes	No
Management/Supervisory Training	No	Yes	Yes	Yes
Mental Health Assistance Program	No	No	No	Yes
No-Fault Water & Sewer Back Up				
Optional Coverage (additional				
premium)	No	No	Yes	No
Prior Acts Coverage	Yes	Yes	Yes	Yes
Protective Services Accreditation				
(WILEAG or CPSE) Assistance	No	No	No	Yes
Return to Work Program	Yes	Yes	Yes	No
Risk Management Training	No	Yes	Yes	Yes
Safety Grant Program	No	No	Yes	Yes
Safety Training	Yes	Yes	Yes	Yes
Tax Dispute & Assessment Coverage	No	Yes	Yes	No
Work Comp Nurse Triage Program	Yes	Yes	Yes	No

#### **FINANCIAL ANALYSIS**

Table 6 shows the potential savings to the City in premiums if the City switches to a different insurance carrier, or in the case of EMC, switches from a \$1,000 property insurance deductible to a \$5,000 property insurance deductible.

Table 6: 2021-2022 Insurar				
	EMC	CIC	LWMMI	CVMIC
Total Proposed Premium	\$353,005	\$327,180	\$308,674	\$272,078
Standard EMC Renewal				
Premium (From Table 3)	\$357,642	\$357,642	\$357,642	\$357,642
Potential Savings from				
Proposals	\$4,637	\$30,462	\$48,968	\$85,564

CIC's proposal provides \$30,462 in savings to the City. LWMMI provides \$48,968 in savings, and CVMIC provides \$89,529 in savings. While switching to CVMIC will save the City the most money and be the cheapest option moving forward, it also increases the City's risk due to the high general liability deductible and substantially increases the time City staff would be dedicated to managing claims and coordinating the insurance program.

#### RECOMMENDATION

Staff recommends that the City Council contract with R&R Insurance and LWMMI to provide insurance and loss control services for the City of Fort Atkinson starting on July 1, 2021 through June 30, 2022. This recommendation is based on the following factors:

- Cost of Premiums: \$308,674, providing \$48,968 in savings over 2020;
- First dollar coverage for claims (staff time saved);
- Vehicles purchased for over \$100,000 and that are less than 10 years old and vehicles purchased for under \$100,000 and that are less than 5 years old are insured at replacement cost;
- **Dividend Program** that provides annual returns to the City;
- Loss Control Strategy will be implemented in 2021 to identify and mitigate risk;
- **Rebound Program** to get employees back to work safely and efficiently;
- Municipal-specific HR Consulting Services, which may allow the City to reduce or eliminate use of MRA as HR consultant;
- Management and Supervisory Training for current and future supervisors;
- Possibility for no-fault water and sewer back up coverage for an additional premium;
- Safety training and a safety grant program for equipment; and
- Workers Compensation Nurse Triage program (employees injured on the job can call immediately to report claim and seek medical advice).

#### **ATTACHMENTS**

EMC COFA Renewal Premium Comparison; CIC COFA 2021-2022 Coverage Proposal; R&R/LWMMI COFA 2021-2022 Insurance Proposal; CVMIC COFA 2021-2022 Coverage Proposal

**CITY OF FORT ATKINSON** 

\$1000 auto ded

\$5000 prop ded \$10,000 prop ded per expiring Line of Business 2021 Renewal 2021 Renewal 2021 Renewal 2020 Renewal 2019 Renewal 2018 Renewal 2017 Renewal 2016 Renewal 2015 Renewal 2014 Renewal 2013 Renewal 2012 Renewal \$ 61,455 \$ 61,103 \$ Property 67,457 77,603 \$ 73,433 \$ 64,425 \$ 62,403 \$ 61,364 | \$ 62,874 | \$ 58,663 \$ 55,530 | \$ 51,828 **Builders Risk** \$ 29,029 \$ 29,029 \$ 29,029 \$ 37,973 \$ 38,240 \$ 38,478 \$ 37,928 \$ 37,493 \$ 37,727 \$ 37,748 \$ 35,814 \$ 33,471 Liability **Employee Benefits** incl Crime \$ 930 \$ 930 \$ 930 \$ 887 \$ 882 \$ 914 \$ 914 \$ 1,105 \$ 1,141 \$ 1,105 \$ 1,125 1,105 \$ \$ 1,898 \$ 1,898 \$ 1,898 \$ 1,813 | \$ 1,762 \$ Inland Marine 1,762 \$ 1,762 \$ 2,170 | \$ 2,158 \$ 2.083 \$ 1,998 \$ 1,883 \$ 81,377 \$ 78,509 \$ 81,377 \$ 67,650 \$ 51,350 \$ 44,290 \$ Commercial Auto 61,581 \$ 56,011 46,482 \$ 47,384 \$ 48,174 \$ 45,154 Linebacker 13,753 \$ 13,753 \$ 13,753 \$ 11,090 \$ 6,417 | \$ 6,210 \$ 6,334 \$ 6.048 \$ 6,048 \$ 5,924 \$ 5,536 \$ 5,202 (Public Official) \$ Law Enforcement 10.779 \$ 10.779 \$ 10.779 \$ 8.547 \$ 5.904 | \$ 5,626 5.484 \$ 5.884 \$ 5,705 \$ 5.926 \$ 5.557 | \$ 5.557 404 \$ 404 \$ \$ 404 \$ 404 \$ 404 \$ 574 574 \$ 574 \$ **Data Compromise** 404 404 \$ 677 \$ 9,973 \$ 8,339 \$ Umbrella 9,973 \$ 9,973 \$ 6,814 | \$ 5,917 \$ 5,930 | \$ 6,572 5.886 \$ 5.963 | \$ 5.586 \$ 5,310 \$ 215,600 206,730 \$ 225,746 \$ 210,136 186,429 \$ 171,209 \$ 167,692 166,367 \$ 165,406 159,977 \$ 149,530 \$ 177,725 Worker's Comp 129,677 129,677 \$ 129,677 113,652 112,829 \$ 136,822 155,006 138,716 136,348 \$ 156,771 155,022 136,635 Experience Mod 0.97 0.97 0.97 0.84 0.75 0.91 0.95 0.85 0.91 1.06 0.97 0.91 **TOTALS** 345.277 336.407 355,423 323,788 299,258 314,547 326,215 306,408 302,715 322,177 314,999 286,165 General Liability AUDIT 288 \$ (496) \$ 366 (255) \$ (1,573) \$ (104)(2,077) \$ (44)Automobile AUDIT (2.809)(7,569)Worker's Comp AUDIT (1,637) \$ 1,224 (1,556) \$ 7.695 6,423 (5,129) \$ (14,284)(3,816)W.C. Dividend 13% 16% 12% 10% 10% 10% 14% 14% 12% 12% 17% 25% W.C. Dividend given (17,791) \$ (19,326) \$ (21,483) \$ (17,569)(17,133) \$ (18,197) \$ (23.925) \$ (33,205)W.C. Dividend estimate (12,967)(12,967)\$ (12,967)\$ (14,774)**NET Total** 280,118 \$ 296.341 302.680 \$ 296,900 291.750 \$ 297.278 \$ 274,713 \$ 249,100 **Estimate NET Total** \$ 332,310 \$ 323,440 \$ 342,456 \$ 309,014

#### 2021 Insurance

2011 Renewa	20	10 Renewal	20	09 Renewal	20	08 Renewal
\$ 50,138	_	46,645	\$	44,839	\$	43,246
n/ \$ 31,326 inc limits		3,080 28,014	\$	27,875	\$	27,292
incl		incl		incl	\$	554.00
\$ 98	5 \$	1,096	\$	1,048	\$	1,163
\$ 3,039	\$	2,463	\$	2,463	\$	2,463
\$ 56,909 inc limits	5 \$	52,615	\$	48,214	\$	45,618
\$ 4,929	\$	4,647	\$	4,647	\$	4,033
\$ 5,926	\$	4,271	\$	5,339	\$	5,339
\$ 5,649	\$	9,792	\$	10,162	\$	13,342
\$ 158,89	7 \$	152,623	\$	144,587	\$	143,050
\$ 110,252 \$ 0.74		104,084 0.75	\$ \$	112,786 0.78	\$ \$	138,560 0.88
\$ 269,149	\$	256,707	\$	257,373	\$	281,610
\$ 1,233	\$ \$	710	\$	602 395	\$	288 3,551
\$ 3,224		919	\$	10,010	\$	(1,282)
25% \$ (28,369	9) \$	20% (21,001)	\$	20% (24,559)	\$	20% (27,456)
		·		·		,
\$ 245,23	7 \$	237,335	\$	243,821	\$	256,711
I	I		l		l	

City of Fort Atkinson

2021

Risk Management Proposal



## CITY OF FORT ATKINSON - PREMIUM SUMMARY

<u>Coverage</u>	20-21 EMC Expiring	21-22 CIC Proposed
Property	\$95,220	\$57,332
Blanket Building Limit	\$61,028,196	\$61,028,196
Blanket Contents Limit	\$3,066,446	\$3,066,446
Blanket Property in the Open Limit	\$7,877,493	\$7,877,493
Property Deductible	\$1,000	\$1,000
Equipment Breakdown / Boiler & Machinery	\$1,813	Included
General Liability	\$37,673	\$106,013*
Limits:	\$2M Occurrence	\$5M Occurrence
	\$4M Aggregate	\$NA Aggregate
Public Officials Errors & Omissions	\$11,312	Included
• Employment Practices Limits	\$2M Occurrence	\$5M Occurrence
	\$2M Aggregate	\$NA Aggregate
Fire/Police Professional Liability	\$8,718	Included
Limits:	\$2M Occurrence	\$5M Occurrence
	\$2M Aggregate	\$NA Aggregate
Cyber Liability	\$404	Included
Limits	\$50K Data Compromise+	\$1M Data Compromise+
Auto Liability	\$44,139	Included
Limits	\$2M	\$5M
Auto Physical Damage	\$22,733	\$29,348
Comprehensive Limit	\$5,881,926	\$5,881,926
Collision Limit	\$5,881,926	\$5,881,926
Deductible	\$1,000	\$1,000
Umbrella	\$8,422	Non Applicable
Limits	\$1M	
Sub-Total	\$230,434	\$192,693
Worker's Compensation	\$132,268	\$132,268
Payroll	\$5,611,328	\$5,611,328
Experience Modification	0.97	0.97
Dividend Offer*	13% Flat	10% Flat + Variable
Annual Premium	\$362,702	\$324,961

<sup>\*</sup> CIC has a \$1,000 liability deductible included on the Liability form

<sup>\*</sup> Crime and treasures bond TBD

<sup>\*</sup> Airport Liability we propose staying with QBE

<sup>\*</sup> Quote based on exposures provided as of 5-21-2021

## MUNICIPAL LIABILITY

## City of Fort Atkinson

#### ONE SINGLE POLICY PROVIDES COVERAGE FOR:

- General Liability
- Auto Liability
- Public Officials Errors & Omissions
- · Fire/Police Professional Liability
- · Employment Practices

## \* ALL POLICIES ARE OCCURRENCE BASED, VERSUS CLAIMS-MADE

#### NON-MONETARY DAMAGES

Injuctive actions requesting plaintiff's attorney's fees as monetary damages are a 'trigger' coverage

#### **COVERAGE BENEFITS**

- NO COVERAGE SUBLIMITS
- NO FAULT COVERAGE AS OFFERED BY MANY CARRIERS IS CONTRARY TO STATE STATUTE
- COVERAGE FOR DEFENSE COSTS OUTSIDE OF POLICY LIMITS
- PRIOR ACTS COVERAGE
- SEWER BACKUP: COVERED WHEN THE MUNICIPALITY IS NEGLIGENT AND LIABLE FOR DAMAGES. THERE IS NO SUBLIMIT FOR THIS COVERAGE.

## CYBER LIABILITY COVERAGE INCLUDED AT NO ADDITIONAL PREMIUM(\$1M AGGREGATE):

#### CYBER DEDUCTIBLE: \$5,000

Cyber and Privacy Liability Regulatory Fines

Media Offense Liability

System and Data Rectification Costs

Extortion Loss

Security Business Interruption Loss

Privacy Breach Notification

PCI Assessments

Social Engineering Loss

Telecommunication Fraud and Crypto-Jacking

Public Relations Expense

## LIABILITY COVERAGE INCLUDES A BROAD DEFINITION OF PERSONAL INJURY INCLUDING:

- 1. False arrest
- 2. Malicious Prosecution
- 3. Wrongful entry or eviction, or other invasion of the right of privacy
- 4. Libel, slander, or defamation of character
- Assault and battery, sexual harassment including workplace harassment
- Discrimination or other civil rights violation, including employment discrimination
- 7. Other civil rights violations including employment discrimination
- 8. Sexual harassment

\$1M Each Claim \$1M Each Claim \$1M Each Claim \$1M Each Occurrence \$300k Occurrence/\$300k Aggregate \$225k Limit - Included in Limit Above \$1M Each Occurrence

#### COVERAGE

Community Insurance Corporation drafted its own policy to provide the total scope of liability protection needed by, and preserving, the public entity protections afforded by Wisconsin statutes. Under this policy, we provide the following liability coverage parts:

- General Liability
- Personal Injury Liability, including a broad definition and coverage for discrimination, civil rights violations, and employment related actions;
- · Automobile Liability, including uninsured/underinsured motorist coverage;
- Public Officials Errors & Omissions

For the benefit of the insured, Community Insurance Corporation includes all of its coverage in ONE policy. This eliminates potential coverage gaps, coverage sub-limits, and reduces the potential for claims disallowance and multiple retentions.

Community has adopted the underwriting philosophy of protecting its insureds overall risk management cost and reducing "out of pocket" expenses by expanding the policy to respond to the changing needs of government and the litigation environment. For example, the policy was expanded to cover lawsuits seeking injunctive relief. Community defends its municipalities in all injunctive personal injury or errors and omissions suits. This practice not only protects a municipality's budget, but prevents a plaintiff's injunctive victory from leading to other lawsuits seeking monetary damages.

The Community policy features a broad definition of who is an insured: You, and Your past or present employees, while acting in the scope of their employment or authority, and authorized volunteers while acting for you or on your behalf, including all commissions, agencies, boards, districts, authorities, or similar entities when you retain the right to control the details of work of these individuals or entities. Anyone else is an insured while using, with your permission, an automobile you own, hire, borrow, except this insurance shall apply excess of any insurance of an owner of an auto you hire or borrow.

The following highlights the Community program coverage.

#### **GENERAL LIABILITY**

ONE SINGLE POLICY PROVIDES COVERAGE FOR GENERAL LIABILITY, AUTOMOBILE LIABILITY, PUBLIC OFFICIALS ERRORS & OMISSIONS, AND FIRE/POLICE PROFESSIONAL LIABILITY.

#### A. BODILY INJURY

Provides coverage for bodily injury, sickness, disability, or disease, sustained by a person, including death, alleged to be caused by the insured.

#### PROPERTY DAMAGE

Provides coverage for physical injury to or destruction of tangible property which occurs during the policy period including the loss of use thereof, or the loss of use of tangible property that is not physically injured or destroyed, that is caused by the insured.

#### B. PERSONAL INJURY

Means injury, other than bodily injury, arising out of one or more of the following offense:

- 1. False arrest, detention, or imprisonment, defective service of process;
- 2. Malicious prosecution;
- 3. Wrongful entry or eviction, or other invasion of the right of private occupancy;
- 4. Libel, slander, or defamation of character;
- 5. Assault and battery; sexual harassment, including workplace harassment
- 6. Discrimination or other civil rights violation, including employment discrimination
- 7. Other civil rights violations, including employment discrimination

#### C. PUBLIC OFFICIALS ERRORS & OMISSIONS

Means any misstatement or misleading statement or act or omission or neglect or breach of duty including malfeasance and nonfeasance by an insured in their capacity as insured.\*

\*Coverage is included for Police and Fire Departments operated by the municipality

#### **AUTOMOBILE LIABILITY**

#### A. BODILY INJURY

Provides coverage for bodily injury, sickness, disability or disease, sustained by a person, including death, alleged to be caused by an insured vehicle.

#### B. PROPERTY DAMAGE

Provides coverage for physical injury to or destruction of tangible property which occurs during the policy period including the loss of use thereof, or the loss of use of tangible property that is not physically injured or destroyed, that is caused by an insured vehicle.

#### C. UNINSURED/UNDERINSURED MOTORIST

The policy will pay all sums the insured is legally entitled to recover as damages from the owner or driver of an uninsured motor vehicle. The damages must result from bodily injury sustained by the insured caused by an accident. The owner's or driver's liability for these damages must result from the ownership, maintenance, or use of the uninsured motor vehicle.

#### COVERAGE LIMITS

Community provides its insureds with limits of liability on a **NON-AGGREGATE BASIS**. This means that should the unfortunate happen and the municipality sustains a loss or number of losses that uses up the limits of liability, there is no annual aggregate amount for a policy year. For example, if the municipality were to sustain a full policy limits loss, the municipality would have a fresh set of limits to apply to the next claim. Most commercial carriers use policy forms with an annual aggregate that limits the total amount of dollars that they would have to pay on behalf of their insureds. Community has no such limitation.

#### OCCURRENCE vs. CLAIMS-MADE COVERAGE FORMS

Community provides all of its coverage forms on a municipal-friendly occurrence basis, versus the insurer-friendly claims-made basis.

#### STABILITY

It is the goal of Community to assist our insureds in stabilizing insurance costs. Since 2002, we have met our goal by not raising our base rates and maintaining a stable insurance environment. While our competitors ride the roller coaster of rate increases and decreases, Community understands the complexity of your budget process and is committed to bringing your stability for this line item.

#### PREMIUM COST VS. COST OF RISK

Community provides the majority of its coverage under the general liability section of its policy. In doing so, many claims subject to deductibles of other carriers are avoided. For example, all civil rights, employment practices, and other allegations (including administrative hearings) typically brought under an Errors & Omissions policy, are covered under Community's General Liability Policy. The application of these deductibles is in addition to premium and considered the cost of risk. Merely comparing premium does not show complete cost of risk for the municipality.

#### PRF-CLAIM LOSS CONTROL

Often a municipality's administration staff is aware of situation that may give rise to a potential, full-blown claim. Most insurers do not respond until AFTER a claim for monetary damages has been presented. Community provides legal assistance to the municipality on a "pre-claim" basis. This assistance provides the municipality with the assurance and support for their response to the situation BEFORE the claim is presented. In fact, in the majority of cases, a full-blown claim is avoided using this technique. Should a claim be presented, the municipality has already been preparing a defense in response to the allegations.

#### MONETARY DAMAGES

Many insurance carriers require that a claim for monetary damages be presented before coverage is 'triggered.' Community recognizes that often, claims are presented that request that an activity stop with no request for monetary damages. However, in most cases, these injunctive actions do request for plaintiff's attorney's fees as monetary damages and thus, 'trigger' coverage.

#### CLAIMS

When the unfortunate occurs and a claim is filed, our six (6) member claims and litigation staff will be there to assist you in the field adjusting, consultation, and takes the claim right through the courtroom. Working closely with our approved defense firms, we have been extremely successful in defending many noteworthy cases in Wisconsin courts and federal actions, as well.

Community commits to a claimant contact within 24 hours to meet the needs of our municipal clients. This procedure is monitored by the claims management staff at Aegis Corporation.

Further, strive to work closely with our municipal clients, by setting review schedules to keep you informed.

#### RISK MANAGEMENT

Community provides a broad selection of training topics and risk management consultation directly to its insureds. In addition to on-site trainings, seminar-based group training, and "train-the-trainer" programs, Community offers web-based training with varied risk management programs, *at no cost*.

## WORKER'S COMPENSATION

## City of Fort Atkinson 7/1/21 - 7/1/22

#### WORKER'S COMPENSATION

8810 - CLERICAL

8810 - CLERICAL

7704 - FIREFIGHTERS

9412 - MUNICIPAL OPERATIONS - CITY

7720 - POLICE OFFICERS

7520 – WATERWORKS

	TATITOLL	THEIMIOIM DI CE 155
•	965,440	1,834
•	484,702	921
•	416,674	15,417
-	2,090,965	75,484
•	1,400,770	44,404
•	252,777	9,454
•		
•		
	STANDARD PREMIUM	147,514
MOD FACTOR:	.97	143,089
PREMIUM DISCO	UNT AT 8.5%	(12,163)

TERRORISM ENDORSEMENT EXPENSE CONSTANT

PAYROLL

1,122 220

ESTIMATED ANNUAL PREMIUM

132,268

PREMIUM BY CLASS

#### **DIVIDEND PROPOSED\*:**

10% Flat Dividend (with 65% Loss Cap) + Loss Sensitive Slider:

Flat = \$13,227 Sliding Scale Max = \$33,067 Maximum Possible Dividend = \$46,294

- \* Flat Dividend is calculated based on Total Incurred Claims 3 months after policy expiration
- \* Sliding Dividend is valued and payable 12 months after policy expiration.

A Return to Work Program is required to qualify for a dividend as well as utilizing the Nurse Care line for injuries.

## COMMUNITY INSURANCE CORPORATION CARE LINESM

POWERED BY PARADIGM®

#### 24/7 CAPABILITIES

## REDUCTION IN WORKER'S COMPENSATION COSTS

The Care Line Nurse will walk the employee through the facts of the injury including when it happened, when symptoms were noticed, first treatment, and prior history. In some instances, the employee's medical concern isn't worker's compensation related, but sustained on personal time. After speaking with the Care Line Nurse about causation and determining that the injury was sustained on personal time, the employee's often pursue treatment on their own, through their health insurance. We have found that employee's appreciate speaking with the nurse as a feel good' experience for them. This can be effective in limiting the number of legitimate worker's compensation claims.

#### SITE SPECIFIC MEDICAL PLANS

The Care Line Nurses will identify, in advance, various occupational health clinics, post-accident drug testing facilities, orthopedic specialists, and emergency departments in order to be able to assist instantly. We will contact these clinics to lay out a specific groundwork for the handling of your occupational health needs, including your policy on return-to-work.

## REDUCTION IN EXPERIENCE MODIFICATION FACTOR

Due to the early intervention and immediate contact with the provider's office, the Care Line Nurse will coordinate an early return-to-work, reducing or eliminating lost time claims. The claim will remain a medical only, which in Wisconsin, qualifies for a 70% reduction in overall claims costs. This means your organization's Experience Modification Factor (or, Mod) will be directly impacted by avoiding lost time claims through our approach. This will have a direct impact on your annual worker's compensation premium, as the Mod is a weighted factor in calculating premium.

## MITIGATION OF OVERALL WORKER'S COMPENSATION CLAIMS COST

With the Care Line Nurse being the first point of contact following a work-related injury, we are able to institute early intervention in order to mitigate overall worker's compensation costs. The nurse will work with the employee to confirm causation, diagnosis, treatment, appropriate diagnostics, and proper providers. The nurse will also immediately contact the provider's office to discuss the employee who is on their way and lay out an immediate return-to-work. The employee no longer has to try and navigate through the complex health system on their own.

#### **AREA PROVIDERS NETWORK**

Prior to the specific Care Line program effective date, quality providers in the area are identified. In Wisconsin, we cannot direct treatment, however, if we can suggest or recommend an employee to a provider within the area, we will do so.

#### OSHA RECORDABILITY IMPACT

The Care Line Nurses are trained to contact the provider's office prior to the employee's initial visit in order to set the stage for the OSHA impact. Our Care Line Nurses are trained on what constitutes an OSHA recordable. Therefore, based upon the facts of the injury, if there is any opportunity for the nurse to speak with the provider's office and request, for example, a butterfly bandage instead of sutures, we will proceed accordingly. All OSHA impact opportunities are recorded and presented to the employer on a quarterly basis. This initiative has proven to hugely successful for Care Line participants thus far.

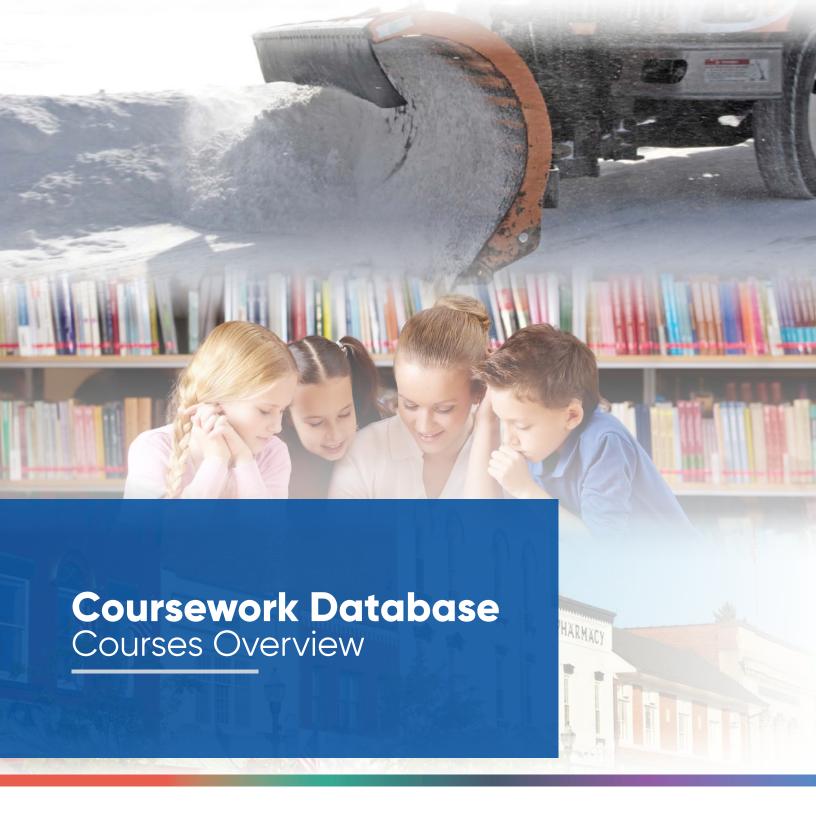
## ELIMINATES UNNECESSARY EMERGENCY ROOM VISITS

The Care Line Nurse will speak with the employee regarding the injury, whether occupational or nonoccupational, and discuss appropriate treatment options. If treatment with a physician is warranted, the Care Line Nurse will guide the employee to an occupational health clinic orgeneral health clinic and only use an emergency room when its absolutely necessary for emergent needs. Eliminating emergency room visits that are unnecessary is a major cost savings initiative for both worker's compensation and health insurance.



