



*** All present are expected to conduct themselves in accordance with our City's Core Values ***

OFFICIAL NOTICE AND AGENDA

of a meeting of a City Board, Commission, Department, Committee, Agency, Corporation, Quasi-Municipal Corporation, or sub-unit thereof.

| | |
|-------------|---|
| Meeting of: | FINANCE COMMITTEE |
| Date/Time: | Tuesday, October 14, 2014 at 5:00 PM |
| Location: | City Hall, 2nd Floor Board Room |
| Members | Keene Winters (C), Karen Kellbach, Dave Nutting, David Oberbeck, Bill Nagle |

AGENDA ITEMS FOR CONSIDERATION/ACTION

- 1 Public Comment on matters appearing on the agenda.
- 2 Minutes of the previous meeting(s). (8/26/14 & 9/09/14)
- 3 Discussion and possible action regarding approving a six year service contract for maintenance and preventative care of emergency service cots - Finke
- 4 Discussion and possible action regarding sole source purchase of 4 Street Smart plows at \$14,285 each - Mark Hanson
- 5 Discussion and possible action regarding Wausau Window and Wall request - Lawrence
- 6 Discussion and possible action regarding financial assistance and executing a development agreement for riverfront redevelopment - Wausau on the Water (WOW) - Lawrence, Werth, Tipple
- 7 Discussion and possible action regarding budget modification to transfer funds to the Animal Control Fund - Groat
- 8 Discussion and possible action to approve the 2015 Animal Control fund budget - Hardel, Groat
- 9 Consider modification of Chapter 6.44 of Wausau Municipal Code to restrict refuse and recycling curbside collection to residential properties containing no more than three residential units and establish the special charge for 2015- Jacobson and Groat
- 10 Discussion and possible action regarding the impact of storm water utility fees to non-profit entities - Gehin and Groat
- 11 List of Development Agreements Issued Since 1/1/2006 with a Summary of Agreement Terms and Tracking System - Werth, Tipple
- 12 Discussion and possible action on the development of a list of city-owned properties that are not used for park or city business - Werth
- 13 Discussion and possible action on sale of Rick Coe, Mike Witzeling and William Holm hangar to Glenn Burt III (including approval of new ground lease to Burt and approval of termination of current ground lease with Coe, Witzeling and Holm) - Jacobson
- 14 Discussion and possible action on extension or renewal of city cellphone contract - Jacobson
- 15 Discussion and possible action on creating the 400 Block Fund - Duncanson
- 16 Discussion regarding future agenda items

Adjournment

Keene Winters, Chair

This notice was posted at City Hall and emailed to the Wausau Daily Herald newsroom on 10/08/14 at 3:00 pm.

It is possible and likely that members of, and possibly a quorum of the Council and/or members of other committees of the Common Council of the City of Wausau may be in attendance at the above-mentioned meeting to gather information. **No action will be taken by any such groups.**

Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids & services. For information or to request this service, contact the City Clerk at (715) 261-6620.

Other Distribution: Media, (Alderspersons: Wagner, Neal, Gisselman, Rasmussen, Abitz, Mielke), *Tipple, *Jacobson, *Groat, Rayala, Department Heads

FINANCE COMMITTEE

Date and Time: Tuesday, August 26, 2014 @ 5:00 pm., Board Room

Members Present: Winters, Kellbach, Nutting, Oberbeck

Members Not Present: Nagle

Others Present: Tipple, Groat, Giese, Hite, Jacobson, Lenz, Mohelnitzky, Werth, Wesolowski, S. Gehin, Wagner, Gisselman, Goede, Mielke, Abitz, Duncanson, Deb Ryan, Todd Mitchell

In accordance with Chapter 19, Wisc. Statutes, notice of this meeting was posted and sent to the Daily Herald in the proper manner. It was noted that there was a quorum present and the meeting was called to order by Chairperson Winters.

Public Comment on matters appearing on the agenda.

Deb Ryan, 702 Elm St, suggested that letterhead and memos in the committee packet have dates and signatures. She commented on what information she felt Revi Design should have provided.

Winters withdrew the following items from the agenda to be held over to a future meeting:

11) Discussion and possible action on budget modification - midyear budget adjustments - Existing Budget Gap, Expanded Audit Work, Organizational Study, Wausau Form of Government Study, Director of Public Works Position and Recruiting, Interim Administrator Position and Recruiting -Tipple/Groat

16) Forecast of 2014 budget surplus and deficits – Groat

17) Consider 2015 Budget update - Tipple/Groat

18) Consider purchase of 1006 N 1st Street - Werth

19) CLOSED SESSION pursuant to 19.85(1)(e) of the Wisconsin Statutes for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session: for negotiating the purchase of properties. (1006 N 1st Street) – Werth; and 20) Reconvene into Open Session

21) Review of city development agreements - Werth

Minutes of the previous meeting(s). (7/08/14, 7/22/14)

Motion by Nutting, second by Kellbach to approve the minutes of previous meetings on 7/08/14 and 7/22/14. Motion carried 4-0.

Discussion and possible action on budget modification - Inspections Software – Hebert

Bill Hebert stated he got a recent response from Vendor C which was the low bid and came within budget. He stated it is a strong vendor with a good product and he was waiting for the contract and wants to finalize reference checks for the cloud based system.

Transfer of funds public works budget asphalt overlay- Mohelnitzky

Ric Mohelnitzky, DPW Superintendent, explained the Thomas Street and the Airport projects used up the majority of the asphalt overlay budget for patching and they will run short of asphalt without the transfer of the funds they had set aside for seal coating.

Motion by Oberbeck, second by Kellbach to approve the transfer of funds for asphalt overlay. Motion carried 4-0.

Review maintenance costs Stewart Avenue median – Mohelnitzky

Winters questioned if Revi was doing all the work or was the city doing the watering. Mohelnitzky stated the city did the watering as that was not part of their contract. Revi had maintenance of the irrigation system but because it is not active yet it will be reduced off of their maintenance charge for this year.

Discussion and possible action on budget modification - 2014 Curling Way Street Land Acquisition- Wesolowski

Sean Gehin stated Curling Way is being extended from the cul de sac just north of the Curling Center north up to McDonald Street. He explained Marquardt had been working to acquire properties from CN Railroad and Wausau Cemetery Association. It was recently discovered that funds are not available to purchase the needed property from the Wausau Cemetery Association to complete the roadway design. He requested a budget modification to get the funds to purchase and finish the project.