## Community Insurance Corporation – Identity Recovery Coverage

	HSB Identity Recovery coverage provides insurance protection and professional help to assist
What is Identity Recovery	
Coverage for Employees?	employees with identity theft. The coverage combines both identity theft insurance with services that help victims restore their credit history and identity records to pre-theft status.
Who is covered?	The service and coverage applies to permanent (full-time and part-time, elected and appointed
	officials) employees of the insured. This also includes household family members of the employee.
	Out of Pocket Expenses
	o Includes:
	<ul> <li>Legal Fees for answer of civil judgements and defense criminal charges</li> </ul>
	<ul> <li>Phone, postage, shipping fees</li> </ul>
What does it cover?	<ul> <li>Notary and filing fees</li> </ul>
	<ul> <li>Credit Bureau reports</li> </ul>
	Lost Wages and Child or Elder Care
	Mental Health Counseling
	Miscellaneous Expenses
	Monies stolen or fraudulently charged to the insured
What does it not cover?	<ul> <li>Note: *These monies are usually recoverable directly from the financial institution*</li> </ul>
what does it not cover?	<ul> <li>Losses that arise from the insured's fraudulent or criminal acts</li> </ul>
	Losses that are not reported in writing to police
When is coverage triggered?	Coverage is provided on a "discovery" basis with a 60 day reporting requirement.
5 55	Help Line (Phone Number: 1-833-889-9042)
	Access to toll-free Help Line
	Experienced identity theft counselors who can answer questions and provide
	useful information/resources to identity theft victims.
	<ul> <li>All calls to Help Line receive counseling with no requirement to verify coverage.</li> </ul>
	<ul> <li>Ability to initiate process to request Case Management Services</li> </ul>
	Employees will need to be verified by the insured as a valid permanent
	employee prior to Case Management Services.
What services are provided?	Ability to initiate process to submit Expense Reimbursement claim
	Case Management
	Dedicated case manager for verified employees
	Helps employee with restoration work that would otherwise be done by the employee.
	Reduces personal time required from the employee to restore his orher
	identity and credit ratings.
	<ul> <li>Helps assist employees that are at an elevated risk due to a lost/stolen wallet or as a</li> </ul>
	result of having their personal information breached by a third party.
	<ul> <li>Helps the employee restore important identity related documents.</li> </ul>
	Annual Aggregate per "Identity Recovery Insured" = \$25,000 Total
	Number of claims does not matter. Limits apply for a 12 month period.
Limits of Coverage	Lost Wages and Child/Elder Care Sublimit = \$5,000 Total
Limits of coverage	Mental Health Counseling Sublimit = \$1,000 Total
	Miscellaneous Expenses Sublimit = \$1,000 Total
Is there a deductible with	- Miscenaricous Experises Submitte - \$1,000 Total
	No, this coverage is not subject to a deductible.
this coverage?	
Danastina Danastina	In the event of a claim, you will call the HSB Identity Recovery Help Line (Phone Number: 1-833-889-
Reporting Procedures	9042). When reporting a claim, please identify you are a member of Community Insurance
	Corporation. HSB will then confirm with us that the entity is covered.





Wisconsin County Mutual Insurance Corporation

















The County Mutual and Community
Insurance Corporation recognizes the
difficulty of facilitating time during the work
day to coordinate and execute training. We
are proud to offer web-based training to
all of our clients at no additional cost. The
training module allows department or risk
management staff to coordinate training
sessions at the member's leisure.

#### **ADMINISTERING TRAINING**

Insureds are encouraged to develop a structure for managing employee information within the Coursework Database and identifying a point of contact for keeping up with employee performance. This individual, the Administrator, will have the ability to add/delete employees, assign courses, view quiz performance and run reports.

Employees can be organized into Groups, allowing the Administrator to assign a customized curriculum of courses based on job duties or roles. For instance, a human resources department employee is going to be concerned with Human Resources: The Hiring Process & FMLA course and not with Auger or Wood Chipper Safety.

#### **COURSES**

Courses are organized in sub-sections of a greater topic. A slide is devoted to each sub-

section and will either contain text content or a short video clip.\* Employees will move from slide to slide to complete a course.

Following completion of the course, the employee will be given a short quiz to ensure the material is learned. Once the employee has completed the quiz, he/she will receive immediate feedback on their performance on the quiz, and why/why not the answer they selected was correct. The employee's score will be made available to the Administrator to view. The Administrator can then reassign the course to the employee, or suggest further more directed training on the subject.

#### **TECHNICAL SUPPORT**

If you are interested in setting up your organization on the Coursework Database, have technical questions or concerns, please contact Josh Dirkse at josh@aegis-wi.com or at 800-236-6885.

#### **ABOUT THIS GUIDE**

Each course has been marked as being relevant training for each of the entities insured by the County Mutual and Community Insurance Corporation.

**COUNTIES** 

**MUNICIPALITIES** 

S SCHOOLS

This document is an overview of the courses currently available on the Coursework Database website. Annually, the County Mutual and Community Insurance Corporation add 4 courses to the Database. If you have any recommendations regarding videos, please contact your Risk Management Consultant.















#### **AUGER SAFETY**

#### PRESENTER VANCE FORREST

When there's snow on the group there are plows on the road. While your responsibility is to provide safe and clear travel for motorists, you also need the be sure that you never overlook your own safety. The Auger Safety program will examine work practices that are critical to your safety while working around augers and spinners.



#### **AVOIDING ANIMAL & INSECT BITES**

#### PRESENTER JOSH DIRKSE

Bites and sting risks from animals or insects are a hazard to anyone working in the field. This course will provide an overview of the risks posed by animals and insects, such as dogs and cats, and bees and ticks. You will also learn about proper personal protective equipment (PPE) to utilize in various circumstances, and what to do in the event you are bitten or stung.



#### **BULLYING IN THE WORKPLACE**

#### PRESENTER JODITRAAS

Workplace bullying isn't a new phenomenon, however, it is becoming more prevalent. This video will help you identify bullies, and give you information on what you should do if you experience or witness bullying in your workplace.



#### **BLOODBORNE PATHOGENS**

#### PRESENTER JODI TRAAS

This program is designed to provide a basic understanding of bloodborne pathogens including commons modes of their transmission, methods of prevention and other pertinent information that will help you safely and effectively deal with bodily fluids you may encounter in your workplace.



#### **CHAIN SAW SAFETY**

#### PRESENTER DEBBY DEWITT

The chain saw is one of the most efficient, productive, and dangerous portable tools used in any industry. This training is designed to give you basic information needed to operate a saw properly and help you avoid injury.



#### **CONCUSSION MANAGEMENT PLANS**

#### **PRESENTER** VANCE FORREST

Concussions are on the rise of national awareness, especially those experienced by student athletes. The long-term effects of concussions, if not discovered immediately and remedied, can be life threatening. School Districts must respond by implementing guidelines and policy that addresses concussions experienced by student athletes. This course provides and overview of the law governing concussions and provides policy guidance on developing and implementing your own Concussion Management Plan.



#### **CONFINED SPACES**

#### PRESENTER COUNTY MUTUAL

If you are required to work in a confined space, do you know what steps to take to ensure your safety and the safety of others? This training is intended to increase your awareness of the safety issues involved when working in a confined space. You attention to these issues could save lives.







#### **CYBER RISKS: AVOIDING SOCIAL ENGINEERING TACTICS**

#### PRESENTER JOSH DIRKSE

Social engineering is an increasingly popular method of perpetrating crimes - especially online. This course provides an overview of social engineering tactics and how you can best protect yourself, and your organization, from becoming a victim.



#### **CYBER RISKS: DATA BREACHES & IT SECURITY RESPONSE PLANS**

#### PRESENTER JOSH DIRKSE

Today's public entities face a large exposure in the collection and storage of personally identifiable information, payment and bank account transactions, tax records and medical information. Understanding the trends and anatomy of data breaches is the first step in responding to these exposures. Having a coordinated response is also vital to ensuring victims of a data breach are remedied and the loss to the entity's reputation is not harmed. This course will present data breaches, provide an overview as to how they are perpetuated, and what you can do to respond.



#### **DANGERS OF DROWSY DRIVING**

#### PRESENTER JODITRAAS

The dangers of drowsy and fatigued driving are real - and chances are you've experienced it. This course will provide an overview of the dangers of drowsy and fatigued driving and show how it can impair judgment, performance, and reaction times while driving. This course will also provide the common risk factors for drowsy driving and tips on how to stay alert, and as a result, safe, behind the wheel.



#### **DE-ESCALATION & DEFENSE**

#### PRESENTER JODITRAAS

Your workplace is an environment for employees to come together for a common goal of success. Keeping this environment safe and free from threatening situations is essential to that goal. This training is designed to review the necessary steps and work practices you can take to ensure you personal safety.



#### **DEFENSIVE DRIVING**

#### PRESENTER DEBBY DEWITT

The truth is, the longer we have been driving, the less we remember the rules of the road. Think about it - could you pass the State Division of Motor Vehicles license test if you took it today? Sadly, most of us would not. This training is intended to serve as a refresher that will enhance driver safety and minimize accidents and injuries.



#### **DIVERSITY & ETHICS IN THE WORKPLACE**

#### PRESENTER NICK DILLON

The purpose of this training is to help you gain a better understanding of harassment, diversity, and interpersonal ethics as whole. This training will also ensure you have an understanding of your employer's commitment not to tolerate harassment and know what to do when diversity is not respected.



Coursework Database





#### **DRUG & ALCOHOL AWARENESS FOR SUPERVISORS**

#### PRESENTER NICK DILLON

Drugs and alcohol present a significant hazard if consumed. This training will present the numerous issues associated with the use and influence of drugs and alcohol, as well as common symptoms that may be present in employees and recognized by supervisors.

CMS

#### **ELECTRICAL SAFETY**

#### PRESENTER JODITRAAS

Electricity is one of the most common causes of fire in homes and in the workplace. Whether it's unsafe installation, the environment, or unsafe work practices, it is important to understand electricity and how to handle it safely. This video will present various ways to protect electrical sources and safe work practices to utilize when working with electricity.

CMS

#### **EMERGENCY ACTION PLAN**

#### PRESENTER COUNTY MUTUAL

Fires and explosions in the workplace kill or injure more than 2,500 Americans each year. Along with these risks, casualties can also be caused by other emergencies like bomb threats, toxic vapors, and natural disasters like blizzards and tornados. The best way to prepare for these dangerous situations is to make sure your workplace has a detailed Emergency Action Plan.

CMS

#### **ERGONOMICS & WORKSTATION DESIGN**

#### PRESENTER JODITRAAS

Ergonomics is a valuable approach to reducing the financial costs and human suffering from work-related musculoskeletal disorders. The good news is that ergonomics can be carried our effectively and eliminate ergonomic job hazards and risk factors. This training will give you the tools needed to identify ergonomic problems and develop solutions. You will learn information on work station design, proper lifting techniques, and healthy stretches.

CMS

#### **EXCAVATION AWARENESS**

#### PRESENTER NICK DILLON & DEBBY DEWITT

Excavation work is one of the most dangerous of all municipal operations. This course is designed to provide you with the basic information you need to work safely while performing this type of work.

CM

#### FIRE INVESTIGATIONS

#### PRESENTER COUNTY MUTUAL

This detailed course will explain the importance of fire investigations in determining proper cause and identifying starting points.

M

#### **FORKLIFT SAFETY**

#### PRESENTER NICK DILLON

In 1999, OSHA updated and finalized the standard for forklift operation. This training will highlight key components of this standard. Maintenance, loads, traveling, guarding, and hazard evaluation will al be covered.

CM





#### **GHS - HAZARD COMMUNICATION**

#### PRESENTER DEBBY DEWITT

For the first time in nearly 30 years, the U.S. Occupational Health and Safety Administration (OSHA) has updated its Hazard Communication Standard. These changes brought regulations in line with the creation of the Globally Harmonized System commonly referred to as GHS. This training discusses key points of the GHS System of Hazard Identification.



#### **HAZING AWARENESS & PREVENTION**

#### PRESENTER JODITRAAS

Hazing is a prevalent form of harassment in today's society. It requires a victim to participate in embarassing, harmful, and sometimes violent actions to create a sense of belonging on a particular team or in a particular group. This course provides guidance on recognizing hazing types and behaviors and well as provides concrete guidance on the importance of establishing an anti-hazing policy.



#### **HEARING CONSERVATION**

#### PRESENTER NICK DILLON

Every year, approximately 30 million people in the United States are occupationally exposed to hazardous noise. Fortunately, the incidence of noise-induced hearing loss can be reduced or eliminated through the successful application of engineering controls and hearing conservation programs. This training will help you understand how your ears and hearing work, and what you can do to protect your hearing while on the job, and off.



## HIPAA: INTRODUCTION TO THE HEALTH INSURANCE PORTABILITY & ACCOUNTABILITY ACT

#### PRESENTER MEGHAN O'CONNOR, VON BRIESEN & ROPER, S.C.

This course provides a detailed introduction to HIPAA and the key principles under the law, stakeholders, and important penalty and enforcement information.



#### **HIPAA: RISK MANAGEMENT RECOMMENDATIONS**

#### PRESENTER RYAN SIEHR, VON BRIESEN & ROPER, S.C.

This course recommends important risk management considerations and guidelines that address common exposures of protected health information under HIPAA.



#### **HUMAN RESOURCES: THE HIRING PROCESS & FMLA**

#### PRESENTER CHRISTINE HAMIEL, VON BRIESEN & ROPER, S.C.

This course will cover guidelines and processes used by human resources staff during the hiring process, as well as the many legal pitfalls that you can experience. This course will also introduce the federal Family and Medical Leave Act (FMLA).



#### **HYBRID VEHICLE SAFETY**

#### PRESENTER COUNTY MUTUAL

There's been a lot of debate about hybrid vehicles and whether they really deliver the high fuel economy numbers touted by vehicle manufacturers. But another issues that has received less attention isn't fuel economy, it is the concern of being shocked or electrocuted while approaching these vehicles in an emergency.







#### **IDENTIFYING & PREVENTING EVERYDAY HAZARDS IN THE CLASSROOM**

#### PRESENTER JODITRAAS

We expect our schools to be safe havens for the children within. In order for students to remain safe and healthy and also to ensure the well-being of the teachers in the school, classrooms should be regularly and systematically checked for hazards.



#### **INCIDENT INVESTIGATIONS**

#### PRESENTER SETH JOHNSON

It's commonplace for employers to investigate accidents, but why should an employer investigate every incident - even close calls? Incident investigations go a step further than accident investigations by investigating all workplace events to identify root causes and implement corrective actions. Through a systems-approach, you will be able to look beyond the apparent, and find the WHAT and WHY, at the root.



#### **LADDER SAFETY**

#### PRESENTER DEBBY DEWITT

Almost every industry and many homes use ladders. Each year, thousands of people are injured falling off ladders. This training will provide you with information on basic ladder safety.



#### **LOCK OUT / TAG OUT**

#### PRESENTER NICK DILLON

This training is designed to help you recognize hazardous energy systems and understand the responsibilities of both authorized and affected employees. You will also learn how to control hazardous energy with the lockout / tag our procedure.



#### **ME TOO: RECOGNIZING & PREVENTING SEXUAL HARASSMENT**

#### PRESENTER JODITRAAS

The "Me Too" Movement has brought the important issue of sexual harassment to the forefront of the global consciousness. This course devles deeply into the types and forms of sexual harassment, provides important information for victims, and ways your organization can promote a respectful workplace for all employees and avoid turnover, poor morale, and legal troubles.



#### **OFFICE SAFETY**

#### **PRESENTER** JODI TRAAS

Everyday hazards are present in any environment, but the office presents unique and hidden hazards that we all should be aware of. This training will present a number of office safety tips that will help you prevent injuries and accidents while on the job.







#### **OPEN MEETINGS & PUBLIC RECORDS**

#### PRESENTER ANDY PHILLIPS, VON BRIESEN & ROPER, S.C.

Not everyone knows about the laws that apply to public entities for open meetings and public records. The purpose of this training is to help you conduct a proper meeting and show what information is required to be disclosed under Wisconsin's Public Records Law.



#### **OSHA (DSPS) REPORTING & RECORDKEEPING**

#### PRESENTER NICK DILLON

The Occupational Safety & Health Act of 1970 created the Occupational Safety & Health Administration (OSHA) to develop, implement and oversee standards and enforce workplace safety violations. Wisconsin public entities fall under a statespecific plan for workplace safety standards and enforcement administered by the Department of Safety & Professional Services (DSPS). This course will introduce employee rights and employer requirements with regards to workplace safety and also detail reporting requirements of work-related injury and illnesses and submission of annual summary reports to DSPS.

CMS

#### PERSONAL PROTECTIVE EQUIPMENT

#### PRESENTER DEBBY DEWITT

Statistics show that a majority of workers injured while performing their normal jobs at their regular worksite were not wearing personal protective equipment. This program is intended to give you the information you need to select, inspect, and use the appropriate personal protective equipment.



#### **PLAYGROUND SAFETY**

#### PRESENTER JODITRAAS

Playgrounds and outdoor play equipment can provide children with fun, fresh air, and exercise, but they can also pose some safety hazards. This training will show you how to ensure your playground is in safe order and how to maintain the playground and the surrounding area, such as the material underneath playgrounds.



#### **PLAYGROUND SUPERVISION**

#### PRESENTER JODITRAAS

Playgrounds are a great way for children to develop their motor skills and form friendships. Through play, children are able to establish their creativity and imagination and to get fresh air and physical exercise in the process. However, in the blink of an eye, fun on a playground can take a dangerous turn. This training will address the primary job of a Playground Supervisor - the safety and welfare of children in their care.



#### **POOL SAFETY**

#### **PRESENTER** VANCE FORREST

Wisconsin is home to approximately 4,000 public swimming pools and water attractions, and the number of patrons visiting these facilities continues to grow. With the increase in water recreation, it's important that pool operators ensure the safety of all individuals in these facilities. This training is designed to help you run a swimming pool safely and efficiently.







#### **PROTECT YOUR BACK**

#### PRESENTER DEBBY DEWITT

The human and economic costs of back injuries is massive. This program will help you reduce your chances of harming your back.



#### **RESPIRATOR & FIT TESTING**

#### PRESENTER NICK DILLON

Respirators are used in the workplace every day to ensure employee safety. This training will review the process you need to accomplish to ensure your respirator is providing you the protection you need to do your job safely and efficiently.



#### **RESPONDING TO THE MEDIA**

#### PRESENTER COUNTY MUTUAL

This training will outline the tools needed by your organization to manage the media and manage the message presented to the media.



#### **RESPONDING TO THE MEDIA FOR LAW ENFORCEMENT**

#### PRESENTER COUNTY MUTUAL

This training will outline the tools needed by law enforcement to manage the media and manage the message presented to the media.



#### **RIGGING & LOAD SECUREMENT**

#### PRESENTER JESSICA SCHROEDER

The purpose of this training is to learn about to apply the securement requirements in the North American Cargo Securement Standard, learn how to safely load and secure your commoditites, and inspect a secured load for compliance.



#### **SAFE USE OF FIRE EXTINGUISHERS**

#### PRESENTER DEBBY DEWITT

This training will teach you how to prevent a fire from breaking out in your home or work environment and how to properly use a fire extinguisher should a fire start.



#### **SAFETY COMMITTEE MEETINGS**

#### PRESENTER JOHN DIRKSE

A Health & Safety Committee can become an effective tool in preventing accidents and hazards while motivating employees to become actively involved in the organization's health and safety program. By forming a committee today, organizations are looking our for the employees of tomorrow.



#### **SCHOOL BUS SAFETY**

#### PRESENTER VANCE FORREST

Children and parents rely on school bus drivers to get them to their destinations safely. In this training, you'll learn the necessary precautions that will ensure a safe trip for all of your passengers.







#### **SCHOOL BUS SAFETY USING PBIS**

#### PRESENTER VANCE FORREST

As we walk through our work areas, many of us are oblivious to the potential hazards we encounter. Yet, the risk of getting hurt is very real. This training will help you understand how slips, trips, and falls happen, and provide you with the knowledge of how to prevent needless and painful injuries.



#### **SILICA AWARENESS**

#### PRESENTER JESSICA SCHROEDER

Crystalline silica is a common component of stone derivatives (concrete, rock, brick,etc.) and prolonged exposure to silica dust has proven to cause respiratory and kidney conditions, including cancer. This brief course discusses silica and what is required to ensure proper employee safety and health.



#### **SLIPS, TRIPS, AND FALLS**

#### PRESENTER DEBBY DEWITT

As we walk through our work areas, many of us are oblivious to the potential hazards we encounter. Yet, the risk of getting hurt is very real. This training will help you understand how slips, trips, and falls happen, and provide you with the knowledge of how to prevent needless and painful injuries.



#### **TECHNICAL EDUCATION SAFETY**

#### PRESENTER DEBBY DEWITT

The purpose of this training is to give you a look at the key factors to ensuring a safe shop environment. An important part of your experience in woodworking will be learning how to follow practices and procedures that will prevent injuries to yourself and others.



#### **UNDERSTANDING & IMPROVING YOUR SAFETY CULTURE**

#### PRESENTER BRYAN CHANCE

This brief course provides you with insight into what defined and contributes to your organization's safety culture. It also introduces the common process improvement model - Deming's Cycle or the PDCA (Plan-Do-Check-Act) Cycle - which can be applied to your safety efforts to proactively address employee exposures and improve your safety culture.



#### **UNDERSTANDING STRESS**

#### PRESENTER COUNTY MUTUAL

Stress happens when people believe that their demand exceeds their ability to cope. Stress can arise from work, relationships, life changes, uncertainty, to even negotiating traffic. Today's family and economic demands can add to that stress. This training will review the positive and negative effects of stress and give you ideas on how to cope with this thing called stress.







#### **USING VOLUNTEERS**

#### PRESENTER VANCE FORREST

Volunteers make a dramatic difference in the lives of others by volunteering their time for your organization. This course will present the proper protocol for securing, screening, and orientating volunteers. You will also learn the risks to your organization and the coverages afforded from your general liability and automobile liability insurance policy when using volunteers.



#### **WISCONSIN STATE STATUTE 893.80**

#### PRESENTER DAVE BISEK

Wisconsin State Statute 893.80 covers claims against governmental bodies or officers, agents or employees; notice of injury; limitation of damages and suits. This training will provide an overview of these provisions and vital protections for school and municipal government. Also covered in this training are the processes for reporting a claim under the statutes.



#### **WOOD CHIPPER SAFETY**

#### PRESENTER DEBBY DEWITT

Wood chippers are a dangerous implement, but a necessary tool for forest and landscape health. This course will cover the parts of a common commercial wood chipper and the safety risks that exist during its operation. You will also be provided with numerous safety tips to avoid injury.



#### **WORK ZONE SAFETY**

#### PRESENTER DEBBY DEWITT

This training will provide you with information regarding the best work practices that will help keep you safe when exposed to traffic hazards on our vital roadways.





#### Paul Lessila

N14 W23900 Stone Ridge Drive Waukesha, WI 53188 262.442.2559 Paul.Lessila@rrins.com

# Insurance Proposal Presented To:

City of Fort Atkinson

**Policy Term:** 

July 1, 2021 to July 1, 2022



# City of Fort Atkinson 7/1/2021 to 7/1/2022

## **Table of Contents**

- Premium Comparison
- Proposal
- Cyber Liability options

• Carrier: LWMMI

• Carrier: HDI

Insured Name: City of Fort Atkinson	Premium Comparison						
Effective: 7/1/2021-7/1/2022	•		Jiiiparisoi	•			
	Prior Year	Current	LWMMI				
Company ====>	EMC	LWMMI	Vs. EMC				
Year ====>	2020	2021	Difference				
Limit ====>	\$3 Million	\$5 Million					
Deductibles ====>	\$ 2,500	\$ 2,500	\$ 2,500				
General Liability	\$ 37,974	\$ 20,242	\$ (17,732)	-46.7%			
Police Prof Liability	\$ 8,718	\$ 14,418		65.4%			
Public Officials Liability	\$ 11,312	\$ 37,874	\$ 5,700 \$ 26,562	234.8%			
Airport Liability	\$ 2,099	\$ 1,500	\$ (599)	-28.5%			
Data Compromise / Cyber	\$ 404	\$ 4,938	\$ (599) \$ 4,534 \$ -	1122.3%			
Dam Coverage	\$ -	\$ -	\$ -				
No Fault Sewer	\$ -	\$ -	\$ -				
Umbrella	\$ - \$ 8,718	\$ -	\$ - \$ (8,718)	-100.0%			
Auto Liability	\$ 67,731	\$ 12,965	\$ (29,569)	-43.7%			
Auto Physical Damage		\$ 25,197					
Package Total	\$ 136,956	\$117,134	\$ (19,822)	-14.5%			
Property	\$ 72,549	\$ 62,074 MPIC	\$ (10,475)	-14.4%			
Crime	\$ 887	\$ 869 Hanover	\$ (18)	-2.0%			
Other Coverages Subtotal	\$ 73,436	\$ 62,943	\$ (10,493)	-14.3%			
Total Premium without Work Comp	\$ 210,392	\$180,077	\$ (30,315)	-14.4%			
Workers Compensation	\$ 128,597	\$ 128,597	\$ -	0.0%			
Estimated Premium	\$ 338,989	\$308,674	\$ (30,315)				
Optional No Fault Sewer - \$21,683 (Based on a population of 12,390)							

Note \$113,652 is the expiring on workers compensation. We included the new estimated premium for comparison purposes.



## **Proposal Contents**

#### SECTION 1 Proposal

- A. Coverage/Limits Summary
- B. Cost Comparison

## **SECTION 2 Program Overview**

- A. Municipal Mutual Insurance Partnership
- B. League of Wisconsin Municipalities Mutual Insurance (LWMMI) Mission
- C. Group Dividend Plan

## **SECTION 3 Coverage Summary**

- A. Coverage Enhancements
- B. Coverage Summary

#### **SECTION 4 Member Services**

- A. Benefits of Program Membership
- B. Member Loss Control Services

## SECTION 5 Local Plan Representation

A. Local Plan Representatives

## **SECTION 6 Program Participation**

- A. Pay Plans
- B. LWMMI Plan Participants

This proposal is intended to be only a summary of coverages and services. For specific details on coverage terms and conditions, please refer to the insurance coverage documents or talk to an authorized LWMMI Agent.



## **Section 1: Proposal**

## Coverage / Limits Summary

Coverage Provided by League of Wisconsin Municipalitic Mutual Insurance	es	Limit of Liability
General Liability (No Terrorism, Mold or Fungi Exclusions)	\$2,500 Deductible	\$ 5,000,000
Law Enforcement Liability	\$2,500 Deductible	\$ 5,000,000
Premises Medical Payments		\$ 10,000
Public Officials Liability	\$2,500 Deductible	\$ 5,000,000
<u>Optional Quote</u> Sewer & Water Systems Backup Extended based on population served  (\$100,000 per occurrence, \$300,000 aggregate) Annual p	Ü	
Automobile Liability	\$2,500 Deductible	\$ 5,000,000
Automobile:  Comprehensive deductible \$500 Collision deductible \$500		
Automobile Medical Payments		\$10,000
Uninsured/Underinsured Motorist		Statutory
Damage to Premises Rented to You		\$250,000
Workers Compensation Part A Benefits (Including "Terrori Part B Employers Liability	sm")	Statutory \$2,000,000

The LWMMI Program offers a single limit of liability, combining General Liability, Law Enforcement, Public Officials Liability, and Auto Liability in one policy:

- No Aggregates
- No Claims Made Triggers
- No Deductibles

#### **LWMMI - Auto Physical Damage Application**

Municipality:	City of Fort Atkinson			
Effective Date:	July 1, 2021	Expiration Date:	July 1, 2022	

Both Comprehensive and Collision coverages will be provided based on the coverage type selected below, either Replacement Cost (RC) or Actual Cash Value (ACV)

Signature for the Municipality - only required for new business

Vehicle Schedule (attach additional schedules if needed and enter the total on the last line)											
Year	Make	Model	Vehicle Type	VIN#	Dept. (optional)	Zip Code (Garaged at Night)	Parked Inside (i) or Outside (o)	Is Garage Location in a Flood Zone?	Deductible	(1) Original Cost New	Coverage Type (Replacement Co or Actual Cash Value)
2009	Internatio	7400	DMP-TRUCK	1HTWGAAT29	DPW	at Nigrit)	(0)	Flood Zorie!			,
2005	nal	7400	DIVIF-TROCK	J095420	DFW				500	112,572	ACV
2004	nal Tandem- Axle		DMP-TRUCK	1HTWGADT54 J083671	DPW				500	84,370	ACV
2012	Internatio nal 7400 Truck w/Plow		DMP-TRUCK	1HTWDAZR9C J546349	DPW				500	115,417	RC
2004	Internatio nal 6 x 4		DMP-TRUCK	1HTWGADT74 J032754	DPW				500	86,881	ACV
2006	Internatio nal Model 7400 4x2		DMP-TRUCK	1HTWDAAR56 J229488	DPW				500	88,009	
1999	Internatio nal 4900 Truck		DMP-TRUCK	1HTSDAARXX H635130	DPW				500	77,640	ACV
2011	Internatio nal 7500 Truck w/Dump		DMP-TRUCK	1HTWNAAT2B J340034	DPW				500	112,055	RC
1979	Ford F700 Dump Truck		DMP-TRUCK	F7BVDD0016	DPW				500	11,000	
2018	Internatio nal 7500 Truck w/Dump		DMP-TRUCK	1HTWLSUR8J H542541	DPW				500	167,769	RC
1000	Internatio		DMP-TRUCK	1HTSDAAR1X	DDW						
1999	nal 4900 Truck Internatio nal 4900		DMP-TRUCK	H635131 1HTSDAAR52	DPW				500	77,640	ACV
LUUL	4x2 Truck		Diam Tricont	H500811					500	77,162	ACV
1991	IHC Dump w/Plow		DMP-TRUCK	1HTSDZ7R1M H339513	DPW				500	50,000	ACV
2001	Internatio nal Lift Truck		DMP-TRUCK	1HTSDAAN01 H359755	DPW				500	99,450	ACV
2002	Chevy Pickup Utility Ford 1-		PICKUP	1GCHK24UX2 E276858 1FDUF5GY2G	DPW				500	23,215	ACV
2016	Ton F550		PICKUP	EA33244	DPW				500	35,400	RC
1982	Ford E- 150 Van Ford F-		PICKUP	1FTEE14F4CH A93798	DPW				500	7,000	ACV
2007	250 Pick- up		PICKUP	1FTNF215X7E A83461	DPW				500	22,654	ACV
2008	Ford F350		PICKUP	1FDWF36Y68 ED90085	DPW				500	20,650	ACV
2002	Ford Pick- up		PICKUP	1FTNF20L22E D02759	DPW				500	21,617	
2018	Ford F350		PICKUP	1FTRF3B68JE C83406	DPW				500	30,603	
2006	Ford F- 250 Pick- up		PICKUP	1FTNF21566E A65649	DPW				500	21,675	ACV
2003	Ford Pick- up		PICKUP	1FTNF20L83E C70188	DPW				500	19,687	ACV
1997	Chevrolet Pickup		PICKUP	1GCGC24R1V Z226383	DPW				500	16,500	
1997	Ford 1-ton Truck		PICKUP	1FDLF47G8VE B55746	DPW				500	17,500	
1997	Ford F150 1/2-Ton Pick-up		PICKUP	2FTDF1722VC A15841	DPW				500	14,000	ACV
2018	FORD F350		PICKUP	1FDUF4GY2J EC83407	DPW				500	34,053	RC
2003	Ford 1- Ton Dump		DMP-TRUCK	1FDXF46P13E B57077	DPW				500	38,835	
2020	Internatio nal		DMP-TRUCK	3HAEUTAR9L L065635	DPW				500	220,053	RC
1998	Chevrolet w/bucket		DMP-TRUCK	1GBKC34J3W F064449	DPW - Electrical				500	47,800	ACV
2008	Dodge 4x4 w/box		PICKUP	3D6WH46D48 G197096	DPW - Electrical				500	27,883	ACV
2008	Chevrolet Impala		PASSENGER	2G1WS55308 1249315	DPW - Engineer DPW -				500	19,254	ACV
2014	Chevrolet Impala		PASSENGER	2G1WD5E33E 1149537	Engineer				500	20,910	ACV
2012	Chevrolet Impala		PASSENGER	2G1WD5E33C 1222113	DPW - Engineer				500	21,737	ACV
1991	Ford F150 Pickup		PICKUP	1FTEF15Y3ML A65860	DPW - Parks				500	13,222	ACV
2018	FORD F- 250		PICKUP	1FTBF2B66JE C10370	DPW - Parks				500	34,845	RC
1999	Ford F350 Flatbed		PICKUP	1FDWF36S8X EE49938	DPW - Parks				500	24,521	ACV

Total from additional schedules (if needed): 4,093,897

Policy Totals: 6,007,475

<sup>(1)</sup> Original Cost New (OCN) is the retail cost the original purchaser paid for the vehicle. This includes the value before any credit for a trade-in.

**LWMMI - Auto Physical Damage Vehicle Schedule Continued** 

Year	Make	Model	Vehicle Type	VIN#	Dept.	Zip Code (Garaged at Night)	Parked Inside (i) or Outside (o)	Is Garage Location in a Flood Zone?	Deductible	(1) Original Cost New	Coverage Typ (Replacement Cost or Actual Cash Value)
2002	Ford Pick-up WHITE		PICKUP	1FTNF21L62ED 141897	DPW - Parks	,			500	22,000	
2003	Ford Pick-up		PICKUP	1FTRF18W23N B53006	DPW - Parks				500	18,596	
2008	Ford F-250		PICKUP	1FTNF21548EE 40280	DPW - Parks				500	20,946	
2012	Ford F-250		PICKUP	1FTBF2B66CEC 12316	DPW - Parks				500	27,359	
2016	Ford Pick-up		PICKUP	1FTMF1E8XGK E06385	Building Inspect				500	24,994	
2013	Chevrolet Impala		FIRE- OTHER	2G1WD5E34D1 209517	Fire Dept				500	20,855	
2018	Pierce Firetruck		FIRE- OTHER	4P1BAAFF5JA0 18309	Fire Dept				500	537,628	
2006	Pierce Enforcer Pumper		FIRE- OTHER	4P1CE01A16A0 06034	Fire Dept				500	387,900	
2000	Pierce "Dash" Pumper		FIRE- OTHER	4P1CT02M0YA0 00135	Fire Dept				500	279,947	
2012	Pierce Fire Truck		FIRE- OTHER	4P1CV01L8CA0 13074	Fire Dept				500	940,919	
2002	Pierce/Saber Heavy Rescue Truck		FIRE- OTHER	4P1CT02M32A0 02379	Fire Dept				500	263,738	
2009	Chevrolet Silverado		FIRE- OTHER	1GCHK59K99E 145617	Fire Dept						
2014	2500 HD Ford Edge		FIRE- OTHER	2FMDK4JC8EB A26326	Fire Dept				500	25,000 17,159	
2017	Ford Ambulance		RESCUE	1FDXE4FS7HD C62887	Fire Dept				500	76,800	RC
2015	Chevrolet Impala		POLICE	2G1WD5E38F1 157750	Police				500	19,388	ACV
2021	FORD EXPLORER		POLICE	1FM5K8AB5MG A86493	Police				500	34,188	RC
2017	Ford Taurus		POLICE	1FAHP2L85HG1 13429	Police				500	24,596	RC
2015	Chevrolet Impala		POLICE	2G1WD5E34F1 158362	Police				500	19,388	ACV
2018	Ford Explorer Police Interceptor		POLICE	1FM5K8AR7JG A99495	Police				500	29,862	RC
2017	Ford Explorer		POLICE	1FM5K8AR2HG C14076	Police				500	28,775	RC
2014	Chevrolet Impala		POLICE	2G1WD5E30E1 149592	Police				500	20,910	ACV
2018	Ford Taurus Police Interceptor		POLICE	1FAHP2L85JG1 15848	Police				500	24,689	RC
2016	Chevrolet Impala		POLICE	2G1WD5E37G1 136518	Police				500	19,338	RC
2009	Chevrolet Truck		POLICE	2GCFK1355911 31122	Police				500	27,500	ACV
2020	Ford Explorer		POLICE	1FM5K8ABOLG A71320	Police				500	34,469	RC
2020	Ford Explorer		POLICE	1FM5K8AB4LG A71319	Police				500	34,469	RC
1999	Ford F250 4x4		PICKUP	1FTNF21L3XEE 42843	Sewer Utility				500	20,532	ACV
2001	Ford		PICKUP	1FDWE35L71H A74319	Sewer Utility				500	28,220	ACV
2002	Chevy Pick- up		PICKUP	1GCHK24U02E 275279	Sewer Utility				500	23,215	ACV
2002	Ford		PICKUP	1FDAF56F32EC 49633	Sewer Utility				500	30,293	ACV
1992	Mack Truck		DMP- TRUCK	2M2P264C1PC0 12138	Sewer Utility				500	36,550	ACV
2012	FORD E350 VAN		PICKUP	1FDSE3FL9CD A90500	Sewer Utility				500	27,526	ACV
2010	Chevrolet Impala		PASSENGE R	186004	Sewer Utility				500	21,058	ACV
1984	Mack Truck Int'l Truck		DMP- TRUCK DMP-	1M2P138C5EA0 11245 3HAWNTAT5KL	Sewer Utility Sewer				500	25,000	ACV
2019	(Jetter)		TRUCK	211055	Utility				500	377,554	RC
2017	Ford F550 Super Duty		PICKUP PASSENGE	1FDUF5HYXHE D70101 2G1WS55R279	Water Dept				500	37,080	RC
2007	Chevrolet Impala		R	294034 1FTBF2B64GE	Water Dept				500	18,159	ACV
2016	Ford F250 Chevrolet		PICKUP	C49838 2G1WS57M891	Water Dept Water Dept				500	28,470	
2008	Impala Ford F250		R PICKUP	277242 1FDNF21538EC	Water Dept				500	20,776	
2011	4x4 Ford F250 4x4		PICKUP	75012 1FDBF2B66BEA 30867	Water Dept				500	18,442 30,224	
2009	Ford F-350		PICKUP	1FDWF31589E A61130	Water Dept				500	34,900	
2002	STERLING ACTERRA		FIRE- OTHER	2FZHAZA8X2AJ 32041	Town owned						
1994	US Tanker US Tanker		FIRE- OTHER	1FDZY90L3RVA 16543	Town owned				500	199,948	
1988	Ford Brush Truck		FIRE- OTHER	2570	Town owned				500	119,361	
	TTUCK		OTHER		vehicles				500 for this page:	15,178	

The following Trailers/Vehicles have been moved to MPIC's Contractor's Equipment list: 1974 Rogers Steel 2020 Kemco Trailer 1975 Millter Trailer 2012 Triton Trailer 2008 GMC Street Sweeper 2003 Haulmark Trailer



## **Section 1: Proposal**

## Coverage / Limits Summary, continued

Coverage	Limit	Deductible	(company name)
Building, Personal Property & Property in the open	\$71,973,135	\$1,000	MPIC
Contractor's Equipment over \$25,000 in value (Replacement Cost & no Co-insurance)	\$529,896	\$1,000	
Equipment Breakdown  MPIC Recommendations:	\$71,973,135	\$1,000	
Add \$250,000 pedestrian Bridge Additional premium \$369			
Add \$76,500 Specific limit for Fine arts Additional premium \$100			

#### Contractor's Equipment list over \$25,000

1988 JOHN DEERE MOTOR GRADER, MODEL 672B, S 14456	\$80,000
1993 CASE 621B END LOADER	\$65,000
MICHIGAN L70 LOADERS, L070V61234	\$62,614
SNOW BLOWER	\$36,000
2007 CASE MODEL 580 TRACTOR/BACKHOE, SERIAL:N6C412129	\$74,676
2010 ELGIN SWEEPER	\$182,959
2001 BOSTON WHALER 19 FT JUSTICE BOAT; ID WCG00141B202	\$28,647
2001 BOSTON WHALER 1911 303110L BOAT, ID WCG00141B202	\$20,04 <i>1</i>
NOTE: Contractor's equipment under \$25,000 is covered by MP	IC & is not scheduled above

Comprehensive Crime Coverage			<b>Hanover Insurance</b>
Employee Dishonesty Blanket (Includes Faithful Performance)	\$250,000	\$5,000	
Forgery/Check Alteration (credit card, Debit or charge card Forgery)	\$100,000	\$1,000	
Inside the premises – Theft of Money & Securities	\$100,000	\$1,000	
Inside the premises – Robbery or Safe Burglary of other property	\$100,000	\$1,000	
Outside the premises	\$100,000	\$1,000	

#### **Crime Quote Subject to's:**

• Confirmation of Total Revenues



## **Section 1: Proposal**

## Coverage / Limits Summary, continued

#### **Workers Compensation**

#### **Employers Liability**

Each Accident 100,000
Disease – Policy Limit 500,000
Disease – Each Employee 100,000

## **Rating Information**

<b>Class Code</b>	Classifications	<b>Estimated Remuneration</b>	Rate	<b>Estimated Premium</b>
7520	Waterworks Operation	\$263,134	\$3.74	\$9,841
7704	Firefighters	\$416,361	\$3.70	\$15,405
7720	Police Officers	\$1,334,488	\$3.17	\$42,303
8810	Public Library	\$959,297	\$0.19	\$1,823
8810	Clerical Office	\$473,908	\$0.19	\$ 900
9412	Municipal Operations	\$2,057,972	\$3.61	\$74,293

#### **Factors & Premiums**

Coverage	Rate	Premium
Classifications Total		\$144,565
Experience Modification	.97	\$ -4,337
Premium Discount	8.5%	\$ -11,851
Expense Constant		\$ 220
Terrorism		\$ 0 (no charge)

**Total Estimated Annual Premium** 

\$ 128,597

**City of Fort Atkinson** 



Account Name:

## **LWMMI Loss Control Service Strategy**

Date: Policy Inception: 07/01/21

oss Control Service Planning Meeting			
actionable Steps	Person(s) Responsible	Target Date	Completion Date
ervice Implementation Meeting to formalize loss control plan. Review loss analysis and current safety priorities.	Rebecca,	07/30/21	Date
hare access to loss control resources and outline next steps of plan. Initial feedback indicated an interest in	Michelle, Paul,	07/30/21	
eveloping a more formalized Injury Management Program (Light Duty).	Clark		

	Person(s)	Target	Completion
Actionable Steps	Responsible	Date	Date
Meet with Tom Williamson, Public Works Superintendent, to review past losses, discuss current safety program &	Tom, Clark	07/30/21	
training, perform GAP analysis to identify opportunities for improvement.			
Perform job site observations to review work activities, potential job hazards, safe work practices, PPE, etc. Discuss job	Tom, Clark	07/30/21	
planning process.			

## Loss Control Services Provided & Goal Updates. Date Services Provided Services Provided Service Goal Baseline Progress

Our safety evaluations, reports and recommendations are made solely to assist your organization in reducing hazards and the potential of hazards and accidents. These recommendations were developed from conditions observed and information provided at the time of our visit. They do not attempt to identify every possible loss potential, hazard or risk, nor do they guarantee that workplace accidents will be prevented. These safety evaluations, reports and recommendations are not a substitute for ongoing, well-researched internal safety and risk management programs. This report does not warrant that the property inspected and its operations are compliant with any law, rule or regulation.



The League of Wisconsin Municipalities Mutual Insurance (LWMMI) utilizes United Heartland's high-touch service model, broad experience and expertise in workers' compensation.

Through collaborative partnerships and knowledgeable employees, United Heartland (UH) delivers the ultimate insurance program while building long-term customer relationships.

Effective risk management is a top priority for both LWMMI and UH as well as providing appropriate medical care for injured workers, and comprehensive return-to-work best practices.



#### LWMMI Members

Cities and villages in Wisconsin are incorporated municipalities that provide a full range of services to persons and properties within their boundaries, including street maintenance and snow plowing, sewer, water and electricity, police and fire protection, garbage collection, libraries, parks and recreation, zoning and planning, and public transportation.

UnitedHeartland.com 1-800-258-2667 **UnitedHeartland** 

AF Group (Lansing, Mich.) and its subsidiaries are a premier provider of innovative insurance solutions. Insurance policies may be issued by any of the followin companies within AF Group: Accident Fund Insurance Company, Accident Fund National Insurance Company, Accident Fund General Insurance, Accident Fund National Insurance Company, Third Cospany, Orthopany, United Wisconsin Insurance Company, Third Cospany Insurance Company and Insurance Company and Insurance Company and Insurance Company (Insurance Company).



page 2 of 4

League of Wisconsin Municipalities Mutual Insurance - Protecting the Communities We Live In

## Claims Strategies

- Dedicated service team including a senior claims adjuster, who will serve as main contact, and a nurse case manager who will be involved in any lost-time claim at no additional charge. Others on the team will provide support as needed.
- Loss runs are available through our online portal and can also be provided upon request. Municipalities also have the option to use UH RiskView, our risk management information system, to report claims and track claims data.
- Every claim is investigated, including medical only. Claim reviews can be done as needed.
- Reserve alerts are sent to insureds and agents at increases of \$25,000 or greater, including the initial reserve set-up.
- Proactive plans of action for early return-to-work can help minimize paid indemnity amounts and reduce overall claim severity.
- In-house investigation services are used whenever possible with causation investigators used to determine compensability in repetitive motion claims.
- Access to physician consultants, who provide expertise on complex claims, accuracy of treatment, recommended specialist resources, and complicated medical issue clarification.
- Patented state-of-the-art Care Analytics® platform identifies providers who treat more aggressively upfront and who are more successful in getting injured workers back to work.

\$0

Additional cost for medical bill review.

24%

Since 2012, our average claim costs across all UH business segments has remained 24% below the industry average.\*

29.3%

Average experience mod savings obtained by accounts who came to UH with an EMF of 1.25 or greater and stayed with UH for four or more years.\*\*



## Loss Control Services

The following services are available for municipality accounts when United Heartland's Loss Control team is on the premises:

- · Analyze loss trends at the department and work activity level.
- Conduct loss control service meetings to review full scope of municipal operations and potential exposures present.
- Observe job sites and workplaces to identify unsafe work practices and conditions which contribute to employee injuries.
- Discuss existing safety programs and offer recommendations for improvement.
- Use loss analysis, exposure assessments, GAP analysis and direct observations to develop a customized strategy and actions needed to reduce losses, minimize exposures and improve controls.

Accounts of all premium sizes have access to the services listed below:

- Online resources, available in the UnitedHeartland.com Resource Library, including posters, fliers, table tents, videos, sample programs and more on a variety of safety topics.
- Comprehensive safety manual for LWMMI members including sample safety programs and informational documents.
- Risk Connection newsletters containing industry-specific safety information and OSHA updates.
- Over 200 LWMMI University self-paced online courses written specifically for local government and public safety professionals available on demand 24/7. Topics range from human resources and management, safety to public works, law enforcement and more.

For Water and Wastewater, LWMMI University courses can be used to fulfill required hours of annual training requirements. Wastewater professionals will simply submit their certificate of course completion directly to the DNR for training approval.

For Law Enforcement, the LWMMI Police University can be used to fulfill 8 of the 24 hours of annual training requirements with Department level approval.

 No cost law assistance provided by EngageHRLaw on several key areas including employment law compliance, employee relations and managing difficult situations, assistance with handbooks, policies and procedures and workplace training. **25** 

Average years of experience of UH Loss Control team.

\$0

Cost for LWMMI University training modules.

\$0

Cost for EngageHRLaw advise on several key areas.

93%

Percentage of 2019 survey respondents who said they were likely or very likely to renew their customers' workers' compensation with UH.\*\*\*

- Based on constant input from large losses.
   Based on United Heartland policies written since 2010. Savings calculated based on change from initial experience mod written with UH versus most recent experience mod with UH, no other premium factors considered.
- \*\*\* 2019 Annual UH agency experience survey.

#### What is the United Heartland Difference?

**We are specialists** in the field of workers' compensation, which helps us be agile and experienced as we handle larger, more complex account needs.

**We are collaborative** with our agents and customers and place high value on their input, allowing us to provide the best solutions.

**We are innovative** in our approach to claims and medical management strategies, achieving cost-effective results while returning injured workers to maximum medical improvement.

**We are focused** on our customers. By investing up-front time and effort to understand each customer's individual needs, we provide them distinctive, customized workers' compensation solutions.

**We are personal** and deliver customized, results-oriented strategies and approaches that are the hallmarks of our underwriting, claims and loss control philosophies.

**We are responsive** to our client's needs and make sure that service is our highest priority. Customer satisfaction surveys support this philosophy, with consistently high scores.

#### **Accounts We Serve Best**

- Decision makers who are focused on service.
- Individuals who are motivated to partner with their carrier to manage net workers' compensation costs.
- · Accounts with loss frequency challenges.
- · Undesirable experience modification factors.

#### Contacts

#### **III** UnitedHeartland

**Phone**: 800-258-2667 **Fax**: 262-787-7701

Web: UnitedHeartland.com







### AF Group Enterprise Backing

United Heartland is a part of AF Group, an industry leader and a premier provider of innovative insurance solutions. In addition to UH, AF Group operates through these brands: Accident Fund Insurance Company of America, CompWest Insurance Company, Third Coast Underwriters, AF Specialty and Fundamental Underwriters.

#### Highlights include:

- Rated "A" (Excellent) by A.M. Best.
- Multiple honoree as a Best Place to Work in Insurance by Business Insurance magazine.
- Licensed in 50 States with the ability to write up to 80% of all work comp in core states.

# LEAGUE OF WISCONSIN MUNICIPALITIES MUTUAL INSURANCE

Mail: 131 West Wilson Street

Suite 502

Madison, WI 53703

**Phone:** 608-833-9595 **Fax:** 608-833-8088 **Web:** lwmmi.org

Email: Insurance@lwmmi.org



## **Section 2: Overview**

#### Municipal Mutual Insurance Partnership

The League of Wisconsin Municipalities (LWM) was formed to work for the common good of cities and villages. Established in 1898, it is the third oldest association of municipal governments in the country. In 1984, the LWM Insurance Plan was implemented to provide a practical insurance alternative for municipalities. During 2002, the Plan evolved into a municipal mutual company, allowing the program to free itself of commercial carrier constraints. Today the League's Executive Director and six municipal representatives are responsible for oversight of the program.

The most important aspect of the League of Wisconsin Municipalities Mutual Insurance (LWMMI) is the quality of the overall coverage. Claims, loss control, and agent services are provided by hand selected service providers who are the best in the industry.

The LWMMI Program provides significant advantages to participating members including:

- Specialized coverages not normally available to individual cities and villages
- Competitive pricing
- Services from regional agents
- Rates based on your experience
- Group purchasing power
- Specialized services in municipal loss prevention, claims, and policy service



## **Section 2: Overview**

#### **LWMMI** Mission

To offer long-term, stable, cost-effective insurance solutions and risk management services for members of the League of Wisconsin Municipalities.

Participation in the LWMMI means you are joining a program developed by municipal leaders like yourself to meet unique needs of all municipalities.

#### Your Benefits with the League Insurance Program

#### Coverage

- Tailored for municipal operations
- Controlled by your peers the LWMMI Directors
- Aggressive defense of claims

#### Service

- Decisions made and problems resolved by Plan Directors
- Service tailored to members' unique needs

#### Price

- Share in the dividends when declared by the Directors
- Based on your experience
- No excessive premiums to build dividends





## **Section 2: Overview**

#### **Group Dividend Plan**

An outstanding feature of the Mutual Plan is the opportunity to earn a return of premiums based upon loss experience. Each municipality may be able to reduce its insurance cost because of excellent results in Workers Compensation, Automobile, General Liability, Law Enforcement Liability, and Public Officials insurance coverage.

The experience of the members as a whole is reviewed for dividend consideration.

Based on a rolling five year history, a member's dividend will be determined by their share of premiums and losses.

Since 1984 the League of Wisconsin Municipalities Mutual Insurance has:

- Paid out over \$79 million in dividend payments through the Insurance Trust
- Since 2006 LWMMI has paid over \$24 million in Dividends



## **Section 3: Coverage**

### League of Wisconsin Municipalities Mutual Insurance Coverage Enhancements

LWMMI is pleased to offer major coverage enhancements many commercial issuers exclude, including:

- A single policy combining General Liability, Law Enforcement, Public Officials Errors & Liability, and Auto Liability, reducing the chance for gaps between policies
- No "Aggregate Limits." The "Per Occurrence" policy limit applies to all liability claims
- All coverage is on an "Occurrence" basis, including Public Officials and Employee Benefits Liability
- 4. Prior Act coverage provided for former "Claims-Made" Policies
- Defense costs in addition to the policy limit for all liability coverage, including Law Enforcement Liability
- Police and public official claims will not be settled without your approval
- 7. Limited defense cost reimbursement for alleged criminal acts

- 8. Non-Monetary Claims Coverage up to \$50,000 Per Wrongful Act; subject to a \$250,000 Aggregate Limit
- 9. Sudden and Accidental Above Ground Pollution \$250,000
- Back and Future Wages and Benefits Covered
- 11. Automobile and Premise Medical No Fault Payments
- 12.\$2,000,000 Added to Limits for Workers Compensation Part B - Employers Liability of the League's Policy
- 13. Expanded Contractual Liability for Mutual Aid Agreements
- 14. Optional No-Fault Sewer Back-Ups (subject to underwriting acceptability) – \$100,000 per occurrence, \$300,000 annual aggregate.
- 15. Tax Assessment Disputes up to \$50,000 for Defense



## **Section 3: Coverage**

#### **Basic Coverage**

#### **GENERAL LIABILITY**

- Bodily Injury and Property Damage
- Completed Operations and Products Liability
- Liability resulting from Mutual Aid Agreements
- Property Damage Liability
- Premises Medical Payments
- Liquor Liability
- Fire Legal Liability
- Watercraft Liability
- Ambulance and EMT Malpractice
- Special Events
- Care, Custody, and Control (\$250,000 sublimit)
- Employee Benefits Liability
- Cemetery Operations Coverage
- Cyber Liability
- Pollution for above-ground sudden/accidental losses (250,000 sub-limit)
- Optional No-fault sewer back-up available subject to underwriting \$100,000 occurrence/\$300,000 aggregate limit
- \$2,000,000 Added to Limits for Workers
   Compensation Part B Employers Liability of the League's Policy

#### PERSONAL INJURY & ADVERTISING

- Mental Anguish and Stress
- Libel, Slander, Defamation of Character; Violation of an Individual's Right of Privacy
- Broadcaster's Liability
- Advertising Infringement
- Internet /E-Mail Liability



## **Section 3: Coverage**

#### Basic Coverage, continued

#### LAW ENFORCEMENT LIABILITY

- Wrongful Acts
- Discrimination
- Violation of Civil Rights
- Violation of Property Rights
- False Arrest, Detention or Imprisonment, or Malicious Prosecution
- Wrongful Entry or Eviction or other Invasion of the Right of Private Occupancy
- Assault or Battery
- Improper Service of Suit
- Holding Cell Operations
- Mutual Aid Obligations

#### **AUTOMOBILE**

Coverage is provided while operating motor vehicles, trailers, or semi-trailers designed for travel on public roads.