Groat indicated the Holtz-Krause group which provided the funding for the soccer fields still has some funds available and is willing to contribute \$50,000. Winters questioned if this would deplete funds that would otherwise be available for the maintenance of the soccer facility. Tipple stated it did not and that the maintenance of the facility is jointly between the county and city.

Motion by Nutting, second by Kellbach to approve the budget modification for 2014 Curling Way Street land acquisition. Motion carried 4-0.

CLOSED SESSION pursuant to 19.85(1)(e) of the Wisconsin Statutes for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for negotiating the purchase of properties. (Curling Way Land Acquisition – Wausau Cemetery Association) – Glenn Speich, MSA Appraisals

Motion by Oberbeck, second by Nutting to convene in closed session. Roll Call Vote: Ayes: Nutting, Kellbach, Winters, Oberbeck. Noes: 0. Motion carried 4-0.

Reconvened back into open session to take action on previous closed session item:

Agreement for Purchase and Sale of Real Estate between the City of Wausau and the Wausau Cemetery Association

Motion by Nutting, second by Kellbach to approve the agreement for purchase and sale of real estate between the City of Wausau and the Wausau Cemetery Association (Curling Way Land Acquisition). Motion carried 4-0.

Discussion and possible action on budget modification - Stinchfield Creek Walkway Project- Wesolowski

Wesolowski stated the Stinchfield Creek project is from the east end of Bridge Street to Wildlife Court. The contract would involve putting a walk bridge over the Stinchfield Creek and the Parks Department was going to build some boardwalk to connect up to the asphalt trail. He indicated engineering went ahead with designs and bid it with the understanding that we had the funding through the Parks Department and DPW. He stated there was apparent miscommunication between the departments and we don't have the funding. He stated design costs for the pools are under budget leaving \$85,000 that could be used for this project. Oberbeck felt we should be cautious about reassigning dollars from one project to another. Groat reviewed a pool funding analysis.

Sean Gehin stated the contracts haven't been signed yet, but we've made commitments to the property owners near the trail that the trail would be built this fall. Gisselman explained people currently using the trail are crossing a resident's property and through the years that property owner has been wondering if the city could get the users of that trail off of the land and through the work of engineering and parks we came up with this plan.

Motion by Nutting, second by Kellbach to approve the budget modification for Stinchfield Creek Walkway Project. Motion carried 4-0.

Consider alternative Request for Proposal (RFP) options for City refuse and recycling contract – Winters

Tipple stated in discussions with haulers and the solid waste site it was determined that the haulers are not really interested in a one-year contract, which was one of the options we were directed to explore. There is equipment issues and amortization and then one year later they'd have to switch trucks for the automated system. We refocused and found there is interest from several haulers to gear up and be ready for a January 1st new contract, so we are convinced we will have multiple companies bidding. He indicated staff is recommending automated collection and to go through with an RFP.

Rasmussen questioned what happened to the research on a “pay as you throw” plan. She stated now we are three months away from the end of our contract and she did not feel we can get what we expected with this timeline. Winters was very concerned about the costs to go fully carted and felt there was no way this was going to be cheaper than the current cost per household. Groat explained that is why other communities have gone to longer term contracts of seven to ten years, so that companies have the opportunity to amortize the costs of those carts and of the new vehicles over that period of time.

Winters pointed out that Weston used a process starting a year in advance, setting up a citizens committee, having vendors on it, and meeting regularly looking through the alternatives. He questioned why we did not have a process like that here. Groat noted that option was brought up at the Finance Committee in June, but they elected not to do it so we went into the RFP process. Wagner was not comfortable making this decision with only three months left.

Todd Mitchell, Advance Disposal, stated he had a meeting with the staff and they would like to have a longer extension of the contract to be able to afford to go into the carted system. He indicated he spoke with corporate and they agreed to extend for a year if it will help make it work.

CLOSED SESSION pursuant to 19.85(1)(e) of the Wisconsin Statutes for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session: to consider alternative RFP options for City refuse and recycling contract – Winters

The committee did not convene in closed session for this item.

Discussion and possible action on budget modification - parking fund revenue due to the Murdock Wausau Limited Properties parking agreement- Groat

Groat stated Finance Committee and Council previously approved a parking agreement with Murdock Wausau Limited Properties for discounted parking fees. This budget adjustment is to reflect that reduction in revenues.

Motion by Oberbeck, second by Kellbach to approve the budget modification. Motion carried 5-0.

Review of general fund financial report July 2014 - Groat

Groat reviewed the July report, noting the revenues are looking very good. The narrative report can be accessed on the city’s website <http://www.ci.wausau.wi.us/Departments/Finance/FinancialDocuments.aspx>.

Review of ten year history of valuations and mill rates – Winters

Winters reviewed a document: Assessed Value and Estimated Actual Value (Equalized Value) of Taxable Property for the City of Wausau. He noted in the last four years our assessed valuation has been going up.

Review of salary and benefit results 2010-2014 – Groat

Groat handed out and reviewed an updated Estimated Actual for 2014. She stated as our health plan benefits declined a number of our employees shifted to their spousal plans and we also enacted surcharges if you kept a spouse on your insurance when they had their own plan. We had the savings in the retirement as a result of Act 10 as well. She indicated from 2010 - 2012, each one of those years we saw some substantial savings. In 2013 after everything settled down, we returned very little to the general fund for salaries and benefit declining to \$68,248; in 2014 she projected \$37,509. She noted the county has not completed their payroll budget for 2014 or 2015, so she made the assumption that 100% of their budget was spent.

Adjournment

Motion by Kellbach, second by Oberbeck to adjourn the meeting. Motion carried unanimously. Meeting adjourned at 6:45 p.m.

FINANCE COMMITTEE

Date and Time: Tuesday, September 9, 2014 @ 5:00 pm., Board Room

Members Present: Winters, Kellbach, Nagle, Oberbeck, Nutting

Others Present: Tipple, Groat, Giese, Kujawa, Werth, Wagner, Gisselman, Goede, Mielke, Abitz, Neal, Phil Cosson-Ehlers & Associates

In accordance with Chapter 19, Wisc. Statutes, notice of this meeting was posted and sent to the Daily Herald in the proper manner. It was noted that there was a quorum present and the meeting was called to order by Chairperson Winters.

Public Comment on matters appearing on the agenda.

None

Minutes of the previous meeting(s). (8/05/14)

Motion by Kellbach, second by Nagle to approve the minutes of previous meetings on 8/05/14. Motion carried 5-0.