- Automobile Liability
- Protection for use of personal automobile for municipal business
- Uninsured or Underinsured Motorist for municipally owned vehicle
- Non-owned and Hired Auto
- Physical Damage deductible reimbursement or coverage for employees, volunteers, elected and appointed officials (\$500 per occurrence)

## PUBLIC OFFICIAL ERRORS & OMISSIONS

- Wrongful Acts
- Discrimination
- Limited defense of tax collection/assessment claims
- Limited defense of non-monetary claims
- Zoning and Land Use Litigation
- Violation of State and Federal Civil Rights
- Employment Practices
- Occurrence Form coverage
- Prior acts for former claims made coverage is provided

## WORKERS COMPENSATION AND INSURANCE CARRIER'S LIABILITY

Statutory Wisconsin Workers Compensation coverage, including automatic all states endorsement.



## **Section 4: Member Services**

#### **Benefits of Participation**



#### HUMAN RESOURCES

- Employee manuals and policies
- Employment practices consulting and training
- · No cost legal advice on potential employment issues

#### ADMINISTRATION

- · Sample ordinances
- Open meetings act consulting and training
- · FOIA requests
- · Land use and conditional use permit issues & training
- Alcohol licensing
- · New official training and education

#### LEGAL RESOURCES

- · Opinions, analysis, & statutory assistance
- · Supplemental resource for your municipal attorney

#### COMMUNITY SAFETY

- Sidewalks
- · Water/Sewer
- Playgrounds

#### **▶ EMPLOYEE SAFETY**

- · Confined Space
- Power Platforms/Aerial Lifts
- · Lockout Tagout / Electrical Arc Flash
- · Respiratory Protection
- · Excavation/Trenching
- · Rigging/Slings/Hoists
- Hearing Conservation
- Tools Hand Tools/Power Tools
- Ladder Safety / Fall Protection
- · Tree Trimming/Chainsaw & Chipper Safety
- Lawn Care/Mowers/Trimming/Landscaping
- Water Hazards Pools, Ponds, Lakes
- Motor Vehicle & Construction Equipment Safety
- · Welding, Cutting or Brazing
- Outside Contractor Qualification
- · Work Zone Safety/Traffic Control

Protecting the communities we live in.

608.833.9595 | insurance@lwmmi.org | www.LWMMI.org



Every day, public safety workers get hurt on and off the job.

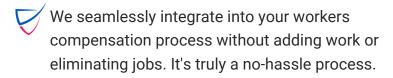
When that happens, Rebound is here to help.

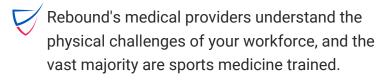
We guide workers through a complex healthcare system to heal more quickly, which saves time and money for all stakeholders.



# Your employees get better. Faster.

## Benefits to you





Rebound's Orthopedic Patient Navigators help your injured employee select the best provider in our network based on location, history and needs.

Our advocates guide your employees through the entire process, from the moment we take their injury call until their ready-for-duty orders are signed.

"Rebound has literally done
everything they said they would
do, as well as go above and
beyond. Budgets are getting hit
hard, and injuries are a big part
of that. When you have Rebound
in your corner, helping you get
people back to the job faster,
that is huge for us from a daily
staffing perspective and a
budgetary standpoint."

Battalion Chief Robbie Franks Memphis Fire Department



**Contact us** hello@justrebound.com justrebound.com

## WORKPLACE SOLUTIONS & COMPLIANCE SERVICES

The League of Wisconsin Municipalities Mutual Insurance (LWMMI) is pleased to announce its new Workplace Solutions & Compliance Services (WSCS) available now at no cost to members. LWWMI has partnered with Lisa Bergersen of EngageHR Law to provide the following human resources services:

- ✓ HR Hotline: Phone assistance with HR-related issues.
- √ Talent Management: Support with recruitment, hiring, background screening, onboarding, performance management, coaching, feedback, disciplinary counseling, termination management, organizational and staff development.
- ✓ Employment Law Compliance: WI and Federal Fair Employment, Wage & Hour, Safety, FMLA, 19 and more.
- Documents: Development/review of job descriptions, handbooks, policies, procedures, and forms customized for the municipality.
- Compliance and HR practices assessments and development of remedial plans.
- √ Workplace Training: supervisors and/or employees related to compliance and HR-related topics.
- ✓ Workplace investigations.
- Sample handbooks, toolkits addressing various HR subjects and best practices, and online harassment and discrimination training webinars will be posted and accessible to members in the very near future at LWMMI's website.

#### For Assistance Contact:

Matt Becker, CEO – LWMMI matt@lwmmi.org Phone (630) 247-1370 OR

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Lisa is a licensed attorney and has more than 30 years of employment law and human resources experience. She currently practices legal and human resources consulting with the firm she founded, EngageHR Law. Lisa previously served as the Human Resources Director for the City of Pewaukee, Wisconsin from 2008 to 2019.

Lisa brings her combined employment law and practical HR administration experience to support LWMMI members with their human resources management and compliance needs.

Lisa Bergersen lisa@engagehrlaw.com Phone (262) 833-7250





## PROTECT YOUR AGENCY, **MINIMIZE YOUR RISK**

Special Public Safety Savings Program for League of Wisconsin Municipalities Mutual Insurance (LWMMI) Members

**Lexipol**, the most trusted name in policy management and integrated policy training, is offering our LWMMI partners a special opportunity. For a limited time, LWMMI members are eligible to receive:

- 10% discount on current market rate subsciption when agencies subscribe to either Lexipol's Wisconsin Law Enforcement or Fire policies and training
- Up to \$2,500 funding per municipality for the Lexipol policy solutions platform
- Customized implementation options to fit your agency to help you get your manual up-and-running faster (Please inquire to find out which implementation options are best for your agency.)

Protect your community with policies that are continuously updated as state and federal laws, and best practices change - and training to ensure your policies are known and understood.

For more information, to request sample policies, or to schedule a demo of the Lexipol Policy Solutions, please contact Brandi Galloway at 469-553-0639 or bgalloway@lexipol.com.



"In every tragedy there is always a proximate cause: the event that instantly preceded the tragedy. But if you go back in time and look for the root cause, all too often it comes down to a lack of good policy and a lack of good training."

> **Gordon Graham** Co-founder, Lexipol

- Chief Tim Styka, Menasha Police Department

"There is no way we could have built

Chief Jon Cohn, Greenfield Fire







## The Benefits of the LWMMI University

The League of Wisconsin Municipalities (LWMMI) has partnered with LocalGovU to deliver online training to our members at no cost. Online training improves the safety and effectiveness of your organization and personnel, while contributing to successful professional development.

Employees can conveniently access hundreds of e-learning courses 24/7, allowing them to balance their work schedules while completing practical and informative self-directed training at their own pace.

Members can choose to train by topic or can select more specific courses by profession.

## Fulfill Training Requirements

For law enforcement, the LWMMI Police University can fulfill 8 of the 24 hours of annual training requirements with departmentlevel approval.

For Water and Wastewater, LWMMI University courses can be used to fulfill the required hours of annual training requirements. Wastewater professionals will need to submit their certificate of course completion directly to the Department of Natural Resources for training approval.

#### **COURSE LIBRARY**

- Compliance (HR/Safety)
- EEOC and Employment Law
- Emergency Medical Services
- Equipment Safety
- · Financial Management
- General Safety
- · Health and Wellness
- HR Development
- Information Technology
- Law Enforcement
- · Leadership Development
- Professional Development
- · Risk Management
- Roadway and Highway
- · Schools and Educational
- · Transit and Fleet Operations
- · Water and Wastewater







## Learning Management System Admin Features

## Assignments

Schedule online training to align with internal training calendars, control access to online courses and material and document offline training.

## **Groups**

Build and manage custom groups for personnel, dividing them by certification level, rank, shift or other tailored options.

## Notification Manager

Activate action-based, pre-scheduled, recurring and other notifications targeted to specific groups, organizations and job titles.

## Reports

Create recurring or on-demand reports for tracking compliance of personnel assignments and credentials. Pull reports for members, groups and courses, and export training records based on rank, division, shift, course or assignment.

### Individual User Access

Using the dashboard, members can easily see which courses they are assigned, and download certificates of completion.

## Custom Roles

Manage personnel access seamlessly with five user roles, letting members see and access only what they need.

## **E** Custom Homepage

Customize your homepage with your logo, important information and featured courses.

## Training Calendar

Visually manage several features by date, including assignments, credentials, training events and more through a centralized training calendar with both member and administrator views.

### Admin Features and Users Personal Dashboard

#### Admin Features

- · Add members and organize into groups
- · Assign group admins or user-specific roles
- · Create quick assignments or bundle courses into learning plans
- Track training and compliance through ad hoc or recurring reports
- · Manage and customize training and assignment notifications
- Assign and manage course credits from online and in person training
- Highlight featured courses or hide select courses from view

#### Individual User Dashboard

- · Track assignments and training activity
- Download certificates and personal training reports
- · Access virtual training calendar
- Receive and manage personal notifications

### **Dedicated Customer Support**

Support from LocalGovU is available from Monday through Friday, 8:00 a.m. – 5:00 p.m. CST. If you have questions or need assistance, you can contact customer support directly at 866.845.8887 or LLWMI@localgovu.com.





## **Section 5: Local Plan Representation**

#### Representatives





## Section 5: Local Plan Representation

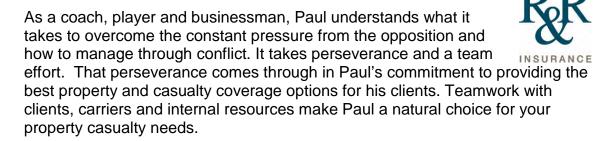
#### Representatives

#### Paul Lessila

Account Executive Phone & Fax: 262.502.3823

Cell: 262.442.2559
Paul.Lessila@rrins.com
MyKnowledgeBroker.com

The power of teamwork to achieve your goals.



- » CFO, Controller, VP Operations and Treasurer Experience
- » Certified Public Accountant
- » Public and Private Accounting
- » Leadership Roles Responsible for Financial Operations
- » Manufacturing, Healthcare and Retail Industry Specialty
- » Small Business Owner

#### Involvement

- » American Institute of CPAs
- » Arthur Andersen Alumni Association
- » Wisconsin Institute of Certified Public Accountants WICPA
- » American Institute of Certified Public Accountants
- Arthritis Foundation Board of Directors and Finance Committee member
- » Menomonee Falls Soccer Club





## Section 5: Local Plan Representation

#### Representatives

#### Karlie Davis, CISR

Customer Service Agent - Commercial Lines Phone & Fax: 262.953.7113 Karlie.Davis@rrins.com MyKnowledgeBroker.com



» Over 21 years of experience in sales, service and customercentered responsibilities in the independent agency arena.



- » With R&R Insurance Services since 2005
- » Day to day servicing of all aspects of clients' needs including, but not limited to reviewing contracts, issuing certificates, reviewing policies and assisting in claims
- » Interface with customers to explain coverages, make changes to policies, negotiate terms
- » Prepare applications, binders
- » Review policies for accuracy
- » Interface with insurance companies to provide information and negotiate terms and conditions for our customers
- » Licensed in Property & Casualty



## League of Wisconsin Municipalities Mutual Insurance

## **Plan Participants**

Abbotsford, City of Adams County Drainage **Board** Adell, Village of Albany, Village of Albany Housing Authority Algoma, City of Algoma Utilities Commission Allouez, Village of Almena, Village of Amherst, Village of Aniwa, Village of Arcadia, City of Arena, Village of Argyle, Village of Arlington, Village of Arpin, Village of **Ashland County Housing** Authority Ashwaubenon, Village of Athens, Village of Auburndale, Village of Augusta, City of Avoca, Village of Bagley, Village of Balsam Lake, Village of Balsam Lake Centuria Joint Police Department Barneveld, Village of **Barron County Housing** Authority **Barron Housing Authority** Bay City, Village of Bayfield, City of Beaver Dam, City of Belleville, Village of Bellevue, Village of Belmont, Village of Benton, Village of

Big Bend, Village of

Birchwood, Village of Birchwood Four Corners EMD Biron, Village of Black Creek, Village of Black Earth, Village of Black River Falls, City of Blair, City of Blanchardville, Village of Blenker Sherry Sanitary District Bloomer, City of Blue Mounds, Village of Blue River, Village of Bonduel, Village of Boscobel, City of Boyceville, Village of **Boyceville Community Ambulance District Boyceville Community** Fire District Boyd, Village of Brillion, City of Brooklyn, Village of Bruce, Village of Buffalo City, City of Butler, Village of Butternut, Village of Cadott, Village of Calumet Sanitary District #1, Town Of Cambria, Village of Cambridge, Village of Cambridge Oakland Wastewater Camp Douglas, Village of Campbellsport, Village of Cascade, Village of Cazenovia, Village of Cecil, Village of Chenequa, Village of

Chetek Housing Authority Chilton, City of Chippewa Falls, City of Clear Lake, Village of Cleveland, Village of Clinton, Village of Clintonville, City of Clintonville Area Ambulance Clyman, Village of Cobb, Village of Cochrane, Village of Colby, City of Colby - Abbotsford Police Department Colfax, Village of Coloma, Village of Columbus, City of Combined Locks, Village of **Community Library** Coon Valley, Village of Cornell, City of Cottage Grove, Village of Crandon, City of Cross Plains, Village of Cross Plains Area EMS Cumberland, City of Cumberland Fire District Cumberland Municipal Utility Curtiss, Village of Dane, Village of Dane Iowa Sanitary District Darien, Village of Deer Grove EMS Deer Park, Village of Deerfield, Village of Delafield, City of **Delafield – Hartland Water Pollution Control Commission Delavan Lake Sanitary** 

**District** 

Dresser, Village of Eagle, Village of Eagle River, City of Eau Claire Housing Authority, City of Edgerton, City of Egg Harbor, Village of Eland, Village of Eleva, Village of Elk Mound, Village of Elkhart Lake, Village of Ellsworth, Village of Elm Grove, Village of Elmwood, Village of Elmwood Park, Village of Embarrass, Village of Endeavor, Village of Ephraim, Village of **Everest Metropolitan Police** Department Fairchild, Village of Fairchild Fire Protection District Fairwater, Village of Fall Creek, Village of Ferryville, Village of Fond du Lac, City of Fontana on Geneva Lake, Village of Fontana – Walworth Water Pollution Control Commission Footville, Village of Fountain City, City of Fox Lake, City of **Fox Lake Community** Fire Association Fox Point, Village of Fox West Regional Sewerage Commission Francis Creek, Village of

**Door County Tourism** 

**Zone Commission** 

Dorchester, Village of **Dousman, Village of** 

Downing, Village of

Doylestown, Village of

Frank L. Weyenberg Library, Mequon – Thiensville Franklin, City of Frederic, Village of Fremont, Village of Fremont Orihula Wolf River Friesland, Village of **Geneva Lake Law Enforcement** Gillett, City of Gilman, Village of Glen Flora, Village of Glenbeulah, Village of Goose Lake Watershed District Grantsburg, Village of Gratiot, Village of Greater Bayfield Wastewater Treatment Green Lake, City of Green Lake Sanitary District Gresham, Village of Hales Corners, Village Hammond, Village of Harrison, Village of Hartland, Village of Haugen, Village of Hawkins, Village of Hayward, City of Hewitt, Village of Highland, Village of Hilbert, Village of Hixton, Village of Hobart, Village of Hollandale, Village of Holmen, Village of Hortonville, Village of Howards Grove, Village of **Howards Grove** Volunteer Fire Department Hudson, City of

Hudson Area Joint Library **Hudson Housing Authority** Hurley, City of Hustisford, Village of Hustler, Village of Independence, City of Ingram, Village of Iola, Village of Iron Ridge, Village of Jefferson, City of Jefferson Housing Authority, City of Johnson Creek, Village of Junction City, Village of Kaukauna, City of Kaukauna Utilities Kegonsa Sanitary District #2 Kekoskee, Village of Kennan, Village of Kewaskum, Village of Kewaunee, City of Kiel, City of Kingston, Village of Kohler, Village of Kronenwetter, Village of La Farge, Village of La Valle, Village of Lac La Belle, Village of Ladysmith, City of **Lake Country Fire and Rescue Department** Lake Delton, Village of Lake Geneva, City of Lake Hallie, Village of Lake Mills, City of Lake Nebagamon, Village of Lake Pewaukee Sanitary **District** Landfill Venture Group Lannon, Village of League of Wisconsin Municipalities League of Wisconsin Municipalities Mutual Insurance Linden, Village of Little Chute, Village of

Little Elkhart Lake Montfort, Village of O'Dells Bay Sanitary District Oregon, Village of Rehabilitation District Monticello, Village of Orfordville, Village of Mosinee, City of Livingston, Village of Loganville, Village of Mosinee Fire District Orihula Sanitary District Lohrville, Village of Oshkosh, City of Mount Calvary, Village Lomira, Village of Osseo, City of Lone Rock, Village of Mount Horeb, Village of Owen, City of Luck, Village of Mukwonago, Village of Owen Withee Police Luxemburg, Village of **Municipal Court for** Commission Lyndon Station, Western Waukesha Oxford, Village of Village of County **Pabst Farms Joint** Lynxville, Village of Muscoda, Village of **Stormwater Utility District** Madison Metropolitan Muskego, City of Paddock Lake, Nashotah, Village of Sewerage District Village of Maiden Rock, Village of Necedah, Village of Palmyra, Village of Maine, Village of Neillsville, City of Pardeeville, Village of Manawa, City of Nelsonville, Village of Park Falls, City of Maribel, Village of Neosho, Village of Park Ridge, Village of Marion, City of Neshkoro, Village of Pepin, Village of Marquette, Village of New Holstein, City of Peppermill Lake Management Marquette Communities New Lisbon, City of District Joint Municipal Court New Richmond, City of Pewaukee, City of Pewaukee, Village of Marquette Fire District Newburg, Village of Marshall, Village of Niagara, City of Phillips, City of Marshfield, City of North Bay, Village of Pikes Bay Sanitary District Marshfield Utilities Electric North Fond du Lac, Plain, Village of Pleasant Prairie, and Water Department Village of **Mary Lane Sanitary** Village of North Hudson, **District** Pleasant Springs Sanitary Village of Mauston, City of North Prairie, Village District Mazomanie, Village of Polk County Housing Authority of McFarland, Village of Port Edwards, Village of **North Shore Fire** Medford, City of **Department** Portage, City of Potter, Village of Mellen, City of **North Shore Water** Merrill, City of Poynette, Village of **Commission** Prairie du Chien, City of Merrillan, Village of Northern Moraine Merrimac, Village of Prairie du Sac, Village of **Utility Commission** Merton, Village of Northern Waupaca Prairie Farm, Village of **Prairie Village Water Trust Merton Community Fire County Joint** Prentice, Village of Municipal Court **Department** Norwalk, Village of Prescott, City of Milltown, Village of Princeton, City of **Milwaukee Area Domestic** Oconomowoc, City of Randolph, Village of **Animal Control** Oconomowoc Lake, Random Lake, Village of Mineral Point, City of Village of Readstown, Village of Mishicot, Village of Oconto, City of Redevelopment Authority of the Oconto Falls, City of Mondovi, City of Montello, City of Oconto Falls Water and City of Oshkosh

Light Commission, City of

Redgranite, Village of

Montello Joint Fire District

Reedsville, Village of Reeseville, Village of Rewey, Village of Rib Lake, Village of Rib Mountain Sanitary **District** Rice Lake, City of Rice Lake - Lake Protection & Rehabilitation Rice Lake Housing Authority Richfield, Village of Ridgeland, Village of Ridgeway, Village of Rio, Village of Roberts, Village of Rochester, Village of Rock - Koshkonong Lake District Rock Springs, Village of Rockdale, Village of Rockland, Village of Rosendale, Village of Rothschild, Village of Rudolph, Village of Sauk City, Village of Sauk Prairie Community Recreation Sauk Prairie Court Commission Sauk Prairie Police Commission Sauk Prairie Sewerage Commission Scandinavia, Village of Sharon, Village of Shawano, City of Sheboygan Water Utility Shell Lake, City of Shell Lake Housing Authority, City of Sherry Volunteer Fire Department Shorewood, Village of Shorewood Hills, Village of Siren, Village of Sister Bay, Village of

Soldiers Grove, Village of Somerset, Village of South Area Fire and **Emergency Response** District Spencer, Village of Spencer Area Fire and Ambulance Commission Spring Green, Village of St. Cloud, Village of St. Croix Falls, City of **Stanley Housing** Authority, City of Stevens Point Airport, City of **Stevens Point Housing** Authority Stevens Point Water, Sewer and Stormwater Stockholm, Village of Stratford, Village of Strum, Village of Sturgeon Bay, City of Sturgeon Bay Utilities Sturtevant, Village of Suamico, Village of Sullivan, Village of Summit, Village of Superior, Village of Suring, Village of Sussex, Village of and **Pauline Haass Public** Library Tennyson, Village of Theresa, Village of Thiensville, Village of Thorp, City of Tomahawk, City of Trempealeau, Village of Turtle Lake, Village of Twin Lakes, Village of Union Center, Village of Union Grove, Village Unity, Village of Upper St. Croix Lake

Sanitary District

Valders, Village of Vanguard Electric Commission Vesper, Village of Viola, Village of Waldo, Village of Wales, Village of Walworth, Village of Washburn, City of Waterford, Village of Waterloo, City of Watertown, City of **Watertown Housing Authority** Waukesha, City of Waukesha Water Utility Waunakee, Village of Waupaca, City of Wausaukee, Village of Wautoma, City of Wauzeka, Village of Webster, Village of West Central Wisconsin Bio Solids West Milwaukee, Village of West Salem, Village of **Western Lakes Fire District** Westfield, Village of Weston, Village of Weyauwega, City of Wheeler, Village of Whitehall, City of Whitelaw, Village of Williams Bay, Village of Wind Point, Village of Windsor, Village of Winneconne, Village of Wisconsin Dells – Lake Delton **Sewerage Commission** Wisconsin Rapids, City of Wisconsin Rapids Water Works and Lighting Commission Withee, Village of Wolf River Sanitary District Wonewoc, Village of Wrightstown, Village of Wyocena, Village of Yorkville, Village of Yuba, Village of



## **Cyber Liability Options**

- ➤ Option #1
  - Carrier: HDI Specialty Insurance Company
- ➤ Option #2
  - Carrier: League of Wisconsin Municipalities Mutual Insurance

#### **Feature**



## Municipalities Facing an Uncertain Future of Cyber Threat

Nick Pottebaum, VP, Reinsurance & Programs, Tokio Marine HCC
- Cyber & Professional Lines Group

Picture yourself on a Saturday morning with a cup of coffee in hand. You sit down at the computer to finish up a work presentation you are expected to deliver the next week. You notice unexplained browser toolbars popping up and your device running slower than normal.

Then it happens... ATTENTION!! YOUR FILES ARE ENCRYPTED!! ... reads a message on your PC.

Your heart sinks and your mind races through the files saved on your device. Has your network been hacked? When was the last external backup? How did this happen?

The message proceeds with ominous instructions for Bitcoin remittance in exchange for the decryption key. You call your IT department and you are instructed to disconnect your PC as the extent of the breach is determined.

This harrowing example is all too familiar: a seemingly innocuous work task turns into a violating and potentially costly nightmare for you and your organization.

Municipalities are a prime target for hackers because of the essential services they provide to citizens. Government entities are among the three biggest targets from small towns to big cities. The FBI has reported state and local governments as visible targets for ransomware attacks.

Ransomware demands stop municipalities in their tracks. The business of servicing citizens is disrupted in a moment of crisis to either pay a faceless ransom demand, or press forward with an incident response that does not capitulate to a threat actor. Despite up-to-date antivirus software and appropriate internal controls, municipalities fall victim to malware infections every day. Many have an aversion, justifiably, to paying an extortion demand made by a cyber criminal. Often, the cost of recovery can outweigh the ransom demand. In the highly publicized cyber attack on the city of Atlanta, the extortion demand was \$51,000 to be paid in Bitcoin. Atlanta refused and Mayor Keisha Lance Bottoms testified to congress in June of 2019 that the city had already incurred \$7.2 million in associated costs.<sup>2</sup> The calculus of weighing present ransom costs against the costs of unseen, future vulnerabilities is at the center of what municipalities are facing nationally. Adding layers of

defense to avert a potential cyber attack is not very costly and can protect the system network from infiltration from a cyber criminal. Best practices to prevent a ransomware infection include secure remote desktop protocol (RDP) with strong passwords, utilization of two-factor authentication, offline segregated backups, spam filtering and email configuration, and next generation anti-virus software.

In the winter of 2020, a supply chain attack was uncovered stemming from software provided by the IT management company, SolarWinds. SolarWinds had been breached nearly a year prior and its software, supplied to thousands of customers across all industries, was deployed with vicious malware. During the months that the malware went undetected, threat actors gained access to top secret government agencies and proprietary intellectual capital worth billions. The purpose of the attack appears to be espionage but also underpins the potential for supply chain attacks to be used with financial motives. Third-party vendor relationships are a necessary element to operating most municipalities. Proper vetting and active monitoring of a municipality's supply chain is paramount.

It would be a nice twist if the moral of the opening story was that cyber risk could be mitigated by eliminating Saturday morning work, but the truth is, good cyber hygiene requires organizational buy-in at all levels, effective controls, a cyber incident response plan, and a business continuity plan that includes appropriate levels of insurance coverage.

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#### About the Author:

Based in Chicago, Nick Pottebaum serves as Vice President in Tokio Marine HCC's Cyber & Professional Lines division specializing in bolt-on reinsurance placements for cyber and specialty insurance products. Nick joined Tokio Marine HCC in 2019 from CNA where he held leadership roles in both

underwriting and corporate development. Nick has 13 years of industry experience and began his career at KPMG LLP. He is a CPA and CFA charterholder. Contact Nick at NPOTTEBAUM@tmhcc.com

1. https://blog.barracuda.com/2019/08/28/threat-spotlight-government-ransomware-attacks/

2. https://www.nvtimes.com/2019/07/07/us/florida-ransom-hack.html



#### Join Us for Our Special Cyber Security Workshop

April 20, 2:00-3:30 p.m. via Zoom

\$25 (Free to LWMMI Insureds)

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The comprehensive League Legal Resource is available on USB Flash Drive and CD Rom. It is updated annually and is searchable.



The League's Legal Resource gives you instant access, saving you time and money by providing you with quick answers. The easy-to-use search engine allows you to simply type in any word, phrase, or number, and rapidly find every entry that contains your search query.

The folio format also allows you to customize your version by creating a shadow file with color and style highlights, bookmarks, notes, and pop-up links within the text.