Discussion and possible action regarding budget modification - Tax Increment District Ten for Linetec, Inc Development Assistance and related Debt Issuance - Werth, Linetec Staff

Ann Werth stated Linetec is a company that has been located on the corner of Stewart Avenue and 72nd Avenue in our Business Campus since 1983. Linetec has completed multiple expansions over the last 30 years and today operates a half million square foot facility and employs 380 people. She commented they are poised to grow and are operating at capacity, so they are weighing the option of where best for that expansion. The plan is to add a 125,000 square foot addition, consisting of \$10 million in equipment and \$5 million in real property improvements; immediate creation of 20-25 jobs and up to 104 jobs by year five. She indicated the State of Wisconsin is in support of this project and has offered \$840,000 in job tax credits through WDDC.

Werth introduced Linetec representatives present to discuss the project: Chris Menard, Vice President of Finance; Andy Joswiak, Vice President of Operations; Jane Kessel, Vice President of HR; as well as one of their suppliers, A.J. Gordon, President of Gordon Aluminum. Chris Menard presented an overview of Linetec (*copy on file*). A.J. Gordon spoke in favor of the expansion in Wausau and explained how it expands the geographical reach for the city. Menard stated this capacity needs to be added within the Apogee Company and one of the other Apogee Companies is in Grand Rapids, Michigan. The financial analysis would lean heavily towards Michigan because of the savings in freight costs. He indicated Linetec's position is there are a lot of intangible benefits to locate the expansion here. The tentative approval is if we obtain \$2 -\$3 million to defray the costs of starting it up. He stated they are seeking approval of \$1.2 million in TIF funds to go along with the \$840,000 from the state. He noted Linetec is prepared to fund \$92,000 of the cost to either move the sewer line on our property or encapsulate it under the building and donate it back to the city.

Motion by Nagle, second by Nutting to approve the budget modification of \$1.2 million – TID #10 for Linetec, Inc. development assistance and related debt issuance. Motion carried 4-1. (*Winters was the dissenting vote.*)

Discussion and possible action on 2015 Room Tax Applications and the development of the 2015 Room Tax Budget- Groat

Groat stated annually as part of our room tax application process we receive applications in the month of August and in February for consideration; the August requests always become part of the next year's budget. She provided a spreadsheet which used an assumption of the 2015 estimated revenues to be \$700,000. She indicated there was one new request this year for capital which is from the Grand Theater for stone façade improvements. All of the other requests are those that the committee receives on a regular basis, but for Wausau Area Events that has a new spring festival. She noted she created a placeholder for those requests that typically apply in the spring.

Motion by Nagle, second by Nutting to approve the allocations recommended as presented:

Wausau Area Events - \$77, 900; Main Street - \$30,000; Performing Arts - \$49,400; Woodson Art Museum - \$32,680; Historical Society - \$22,800; Concert Band - \$7,600; Center For Visual Arts - \$11, 400; City Funding - \$180,00; Wausau Kayak & Canoe - \$11,070; Jaycees Fourth of July - \$9,410; WAE Spring Festival - \$4,613; and the Grand Theater capital request - \$27,675.

Winters stated this is built on an estimate of revenue and in reviewing a historical analysis of room tax funds it shows estimates have been on the conservative side as compared to actual. He suggested that we increase our estimate by 1% which would be \$7,000 and that we fully fund the continuing appropriations at last year's level which would use \$2,860 and reserve the remainder for our public access channel to produce a half hour program on an event that can be shared with other organizations. He noted they can discuss later which event they could do a production on.

Oberbeck commented in Park & Rec they discussed the continuing costs associated with The 400 Block and the effect it is having on other parks in the city. He felt an analysis needs to be done on the dollars going to support that special event space. Wagner suggested the committee consider room tax support of free Wi-Fi on The 400 Block in the future as well. Nagle added he felt they need to discuss pulling The 400 Block out of the Park Department budget and separating it.

Motion by Nagle, second by Kellbach to amend the room tax budget to increase our estimate of revenues from \$700,000 to \$707,000; to fund all continuing appropriations at last year's level; and to set the remainder aside for a Public Access video production on promoting Wausau. Motion carried 5-0.

Vote on the original motion as amended. Motion carried 5-0.

Discussion and possible action on approving purchase of refuse and recycling services and amendment of Recyclable and Nonrecyclable Solid Waste Collection Service Agreements, extending current contract for one additional year. – Tipple

Tipple stated we are proposing to extend the contract for another year, which includes a 4% increase for a total cost of \$71,837. He indicated the City Attorney reviewed the procurement policy and state law and everything is in order so they recommend approval of the extension with our current hauler. Winters noted the letter from Advance Disposal will be how the contract is extended.

Motion by Nagle, second by Nutting approve the one year extension to the contract with Advance Disposal. Motion carried 5-0.

Discussion and action regarding the Resolution Awarding the Sale of \$6,560,000 General Obligation Promissory Notes, Series 2014A - Groat and Ehlers

Phil Cosson, Ehlers & Associates, stated the City of Wausau has retained its Aa2 status from Moody's Investor Service, which is an excellent rating. He noted this is a 10 year amortization, which includes different public purpose projects and refunding of a 2007A and a 2007B debt issue. He indicated ten bids were received from all over the country this morning and the low bid was 1.388%. He stated they were able to downsize the issue which was authorized at \$6,560,000 down to \$6,405,000. He explained there was a \$206,000 premium of which \$155,000 was used to reduce the amount of debt being issued and the remaining amount goes to debt service fund to make debt payments. The winning bidder was FTN Financial Capital Markets out of Memphis, Tennessee.

Motion by Nagle, second by Kellbach to approve the resolution Awarding the Sale of \$6,405,000 General Obligation Promissory Notes, Series 2014A. Motion carried 5-0.

Discussion and action regarding the Resolution Awarding the Sale and Issuance of \$1,495,000 General Obligation Community Development Bonds, Series 2014B - Groat and Ehlers

Cosson stated this debt issue is a 15 year to finance projects related to Tax Increment District Number Three and Number Ten. There was also a premium and because they are Community Development Bonds we are able to retain those funds. He stated we chose not to reduce the debt, but retain the funds which can be spent in TID #3 and TID #10. He indicated there were four bids with the winning bid of 2.4964% from Raymond James & Associates Inc., Memphis, Tennessee.

Motion by Nagle, second by Nutting to approve the resolution Awarding the Sale and Issuance of \$1,495,000 General Obligation Community Development Bonds, Series 2014B. Motion carried 5-0.