The League's Legal Resource can only be ordered through American Legal Publishing http://www.amlegal.com/product-category/wisconsin-cd-order-form/









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Crack Seal ♦ Chip Seal
Slurry Seal ♦ Road Striping
Micro Surfacing ♦ Patching



QUOTE NUMBER:

DATE ISSUED: May 14, 2021

PRODUCER: R&R Insurance Services, Inc. - Waukesha

Attn: Jason Navarro

FROM: **R&R** Insurance Cyber Division

INSURED: City of Fort Atkinson

101 North Main Street Fort Atkinson, WI 53538

INSURER: HDI Specialty Insurance Company - Non-Admitted

COVERAGE: Network Security / Privacy Liability Full Program

**POLICY PERIOD**: 12 Month Policy Period

> OPTION 1: **OPTION 2:**

PREMIUM:

Inclusive of all taxes and broker fees

\$6,296.89 TOTAL: \$4,937.87



#### INSURANCE

LIMIT OF LIABILITY	OPTION 1:	OPTION 2:
POLICY AGGREGATE	\$1,000,000	\$2,000,000
Network Security and Privacy Liability	Full Limit	Full Limit
Multimedia Liability	Full Limit	Full Limit
Incident Response Expense	Full Limit	Full Limit
Business Interruption Loss and Extra	Full Limit	Full Limit
Expense		
8 Hour Waiting Period applies		
Data Restoration Expense	Full Limit	Full Limit
Cyber Theft and Social Engineering Loss	Full Limit	Full Limit
with Delete Crime Controls Coverage		
Enhancement		
Cyber Extortion and Ransomware Expense	Full Limit	Full Limit
Bricked Device Restoration Expense	Full Limit	Full Limit
Business Reputation Loss	Full Limit	Full Limit
Contingent Bodily Injury	Full Limit	Full Limit
Contingent Business Interruption	Full Limit	Full Limit
Contingent Property Damage	Full Limit	Full Limit
Laptop and Devices Replacement	\$50,000 sublimit	\$50,000 sublimit
	with \$500	with
	Deductible	\$500 Deductible
DEDUCTIBLE		
Each Claim	\$5,000	\$5,000

- CY SUX 5000 0119 Commercial Cyber Policy Jacket
- CY SU 5001 0119 Declarations
- CY CF 5000 1119 Commercial Cyber Insurance Coverage Form

#### **ENDORSEMENTS:**

- HS IL AM 4005 0818 Service of Suit
- CY AM 5003 1119 Bricked Device Endorsement
- CY AM 5004 0119 Business Reputation Loss Endorsement
- CY AM 5008 0119 Contingent Bodily Injury Endorsement
- CY AM 5009 0119 Contingent Business Interruption Endorsement
- CY AM 5010 0119 Contingent Property Damage Endorsement
- CY AM 5012 0119 Delete Crime Controls Endorsement
- CY AM 5016 0119 Laptop Replacement Endorsement
- CY AM 5019 0119 Reliance on "Other Carrier's" Application Endorsement
- CY AM 5102 0119 Economic or Trade Sanctions
- CY AM 5103 0119 OFAC Advisory Notice
- PP 3000 0517 Privacy Notice
- CY AM 5105 RTS 0820 RT Specialty Amendatory Endorsement

#### **TERMS AND CONDITIONS:**

- Claims Made and Reported Form
- Duty to Defend (mutual selection of defense counsel)
- Defense Costs within the Policy Limit
- Retroactive Date: Full Prior Acts
- Optional Extended Reporting Period: Per Policy Form



#### INSURANCE

#### SUBJECTIVITIES (PRIOR TO BINDING):

- 1. A completed and underwriting-approved application is required to bind coverage.
- 2. Receipt and underwriting acceptance of completed HDI "Cyber Crime Controls" Application section.
- 3. Receipt and underwriting acceptance of completed HDI "Contingent Business Interruption" Application section.

There are subjectivities that: 1) must be complied with or resolved before the contract becomes binding, 2) apply both before or after inception, compliance with which is a condition of all or part of the coverage; and 3) apply after the formation of the contract as conditions of continued coverage.

#### SPECIAL CONDITIONS / OTHER COVERAGES:

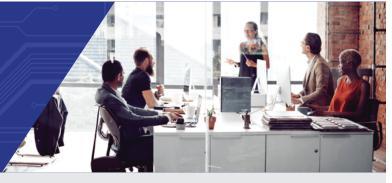
NO FLAT CANCELLATIONS
ALL FEES ARE FULLY EARNED AT INCEPTION

For R-T Specialty to file the surplus lines taxes on your behalf, please complete the surplus lines tax document (per the applicable state requirements) and return with your request to bind. Due to state regulations, R-T Specialty requires tax documents to be completed within 24 to 48 hours of binding. Please be diligent in returning tax forms.

#### ALL OTHER TERMS AND CONDITIONS APPLY PER FORM







With cyber liability coverage from League of Wisconsin Municipalities Mutual Insurance, you have acess to state-of-the-art cyber coverage to keep you protected against cyber threats.

If your business relies on internet access, email communication, accepts credit card payments, collects customer information, or stores employee data, your business is at risk. Whether your systems become compromised due to malware or personal data is accidentally exposed, you may suffer losses that can be covered by your cyber insurance endorsement.

#### In 2019

- The Identity Theft Resource Center (ITRC) reported 1,473 data breaches. This is a 17% increase over 2018 records.1
- 65% of US organizations experienced a successful phishing attack last year.2
- · Average ransom demands doubled in 2018, from \$42K to \$84K.3

#### **Cyber Liability protects** you against:

- System failure due to ransomware or malware attacks
- · Loss and/or exposure of customer or employee data, including social security numbers, phone numbers, email addresses,
- Phishing or email scams targeting your business or employees that result in financial loss
- 1. Identity Theft Resource Center, "ITRC Breach Reports, 2019 End of the Year Data Breach Report", January 28, 2020 https://www.idtheftcenter.org/identity-theft-resource-centers-annual-end-of-year-data-breach-report-reveals-
- Proofpoint, "Threat actors leverage credential dump, phishing, and legacy email protocols to bypass MFA and breach cloud accounts worldwide", March 14, 2019
- https://www.proofpoint.com/us/threat-insight/post/threat-actors-leverage-credential-dumps-phishing-and-leg
- 3. Coveware, Inc., "Ransomware Costs Double in Q4 as Ryuk, Sodinokibi Proliferate", January 22, 2020  $\label{thm:matter} $$ $ https://www.coveware.com/blog/2020/1/22/ransomware-costs-double-in-q4-as-ryuk-sodinokibi-proliferate#:~ :text=What%20ls%20the%20Average%20Ransom,that%20are%20actively%20attacking%20companies.$

#### Cyber Risk Support & Training

With access to expert cyber security advisors and online training courses, our cyber support resources help you and your organization mitigate cyber risks and the impact of a cyber security breach. You'll have access to:

- · Cyber security advisors to help with scenario planning and policy development
- · Online cyber security courses and trainings
- Best practices for cyber incident response planning

Through our partnership with leading cyber insurance provider, Tokio Marine HCC, you have access to a team of cyber experts with the experience and know-how to respond quickly and get your business back on track. Should you suspect a cyber breach, Tokio Marine HCC's claims examiners coordinate the response, including expert legal counsel who will act as your breach coach throughout the claims process. If necessary, the following specialists may be engaged:

- IT security and forensic experts
- · Public relations/advertising support
- Breach notification
- · Call center and website support
- · Credit monitoring and identity theft restoration services

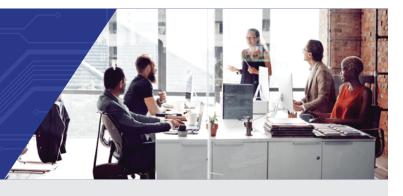
#### Cyber Threats to Your Business

#### System Failure Claim Scenario

During a public library's system upgrade, a software malfunction causes data corruption. Unfortunately, an attempt to restore lost data from uninspected backups, was also corrupted during the installation process. The library hired part-time employees to manually recreate the lost data from paper receipts. System Failure Insurance covered the library's data restoration expenses, including the cost of hiring additional staff to recreate the lost data, as well as associated business interruption losses.







#### **Cyber Crime Claim Scenario**

An accountant at a small municipality in Chicago received an e-mail from a member of the municipality's finance and budget committee requesting a wire transfer be processed in the amount of \$50,000. The wire was sent, but, in a later conversation with a committee member, the accountant discovered that the committee had not actually requested the wire transfer. In fact, the e-mail the accountant received was a "spoof" e-mail, sent by a hacker who had created a fraudulent e-mail account to impersonate a committee member. The bank would not return the municipality's funds because the transfer appeared to be legitimate. Cyber Crime Insurance covered the municipality's financial loss of \$50,000.

#### State-of-the-Art Cyber

League of Wisconsin Municipalities Mutual Insurance's cyber liability insurance provides coverage and support for a broad range of cyber threats and related expenses:

**Breach Event Costs** - Coverage for mitigation costs and expenses incurred because of a privacy breach, security breach or adverse media report, including legal expenses, public relations expenses, IT expenses.

**System Failure** - Coverage for income loss, business interruption expenses, and data recovery costs.

**Cyber Extortion** - Coverage for extortion-related expenses and monies paid as a direct result of a credible cyber extortion threat, including ransomware.

**Cyber Crime** – Coverage for loss of money or securities incurred due to financial fraud, including wire transfer fraud; charges incurred for unauthorized calls resulting from fraudulent use of an insured telephone system; expenses incurred to notify customers of phishing schemes.

**Reward Expenses** – Coverage for reasonable amounts paid to an informant for information not otherwise available, which leads to the arrest and conviction of a person or group responsible for a privacy breach, security breach, system failure, cyber extortion threat, financial fraud, telecommunications fraud, or phishing attack.

**Court Attendance Costs** – Coverage for reasonable amounts paid to an informant for information not otherwise available, which leads to the arrest and conviction of a person or group responsible for a privacy breach, security breach, system failure, cyber extortion threat, financial fraud, telecommunications fraud, or phishing attack.

**BrandGuard®** - Coverage for loss of net profit incurred as a direct result of an adverse media report or notification to affected individuals following a security breach or privacy breach.

**Multimedia Liability** - Coverage for third party claims including claims alleging copyright/trademark infringement, libel/slander, plagiarism, or personal injury.

**Security and Privacy Liability** - Coverage for claims alleging failure to safeguard electronic or non-electronic confidential information, or failure to prevent virus attacks.

**Privacy Regulatory Defense and Penalties** - Coverage for regulatory fines, penalties and regulatory compensatory awards brought by federal, state, or local governmental agencies.

**PCI DSS Liability** - Coverage for assessments, fines, or penalties imposed by banks or credit card companies due to non-compliance with the Payment Card Industry Data Security Standard (PCI DSS) or payment card company rules.

**TCPA Defense** – Coverage for the defense of claims alleging violation of the Telephone Consumer Protection Act, the Telemarketing and Consumer Fraud and Abuse Prevention Act, the CAN-Spam Act, or any similar federal, state, local or foreign law regulating the use of telephonic or electronic communications for solicitation purposes.

If you are interested in coverage, contact your League of Wisconsin representaive or visit us at: www.lwm-infi.org



#### Cyber Quote for the City of Fort Atkinson

Cyber Limit: Deductible: Effective Date: Operating Expenditures:	\$250,000 \$2,500 7/1/2021 \$11,000,000	\$500,000 \$2,500 7/1/2021 \$11,000,000	\$1,000,000 \$2,500 7/1/2021 \$11,000,000
Premium:	\$3,594	\$4,110	\$4,969
Third Party Liability Insuring Agreements:			
Multimedia Liability	\$250,000	\$500,000	\$1,000,000
Security and Privacy Liability	\$250,000	\$500,000	\$1,000,000
Privacy Regulatory Defense & Penalties	\$250,000	\$500,000	\$1,000,000
PCI DSS Liability	\$250,000	\$500,000	\$1,000,000
TCPA Defense	\$25,000	\$50,000	\$100,000
First Party Insuring Agreements:			
Breach Events Costs	\$250,000	\$500,000	\$1,000,000
BrandGuard <sup>®</sup>	\$250,000	\$500,000	\$1,000,000
System Failure	\$250,000	\$500,000	\$1,000,000
Cyber Extortion	\$250,000	\$250,000	\$250,000
Cyber Crime	\$50,000	\$100,000	\$250,000
Reward Expenses	\$25,000	\$50,000	\$100,000
Court Attendance Costs	\$25,000	\$50,000	\$100,000
Aggregate Limit of Liability	\$250,000	\$500,000	\$1,000,000

Terms are non-binding and subject to the following: 1. Complete response to questions 5a and 6. 2. Confirmation of the response to question 8d (sub question) as the provided name is listed as TBD (please provide the provider name). 3. Confirmation of the response to question 10c, as both the question and subquestions are completed. 4. Confirmation that the applicant has liability coverage in place with LWMMI.

Thank you for your continued support of the League of Wisconsin Municipalities Mutual Insurance!

Strohm Ballweg, LLP



CITIES & VILLAGES MUTUAL INSURANCE COMPANY

## INSURANCE PROPOSAL

## Experience the CVMIC Difference





"We stand proud with our members here at CVMIC and continue our relentless pursuit of helping Wisconsin municipalities move forward."

-Kevin Wondra, CEO

#### **MISSION STATEMENT**

Cities and Villages Mutual Insurance Company (CVMIC) is dedicated to developing and maintaining high-quality, stable, affordable insurance and risk management services; supporting public services and serving the needs of its member owners.

#### VISION 2025

CVMIC will be the model of innovation for municipal insurance companies and be the premier source for insurance and risk management services and resources.

## PROFESSIONAL INSURANCE WITH A PERSONAL APPROACH

At CVMIC, our personal approach helps members utilize the right insurance products, safety training, human resources and other risk management services. We believe in teamwork and cooperation and work closely with each individual member to meet their needs.

We provide peace of mind and a plan of action to help you overcome your challenges. CVMIC works with you and for you to foster a mutually beneficial partnership for now and the future.

Stable, Affordable Insurance Supervisory and Management Training

Safety Training and Services Human Resource Training and Services

Excellent Claims Services



February 26, 2021

Michelle Ebbert City Clerk/Treasurer/Finance Directory 101 N. Main Street Fort Atkinson WI 53538

Re: Insurance Proposal

Dear Michelle:

On behalf of our team, I would like to personally thank you for the opportunity to provide the included proposal. Cities and Villages Mutual Insurance Company (CVMIC) takes pride in offering quality insurance products and risk management solutions for our members. In addition, our talented and dedicated service teams provide industry-leading training and service that is customized to meet your specific needs. Our products, training, and service combined with our Advantage Programs and talented team create what we call the "CVMIC Difference" for our members.

Our members are the core of our business and the purpose of our existence. The principles of teamwork and cooperation guide our success as we partner with Wisconsin municipalities that are engaged and committed to each other and the organization. We look forward to building a productive and successful long-term relationship should you choose to join us.

If you have any questions, please feel free to contact me or any of our service team members. Thank you again for the opportunity to develop a mutual partnership for both now and the future.

Sincerely,

Pallin Allen

Pallin Allen Manager of Member Services and Risk Management

tel: 414-831-6005

office: 262-784-5666 (ext. 205)

email: pea@cvmic.com

web: cvmic.com

#### **Insurance Proposal Summary**

#### The CVMIC Difference

High-quality insurance products, excellent training and service, access to our advantage programs, and a committed team of professionals create the CVMIC difference. Our member owners are the purpose of our existence and are collectively engaged in the success of the company.

This customized proposal is based on your coverage requests, loss experience, and risk tolerance. Thank you for the opportunity to provide this proposal and we look forward to developing a long-term partnership should you choose to join CVMIC.

CVMIC Insurance Recommendation		
		Premium
CVMIC Primary Coverages		Premium
CVMIC Liability Program		\$53,000
CVMIC Workers' Compensation Program		\$113,499
CVMIC Auto Physical Damage Program		\$17,813
	TOTAL PRIMARY COVERAGES	
		\$184,312
CVMIC Group Purchases		
Cyber Liability (required/included)		\$0
Excess Liability Insurance (required)		\$3,267
Employment Practices Liability Insurance		\$6,820
(required)		
Crime (optional)		\$690
Equipment Breakdown / B&M (optional)		\$2,139
Pollution Legal Liability (optional)		\$N/A
Volunteer Liability Insurance (optional)		\$37
	TOTAL GROUP PURCHASES	\$12,953
Dividend		
Estimated Dividend (Returned to Member)		(-\$5,500)
	TOTAL ESTIMATED DIVIDEND	(-



PREMIUM \$191,765

\$5,500)

#### Insurance Proposal—Primary Coverages

#### CVMIC Liability Program

Includes:

General Liability Auto Liability Professional Liability Public Officials Liability

	SIR OPTIONS	PREMIUM
CVMIC Recommended	\$25,000	\$53,000
	\$37 <b>,</b> 500	\$49,820
	\$50,000	\$47,329

#### CVMIC Auto Physical Damage Program

Collision Comprehensive Replacement cost for vehicles under 5 years old

	DEDUCTIBLE	PREMIUM
	\$1,000	\$23,937
CVMIC Recommended	\$2,500	\$17,813
	\$5 <b>,</b> 000	\$16,259

#### CVMIC Workers' Compensation Program

Statutorily based rates

\$113,499

Primary Coverage Summary - Premium	LOWEST	HIGHEST	
<pre>Membership Includes: • Supervisor and management training • Safety training and service • HR &amp; EPL training and service</pre>	\$177,087 Primary Coverage	\$190,436 Primary Coverage	
• Claims management support • Risk management services • CVMIC Advantage Program	\$5,500 Estimated Dividend	\$5,500 Estimated Dividend	
		PRIMARY COVERAGE NET PREMIUM \$171,587 \$184,936	

#### Dividend Program

#### Estimated Dividend Potential

(Approved annually based on financial results.)

- Liability program ranges from 5-60% of premium
- WC program ranges from 0-20%
- APD program ranges from 0-20% of premium
- Total dividend is an estimate and not guaranteed





Please see policy summaries for further details.

#### Insurance Proposal—Group Purchases

#### PREMIUM

#### Cyber Liability (required/included)

Coverage is included with membership
Coverage is \$15,000,000 per occurrence with \$10,000 deductible

#### PREMIUM

#### Excess Liability Insurance (required)

\$3.267 Coverage is additional \$5MM above the CVMIC \$5MM amount

#### **PREMIUM**

## Employment Practices Liability Insurance (required)

\$6,820 \$25,000 deductible, minimum \$25,000 determined by carrier Coverage is \$1,000,000 for excluded portions of CVMIC policy

#### PREMIUM

#### Crime (optional)

\$20,000 deductible Coverage is \$5,000,000 limit by occurrence

#### **PREMIUM**

\$2,139

#### Equipment Breakdown / B&M (optional)

Deductible used: \$2,500 Covers \$500,000,000 per occurrence Sub-limits apply

#### PREMIUM

#### Pollution Legal Liability (optional)

\$50,000 deductible

\$N/A Coverage is \$1,000,000 for each pollution condition

#### PREMIUM

#### Volunteer Liability Insurance (optional)

\$37 Rate \$3.70 per volunteer

## GROUP PURCHASE PREMIUM SUMMARY

\$10,087 Required Premium \$12,953

All options



Please see policy summaries for further details.

## **NEW POLICY QUOTE**

Policy # 5002778\_Q-1 Agent Pallin Allen

Named Insured and Principal Address:

City of Fort Atkinson 101 N Main Street Fort Atkinson, WI 53538 Michelle A Ebbert 920-563-7760

Contact:

Policy Period: 12:01 am 07/01/2021 to 07/01/2022

Coverage	Deductible	TIV	Rate	Annual Premium
Buildings, Personal Property & Property in the Open	1,000	72,065,237	0.0801	57,725
Contractors Equipment - New Replacement Cost	1,000	529,896	0.21	1,113
Contractors Equipment valued under \$25,000	1,000	31,911	N/A	0
Fine Arts Schedule Attached	1,000	76,500	0.09	100
Bridges Schedule Attached	1,000	250,000	0.0675	169

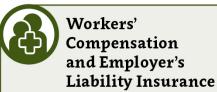
Total Annual Premium \$59,107

# **CVMIC Insurance Coverages**

We provide quality insurance products, outstanding member service and valuable risk management resources.



- General Liability Insurance
- Auto Liability Insurance
- Public Official's Liability Insurance



- First Dollar Program
- TPA Services Available



- Employment Practices Liability Insurance
- Volunteer Insurance
- · Crime Coverage
- Privacy & Network Liability Insurance
- Excess Liability Insurance
- Equipment Breakdown Coverage (Boiler & Machinery)
- Pollution Legal Liability



- Collision
- Comprehensive



Through MPIC (Municipal Property Insurance Company)



# Training on Your Schedule

CVMIC offers on-site and regional training opportunities. In addition, we offer live and recorded webinars, online courses, and streaming videos. Our team of professionals helps Wisconsin municipalities meet their HR, safety, and leadership training needs.









#### **POPULAR TRAINING TOPICS:**

### SAFETY & RISK MANAGEMENT

- Back Safety & Safe Lifting
- · Behavioral Based Safety
- Bloodborne Pathogens
- Chain Saw Safety
- Confined Space Entry
- · Defensive Driving
- Excavation Safety
- Forklift Training
- Hazard Communication
- Hearing Conservation
- Lockout/Tagout Personal
- Seasonal Employee Safety
- Slips, Trips & Falls
- Work Zone Traffic Safety

# HUMAN RESOURCES & EMPLOYMENT PRACTICES

- ADA Training
- Anti-Discrimination
- Anti-Harassment
- Drug & Alcohol Testing
- Employment Law
- Ethics
- Fair Labor Standards Act
- Family Medical Leave Act
- Hiring
- Interviewing
- Performance Evaluations
- Respect in the Workplace
- Systemic Discrimination
- Wrongful Termination

# MANAGEMENT & SUPERVISION

- Change Management
- Civility
- Coaching & Mentoring
- Conflict Resolution
- Customer Service
- Diversity
- Emotional Intelligence
- Generational Differences
- Leadership & Motivation
- · Social Media
- Strategic Thinking
- Stress Management
- Succession Planning
- Time Management

AND MORE...

AND MORE...

AND MORE...

# Help When You Need It

At CVMIC, we believe that implementing prevention strategies is one of the best ways to avoid unfortunate circumstances. Our professional advice for your safety and HR challenges, resources to assist with policies and procedures, and assessments to identify your greatest needs. Should something unfortunate happen, our highly-skilled and dedicated CVMIC claims team is available to help guide you through every aspect of the claim process. Our personal service and dedicated teams contribute to reducing injuries and lowering costs.



# **Advantage Programs**

### **Grant Program**

CVMIC's simplified grant program encourages members to reduce risk and improve safety by providing access to funds and resources that assist with purchasing equipment and providing training.

### Member Spotlight

We designed the member spotlight program to help our members share their innovative ideas. The winning submissions receive a financial reward and have their efforts highlighted to other members.

### **NEOGOV & Biddle**

We offer access to human resource products to guide members through the hiring process, onboard new employees, foster proper testing methods, and provide much-needed assistance for HR challenges.

## **Cyber Liability**

Cyber attacks on municipal entities have been increasing. We leverage our buying power to purchase cyber liability insurance on behalf of our members to protect them if a cyber event occurs.

### Information Technology Assessments

Our program supports municipal entities to analyze their IT security risks. Summaries and detailed reports aid in identifying and mitigating risks associated with cyber liability.

# Workers' Compensation Incentive Program

CVMIC incentivizes
employees to seek treatment
with certain providers
who participate in our
program and have agreed
to a negotiated lower rate
for services. This creative,
cost-savings program
benefits our members
and their employees.

### Protective Services Accreditation

CVMIC provides financial assistance for members who wish to participate in WILEAG (police accreditation) or the CPSE (fire accreditation) process.

### Mental Health Assistance Program

Our program uses a vetted and experienced specialist to help our protective services proactively address psychological responses and mental stressors that can occur after intense work-related events or critical incidents.

### Battery Shut-Off Switch Program

Vehicle fires due to electrical failures present the potential for significant vehicle damage and even the possibility of losing the entire fleet. The battery shut-off switch program can help prevent fires from occurring.

# **CVMIC Members**

CVMIC has provided insurance and service to Wisconsin municipalities since 1987. Our current members are featured below.







































































































LEARN MORE ON OUR WEBSITE Visit cymic.com and review our Stewardship Report



# INSURANCE COVERAGE SUMMARIES

Complete policy available upon request.

# **CVMIC**.com







## 9898 W. Blue Mound Road Wauwatosa, WI 53226-4319

web cvmic.com office 262-784-5666 fax 262-784-5599



## Liability Insurance Coverage

Carrier: Cities & Villages Mutual Insurance Company

Coverage Term: One Year – Begins January 1 of policy year

**Description of Coverage:** This policy pays on behalf of the insured the Ultimate Net Loss in excess of

the Insured's Retained Limit that the Insured becomes legally obligated to pay by reason of liability imposed by law or liability assumed by contract because of Bodily Injury, Property Damage, Personal Injury, Public

Officials Errors & Omissions or Automobile Liability.

Limits: Each Occurrence, less the Insured's retained limit. \$5,000,000

(General Liability, Law Enforcement, Public Officials

Errors & Omissions, Employee Benefits and Automobile Liability)

Annual Aggregate:  $4 \times Self$  Insured Retention (SIR)/SIR = \$25k then aggregate = \$100k

**Definition of Insured:** 1. Any entity in Item I of the Declarations.

2. Persons who are past, present, elected or appointed officials, employees or volunteers of the Insured whether or not compensated while acting for or on the behalf of the Insured, including while acting on outside committees, agencies, districts, authorities, councils, commissions or boards at the direction of the Insured.

3. Any and all commissions, agencies, redevelopment Agencies, districts, authorities, housing authorities, councils (including the governing councils) or similar entities coming under the Insured's direction or control for which the Insured's council members sit as the governing body.

# Exclusions – Including but not limited to: (See policy for full list of exclusions)

- ♦ Absolute Pollution Liability
- ♦ Lead Exposure and clean-up
- ♦ Nuclear Materials
- Past salary or wages due for Employment Discrimination, Wrongful termination, Civil Rights Violations.
- Injury to employees arising out of employment, except those assumed under contract
- Obligations imposed by any Worker's Compensation or Disability Benefits law
- ♦ Auto liability arising from operations of any transit authority, transit system or public transportation.

# Liability Insurance Coverage (CONTINUED)

### **Exclusions (Continued)**

- ♦ Airports/aircraft
- Operation of any hospital, clinic or facility which renders medical treatment, except occupational-related facilities or emergency-care treatment
- Dams in excess of 50-acre feet, unless coverage separately underwritten and endorsed
- Fines, punitive damages, multiple damages
- ♦ Failure to Supply
- Operation of electrical power generator or distribution facilities, unless coverage separately underwritten and endorsed
- Eminent domain, condemnation proceedings or inverse condemnation
- Liability assumed under any contract where we are not allowed to participate in any arbitration or claims proceedings; professional services by an architect, engineer or surveyor
- ♦ War, Civil War, Revolution
- Ownership/operator of any chair lifts and ski facilities
- ♦ Underinsured Motorist
- ♦ Watercraft exceeding 26'
- Unmanned Aircraft, unless coverage separately underwritten and endorsed

#### Public Officials' Errors and Omissions Exclusions

- ♦ Bodily Injury
- ♦ Property Damage
- ♦ Personal Injury
- Unlawful discrimination in any employee benefit plan
- Refund of taxes, fees or assessments
- ♦ Illegal acts
- Faulty preparation of bid specifications
- ♦ Breach of contract or failure to Perform
- ♦ ERISA Liability
- ◆ COBRA Liability
- ♦ IRCA Liability

Remarks:

Your liability coverage is provided on an occurrence basis, which means policy is intended to provide insurance for those covered losses which occur during the policy period. Sometimes claims are incurred but not reported or not discovered until many years after the expiration of the Coverage Term. For this reason, this policy does not replace your prior policy, which should be kept on file in the event of the necessity of referring to it in a future claim situation. A good rule of thumb on occurrence policy: "KEEP YOUR POLICY FOREVER."

# Workers Compensation Coverage

Carrier: Cities & Villages Mutual Insurance Company

Coverage Term: One Year – Begins January 1 of policy year

**Description of Coverage:** Statutory Workers Compensation Insurance for Medical and Indemnity

Benefits to injured employees and paid volunteers, as required by the State

of Wisconsin Workers Compensation Act.

Limits: Workers Compensation: WI Statutory Limits

Employers Liability: \$100,000 Each Accident

\$500,000 Each Disease Per Person \$100,000 Each Disease Policy Limit

Condition: Based on Wisconsin Compensation Rating Bureau Experience Modification

rate applied to payroll exposure at class code rates and final premium will be

based on an audit.

**Reporting of Claims:** As soon as the employer becomes aware, the employer must provide

prompt notice to the carrier of:

(a) Any claim reported or action commenced against the employer for an

injury alleged to be work related,

(b) In case of fatality, notification to the company must be immediate,

(c) the reopening of any claim in which a further award might involve liability of the carrier; and

(d) Any disability claim, whether or not contested by the employer, where it appears reasonably likely that such disability will exceed one year in duration, or where such disability actually exceeds on year in duration.

In addition, the following categories of claims shall be reported to the carrier immediately, regardless of any question of potential involvement of the carrier.

- (1) Fatalities
- (2) Paraplegics and quadriplegics
- (3) Serious burns
- (4) Brain injury
- (5) Spinal cord injury
- (6) Amputation of a major extremity and
- (7) Any occurrence which results in serious injury to two or more employees.

Failure to provide prompt notice of any claim in accordance with the requirements set above and/or as otherwise provided by the Law of any State(s), the carrier may elect to deny coverage for loss arising from a claim. To constitute prompt, sufficient notice, the employer must provide complete information as to the details of the injury, disease, or death.

# Automobile Physical Damage Program

Carrier: Cities and Villages Mutual Insurance Company

Hanover Insurance Group (Excess)

Coverage Term: One Year – Begins January 1 of policy year

**Description of Coverage:**Coverage is provided against direct and accidental loss or damage to scheduled Automobiles and Mobile/Specialized Equipment on file with the

Carrier, subject to the limitations of the policy.

**Comprehensive** – Loss or damage to a Covered Auto or Equipment from any cause other than collision, including breakage of glass and loss or damage caused by missiles, falling objects, fire, theft, explosion, earthquake, windstorm, hail, water, flood, vandalism, riot or civil commotion.

**Collision or Upset** – Loss or damage to a Covered Auto or Equipment, resulting from a collision with another object, or by upset, including damage resulting if the Auto overturns.

Coverage is provided on a replacement cost for all heavy-duty equipment and passenger vehicles less than 5 years old.

Rental Reimbursement: \$10,000

Personal Effects: \$10,000 Per Occurrence Towing Expenses: \$10,000 Per Occurrence

Short-term Rental: \$75,000

In the event of a covered loss to covered vehicle, policy is extended to cover cost of tow to repair facility subject to limit as stated.

Program Limit: \$20,000,000 Per Occurrence

Hanover Attachment at: \$150,000.

**Valuation Clause:** In the event of loss, liability of the carrier is limited to the least of the following:

- A. The actual adjusted amount of loss, less applicable deductible(s).
- B. One Hundred Twenty (120%) Percent of the individually stated value for each scheduled item of property insured, as shown on the latest Statement of Values on file with the carrier, less applicable deductible(s).
- C. The Limit of Liability, or Amount of Insurance shown within the policy or as endorsed on to the policy.
- D. Coverage is provided on a replacement cost for all heavy-duty equipment and passenger vehicles less than 5 years old.

# Automobile Physical Damage Program (CONTINUED)

In the event that the replacement of a vehicle, mobile equipment or specialized equipment (reported to us with a value over \$25,000) is required due to covered loss or damage the member entity will be allowed to replace with the same manufacturer, subject to the Valuation Clause.

#### **Terms and Conditions:**

- Inclusion of the CVMIC Vehicle Definition Endorsement
- Inclusion of CVMIC Limits of Insurance Endorsement
- Annual Adjustment Endorsement Adjustments made at the end of the Coverage Term
- Coverage for property not permanently attached to vehicle, but usual to the operation and function of the vehicle
- Earthquake and Flood coverage included
- Newly acquired vehicles included for a limit of \$2,200,000 per vehicle
- Coverage for Watercraft less than 26 feet in length owned by the member entity used primarily for search & rescue
- Upon payment of total loss for any vehicle scheduled in the policy, such vehicle(s) shall be considered deleted from the schedule of coverage. All premiums paid for shall be considered fully earned and no return premium shall be made.
- Occurrence means any one loss, disaster, casualty or series of losses, disaster or casualties arising out of one event from the perils of tornado, cyclone, hurricane, windstorm, hail, flood, earthquake, volcanic eruption, riot, riot attending a strike, civil commotion, and vandalism and malicious mischief, one event construed to be all losses arising during a continuous period of 72 hours.

# Exclusions – Including but not limited to: (See policy for full list of exclusions):

- Acts of Biological or Chemical Terrorism or Nuclear Hazard
- Government Action, War & Military Action
- Loss or damage to any radio transmitting or receiving set and/or sound or television equipment unless permanently attached to an Insured vehicle and in no case exceeding \$350 in value
- Loss of any tape, wire, record disk or other medium used for recording and/or reproduction of sound or pictures
- From damage resulting from wear and tear, freezing or over-heating, or mechanical or electrical breakdown or failure, unless loss by a peril not otherwise excluded ensues and then the carrier shall be liable only for such ensuing loss. However, freezing coverage will be extended to the vehicle(s) while attending an emergency.
- For loss or damage to tires unless damaged by fire or stolen or from loss, if covered, by collision or upset which results in damage to the vehicle itself.
- For loss suffered by the member entity or its employees as a result of voluntarily
  parting with title or possession, whether or not induced to do so by fraudulent
  scheme, trick, devise or false pretense.

# Automobile Physical Damage Program (CONTINUED)

### **Exclusions (Continued)**

- For the wrongful conversion, embezzlement or secretion by mortgagee, vendee, lessee, employee, or other person in lawful possession of the member entity vehicles, under mortgage, conditional sale, lease, or other contractual agreement, whether written or verbal
- Loss to any personal effects or other property of the insured or others carried in or upon the vehicle
- While operating in violation of state law relating to license requirements or motor vehicle operation
- While operated, maintained or used in any race, speed contests, except safety contests sponsored by the insured
- While in use for any illegal operation

# Cyber Liability Coverage

Carrier: Illinois Union Insurance Company

Coverage Term: One Year – Begins January 1 of policy year

Premium: Paid by CVMIC on behalf of members

Form: Claims-made coverage means claims must be discovered in and reported in

the policy period. Claims made but not reported in compliance with the

terms and conditions of the policy will not be covered.

Limits of Liability Aggregate: Maximum Single Limit \$15,000,000

Maximum Policy Aggregate Limit \$15,000,000

First Party Insuring Agreements - Pool Aggregate

Insuring Agreement	Limits Incident/Aggregate	Retention
Cyber Incident Response Fund	\$15,000,000/\$15,000,000	Per Member
Standard Cyber Incident Response Team	\$15,000,000/\$15,000,000	Per Member
Non-Panel Response Provider	\$1,000,000/\$1,000,000	Per Member
Business Interruption Loss and Extra Expenses	\$15,000,000/\$15,000,000	Per Member
Digital Data Recovery	\$15,000,000/\$15,000,000	Per Member
Network Extortion	\$15,000,000/\$15,000,000	Per Member

<sup>\*</sup> Limits will automatically increase to the limits referenced in the Cyber Incident Response Fund Sidecar endorsement option if the Cyber Incident Response Team is used and subject to all terms of the endorsement. Please refer to the terms and conditions of the Cyber Incident Response Fund Sidecar endorsement.

#### Other Third Party Insuring Agreements - Pool Aggregate

Insuring Agreement	Limits Incident/Aggregate	Retention
Cyber, Privacy and Network Security Liability	\$15,000,000/\$15,000,000	Per Member
Payment Card Loss	\$15,000,000/\$15,000,000	Per Member
Regulatory Proceedings	\$15,000,000/\$15,000,000	Per Member
Electronic, Social and Printed Media Liability	\$15,000,000/\$15,000,000	Per Member

# Cyber Liability Coverage (continued)

Limits of Liability Per Member:Maximum Single Limit\$15,000,000Maximum Policy Aggregate Limit\$15,000,000

First Party Insuring Agreements - Per Member

Insuring Agreement	Limits Incident/Aggregate	Retention
Cyber Incident Response Fund	\$3,000,000/\$3,000,000	\$25,000
Standard Cyber Incident Response	\$3,000,000/\$3,000,000	\$50,000
Team Non-Panel Response Provider	\$300,000/\$300,000	\$50,000
Business Interruption Loss and Extra	\$3,000,000/\$3,000,000	N/A
Expenses		
Digital Data Recovery	\$3,000,000/\$3,000,000	N/A
Network Extortion	\$3,000,000/\$3,000,000	N/A

<sup>\*</sup> Limits will automatically increase to the limits referenced in the Cyber Incident Response Fund Sidecar endorsement option if the Cyber Incident Response Team is used and subject to all terms of the endorsement. Please refer to the terms and conditions of the Cyber Incident Response Fund Sidecar endorsement.

Other Third Party Insuring Agreements – Per Member

Insuring Agreement	Limits Incident/Aggregate	Retention
Cyber, Privacy and Network	\$3,000,000/\$3,000,000	\$50,000
Security Liability Payment Card Loss	\$3,000,000/\$3,000,000	\$50,000
Regulatory Proceedings	\$3,000,000/\$3,000,000	\$50,000
Electronic, Social and Printed Media Liability	\$3,000,000/\$3,000,000	\$50,000

# **Excess Liability Insurance Coverage**

Carrier: Old Republic Union Insurance Company

Coverage Term: One Year – Begins January 1 of policy year

**Description of Coverage:** The policy pays on behalf of the Insured the Ultimate Net Loss in excess of

the underlying insurance, for which the Insured becomes legally obligated to pay for liability imposed by law or assumed by contract for Bodily Injury, Personal Injury, Property Damage or Public Officials Errors & Omissions.

**Coverage:** \$5MM x \$5MM (Excess Insurance)

Limits: Per Occurrence or Wrongful Act: \$ 5,000,000

Annual Aggregate: \$15,000,000

Bodily Injury, Property Damage, Personal Injury, Public Officials' Errors and Omissions

or Any Combination Thereof

Conditions: Annual Premium is a Deposit Premium Only. CVMIC may examine Member's

books & records at any reasonable time during the Policy Period and within three

years after the final termination of this policy.

**Exclusions:** 

♦ Absolute Pollution Liability

- ♦ Lead Exposure and clean-up
- ♦ Nuclear Materials
- Past salary or wages due for Employment Discrimination, Wrongful termination, Civil Rights Violations.
- Injury to employees arising out of employment, except those assumed under contract
- Obligations imposed by any Worker's Compensation or Disability Benefits law
- Auto liability arising from operations of any transit authority, transit system or public transportation.
- ♦ Airports/aircraft
- Operation of any hospital, clinic or facility which renders medical treatment, except occupational-related facilities or emergency-care treatment
- Dams in excess of 50-acre feet, unless coverage separately underwritten and endorsed
- ♦ Fines, punitive damages, multiple damages
- ♦ Failure to Supply
- ♦ Operation of electrical power generator or distribution facilities, unless coverage separately underwritten and endorsed
- Eminent domain, condemnation proceedings or inverse condemnation

# Excess Liability Insurance Coverage (CONTINUED)

### Exclusions (continued):

- Liability assumed under any contract where we are not allowed to participate in any arbitration or claims proceedings; professional services by an architect, engineer or surveyor
- ♦ War, Civil War, Revolution
- ♦ Ownership/operator of any chair lifts and ski facilities
- ♦ Underinsured Motorist
- Watercraft exceeding 26'
- Unmanned Aircraft, unless coverage separately underwritten and endorsed

### Public Officials' Errors and Omissions Exclusions:

- ♦ Bodily Injury
- ♦ Property Damage
- ♦ Personal Injury
- Unlawful discrimination in any employee benefit plan
- Refund of taxes, fees or assessments
- ♦ Illegal acts
- Faulty preparation of bid specifications
- ♦ Breach of contract or failure to Perform
- ♦ ERISA Liability
- ♦ COBRA Liability
- ♦ IRCA Liability

# **Employment Practices Liability Coverage**

Carrier: Ironshore Specialty Insurance Company

Coverage Term: One Year – Begins January 1 of policy year

**Insuring Agreement:** The Insurer shall pay on behalf of an Insured all Loss which an Insured

shall be legally obligated to pay as a result of an Employment Practices Claim first made against an Insured during the Policy Period (or any applicable Discovery Period) and reported to the Insurer pursuant to policy.

See policy for details. This is a Claims Made Policy.

Wrongful Acts: Related Employment Practices Wrongful Acts (REPWA) shall mean

Employment Practices Wrongful Acts which are the same, related or continuous, or Employment Practices Wrongful Acts which arise from a common nucleus of facts. An Employment Practices Claim can allege REPWA regardless of whether such Employment Practices Claims involve

the same or different claimants, Insureds or legal causes of action.

**Limits:** \$1,000,000 – Per Wrongful Act, \$1,000,000 – Annual Aggregate

**Retention:** Per Entity

**Coverage:** Includes Full Prior Acts coverage, subject to no prior knowledge of incident.

Provide to carrier written notice of any claim as soon as practicable but no later than ninety (90) days after expiration of the policy period or, if exercised the Extended Reporting Period. Subject to confirmation that all claims, incidents, facts, circumstances, or events have been reported to

municipality's incumbent EPLI carrier.

Exclusions – including but not limited to: (See policy for full list of exclusions):

- ♦ Known prior acts
- Workers Adjustment & Retraining Notification Act
- ♦ Contractual promise to pay in event of termination
- ♦ Costs incurred to comply with property modifications mandated by ADA
- Wage claims for failure to pay wages earned by an Employee, including but not limited to overtime compensation or minimum wage provisions of the Fair Labor Standards Act or any state or local law. Exclusion does not apply to claim pursuant to the Equal Pay Act.
- ♦ Employee Retirement Income Security Act or 1974
- Fair Labor Standard Act, Worker Adjustment and Retraining Notification Act, Consolidated Omnibus Budget Reconciliation Act of 1985, Occupational Safety and Health Act and any other Federal, State or Local Statute or Law similar to any Statute or Laws.
- ♦ Workers' Compensation, Disability or Unemployment Law
- ♦ Medical or Insurance Benefits

 Strikes and Lockouts. Exclusion does not apply to claim alleging wrongful termination or retaliation as a result of strike activity or union involvement.

# Commercial Crime Coverage

Carrier: Hanover Insurance Company

Coverage Term: One Year – Begins January 1 of policy year

### **Description of Coverage:** Employee Theft

Coverage is provided for loss of or damage to "money", "securities" and "other property" in any one "occurrence" which results directly from "theft" by an "employee", whether or not identifiable, while acting alone or in collusion with other persons. In this Insuring Agreement, "occurrence" means all loss caused by, or involving, one or more "employees" whether the result of a single act or series of acts.

### Depositors Forgery or Alteration

Coverage is provided for loss resulting directly from "forgery" or alteration of checks, drafts, promissory notes, or similar written promises, orders or directions to pay a sum certain in "money" that are made or drawn upon you or made or drawn upon one acting as your agent and drawn on your account.

### Faithful Performance of Duty

Coverage is provided for loss which is caused by the failure of any "employee" to faithfully perform his or her duties as prescribed by law, when such failure has as its direct and immediate result a loss of your "money", "securities" and "other property".

### Theft of Monies and Securities:

#### Inside the Premises

Coverage is provided for loss of money and securities inside the Insured's premises resulting from theft, disappearance or destruction.

#### Outside the Premises

Coverage is provided for loss of money and securities outside the Insured's premises while in the care and custody of a messenger or an armored motor vehicle company resulting from theft, disappearance or destruction.

#### **Limits:** Employee Theft – Per Loss:

Faithful Performance of Duty	\$5,000,000
Forgery or Alteration – Each Loss:	\$5,000,000
Inside Premises – Theft of Money & Securities:	\$5,000,000
Inside Premises – Robbery, Safe Burglary – Other Property	\$5,000,000
Outside the Premises – Each Loss:	\$5,000,000
Computer Fraud	\$5,000,000
Funds Transfer Fraud	\$5,000,000
Money Order & Counterfeit Paper Currency	\$ 250,000
Destruction of Electronic Data or Computer Programs	\$ 250,000
ID Fraud Expense	\$ 10,000
Bonded Employee, Tax Collectors & Treasurer	\$ Included

### **Commercial Crime**

### (CONTINUED)

**Deductible:** \$ 20,000 per loss

\$ 1,000 for money orders and counterfeit money

\$ 5,000 for destruction of electronic data or computer programs

\$ 25,000 for funds transfer fraud

\$ 25,000 for ID fraud expense

**Conditions:** Subject to completed and signed application

Exclusions – including but not limited to (See policy for full list of exclusions):

- Acts of Employees learned of by you prior to the Policy Period
- ♦ Governmental Action
- ♦ Vandalism
- ♦ Voluntary Parting of Title to or Possession of Property
- Accounting or Arithmetical Errors or Omissions
- ♦ Inventory shortages
- ♦ Acts Committed by you

## **Equipment Breakdown Coverage**

Carrier: Travelers Property Casualty Company of America

Coverage Term: One Year - Begins January 1 of policy year

**Description of Coverage** 

Coverage is provided for the following direct physical loss that causes damages to covered equipment and necessitates its repair or replacement:

- (1) Failure to pressure of vacuum equipment;
- (2) Mechanical failure including rupture or bursting caused by centrifugal force: or
- (3) Electrical failure including arcing, unless such loss is otherwise excluded by the coverage form.

**Program Limit:** \$500,000,000 Property Damage Per Occurrence

**Sub-limits:** Business Income / Extra Expense: \$ 5,000,000

Data or Media (Data Restoration):

Extended "Period of Restoration": Spoilage Damage: \$ 1,000,000 Utility Interruption: \$ 5,000,000 Brands and Labels: \$ Included

30 Days

\$ 1,000,000

Data or Media

(Business Income/Extra Expense): 250,000 Error and Omissions: 500,000

\$ 5,000,000 Expediting Expense: Newly Acquired Locations (365 days): \$10,000,000

Ordinance or Law: \$10,000,000 Refrigerant Contamination \$ 1,000,000 Hazardous Substances 250,000

Water Damage: \$ 100,000 \$

Fungus, Wet Rot & Dry Rot 250,000 Claims Preparations Costs: \$ 100,000

\$ Green environmental and efficiency improvements 100,000

Ingress/Egress 100,000 \$ Off premises property damage 250,000

Reduction in value \$ 1,000,000

System installation and soft costs 250,000

**Deductibles:** Property Damage: \$2,500

> Business Income (B.I.): 12 Hour Waiting Period

Extra Expense: Combined w/ B.I.

Utility Interruption: 24 Hours

# Equipment Breakdown Coverage (CONTINUED)

#### Valuation:

Cost to repair, rebuild or replace:

- i. The damaged property with property of the same kind, capacity, size or quality on the same site, or another site whichever is less costly; or
- ii. The cost actually and necessarily expended in repairing, rebuilding, or replacing on the same site or another site whichever is the less costly.

Exception: Carrier will not pay for such damaged property that is obsolete and useless to member entity.

#### **Conditions:**

- ♦ You agree to report 100% replacement values at inception and no later than 90 days after each anniversary thereafter.
- ♦ Valuation will be the cost
- Engineers are domiciled in the area to facilitate mandated safety inspections of boiler and other high-pressure vessels as required by law. There is no additional cost for this service

Exclusions - Including but not limited to: (See policy for full list of exclusions):

- Nuclear Hazard, including Nuclear Reaction or Radiation, or Radioactive Contamination, however caused.
- ♦ War and Military Action
- ♦ Earth Movement, including Earthquake, Landslide, Land Subsidence, Mine Subsidence or Volcanic Eruption.
- Water, meaning flood, surface water, waves, tides, tidal waves, overflow of any body of water, or their spray, all whether driven by wind or not, including Mudflow or Mud Slide, water damage caused by backup of sewers, drains, or drainage piping or water damage caused by the discharge of leakage of a sprinkler system or domestic water piping.

# Pollution Liability Coverage

Carrier: Indian Harbor Insurance Co.

Coverage Term: One Year – Begins January 1 of policy year

Form: Claims-made and reported coverage means claims must be discovered in

and reported in the policy period. Claims made but not reported in

compliance with the terms and conditions of the policy will not be covered.

Coverage A – Pollution Legal Liability

Coverage B – Remediation Legal Liability

Coverage C – Contingent Transportation Coverage

Limits of Liability (Policy): Each Pollution Condition \$ 1,000,000

Maximum Policy Aggregate \$10,000,000

Limits of Liability

(Individual Member): Each Pollution Condition \$ 1,000,000

Maximum Policy Aggregate \$10,000,000

**Deductible:** Each Pollution Condition \$ 50,000

Major Exclusions: Non-Disclosed Conditions

Fines/Penalties/Assessments

Employer's Liability/Workers' Compensation

Contractual Liability

Insured's Property/Bailee Liability

New Pollution Conditions at Divested Property

Radioactive / Nuclear Material

Products Liability Non-Compliance Hostile Acts

Lead-Based Paint and Asbestos Underground Storage Tank(s)

Insured vs. Insured

Material Change in Use or Operations

Retroactive Date

Reverse Retroactive Date Communicable Diseases

## Volunteers Accident Coverage

Carrier: Berkley Life and Health Insurance Company

Coverage Term: One Year – Begins January 1 of policy year

**Description of Coverage:** While participating in sponsored and supervised volunteer activities;

excluding firefighters, first responders, ambulance attendants, sport participants, court ordered release volunteers, construction and demolition workers, and any volunteer who is entitled to benefits under any Worker's Compensation or similar law. Coverage is also provided for direct travel to

and from said activities

**Benefit Schedule:** 

Accidental Death Benefit Maximum Amount: \$ 30,000
Accidental Dismemberment Benefit Maximum Amount \$ 30,000
Accidental Medical/Dental Expense Maximum Amount \$ 100,000
Weekly Accident Indemnity Benefit—

Woodkly Maximum Amount subject to: \$ 300

Weekly Maximum Amount subject to; \$ 300 26 Weeks–Maximum Number of Weeks

20 Weeks—Maximum Number of Weeks

Aggregate Limit \$500,000

# Exclusions – Included but not limited to: (See policy for full list of exclusions)

- Suicide or any attempt at suicide or intentionally self-inflicted in whole or in part.
- Sickness, disease or infections of any kind; except bacterial infections due to an accidental cut or wound, botulism or ptomaine poisoning.
- The insured's commission or attempt to commit a felony.
- ♦ Declared or undeclared war, or any act of declared or undeclared war.
- Participation in any team sport or any other athletic activity, except participation in a Covered Activity.
- ◆ Full-time active duty in the armed forces, National Guard or organized reserve corps of any country or international authority. (Unearned Premium for any period for which the Insured is not covered due to his or her active duty status will be refunded.) (Loss caused while on short-term National Guard or reserve duty for regularly scheduled training purposes is not excluded.).
- ◆ Travel or flight in or on (including getting in or out of, or on or off of) any vehicle used for aerial navigation, if the Insured is:
  - Riding as a passenger in any aircraft not licensed for the transportation of passengers for hire.
  - Performing, learning to perform or instructing of others to perform as a pilot or crew member of any aircraft.
- Any condition for which the insured is entitled to benefits under any Workers' Compensation Act or similar law.
- ♦ The insured being under the influence of narcotics or intoxicants, unless administered on the advice of a physician.



City of Fort Atkinson City Clerk/Treasurer's Office 101 N. Main Street Fort Atkinson, WI 53538

### **MEMORANDUM**

DATE: June 15, 2021

TO: Fort Atkinson City Council

FROM: Michelle Ebbert, City Clerk/Treasurer/Finance Director

RE: Review and possible action relating to Interactive Council Chambers with

Ignatek, LLC not to exceed \$31,765.63

#### **BACKGROUND**

During the Coronavirus pandemic in 2020, the City Council transitioned to virtual meetings online via Zoom. The virtual meetings provided a safe environment for City Council, Management Team, local media outlets, and members of the public to attend and participate in public meetings.

Now that vaccinations against the Coronavirus are available and life is returning to normal, the City Council and staff are looking forward to returning to in-person meetings. While in-person meetings accommodate many people, others still prefer the option of attending meetings virtually for a variety of reasons. To accommodate as many people as possible, staff is proposing to upgrade the Council Chambers to be an interactive meeting room to allow for hybrid meetings. Hybrid meetings will promote public participation in-person and through the Zoom virtual meeting platform.

### **DISCUSSION**

Ignatek, the City's contracted IT provider, performed a survey of the Council Chambers and provided an estimate to create an interactive platform with a hybrid approach allowing inperson attendance and online attendance still utilizing the Zoom meeting format. To better enhance the sound quality, a new sound system was included in the quote which includes wireless microphones.

A 65-inch television will be affixed to a mobile rolling cart with a camera mounted to the top of the television. The cart can be positioned as desired to capture those in attendance and provide a picture of the Council on the zoom meeting. The discussions of the Council will be transmitted through the microphones via desktop computer to aid in sound quality for virtual attendees.

The second television would replace the screen used by the overhead projector.

A new laptop is included in the quote to replace the current, unsupported laptop used for the overhead projector. The laptop would also serve as the hub to begin and record the zoom meetings.

Table 1 Interactive Council Chambers Proposal Cost by Category

Audio – Sound System	\$22,076.70
Visual – Streaming	\$ 2,553.94
Upgraded Internet	\$ 327.00
Computers	\$ 2,079.99
Software	\$ 678.00
Labor	\$ 4,050.00
Total	\$31,765.63

Picture 1 – Wireless Microphone



#### **FINANCIAL ANALYSIS**

The quote for the upgrades to the Council Chambers totals \$31,765.63. The cost of the hardware was price compared to various vendors. Ignatek received a quote for the sound system products from ADI, which provided a discount for the amount of items included in the quote.

The computers will be connected to our secure network with upgrade to the private wireless internet that allows a stronger internet signal. Seeking an outside vendor for a quote to connect to our network could create cyber-security concerns.

The American Rescue Plan Act (ARPA) provides funding for eligible expenses that include investments in public facilities or adaptions to public buildings to implement COVID-19 mitigation tactics. Staff intends to prepare a proposal for this project for Council approval as part of the ARPA Project Proposals. However, due to the desire to expedite the return to inperson meetings and the timing of the APRA project proposal reviews, staff is recommending that this project move forward at this time.

Temporarily, staff intends to fund the project through the *Capital outlay purchase*, 01-60-0061-1100 - City Council. The funds will be reimbursed, so to speak, from the ARPA special revenue account when those funds become available.

### **RECOMMENDATION**

Staff recommends that the City Council approve the quote from Ignatek not to exceed \$31,765.63 for an interactive Council Chambers, to be funded through the American Rescue Plan Act.