Discussion and possible action regarding 2014 midyear review budget modifications - Tipple/Groat

Groat explained after year end there were several departments that asked for a carryover of funds in their operating budget which created an imbalance in the budget where we had more expenses than we had revenue. She indicated the committee had previously discussed looking for alternate revenue or funding sources for those carryovers.

Groat stated we had set aside funds in the budget for Council Ipads and Agenda Management Software for midyear 2014, however, the CIP Committee in discussion with IT, decided the Inspections Software should be the priority. She interpreted this to mean Ipad purchases would not be on the agenda for 2015 and therefore could be one of the funding sources. She stated it is now very popular to buy software as a service where you pay a monthly subscription fee versus outlaying a large amount up front, so this is how we felt we could handle the Agenda Management Software. She suggested using these set aside funds as well. She reviewed a spreadsheet of line items for the rest of the midyear budget modifications. Winters clarified we originally were budgeted to take \$209,424 out of contingency fund, which has now been reduced to \$31,000.

Motion by Nagle, second by Kellbach to approve the 2014 midyear review budget modifications as presented. Motion carried 5-0.

Consider purchase of 1006 N 1st Street – Werth

Werth requested they convene in closed session to discuss the negotiations to purchase.

CLOSED SESSION pursuant to 19.85(1)(e) of the Wisconsin Statutes for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session: for negotiating the purchase of properties. (1006 N 1st Street) – Werth

Motion by Nagle, second by Kellbach to convene in closed session. Roll Call Vote: Ayes: Oberbeck, Winters, Kellbach, Nagle, Nutting. Motion carried 5-0.

Reconvened back into open session.

Future agenda items for consideration

Oberbeck requested the committee investigate moving both the storm sewer and the recycling and garbage contract off of the property taxes. Winters suggested they be briefed on the process to accomplish this.

Groat noted she would bring the CIP budget to the next meeting as well as the 400 Block fee structure that the Parks Department approved. Oberbeck asked they also bring the issue brought up by Nagle of having the 400 Block separated out from the Parks budget.

Adjournment

Motion by Kellbach, second by Nagle to adjourn the meeting. Motion carried unanimously. Meeting adjourned at 6:47 pm.

September 26, 2014

TO: The Finance Committee

RE: Stryker Service Contract

The fire department is seeking approval of a contract with Stryker medical for service of patient cots as well as power load cot loading systems. We have had no issues with our current service provider; however, they are unable to provide preventative maintenance and/or repair of our new Stryker power load systems. This maintenance can only be done by Stryker, the manufacturer of the equipment. It would be most efficient if the cots and the power load systems can be serviced by the same company. There are times when a failure may be caused by the cot or the power load system, at which time two different vendors may be difficult to coordinate with. The reason for multiple different price points on the contract is due to the fact that 2 of our cots are past their expected life. Our current contract for service is \$860.00 annually this does not include the cost of any parts and labor; it also does not include the 2 power load systems. The annual cost for the proposed contract is \$2,298.33, however; this provides full coverage on the 2 power load systems as well as parts on labor fees on the 2 newer cots that still qualify.

The annual cost of this contract of this six year contract is \$2,960. The procurement policy requires council approval for contract longer than two years.

Respectfully,

Josh Finke

EMS Division Chief



Tom Nader

Remittance Address:

PO Box 93308

Chicago, IL 60673-3308

Account Rep:

John Fischer

Date: 7/24/2014

Exhibit A

PROCARE PROPOSAL SUBMITTED TO:

Account Number: 1081217
Account Name: Wausau Fire Department
Account Address: 606 E Thomas
City, State Zip: Wausau, WI 54403

Name: Josh Finke
Title:
Phone: 715-581-1293
Email:

PROCARE COVERAGE

| Item No. | Model Number | Model Description | ProCare Program | Qty | Yrs | Annual Price | Total |
|----------|--------------|--------------------------|-----------------|-----|-----|--------------|------------|
| 1 | 6390 | sn 130240556 & 130439193 | EMS Protect | 2 | 6 | \$1,500.00 | \$9,000.00 |
| 2 | 6506 | sn 131241738 | EMS PM Only | 1 | 6 | \$190.00 | \$1,140.00 |
| 3 | 6506 | sn 121039225 | EMS PM Only | 1 | 5 | \$190.00 | \$950.00 |
| 4 | 6500 | sn 070139611 | EMS PLT | 1 | 2.5 | \$540.00 | \$1,350.00 |
| 5 | 6500 | sn 070139612 | EMS PLT | 1 | 2.5 | \$540.00 | \$1,350.00 |

PROGRAM INCLUDES:

EMS Protect:

Includes parts, labor, travel, 1 annual PM inspection, unscheduled service and product equipment checklists. Replacement parts do not include mattresses, batteries, and other disposable or expendable parts.

EMS PLT:

Includes parts, labor, and travel.

EMS PM Only:

Includes Preventative Maintenance Only

FINAL TOTAL

\$13,790.00

Start Date: 7/24/2014

End Date: 7/23/2015

Stryker Signature

Customer Signature

Date Accepted

Purchase Order Number (MUST INCLUDE HARD COPY)

COMMENTS:

Please fax signed Proposal and Purchase Order to Tom Tackabury at 269-321-3501.

SERIAL NUMBER SHEET

| Item No. | Model | Serial Number |
|-----------------|--------------|----------------------|
| 1 | 6390 | 130240556 |
| 2 | 6390 | 130439193 |
| 3 | 6506 | 131241738 |
| 4 | 6506 | 121039225 |
| 5 | 6500 | 070139611 |
| 6 | 6500 | 070139612 |

SERVICE AGREEMENT

This document sets forth the entire Product Service Plan Agreement ("Agreement") between Stryker Medical, a division of Stryker Corporation, hereinafter referred to as Stryker, and Wausau Fire Department, hereinafter referred to as Customer. This is the entire Agreement and no other oral modifications are valid. This Agreement will remain in effect unless canceled or modified by either party according to the following terms and conditions.

1. COVERAGE AND TERM

The product service plan coverage, term, start date, and price of the Service Plan appear on the Service Agreement attached and the Service Plan Covers the equipment set forth on Exhibit A (collectively, the "Equipment").

2. EQUIPMENT SCHEDULE CHANGES

During the term of the Agreement and upon each party's written consent, additional Equipment may be included in the Exhibit A. All additions are subject to the terms and conditions contained herein. Stryker shall adjust the charges and modify the schedule to reflect the additions.