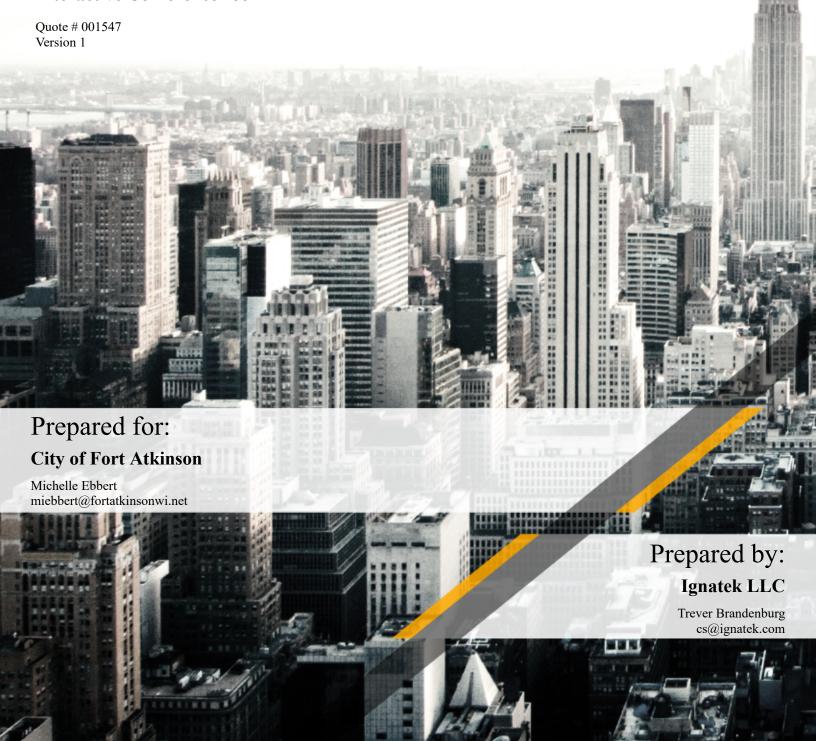
### **ATTACHMENTS**

Ignatek - Interactive Council Chambers quote



We have prepared a quote for you

**Interactive Conference room** 





Friday, June 11, 2021

City of Fort Atkinson Michelle Ebbert 101 North Main Street Fort Atkinson, WI 53538 miebbert@fortatkinsonwi.net

Dear Michelle,

Attached is the quote for the interactive chamber/ conference room.

This quote will serve as two purposes. To upgrade the microphone and recording capabilities for the city of Fort Atkinson council meeting area.

The quote will also create a interactive streaming council/conference room.

Trever Brandenburg Owner Ignatek LLC



### Hardware

Description		Price	Qty	Ext. Price
C0-910320009	CONVERGE PRO 2 128VT	\$3,212.00	2	\$6,424.00
C0-930320401	CONVERGE PA 460 AMP & RCK MNT	\$634.80	2	\$1,269.60
C0-910300110	COLLABORATE VERSA HUB	\$302.40	1	\$302.40
C0-910600080	8 CH WRLS RCVR W/DCKNG STATION	\$3,100.00	2	\$6,200.00
C0-910600212	WRLS GOOSENECK/PODIUM TRNSMTTR	\$360.40	12	\$4,324.80
C0-910600502	EXTENSION ANTENNA KIT - 75FT	\$294.00	1	\$294.00
C0-910210003	UNITE 200 CAMERA	\$1,652.40	1	\$1,652.40
C0-910320702	USB 3.0 CABLE-100 FEET	\$492.00	1	\$492.00
C0-910210013	WALL MOUNT 200 FOR UNITE	\$111.60	1	\$111.60
C0-910320033	CONVERGE BLUE TOOTH EXPANDER	\$394.80	1	\$394.80
C0-910320051	TOUCH PANEL CONTROLLER	\$561.60	1	\$561.60
C0-910320050	TABLETOP STAND KIT F/TOUCH PNL	\$49.50	1	\$49.50
PILFK1	Full Motion TV Wall Mount	\$63.00	1	\$63.00
MK335	Logitech Wireless Keyboard & Mouse Combo	\$36.99	-1	\$36.99
misc cables	cables HDMI, CAT5e cables	\$13.00	1	\$13.00
UN65TU8000FX ZA	65-inch SAMSUNG 4K TV	\$849.99	2	\$1,699.98
PSTVMC05	Rolling Mobile TV Cart w/ wheels	\$237.99	1	\$237.99
BENEWY	1080p Webcam	\$29.99	1	\$29.99
2066	4MP Extreme Low Light Turret 4MP Extreme Low Light Turret	\$194.99	1	\$194.99
NSN-604(4K)-4P	NSN-604(4K)-4P 4 Channel POE Plug-N-Play 4K NVR NSN-604(4K)-4P 4 Channel POE Plug-N-Play 4K NVR	\$189.99	1	\$189.99
ST4000VX007	Seagate Skyhawk 4TB Surveillance Internal Hard Dri Seagate Skyhawk 4TB Surveillance Internal Hard Drive HDD – 3.5 Inch SATA 6GB/s 64MB Cache for DVR NVR Security Camera System with Drive Health Management	\$125.00	1	\$125.00



### Hardware

Description		Price	Qty	Ext. Price
	HP Business Desktop ProDesk 400 G6 Desktop Computer - Intel Core i5 10th Gen i5-10500T Hexa-core (6 Core) 2.30 GHz - 8 GB RAM DDR4 SDRAM - 256 GB SSD - Desktop Mini - Intel UHD Graphics 630 - English Keyboard	\$804.00	1	\$804.00
28K95UT#ABA	HP ProBook 450 G8 15.6" Notebook - Intel Core i7 (11th Gen) i7- 1165G7 Quad-core (4 Core) - 16 GB RAM - 512 GB SSD - Windows 10 Pro - English Keyboard	\$1,239.00	1	\$1,239.00
UAP-AC-LR-US	Ubiquiti UniFi UAP-AC-LR IEEE 802.11ac 867 Mbit/s Wireless Access Point - 2.40 GHz, 5 GHz - MIMO Technology - 1 x Network (RJ-45) - Ethernet, Fast Ethernet, Gigabit Ethernet - Wall Mountable, Ceiling Mountable	\$109.00	2	\$218.00
US-8-60W	Ubiquiti UniFi Ethernet Switch - 8 Ports - Manageable - Twisted Pair - Desktop - 1 Year Limited Warranty	\$109.00	1	\$109.00
Software			Subtotal	\$27,037.63
Description		Price	Qty	Ext. Price
021-10625	Microsoft Office 2019 Standard - License - 1 PC - Local Government, Volume - Microsoft Open License for Government - English - PC	\$339.00	2	\$678.00
Services			Subtotal	\$678.00
Description		Price	Qty	Ext. Price
Ignatek Labor	install, configure,document,and education Ignatek hourly labor	\$135.00	30	\$4,050.00

\$4,050.00

Subtotal



### Interactive Conference room

Quote Information:

Prepared for:

Quote #: 001547

City of Fort Atkinson

Version: 1

101 North Main Street Fort Atkinson, WI 53538

Delivery Date: 06/11/2021 Expiration Date: 06/30/2021

Michelle Ebbert (920) 563-7760

miebbert@fortatkinsonwi.net

Prepared by:

Ignatek LLC

Trever Brandenburg (608) 290-4644 cs@ignatek.com

<u>IGNATE</u>

### **Quote Summary**

Description	Amount
Hardware	\$27,037.63
Software	\$678.00
Services	\$4,050.00

Total: \$31,765.63

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

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Date:

06/11/2021

## City of Fort Atkinson

Signature:		Signature:		
Name:	Trever Brandenburg	Name:	Michelle Ebbert	
Title:	Owner	Date:		



City of Fort Atkinson Engineer's Office 101 N. Main Street Fort Atkinson, WI 53538

### **MEMORANDUM**

DATE: June 15, 2021

TO: Fort Atkinson City Council

FROM: Andy Selle, PE – City Engineer

RE: Phase II Consultant Selection – former Loeb-Lorman Property

### **BACKGROUND**

The City of Fort Atkinson has purchased the former Loeb-Lorman property. A Phase I environmental study was completed prior to purchase. A Phase II environmental study is the next step in evaluating the site for contamination and subsequent remediation.

#### **DISCUSSION**

An open Request for Proposals (RFP) was advertised for the Phase II study. Four firms responded; Terracon, Sigma, Giles Engineering, and TRC. All four firms' proposals were evaluated by staff to ensure they met the minimum requirements of the RFP. The merits of each were then evaluated to select a firm. The table below provides a summary.

	Giles Eng.	Terracon	TRC Inc	Sigma Group
# Samples	26 soil / 12 water	17 soil / 14 water	10 soil / 3 water	23 soil / 9 water
Total Cost	\$200K+	\$25,900	\$25,442	\$33,470
Strengths		<ul> <li>Detailed proposal</li> </ul>	Competitive Cost	Excellent fee table
Challenges	<ul><li>High cost</li><li>Utilized un-named consultant</li><li>No boring map</li></ul>	<ul> <li>Scoped to a "preliminary" remediation plan (minor issue)</li> </ul>	<ul> <li>No sampling for Hake St property</li> <li>10 samples = lowest of all proposals</li> </ul>	No scope included for remediation plan

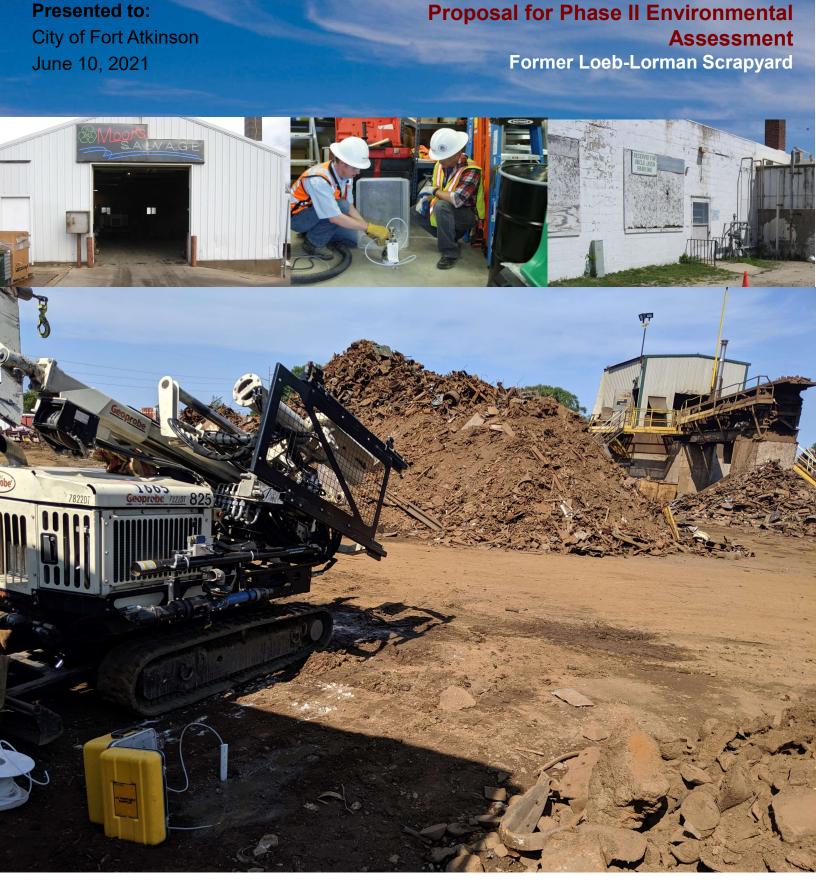
#### FINANCIAL ANALYSIS

The Phase II environmental study will be covered by the City's CDBG grant allocation as a reimbursable cost.

### **RECOMMENDATION**

Staff recommend the City Council contract with Terracon in an amount not to exceed \$25,900.

Attachment: Terracon Proposal



### **CONTACT:**

Timothy P. Welch, P.G. 9856 South 57<sup>th</sup> Street Franklin, Wisconsin 53132

D (414) 209-7634 M (262) 617-6809 tim.welch@terracon.com RESPONSIVE. RESOURCEFUL. RELIABLE.

Environmental Facilities Geotechnical Materials



June 10, 2021

Mr. Andy Selle
City Engineer
City of Fort Atkinson
101 North Main Street
Fort Atkinson, Wisconsin 53538

Re: Phase II Environmental Assessment Proposal Former Loeb-Lorman Scrapyard

Dear Mr. Selle:

Terracon Consultants, Inc. (Terracon) is pleased to submit this proposal for the Phase II Environmental Assessment project presented in the May 21, 2021 Request for Proposals. As presented to you in the attached proposal, Terracon's background, personnel experience, qualifications, and subcontractors will provide the City of Fort Atkinson with responsive, resourceful, and reliable services to successfully complete the work. We are committed to providing the City of Fort Atkinson with environmental services to support the Phase II Environmental Assessment project efficiently and cost-effectively. Terracon understands the scope and requirements to be provided and will commit the necessary resources to meet project specific objectives.

Our team is led by Timothy P. Welch, P.G., a superior organizer and experienced professional. He will be supported by Terracon's team of experienced personnel in our Franklin office. Our team of dedicated professionals will work to ensure the success of your project. Our offer is guided by a company philosophy of providing high-quality professional services at a value-oriented cost.

We are excited for the opportunity to work with the City of Fort Atkinson on this important initiative. Should you have any questions regarding our proposal, please contact us at (414) 423-0255.

Sincerely,

Terracon Consultants, Inc.

Timothy P. Welch, P.G. Senior Project Manager

Edmund A. Buc, P.E., CHMM Department Manager – Environmental Services



Terracon Consultants, Inc. 9856 South 57<sup>th</sup> Street Franklin, Wisconsin 53132 P (414) 423-0255 F (414) 423-0566 terracon.com

### **Proposal for Phase II Environmental Assessment**

Former Loeb-Lorman Scrapyard • Fort Atkinson, Wisconsin June 10, 2021 • Terracon Proposal No. P58217147











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### **APPENDICES**

APPENDIX A- PROJECT CAPSULES

APPENDIX B- SITE DIAGRAM-PROPOSED BORING LOCATIONS

APPENDIX C- FEE SCHEDULE

Former Loeb-Lorman Scrapyard Fort Atkinson, Wisconsin June 10, 2021 Terracon Proposal No. P58217147



# Approach to Work

Terracon is excited to be considered for this opportunity to support the City of Fort Atkinson. Our team is focused not only on providing high-quality technical work, but on ensuring that we communicate with our clients through every step of a project. We set the tone at the start by scheduling a kickoff call with the team members and client after receipt of authorization to proceed. This call provides an opportunity to further discuss the first steps of the project, helping to identify and eliminate potential roadblocks and previously unidentified conditions. We set up similar calls at each project milestone, providing information to all parties to verify the project is on track and to respond as needed when conditions change or the data suggest an alternate course of action.

- Top Provider of Environmental Services: Terracon's team of experienced personnel in our Franklin office possesses the key qualifications and local experience needed to provide services to the City of Fort Atkinson. Our team of dedicated professionals and subcontractors will work to ensure the success of your projects. Our offer is guided by a company philosophy of providing high-quality professional services at a value-oriented cost.
- Experienced Local Resources: Our project team will be led by Timothy P. Welch, P.G., a superior organizer and experienced professional. As a licensed Professional Geologist, he will oversee the Phase II Environmental Site Assessment (ESA)/investigative activities. Edmund A. Buc, P.E., CHMM, will perform APR review of the Phase II ESA report and support development of a remediation strategy to stabilize or manage contamination, if identified. Terracon's APR program requires the APR to be included at all stages of the project to ensure we get it right from the start. You will not find a team with more quality experience to support the City of Fort Atkinson's project.
- National Resources: Our team is also backed by a wealth of national resources. Our designated Senior Technical Resources have an average of 25 years of relevant experience and are considered true experts in their field. This in-depth knowledge ensures that we have the expertise to handle your project correctly and efficiently.
- Commitment to Safety: Safety is one of Terracon's core values and our commitment to an "Incident and Injury-Free (IIF)" philosophy is one of the pillars of our culture. Successful execution and delivery includes the need to work safely and keep our employees and the public safe every day. We strive to build health and safety into all aspects of our business and into the thinking of our employees. The culture is continued further in our everyday work culture, with all meetings beginning with an IIF moment and safety discussion.
- Familiarity: Our team has worked on projects across Jefferson County for various entities, including Groundswell Conservancy, Kwik Trip, Fort Healthcare, and United Cooperative. We have extensive experience supporting the redevelopment of underutilized properties, including salvage yards, providing environmental, geotechnical, and construction materials testing services to solve the challenging conditions these projects often pose.

Terracon's management is committed to this important opportunity. We are excited for the opportunity to work with the City of Fort Atkinson on this important project.



Former Loeb-Lorman Scrapyard Fort Atkinson, Wisconsin June 10, 2021 Terracon Proposal No. P58217147



# **Project Team**

Our Franklin office is staffed by 12 skilled environmental professionals. These individuals include 3 engineers, 6 geologists/hydrogeologists, and 3 environmental scientists. Terracon has additional expert personnel located throughout the nation. If needed, these additional resources can be called upon to support the Franklin office. Our project team will be led by Timothy P. Welch, P.G., a superior organizer and experienced professional. As a licensed Professional Geologist, he will oversee the Phase II Environmental Site Assessment (ESA)/investigative activities. Edmund A. Buc, P.E., CHMM, will perform APR review of the Phase II ESA report and support development of a remediation strategy to stabilize or manage contamination, if identified. You will not find a team with more quality experience to support the City of Fort Atkinson's project. Abbreviated biographies of the lead Terracon contacts is tabulated below.

Name Timothy P. Welch	Title Senior Project Geologist
Certifications/Licenses	Years Experience
Professional Geologist: Wisconsin, No. 558-013	34
Education Bachelor of Science, Geological Sciences, University of Wisconsin-Milwaukee, 1985	Hydrogeology, Wright State University, Dayton Ohio 1993 & 1994

Project Experience Example

### Redevelopment Authority - Milwaukee, Wisconsin

Provided fiscal and technical program management for the Redevelopment Authority City of Milwaukee contract of Phase II Environmental Site Assessments, Subsurface Investigations, and Remediation of Brownfield projects ranging in contract value from \$5,000-\$200,000. Prepared an Environmental Protection Agency approved Quality Assurance Project Plan (QAPP) for Brownfields Assessment projects.

Professional Services Completed: 2005-2008

Estimated Fees: \$500,000

Name	Title		
Edmund A. Buc	Department Manager,		
	Environmental Services		
Certifications/Licenses	Years Experience		
Professional Engineer: Wisconsin, No. 32096	33		
Certified Hazardous Materials Manager, No. 3174			
Education			
Bachelor of Science, Chemistry, Michigan State University, 1987	Master of Science, Engineering, Marquette University, 1997		

Project Experience Example

### Milwaukee Bucks Redevelopment Project - Milwaukee, Wisconsin

Project manager for site investigation and remediation at properties where Fiserv Forum, the Milwaukee Bucks training facility, a multi-story parking facility, and an entertainment complex were constructed. Environmental investigations were completed concurrently with geotechnical services also being provided by Terracon. Remediation of existing open environmental cases were integrated into the development plan.

Professional Services Completed: Ongoing

**Project Cost:** \$1,400,000 **Terracon Fee:** \$950,000



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# **Examples of Work**

Terracon routinely provides the services required under this Request for Proposals. Below is a summary of a few of our relevant projects completed by our key personnel and the services provided for each. Project capsules providing additional detail on select projects are included in the below weblink and in Appendix A.

https://terracon.sharefile.com/d-s54e0709f47204ce6bba046cfd2050158

Representative Project Experience	Public or private Entity	ASTM E 1527-13/AAI Phase I ESAs	Phase II Investigations	Remedial Action Planning and Implementation	Salvage Yard	Historic Fill
Kwik Trip – Fort Atkinson, WI	Private	✓	✓			
Derynda Properties, LLC – Fort Atkinson, WI	Private	✓	✓			
BMO Harris Bank N.A. – Fort Atkinson, WI	Private	✓				
United Cooperative – Johnson Creek, WI	Private		✓	✓		
Pinecone Travel Plaza – Johnson Creek, WI	Private	✓				
Suburban Properties – Lake Mills, WI	Private		✓			
Michels - Milwaukee, WI	Private	✓	✓	✓		✓
Milwaukee Bucks – Milwaukee, WI	Private	✓	✓	✓		✓
Waukesha County – Waukesha, WI	Public		✓	✓		
Hwy S Construction – Kenosha, WI	Public		✓	✓		
Moor's Salvage and Recycling – Kieler, WI	Private	✓	✓	✓	✓	
Napuck Salvage – Waupaca and Neenah, WI	Private	✓	✓		✓	✓

## **Regulatory Agencies Experience**

Nearly all of the work that Terracon's local Franklin, Wisconsin office completes has some level of interaction with state or federal regulatory agencies. This interaction has allowed us to develop very open, effective relationships with representatives of all agencies, such as the WDNR,



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Department of Safety and Professional Services (DSPS), Department of Agriculture, Trade and Consumer Protection (DATCP), Department of Health and Family Services (DHFS), and at all levels within the agencies. On a federal level, Terracon has experience working with the United States Environmental Protection Agency (USEPA), and has performed work under the USEPAs Brownfields Assessment Grant program.

Terracon's experience with the WDNR stems from hundreds of projects performed for various Wisconsin municipalities, redevelopment agencies, developers, and private industry. Our staff began working on environmental projects in Wisconsin in the mid-1980s, and continued to work on projects involving WDNR through the 2000s, a period of increasing public awareness about environmental issues and monumental shifts in responsibility for and funding of those issues. Our close working relationship with the WDNR during years of agency evolution has allowed us to remain aligned with their new emphasis on ecosystem management, partnerships, and creative problem-solving. We have worked on projects and with representatives from all five WDNR regions. The bulk of our experience is the Division of Air and Waste, and the Division of Water, specifically with the Air Management, Waste Management, Remediation and Redevelopment, Drinking Water and Groundwater, and Watershed Management programs.

We have worked with WDNR to obtain Voluntary Party Liability Exemptions (VPLEs) for owners of properties, cleaned up under WDNR oversight, and our clients have received Certificates of Completion. We worked with the WDNR on projects involving Petroleum Environmental Cleanup Fund Act (PECFA) and Dry Cleaner Environmental Response Fund (DERF) reimbursement and with the Division of Enforcement and Science on projects involving notices of violation. We continue to prepare reimbursement applications for the Agricultural Chemical Cleanup Program (ACCP) program through DATCP.

## **Grant Writing Experience**

Terracon annually assists an average of 20 communities in writing EPA Brownfield Assessment/Revolving Loan Fund/Cleanup (ARC) proposals for cooperative agreement funding. Terracon also serves in a minor support role (e.g., proposal examples, training presentations, specialty data tables, minor reviews) to five to 10 additional annual proposal applicants who write the grant proposals alone.

**Terracon's first Wisconsin EPA Brownfield program grant project was the 2001 Wausau Riverfront Redevelopment.** Over the past decade, Terracon has continued to support local brownfield development in Wisconsin by assisting with grant applications. In 2011 to 2012, Terracon's Milwaukee office applied for and obtained two state brownfield grants in southeastern Wisconsin. The grants were used to facilitate the redevelopment of underused brownfields properties. Terracon prepared a \$400,000 Wisconsin Economic Development Corporation (WEDC) Brownfield Elimination and Blight Restoration (BEBR) grant for the former Spancrete facility/property in Waukesha, Wisconsin that was redeveloped into a Woodmans Food Market. Terracon assisted Alterra Coffee Roasters in obtaining a WDNR Ready for Reuse Hazardous Substance



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Grant for remediation at the former Maritime Savings property in Bayview, Wisconsin. Both of these projects facilitated the creation of jobs within underutilized areas of the community. In 2018, Terracon prepared a WEDC Brownfield Grant application on behalf of CommonBond Communities for a project in Madison, replacing a vacant office building with a senior housing project, securing \$322,000 in funding. Terracon prepared a second WEDC Brownfields Grant application in 2018 on behalf of Mortenson Construction for another project in Madison to secure \$500,000 in grant funding. This project redeveloped a parking lot, that had been constructed over foundry sand containing lead at concentrations above the limit for hazardous waste characterization, with a hotel. Terracon assisted Cardinal Capital obtain funding through a WEDC Brownfield grant in 2019, for the demolition and redevelopment of an industrial facility that had been unoccupied for over a decade, constructing multi-family housing.



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# Scope of Work

Terracon has prepared this scope of services to complete the two tasks described in the RFP. The first task will be to complete a Phase II Environmental Site Assessment (ESA) to provide "an analysis of the site, defining the character and extent of possible contaminants." The second task will be to use the Phase II ESA results to evaluate potential remedial action options and prepare a remedial action plan (RAP), providing "a plan for stabilizing contaminants that are found" during the Phase II ESA.

## Task 1 - Phase II ESA

Terracon reviewed the information provided by the City of Fort Atkinson to develop its scope for the Phase II ESA. Based on the available information, the former Loeb-Lorman Scrapyard (the "site") consists of three parcels.

- 115 Lorman Street (Parcel No. 226-0614-3433-0400). This 8.195-acre parcel is currently improved with several buildings located in the central and southern portions of the site.
- 600 Oak Street (Parcel No. 226-0614-3433-037). This 1.962-acre parcel currently consists
  of a vacant lot.
- 205 Hake Street (Parcel No. 226-0614-3432-007). This 2.032-acre parcel is currently improved with two buildings, located in the southern and western portions of the site.

An aerial photograph provided by the City of Fort Atkinson depicting the site boundaries is provided in Appendix B.

A Phase I ESA was completed for the site on behalf of the City of Fort Atkinson. Based on the January 21, 2021 Phase I ESA report, the following recognized environmental conditions (RECs) were identified:

"From sometime between 1940 and 1955 through 2015, the 115 Lorman Street parcel was utilized as a scrapyard. Aerial photographs indicate that vehicles were accepted in the 1950s and 1960s. More recently, the scrapyard accepted steel, brass, copper, and related metals, as well as lead-acid batteries. One or more fires requiring fire department response and/or causing building damage occurred during the period of scrapyard activities. In recent years, oily scrap was stored outdoors on concrete pads draining to oil/water separators and used batteries were stored indoors on pallets; however, limited information concerning storage practices prior to the 2000s is available. Most scrap storage areas are unpaved. Industrial equipment using hydraulic oil reservoirs was historically present on the parcel, with on-site fueling activities. Outdoor storage of scrap luggers and related materials expanded to the 205 Hake Street parcel in the 1970s and to the 600 Oak Street parcel in the 2000s. Potential releases associated with scrapyard activities may have impacted the subject property via soil, groundwater, and/or vapor."