3. INSPECTION SCHEDULING

Service inspections will be scheduled in advance at a mutually agreed upon time for such period of time as is reasonably necessary to complete the service. Equipment not made available at the specified time will be serviced at the next scheduled service inspection unless specific arrangements are made with Stryker. Such arrangements will include travel and other special charges at Stryker's then current rates.

4. INSPECTION ACTIVITY

On each scheduled service inspection, Stryker's Service Representative will inspect each available item of Equipment as required in accordance with Stryker's then current Maintenance procedures for said Equipment. If there is any discrepancy or questions on the number of inspections, price, or Equipment, Stryker may amend this Agreement.

5. SERVICE INVOICING

Invoices will be sent on the agreed payment method. All prices are exclusive of state and local use, sales or similar taxes. In states assessing upfront sales and use tax, your payments will be adjusted to include all applicable sales and use tax amortized over the Service Plan term using a rate that preserves for Stryker, its affiliates and /or assigns, the intended economic yield for the transaction described in this Agreement. All invoices issued under this Agreement are to be paid within thirty (30) days of the date of the invoice. Failure to comply with Net 30 Day terms will constitute breach of contract and future service will only be made on a prepaid or COD basis, or until the previous obligation is satisfied, or both. Stryker reserves the right, with no liability to Stryker, to cancel any contract on the basis of payment default for any previous product or service provided by Stryker Sales Corporation or any of its affiliates.

6. PRICE CHANGES

The Service prices specified herein are those in effect as of the date of acceptance of this Agreement and will continue in effect throughout the term of the Service Plan.

7. INITIAL INSPECTION

This Agreement shall be applicable only to such Equipment as listed in Exhibit A, which has been determined by a Stryker's Representative to be in good operating condition upon his/her initial inspection thereof.

8. OPERATION MAINTENANCE

Stryker's service is ancillary to and not a complete substitute for the requirements of Customer to adhere to the routine maintenance instructions provided by Stryker, its Equipment and operations manuals, and accompanying labels and/or inserts for each item of Equipment. Customer's appropriate user personnel should be entirely familiar with the instructions and contents of those manuals, labels and inserts and implement them accordingly.

9. SERVICE PLAN WARRANTY AND LIMITATIONS

During the term of the Service Plan, Stryker will maintain the Equipment in good working condition. Equipment and Equipment components repaired or replaced under this Service Plan continue to be warranted as described herein during the Service Plan term. When Equipment or component is replaced, the item provided in replacement will be the customer's property and the replaced item will be Stryker's property. If a refund is provided by Stryker, the Equipment for which the refund is provided must be returned to Stryker and will become Stryker's property. There are no express or implied warranties by Stryker other than the warranties hereinabove described with respect to the Service Plan or the Equipment covered thereunder, including without limitation, warranty of merchantability or fitness for a particular purpose. Notwithstanding any other provision of this Agreement, the Service Plan does not include repairs or other services made necessary by or related to, the following: (1) Abnormal wear or damage caused by misuse or by failure to perform normal and routine maintenance as set out in the Stryker Maintenance Manual or Operating Instructions. (2) Accidents (3) Catastrophe (4) Acts of God (5) Any malfunction resulting from faulty maintenance, improper repair, damage and/or alteration by non-Stryker authorized personnel (6) Equipment on which any original serial numbers or other identification marks have been removed or destroyed; or (7) Equipment that has been repaired with any unauthorized or non-Stryker components. In addition, in order to ensure safe operation of Stryker Equipment, only Stryker accessories should be used. Stryker reserves the right to invalidate the Service Plan and complimentary loaner programs if Equipment is used with accessories not manufactured by Stryker.

10. WAIVER EXCLUSIONS

No failure to exercise, and no delay by Stryker in exercising any right, power or privilege hereunder shall operate as a waiver thereof. No waiver of any breach of any provision by Stryker shall be deemed to be a waiver by Stryker of any preceding or succeeding breach of the same or any other provision. No extension of time by Stryker for performance of any obligations or other acts hereunder or under any other Agreement shall be deemed to be an extension of time for performances of any other obligations or any other acts by Stryker.

11. LIMITATION OF LIABILITY

Stryker's liability on any claim whether in contract or otherwise, for any loss or damage arising out of, connected with or resulting from the repair of any product furnished hereunder shall in no event exceed the price paid for said repair which gives rise to the claim. In no event shall Stryker be liable for incidental, consequential or special damages. Notwithstanding the foregoing, nothing herein shall be deemed to disclaim Stryker's liability to third parties resulting from the sole negligence of Stryker as determined by a court of law.

12. TERMINATION

The Agreement may be canceled by either party by giving a thirty (30) days prior written notice of any such cancellation to the other party. If this Agreement is canceled during or before the expiration date of the Agreement, Customer will owe for the months covered up to the cancellation date of the Agreement and for any parts, labor, and travel charges, required to maintain Equipment, exceeding that already paid during the Agreement.

13. FORCE MAJEURE

Neither Party to this Agreement will be liable for any delay or failure of performance that is the result of any happening or event that could not reasonably have been avoided or that is otherwise beyond its control, provided that the Party hindered or delayed immediately notifies the other Party describing the circumstances causing delay. Such happenings or events will include, but not be limited to, terrorism, acts of war, riots, civil disorder, rebellions, fire, flood, earthquake, explosion, action of the elements, acts of God, inability to obtain or shortage of material, equipment or transportation, governmental orders, restrictions, priorities or rationing, accidents and strikes, lockouts or other labor trouble or shortage.

14. INDEMNIFICATION

Stryker shall indemnify and hold Customer harmless from any loss, damage, cost or expense that Customer may incur by reason of or arising out of (1) any injury (including death) to any person arising from Stryker's providing services pursuant to this Agreement, not caused by the gross negligence or willful misconduct or omission of Customer, or (2) any property damage caused by the gross negligence or willful misconduct or omissions by Stryker or Stryker's employees agents, or contractors. The foregoing indemnification will not apply to any liability arising from (i) an injury due to the negligence of any person other than Stryker's employee or agent, (ii) the failure of any person other than Stryker's employee or agent to follow any instructions outlined in the labeling, manual, and/or instructions for use of a product(s), or (iii) the use of any product or part not purchased from Stryker or product or part that has been modified, altered or repaired by any person other than Stryker's employee or agent. Except as specifically provided herein, Stryker is not responsible for any losses or injuries arising from the selection, manufacture, installation, operation, condition, possession, or use of a Product. Customer agrees to hold Stryker harmless from and indemnify Stryker for any claims or losses or injuries arising from (i), (ii), or (iii) above arising as a result of Customer's or its employees', representatives' or agents' actions.

15. INSURANCE REQUIREMENTS

Stryker shall maintain from insurers (with an A.M. Best rating of not less than A-) the following insurance coverages during the term of this Agreement: (i) commercial general liability coverage with minimum limits of \$1,000,000.00 per occurrence and \$2,000,000.00 general aggregate applying to bodily injury, personal injury, and property damage; (ii) automobile insurance with combined single limits of \$1,000,000 for owned, hired, and non-owned vehicles; (iii) worker's compensation insurance as required by applicable law. Stryker's general liability insurance policy shall include Customer as an additional insured. Certificates of insurance shall be provided by Stryker prior to commencement of the services at any premises owned or operated by Customer. To the extent permitted by applicable laws and regulations, Stryker shall be permitted to meet the above requirements through a program of self insurance. If we elect to self-insure, such self-insurance shall also be administered pursuant to a reasonable self-insurance program crafted by Stryker and reasonably accepted by Customer.

16. WARRANTY OF NON-EXCLUSION

Each party represents and warrants that as of the Effective Date, neither it nor any of its employees, are or have been excluded terminated, suspended, or debarred from a federal or state health care program or from participation in any federal or state procurement or non-procurement programs. Each party further represents that no final adverse action by the federal or state government has occurred or is pending or threatened against the party, its affiliates, or, to its knowledge, against any employee, Stryker, or agent engaged to provide items or services under this Agreement. Each party also represents that if during the term of this Agreement it, or any of its employees becomes so excluded, terminated, suspended, or debarred from a federal or state health care program or from participation in any federal or state procurement or non-procurement programs, such will promptly notify the other party. Each party retains the right to terminate or modify this Agreement in the event of the other party's exclusion from a federal or state health care program.

17. COMPLIANCE

To the extent required by law the following provision applies: Customer and Stryker agree to comply with the Omnibus Reconciliation Act of 1980 (P.L. 96-499) and its implementing regulations (42 CFR, Part 420). To the extent applicable to the activities of Stryker hereunder, Stryker further specifically agrees that until the expiration of four (4) years after furnishing services and/or products pursuant to this Agreement, Stryker shall make available, upon written request of the Secretary of the Department of Health and Human Services, or upon request of the Comptroller General, or any of their duly authorized representatives, this Agreement and the books, documents and records of Stryker that are necessary to verify the nature and extent of the costs charged to Customer hereunder. Stryker further agrees that if Stryker carries out any of the duties of this Agreement through a subcontract with a value or cost of ten thousand dollars (\$10,000) or more over a twelve (12) month period, with a related organization, such subcontract shall contain a clause to the effect that until the expiration of four (4) years after the furnishing of such services pursuant to such subcontract, the related organization shall make available, upon written request to the Secretary, or upon request to the Comptroller General, or any of their duly authorized representatives the subcontract, and books and documents and records of such organization that are necessary to verify the nature and extent of such costs.

18. HIPAA

All medical information and/or data concerning specific patients (including, but not limited to, the identity of the patients), derived from or obtained during the course of the Agreement, shall be treated by both parties as confidential so as to comply with all applicable state and federal laws and regulations regarding confidentiality of patient records, and shall not be released, disclosed, or published to any party other than as required or permitted under applicable laws. Stryker is not a "business associate" of Customer, as the term "business associate" is defined by HIPAA (the Health Insurance Portability and Accountability Act of 1996 and 45 C.F.R. parts 142 and 160-164, as amended). To the extent Stryker in the future becomes a business associate of Customer, the parties agree to negotiate to amend the Agreement as necessary to comply with HIPAA, and if an agreement cannot be reached the Agreement will immediately terminate.

19. ASSIGNMENT

Neither party may assign or transfer their rights and/or benefits under this Agreement without the prior written consent of the other party, except that Stryker shall have the right to assign this Agreement or any rights under or interests in this Agreement to any parent, subsidiary or affiliate of Stryker. All of the terms and provisions of this Agreement shall be binding upon, shall inure to the benefit of, and be enforceable by successors and assigns of the parties to this Agreement.

20. SEVERABILITY OF PROVISIONS

The invalidity, in whole or in part, of any of the foregoing paragraphs, where determined to be illegal, invalid, or unenforceable by a court or authority of competent jurisdiction, will not affect or impair the enforceability of the remainder of the Agreement.

21. GOVERNING LAW

This Agreement shall be construed and interpreted in accordance with the laws of the State of Michigan.

ITEM
#4

**CITY OF WAUSAU
SOLE SOURCE PURCHASE JUSTIFICATION
REQUIRED FORM PURCHASE OF GOODS OR SERVICES EXCEEDING \$5,000**

Purchase of goods or services for no more than \$25,000 may be made without competition when it is agreed *in advance* between the Department Head and the Finance Director. Sole source purchasing should be avoided unless it is clearly necessary and justifiable. The justification must withstand public and legislative scrutiny. The Department Head is responsible for providing written documentation justifying the valid reason to purchase from one source or that only one source is available. Sole source purchasing criteria include: urgency due to public safety, serious injury financial or other, other unusual and compelling reasons, goods or service is available from only one source and no other good or service will satisfy the City's requirements, legal services provided by an attorney, lack of acceptable bids or quotes, an alternate product or manufacturer would not be compatible with current products resulting in additional operating or maintenance costs, standardization of a specific product or manufacturer will result in a more efficient or economical operation or aesthetics, or compatibility is an overriding consideration, the purchase is from another governmental body, continuity is achieved in a phased project, the supplier or service demonstrates a unique capability not found elsewhere, the purchase is more economical to the city on the basis of time and money of proposal development.

1. Sole source purchase under \$5,000 shall be evaluated and determined by the Department Head.
2. Sole source purchase of \$5,000 to \$25,000 a formal written justification shall be forwarded to the Finance Director who will concur with the sole source or assist in locating additional competitive sources.
3. Sole source purchase exceeding \$25,000 must be approved by the Finance Committee.

-
1. Provide a detailed explanation of the good or service to be purchased and vendor.

Wausau Everest MF 5.4 Multi Section plow to be purchased direct from Wausau/Everest Snow and Ice Control

2. Provide a brief description of the intended application for the service or goods to be purchased.

To replace existing MF5.4 plow currently being used on units 1220, 1222, 1046, 1047.