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- "Topographic maps indicate that the 205 Hake Street and 115 Lorman Street parcels were comprised of wetlands in 1906. The 1940 aerial photograph depicts part of the 115 Lorman Street parcel as disturbed land, indicating possible filling activities. Soil boring logs from the 115 Lorman Street parcel indicate that fill material including wood chips, metal debris, glass shards, foundry sand, construction debris is present on the parcel at depths of up to 9.5 feet below ground surface (bgs).Impacted fill material is likely present on the 115 Lorman Street parcel and may be present on the other parcels, potentially impacting them via soil, groundwater and/or vapor."
- "Fueling and maintenance activities for equipment and vehicles was conducted on the 115 Lorman Street parcel. At least 10 aboveground storage tanks (ASTs) ranging in size from 250 to 10,000 gallons were located on the subject property at various times, with contents including antifreeze, diesel fuel, gasoline, motor oil, used oil, kerosene, and hydraulic oil. Two ASTs were transported around the parcel using a forklift to fuel stationary equipment. Releases associated with petroleum storage, vehicle and equipment maintenance, and fueling activities may have impacted the subject property via soil, groundwater, and/or vapor."
- "The 600 Oak Street parcel was utilized for a coal shed beginning as early as 1924 through sometime between 1930 and 1947. Aerial photographs from the period between 1937 through the 1960s depict the parcel with outdoor coal storage. Potential releases associated with historical coal storage may have impacted the subject property via soil, groundwater, and/or vapor."
- "The 600 Oak Street parcel includes a narrow strip between the adjacent 624 Oak Street parcel and the railroad. The property at 624 Oak Street was identified as a bulk petroleum station, with five vertical ASTs present from 1937 or earlier through 1963/1964. Based on the locations of the ASTs relative to the railroad right-of-way, bulk loading/unloading from railcars may have occurred on the northern section of the 600 Oak Street parcel. Historical releases associated with the bulk petroleum station may have impacted the subject property via soil, groundwater, and/or vapor."
- "The DB Oak Ltd. Property site (BRRTS #02-28-176509) is an open Environmental Repair Program (ERP) site and a former large quantity generator (LQG, generates 1,000 kg or more of hazardous waste) of ignitable waste located at 700 Oak Street, adjoining the subject property to the north and west. Sanborn fire insurance maps indicate that the site may have also been a plating site." "The ERP case was opened in May 1995 to address impacts associated with a former 10,000-gallon PCE AST. The AST was located roughly 100 feet to the west of the 205 Hake Street parcel. Soil and surface water sampling results indicated that CVOCs released along the east side of the site building were being

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conveyed through a drainage swale running along the eastern edge of the site." Investigation activities for this ERP case suggest groundwater contamination may be migrating onto the site.

"The property at 235 Hake Street, located to the north of the 115 Lorman Street parcel across Hake Street, was listed in city directories as Fort Truck Sales in 1964 and 1966; Ron's Truck Repair in 1984; Blackhawk Express Inc. in 1984 and 1989; and R&M Auto Polish & Detailing in 1995. Potential releases associated with this site may have impacted the subject property via soil, groundwater, and/or vapor."

The Phase I ESA also identified a closed leaking underground storage tank (LUST) case at the site as a controlled REC (CREC). "The 115 Lorman Street parcel was identified as the Lorman Iron & Metal site (BRRTS #03-28-002397), a closed Leaking Underground Storage Tank (LUST) site with continuing obligations. The LUST case was opened in August 1994 to address impacts associated with two 10,000-gallon diesel underground storage tanks (USTs) and one 1,000-gallon gasoline UST which were removed from the southern end of the parcel. The 1,000-gallon UST was registered as containing diesel fuel. The LUST case was closed in December 2001 with continuing obligations. A groundwater use restriction is included in the parcel deed due to the presence of PCE in a groundwater sample from April 27, 2001 at concentration greater than the NR 140 PAL."

The scope of work for Terracon's Phase II ESA will evaluate soil and groundwater conditions associated with the RECs and the CREC identified by the Phase I ESA. Depending upon VOC contaminant concentrations in soil and groundwater, soil gas sampling may need to be performed to evaluate the vapor exposure pathway. Terracons proposed scope of work will include the following tasks:

### **Health and Safety Plan**

Terracon is committed to the safety of all its employees. As such, and in accordance with our *Incident and Injury Free*® safety goals, Terracon will develop a safety plan to be used by our personnel during field services. Prior to commencement of on-site activities, Terracon will hold a brief health and safety meeting to review health and safety needs for this specific project. At this time, we anticipate performing fieldwork in OSHA Level D work uniform consisting of hard hats, safety glasses, protective gloves, and steel toed boots. It may become necessary to upgrade this level of protection, at additional cost, during sampling activities in the event that we encounter currently unknown petroleum or chemical constituents in soils or groundwater that present an increased risk for personal exposure.

## **Locate Utilities in Work Area**

In an effort to locate utilities in the work area, Terracon will review any site plans provided to us and will contact Diggers Hotline. To the extent practicable, the locations and depths of the various utilities will be identified to avoid damage to such utilities. A private utility locating firm will be



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subcontracted to locate private utilities at the site. In addition, available site and/or City personnel will be interviewed to help determine utility locations. The proposed boring locations may be modified based upon the presence of utilities, or if access is otherwise restricted.

## **Soil Borings**

Terracon will obtain soil and groundwater samples as part of this Phase II ESA. Soil and groundwater samples will be collected from direct-push borings advanced at 17 locations at the site as presented below, based on the identified RECs and CREC:

- Borings P-1 through P-4: These borings will be located along the west side of the 115 Lorman Street and 205 Hake Street parcels, to evaluate the potential for the migration of contaminants from the DB Oak Ltd. Property site to the west, the potential presence of contaminants from onsite scrapyard operations and historic fill, and from a UST formerly located in the area of boring P-4. Boring P-2 will also be located near a fluid collection sump associated with a former storage pad, identified on an October 1999 "Storm Water Pollution Prevention Plan".
- Boring P-5: This boring will be located in the northwest corner of the 205 Hake Street parcel, to evaluate the potential for the migration of contaminants from the former 10,000-gallon tetrachloroethene AST that was located to the west on the DB Oak Ltd. Property site, and the potential presence of contaminants from onsite scrapyard operations and historic fill.
- Boring P-6: This boring will be located on the south side of the 115 Lorman Street parcel, to evaluate soil and groundwater conditions associated with the closed onsite LUST case, and the potential presence of contaminants from onsite scrapyard operations and historic fill.
- Borings P-7 and P-8: These borings will be located on the 600 Oak Street parcel, to evaluate the potential for the migration of contaminants from the former petroleum bulk plant that had been located to the north, and the potential presence of contaminants from the former coal pile operations, onsite scrapyard operations, and historic fill.
- Boring P-9: This boring will be located in the northeast corner of the 115 Lorman Street parcel, to evaluate the potential for the migration of contaminants from the former automobile operations at the 235 Hake Street parcel, and the potential presence of contaminant from the former auto storage area, onsite scrapyard operations, and historic fill.
- Boring P-10: This boring will be located in the eastern portion of the 205 Hake Street parcel, to evaluate the potential presence of contaminants from the fill pile.
- Borings P-11 through P-13: These borings will be located in or adjacent to buildings on the 115 Lorman Street parcel to evaluate former scrapyard operations, including the used oil and antifreeze storage area in the eastern building, near the hydraulic shear, and at the east bailer house. Boring P-12 will be located near a feature identified on historic site plans as "oily water collection and separation system".
- Borings P-14 through P-17: These borings will be located across the 115 Lorman Street parcel, to evaluate the potential presence of contaminants from onsite scrapyard



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operations and historic fill. Boring P-14 will be located down-gradient of a former storage pad and fluid collection sump/oil-water separator. Boring P-15 will be located in an area of a former tank, fluid collection sump, and oil-water separator.

The proposed soil boring locations are depicted on the aerial photograph included in Appendix B; however, the locations may be modified based upon the presence of utilities or if access is otherwise restricted.

## **Sampling and Analysis Program**

Terracon reviewed information available regarding the closed LUST case on the site and the open ERP case for the DB Oak Ltd. Property on the WDNR Remediation and Redevelopment Sites Map to evaluate depth to groundwater on and in the vicinity of the site. Groundwater was encountered at depths ranging from approximately 5 to 8 feet below ground surface (bgs). Based on a cross-section prepared for the onsite LUST case closure request, onsite soil consists of up to approximately 10 feet of fill material overlying native clay soil. A sand unit was identified at a depth of approximately 17 feet bgs. The soil borings will be advanced to a depth of approximately 15 feet bgs, to approximately 4 feet below the apparent water table, or to refusal, whichever is shallower. Soil samples will be collected continuously. Soil characteristics (e.g. texture, color) and any unusual odors or discoloration will be noted on each soil boring log. A photoionization detector (PID) will be used to field screen soil samples for volatile organic compound (VOC) vapors.

Two soil samples will be collected from each soil boring. One soil sample will be selected for analysis from the upper 4 feet, and a second sample will be collected from the unsaturated soil below 4 feet. Soil samples will be collected from depths with the highest PID readings. Or, if PID readings are not elevated, the deeper soil sample will be collected from the soil to groundwater interface, and the shallow soil sample will be collected from immediately below the topsoil or base course material, unless indications of impacts suggest another sample depth. If groundwater is not encountered, the deeper sample will be collected from the boring terminus.

Subsequent to soil sample collection, Terracon proposes to construct a temporary groundwater sampling point within each soil boring by attaching a 5- or 10-foot section of ¾-inch to 1-inch diameter polyvinyl chloride (PVC) well screen to PVC riser pipe. A sand filter pack may be placed around the well screen, if practicable. Alternatively, we may attempt to collect a groundwater sample by advancing a retractable screen point sampler.

If groundwater accumulates, groundwater samples will be collected from the temporary groundwater sampling points with a disposable bailer or by inserting disposable tubing into the temporary groundwater sampling point and extracting water with a peristaltic pump. If groundwater does not accumulate in the temporary points within 2 hours of installation, Terracon will return to the site no sooner than 1 week after installation and attempt to collect groundwater samples. After groundwater sampling, or if no groundwater is produced, the borings/temporary



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groundwater sampling points will be abandoned per Chapter NR 141, Wisconsin Administrative Code (WAC).

Terracon used the WDNR guidance document "Site Investigation Scoping: Identifying Contaminants of Concern" (RR-101) to develop a scope for laboratory analysis. The soil samples will be submitted for laboratory analysis of VOCs by Unites States Environmental Protection Agency (USEPA) Method 8260B, diesel range organics (DRO) by WI Modified DRO, polychlorinated biphenyls (PCBs) by USEPA Method 8082, and Resource Conservation and Recovery Act (RCRA) metals by USEPA Method 6010/7471. Soil samples will also be submitted on hold for polycyclic aromatic hydrocarbons (PAH) by USEPA Method 8270, pending the initial results of DRO. If the DRO results appear elevated, we will contact you to recommend having select samples analyzed for PAHs. This scope of work assumes that up to 17 soil samples will be analyzed for PAHs. The groundwater samples will be submitted for laboratory analysis of VOCs by USEPA Method 8260B. The soil and groundwater samples will be collected in laboratory supplied containers, placed in an ice chest to cool to approximately 4 degrees Celsius (°C), and transferred under chain-of-custody protocol to a Wisconsin-certified laboratory for analysis.

Terracon also considered the potential for emerging contaminants in developing the scope of work for this Phase II ESA, using the WDNR guidance document "Site Investigation Scoping: Identifying Contaminants of Concern" (RR-101) for potential/emerging contaminants in general, and the Interstate Technology Regulatory Council (ITRC) fact sheet "History and Use of Per- and Polyfluoroalkyl Substances (PFAS)" for PFAS. The WDNR guidance document does not list PFAS as a potential contaminant associated with salvage yards, but includes 1,4-dioxane as a potential contaminant. Due to the cost associated with analyzing for 1,4-dioxane at detection limits comparable to the WDNR's residual contaminant limits (RCLs) and NR 140, WAC enforcement standards (ESs), Terracon recommends evaluating the Phase II ESA data to determine if solvent-related VOCs such as 1,1,1-trichloroethane and/or trichloroethene are present before analyzing future soil and/or groundwater samples for 1,4-dioxane. The Phase I ESA indicated a vehicle fire occurred at the site on August 11, 2019. Aqueous film forming foams (AFFF) used by fire departments can contain PFAS. However, Terracon recommends further evaluation of this fire before collecting samples for PFAS analysis.

A summary of the proposed sampling/analysis strategy is presented as follows:

Sample Locations	<u>Matrix/Analyses</u>	<u>No. of</u> Samples	<u>Lab Method</u>
P-1 through P-17	Soil: VOCs, DRO, PCBs, RCRA Metals	34	8260B, WI MOD DRO, 8082, 6010/7471
P-1 through P-17	Soil: PAHs	Up to 17	8270
P-1 through P-14	Groundwater: VOCs	14	8260B



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## **Preparation of Phase II ESA Report**

Terracon will prepare a Phase II ESA report for the site documenting the investigative activities, analytical results, and recommendations for remedial action, if necessary (see Task 2). The report appendices will include: laboratory analytical reports, soil boring logs, and photographic logs.

### Task 2 - Remedial Action Plan

The RFP did not indicate whether a development plan for the site has been developed, but indicated "The property will be cleaned up to an industrial level as defined by WDNR statutes. The end goal of the effort will be to obtain WDNR closure in the least expensive manner."

For cost estimating purposes, this proposal assumes sufficient information will be obtained from the Phase II ESA to develop a preliminary conceptual site model identifying historical land use, site hydrogeology, contaminant sources, and estimated distribution of contaminants. The Phase II ESA Report will include this preliminary conceptual site model. Remedial action options will be identified and evaluated in general accordance with NR 722, WAC, using the conceptual site model. Based on the results of the remedial action options evaluation, a preliminary remedial action plan (RAP) will be developed to address the identified impacts in soil, groundwater, and vapor. The RAP will also include consideration of the onsite closed LUST case and modifying the existing continuing obligations as a post-closure modification in accordance with NR 727, WAC.

The Phase II ESA report is not intended to be an NR 716, WAC site investigation report, as it is possible the Phase II ESA will not fully define the extent of contamination at the site. Additional investigation may also be needed to develop a site remedy. For example, NR140, WAC-compliant groundwater monitoring wells may be needed to further evaluate groundwater quality and whether natural attenuation would be a feasible remedial action option for groundwater. This task assumes the preparation of a work plan for supplemental investigation for consideration by the City of Fort Atkinson.



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## **Fees**

Terracon proposes to invoice for our services on a time and materials basis in accordance with the fee schedule provided in Appendix C. For budgeting purposes, we estimate the fees as outlined below. This cost assumes that the laboratory analysis will be performed on a normal turnaround time basis. If as a result of these services, additional work is required outside the scope of this proposal, you will be contacted, and a revised cost estimate for the additional work will be provided. No work outside the scope of this proposal will be completed by Terracon without your prior approval.

ESTIMATED PROJECT COST			
Consulting	\$ 8,500		
Laboratory Analysis <sup>1</sup>	\$10,400		
Drilling and Private Utility Locator	\$ 6,400		
Equipment and Expenses	\$ 600		
Total Cost	\$25,900		

<sup>&</sup>lt;sup>1</sup> Estimate based on 1) 34 soil samples for DRO, VOC, RCRA Metal, and PCB analysis, 2) 17 soil samples for PAH analysis, and 3) 17 groundwater samples for VOC analysis

This proposal and cost estimate were prepared based on the following assumptions:

- The owner/owner representative will provide to Terracon, prior to mobilization, legal right of entry to the site to conduct the scope of services associated with the onsite sampling;
- The client agrees to provide Terracon with all existing as-built plans including underground utilities and structures prior to commencement of field activities;
- The owner/owner representative will notify Terracon, prior to mobilization, of any restrictions, special site access requirements, or known potentially hazardous conditions at the site (e.g. hazardous materials or processes, specialized protective equipment requirements, unsound structural conditions, etc.);
- Utilities on private land that are not located by public companies will be located by property owner/operator. Terracon will contact site representatives to discuss potential private utility locations and to request copies of any available site plans that may show utility locations; and
- Work can be performed during normal business hours (Monday through Friday, 7:00 am to 7:00 pm).

If any of these assumptions or conditions is not accurate or changes during the project, the stated fee is subject to change. Please contact us immediately if you are aware of any inaccuracies in these assumptions and conditions, so we may revise the proposal or fee.

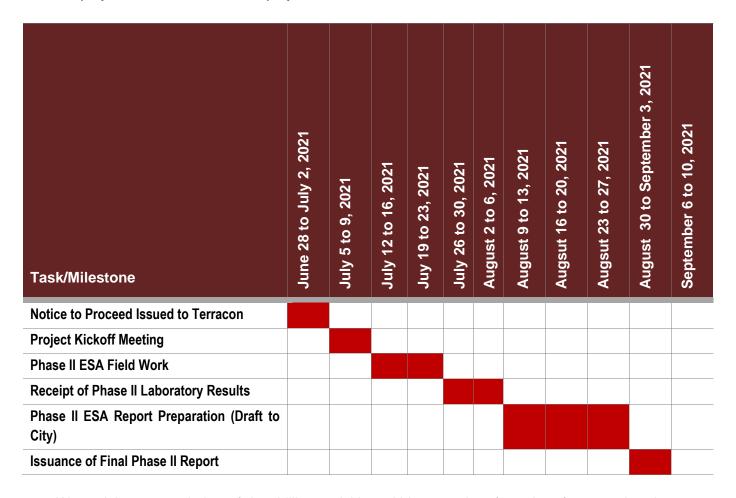


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## Schedule

In accordance with the Request for Proposals, Terracon has prepared a graphical depiction of the project schedule to illustrate project tasks and milestones.



We anticipate completion of the drilling activities within 3 weeks of receipt of approval, unless there is a significant delay due to driller availability or in obtaining access to the site. Laboratory results should be available within 10 days of sample submittal.

The RFP indicated the City of Fort Atkinson would like the Phase II ESA completed by September 1, 2021. If Terracon is retained by June 30, 2021, a draft Phase II ESA Report and RAP could be completed by September 1, 2021, assuming there is not significant delays associated with driller availability or access. Initiation of the project after June 30, 2021 may require work to be completed beyond September 1, 2021.



## **APPENDIX A**

Project Capsules





# Industrial Park Development

### **KIELER, WISCONSIN**

Moor's Salvage and Recycling operated on a 35.5-acre property in southwestern Wisconsin. Plans were convert the site to an industrial park. Terracon was initially retained to conduct a Phase I Environmental Site Assessment (ESA). Seven recognized environmental conditions (RECS) related to usage of the site as a salvage yard were identified.

Terracon subsequently conducted a limited site investigation (LSI) to evaluate soil and groundwater conditions at the RECs. The LSI identified benzene, naphthalene, lead, and polychlorinated biphenyls (PCBs) in soil at concentrations above their soil to groundwater pathway residual contaminant levels (RCLs) in four areas of the site. Bedrock was encountered at depths ranging from 17 to 29 feet below ground surface (bgs). Temporary groundwater wells were installed, and groundwater was encountered at only one of the temporary wells. The groundwater sample collected from the temporary well did not contain volatile organic compounds at concentrations above their NR 140, Wisconsin Administrative Code (WAC) enforcement standards.

Supplemental investigations were conducted in a phased approach to delineate the soil impacts and further evaluate groundwater. The two areas where benzene and naphthalene were detected and one of the two areas where PCBs were detected were found to be small in size, with impacts limited to exceedances of the soil to groundwater pathway RCLs. The remaining area of impacted soil was larger, with PCBs detected at concentrations above their non-industrial, direct-contact RCLs and soil to groundwater pathway RCLs, and lead at concentrations above its industrial and non-industrial, direct-contact RCLs and soil to groundwater pathway RCL. Terracon attempted to install permanent groundwater monitoring wells during the investigation. However, water did not accumulate in the monitoring well boreholes and were subsequently abandoned. A well construction report for an on-site water supply well indicated the depth to groundwater at the site was over 200 feet bgs.

Based on the separation between the impacted soil and groundwater, Terracon recommended that no further groundwater investigation be conducted. The Wisconsin Department of Natural Resources (WDNR) concurred, and approved targeted excavation as the remedy. Approximately 1,700 tons of soil were excavated from three areas of the site to remove the benzene and naphthalene-impacted soil and the soil containing lead and PCBs at concentrations above their direct-contact RCLs. Based on confirmation samples collected from the walls and base of the excavations, the soil left in place did not contain exceedances of the direct-contact RCLs. Based on the success of the excavations, the WDNR approved case closure without requiring an engineered barrier for the remaining residual soil impacts or a cap maintenance plan, eliminating a continuing obligation for the future industrial park.

#### **CLIENT:**

George Murphy Murphy Construction Group, LLC 4970 Northrange Court Dubuque, Iowa (563) 581-6175

#### DATE:

August 2015 to November 2017

# **FEE:** \$60,000

#### **HIGHLIGHTS:**

- Phased investigation to focus sampling efforts.
- ✓ Use of available site and regional data to eliminate installation of expensive bedrock groundwater monitoring wells.
- ✓ Targeted excavation of soil containing direct-contact RCL exceedances to eliminate the need for an engineered barrier or continuing obligation.





# R1VER MKE Redevelopment District

## **MILWAUKEE, WI**

The R1VER MKE project is a mixed-use development located along the banks of the Kinnickinnic River in Milwaukee's Harbor District. The project will include an 8-story office building, a multi-story commercial building, a hotel, an apartment complex, a pedestrian plaza, and over 1,000 feet of paths complementing the city's Riverwalk system.

The soil profile consists of urban fill extending to depths of 3 to 8 feet, underlain by compressible organic deposits. The compressible organics extended to depths of 12 to 23 feet. Moderate strength lean clays are present below the organic deposits, and bedrock is present at depths of 43 to 68 feet. The Milwaukee Terracon office completed a geotechnical exploration of the site and developed recommendation for support of the structures on deep foundations consisting of driven H-piles extending to bedrock.

The 6-acre site was formerly occupied by storage yards, a Milwaukee Fire Department Pumping Station, and a variety of commercial operations. The urban fills present on the site are environmentally impacted. Residual soil and groundwater contamination is present from two leaking underground storage tank (LUST) cases and an environmental repair program case. These cases had received regulatory closure from the Wisconsin Department of Natural Resources (WDNR) with several continuing obligations. Extensive fill deposits are present, associated with the channelization of the adjoining river, with deadmen and tiebacks supporting an existing dock wall that borders two sides of the site. Terracon's geotechnical staff are continuing to provide support during construction to address interferences from the numerous obstructions present from the anchorage system for the dock wall.

Although urban fill material was present, we were able to convince the Wisconsin Department of Natural Resources (WDNR) that much of the contaminated fill could be managed on site using the planned structures to safely cap the contamination. This approach substantially reduced the volume of contaminated fill sent to the landfill. Less landfilling also meant less trucking, reducing fuel consumption, exhaust emissions, and traffic congestion. Other cost-saving and environmental solutions included the use of the underground parking areas as a means to address potential vapor intrusion from residual contamination, eliminating the need for dedicated vapor mitigation systems.

Terracon will be providing comprehensive construction materials testing services throughout the 2-year construction project. Initial work included documentation of pile driving activities to confirm the piles were not overstressed during driving. Construction materials testing was completed on stockpiles of recycled concrete from the former structures and residual contaminated soil stockpiled for future on site reuse.

#### CLIENT:

Becher Development, LLC

#### DATE:

April 2018 through present

#### FEE:

\$490,000

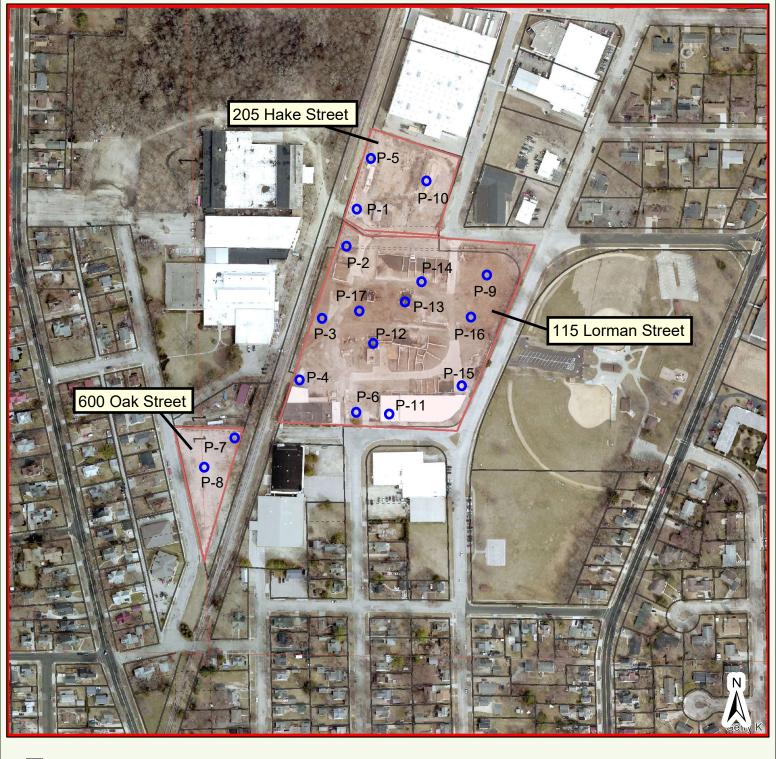
#### **HIGHLIGHTS:**

- Provide turnkey geotechnical, environmental, and materials services
- ✓ Implemented Pile Dynamic Analyzer (PDA) program
- On-site reuse of excavated soil to reduce landfill costs
- Comprehensive materials services, including concrete, posttension steel, structural steel, and fireproofing observations and testing

# Appendix B

Site Diagram-Proposed Boring Locations

# **Jefferson County Land Information**



Boundary

Road Right of Ways

Section Lines

Streams and Ditches

**Parcel Lines** 

**Property Boundary** 

Surface Water

Rail Right of Ways

Map Hooks Tax Parcels raster.SDE.ORTHOS\_2018 Red: Band\_1

Green: Band 2

Blue: Band\_3

PROPOSED SOIL BORING/ TEMPORARY WELL **LOCATION** 

Jefferson County Geographic Information System

Old Lot/Meander Lines

1 inch = 300 feet

Printed on: December 3, 2020 Author: Public User

## **APPENDIX C**

Fee Schedule

## 2021 Terracon Fee Schedule City of Fort Atkinson

DESCRIPTION			TERRACON FEES	
I.		PERS	ONNEL	. ==5
	A.	<u>P</u>	Professional Staff	
		1	Field Professional	\$75.00 hour
		2	Staff Professional	\$85.00 hour
		3	Project Professional	\$95.00 hour
		4	Senior Project Manager	\$145.00 hour
		5	Principal/Senior Professional	\$175.00 hour
	B.	<u>s</u>	Support Staff	
		1	Clerical	\$55.00 hour
		2	Draftsman	\$65.00 hour

Note: Deposition or court testimony at a minimum of 1.75 times regular rate - minimum of \$175.00 hour

## II. EXPENSES/SUPPLIES / EQUIPMENT / SUBCONTRACTED SERVICES\*

1	Transportation (Mileage)	EPA Rate*	mile
2	Per Diem	\$150.00	Day
3	Bailer (disposable)	\$25.00	Each
4	X-Ray Fluorescence (XRF) Detector	\$100.00	Day
5	Water Quality Meter (includes rental and shipping)	\$150.00	Day
6	Peristaltic Pump	\$40.00	Day
7	Electronic Water Level Indicator	\$27.00	Day
8	Photoionization Detector (PID)	\$95.00	Day
9	Multigas Meter (includes rental and shipping)	\$225.00	Day
10	Sub-Slab Vapor Point	\$45.00	Each
11	Air Sampling Kit	\$150.00	Day
12	Magnehelic Gauge	\$30.00	Day
13	Shipping	Cost+ 15%	
14	Subcontract Services	Cost+ 15%	
	* Currently \$0.65/mile		





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