3. State why other products or services that compete in the market will not or do not meet your needs or comply with your specifications.

No other plow manufacturer makes a multi section trip edge plow. We have been using these plows since 1992 with excellent results and to change the type of plow used on these particular trucks would hinder the operation. These plows have been in service for too long and just need to be replaced with the same exact plow. Wausau/Everest has not changed the general design of this plow so we know that it works. These plows would be direct fit with no modifications needed to mount to the trucks.

4. Describe your efforts to identify other vendors to furnish the product or services.

I have searched online for a similar plow and have found no other alternative that would work without making major modifications to the plow or the truck hitch. These plows would be purchased direct from the manufacturer so no dealer markup would be involved.

5. How did you determine that the sole source vendor's price was reasonable?

The price they quoted has gone up about \$4000 in the past 20 years which would be around \$200 per year. They are above the price range of other plows, but the other type of plows do not perform the same as this one.

6. Which of the following best describes this sole source procurement? Select all that apply.

- Product or vendor is uniquely qualified with capability not found elsewhere.
- Urgency due to public safety, serious financial injury or other. (explain)
- The procurement is of such a specialized nature that by virtue of experience, expertise, proximity or ownership of intellectual property
- Lack of acceptable quotes or bids.
- Product compatibility or the standardization of a product.
- Continuation of a phased project.
- Proposal development is uneconomical.

Department:Public Works

Preparer:Mark Hanson

Vendor Name:Wausau Everest Snow and Ice Control

Expected amount of purchase or contract:\$57,140

Department Head Signature: **Date:**

Finance Director Signature: **Date:**



***** PRICE CONFIRMATION *****

TO: City of Wausau ATTENTION: Mr. Mark Hanson
400 Myron Street REF: _____
Wausau, WI 54401 DATE: August 14, 2014

Sept 29

In reply to your inquiry dated n/a we are pleased to offer you the following pricing which will remain in effect for 45 days from this date.

| QTY | DESCRIPTION | PRICE |
|--------|---|-------|
| (Ea.) | Wausau model MF 5.4 Multi-Section "Street Smart" plow equipped with power reverse SQH Quick Hitch, steel cutting edges, rubber snow deflectors, | |
| | Total Price Each.....\$14,285.00 | |
| | (delivered to Wausau) | |

Above prices are: Your Cost F.O.B. Wausau, WI

Delivery: 60- 90 days Terms: 30 days

Comments: _____

John Lemke
Regional Sales Manager

e-mail: jlemke@wausau-everest.com

Corporate Headquarters:

Wausau-Everest L.P.
1905 South Moorland Road
New Berlin, WI 53151-2321 U.S.A.
800-788-6066
262-784-6066
262-784-6720 fax
www.wausau-everest.com

Wausau Equipment Company, Inc.
1905 South Moorland Road
New Berlin, WI 53151-2321 U.S.A.
800-788-6066
262-784-6066
262-784-6720 fax
www.wausau-everest.com
ISO 9001:2000 Certified

Everest Equipment Co.
1077 Westmount
Ayer's Cliff, Quebec J0B 1C0
CANADA
819-838-4257
819-838-5653 fax
www.wausau-everest.com



TO: ECONOMIC DEVELOPMENT COMMITTEE MEMBERS
FROM: MEGAN LAWRENCE
DATE: SEPTEMBER 3, 2014
SUBJECT: WAUSAU WINDOW & WALL

Background:

On August 20, 2007 the City of Wausau entered into a Development with Scannell Properties Inc for the construction of a manufacturing facility for Wausau Window and Wall located at 7800 International Drive.

Terms of the agreement required Wausau Window & Wall to meet a minimum assessed value of \$19 million, which did not occur.

On August 13, 2014, the Common Council denied Wausau Window's request to amend the 2007 agreement. Now the Economic Development Committee is being asked to consider a payment plan so that Wausau Window and Wall may budget for \$312,072.19 currently due under the 2007 agreement.

Wausau Window respectfully requests any interest payments are waived. Wausau Window will pay the \$312,072.19 over the remaining ten years of the agreement. Beginning this year, Wausau Window will pay the property tax at the minimum valuation of \$19 million, plus \$31,200 per year.

In round numbers, Wausau Window would pay as follows:

| | |
|---------------------|------------------|
| Annual property tax | \$450,000 |
| Additional payment | <u>+\$31,200</u> |
| Total | \$481,200 |

Wausau Window & Wall is a well respected industry leader and one of our City's largest employers. The construction of their new facility increased their property taxes from \$39,110 on West Street to \$405,000 on International Drive. Please consider assisting Wausau Window & Wall with the requested payment plan.

Wausau Window and Wall
MINIMUM TAXES DUE

| | <u>Minimum Value</u> | <u>Value</u> | <u>Taxes</u> | <u>Difference</u> | <u>Tax Rate</u> | <u>Amount Due</u> | <u>Interest</u> |
|------|----------------------|---------------|---------------|-------------------|-----------------|----------------------|---------------------|
| 2009 | \$ 19,000,000 | \$ 16,422,900 | \$ 405,006.79 | \$ 2,577,100 | \$ 0.02466 | \$ 63,554.12 | \$50,525.53 |
| 2010 | \$ 19,000,000 | \$ 16,063,400 | \$ 402,419.69 | \$ 2,936,600 | \$ 0.02505 | \$ 73,567.59 | \$45,244.07 |
| 2011 | \$ 19,000,000 | \$ 16,260,000 | \$ 405,224.20 | \$ 2,740,000 | \$ 0.02492 | \$ 68,285.01 | \$29,703.98 |
| 2012 | \$ 19,000,000 | \$ 16,775,400 | \$ 405,910.59 | \$ 2,224,600 | \$ 0.02420 | \$ 53,828.15 | \$13,726.18 |
| 2013 | \$ 19,000,000 | \$ 16,807,500 | \$ 405,045.94 | \$ 2,192,500 | \$ 0.02410 | \$ 52,837.32 | \$3,962.80 |
| | | | | | | <u>\$ 312,072.19</u> | <u>\$143,162.56</u> |

**FIRST AMENDMENT TO TID #5 DEVELOPMENT AGREEMENT
SCANNELL PROPERTIES #92, LLC**

THIS AMENDMENT to the TID #5 Development Agreement between the City of Wausau and Scannell Properties #92, LLC is dated October 14, 2014.

WHEREAS, the original Development Agreement was dated August 20, 2007; and

WHEREAS, the original development encompassed the new construction of a manufacturing operation for Wausau Window & Wall, the improvements being approximately 19 million dollars in value, and the operation employing approximately 450 workers; and

WHEREAS, Wausau Window and Wall was obligated to make a Guaranteed Tax Increment payment to the City for each year during the term starting in 2009 that the valuation of the land and taxable permanent improvements was less than \$19 million dollars; and

WHEREAS, Wausau Window and Wall recognizes that they have not fulfilled their obligation to date related to the Guaranteed Tax Increment payment obligation referenced in paragraph 2.II.C. of the Agreement; and

WHEREAS, Wausau Window and Wall has requested and the City of Wausau has agreed to place these delinquencies due to the City totaling \$312,072.19 on a ten year payment plan in the form of ten annual equal installments, due without interest, beginning on January 31, 2015; and

WHEREAS, Wausau Window and Wall has requested and the City of Wausau has agreed to abate any interest due to date on this outstanding delinquency;

NOW, THEREFORE, in consideration of the mutual agreement set forth below and agreed to in the Development Agreement, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

In fulfillment of its obligations under paragraph 2.II.C. of the Agreement,

1. Wausau Windows and Wall shall pay the delinquent Guaranteed Tax Increment for the years 2009 to 2013 in the amount of \$312,072.19 in ten annual installments of \$31,072.22 beginning on January 31, 2015 .
2. Interest on this delinquent outstanding Guaranteed Tax Increment shall be abated so long as Wausau Window and Wall remains current on these annual installments, real estate taxes, personal property taxes and future Guaranteed Tax Increment as determined under the agreement dated August 20, 2007.
3. If Wausau Window and Wall defaults on such payments the City of Wausau shall notify Wausau Window and Wall of such default. Wausau Window and Wall shall have 30 days within which to cure the default. After the 30 day period the entire balance shall be due immediately along with the abated interest.

This Amendment and the attendant obligations disbursed above shall survive the term of this Agreement as it is defined.

In all other respects, all provisions of the original Agreement not amended herein remain in full force and effect.

IN WITNESS WHEREOF, each party has caused this Amendment to be duly executed as of the date first set forth above.

WITNESS

CITY OF WAUSAU BY:

James E. Tipple, Mayor

Toni Rayala, Clerk

SCANNELL PROPERTIES #92, LLC

By: _____

Name: _____

Title: _____



Staff Report

From: Megan Lawrence
To: Finance Committee
Date: Date
Re: Wausau on The Water Redevelopment Project

Purpose: To obtain approval for financial incentives related to a new business venture by Bill and Julie Greenwood, Wausau on the Water, or WOW.

Facts OR Considerations:

On September 18, 2014 the Economic Development Committee unanimously recommended the City of Wausau's first development on Wausau's east riverfront, Wausau on the Water.

Sole proprietors, Bill and Julie Greenwood, are planning to open Wausau On The Water, or WOW, a family entertainment center featuring an assortment of entertainment opportunities including an arcade, video games, pool tables, shuffle board and more. WOW will also feature a restaurant and patio with riverfront dining available. WOW is interested in redeveloping the only existing building on Wausau's East riverfront, 1212 N 1st Street in order to pursue this business opportunity.

- The Economic Development Committee recommends retaining ownership of the land and donating the building to the Greenwoods. The City would enter into an 85 year land lease with WOW.
- In order for the project to move forward, planned infrastructure improvements must take place on the riverfront including the construction of 1st Street, the wharf and a parking lot.
- WOW's total project costs are approximately \$1,361,000.
- The nature of the project does not lend itself to traditional financing. WOW is seeking the following assistance from the City:
 - \$521,000 15 year loan, deferred 18 months, at 2.75% funded from TID 3
 - \$54,000 Grant for landscaping improvements, funded from TID 3
- The City would require a life insurance policy from Bill and Julie Greenwood.
- The City would retain full and final approval on interior and exterior designs.
- Full project details will be presented by Bill Greenwood and are included in the powerpoint presentation.

**WOW
TAX INCREMENT DISTRICT 3**

PROPERTY APPRECIATION FACTOR 1.005%
 CURRENT TAX RATE (PER \$1,000 EQUALIZED VALUE) \$ 24.09

CASH FLOW PROJECTED BY YEAR

| Budget Year | Increment Value | Equalized Tax Rate | SOURCES OF FUNDS | | | USES OF FUNDS | | Annual Surplus (Deficit) | Accumulated Surplus (Deficit) |
|----------------|--------------------|-----------------------|------------------------------------|----------------------|----------------|----------------------------|----------------------|--------------------------------|----------------------------------|
| | | | Increment Revenue Projection | Wow Loan Payments | Ground Rent | City Debt Retirement | Landscaping Grant | | |
| | | | 2016 | | \$24.09 | \$ - | | | |
| 2017 | 1,400,000 | \$24.09 | 33,726 | 21,429 | 1,000 | 21,429 | | 34,726 | (18,274) |
| 2018 | 1,407,000 | \$24.09 | 33,895 | 42,857 | 1,000 | 42,857 | | 34,895 | 16,621 |
| 2019 | 1,414,035 | \$24.09 | 34,064 | 42,857 | 1,000 | 42,857 | | 35,064 | 51,685 |
| 2020 | 1,421,105 | \$24.09 | 34,234 | 42,857 | 1,000 | 42,857 | | 35,234 | 86,919 |
| 2021 | 1,428,211 | \$24.09 | 34,406 | 42,857 | 1,000 | 42,857 | | 35,406 | 122,325 |
| 2022 | 1,435,352 | \$24.09 | 34,578 | 42,857 | 1,000 | 42,857 | | 35,578 | 157,902 |
| 2023 | 1,442,529 | \$24.09 | 34,751 | 42,857 | 1,000 | 42,857 | | 35,751 | 193,653 |
| 2024 | 1,449,741 | \$24.09 | 34,924 | 42,857 | 1,000 | 42,857 | | 35,924 | 229,577 |
| 2025 | 1,456,990 | \$24.09 | 35,099 | 42,857 | 1,000 | 42,857 | | 36,099 | 265,676 |
| 2026 | 1,464,275 | \$24.09 | 35,274 | 42,857 | 1,000 | 42,857 | | 36,274 | 301,950 |
| 2027 | 1,471,596 | \$24.09 | 35,451 | 42,857 | 1,000 | 42,857 | | 36,451 | 338,401 |
| 2028 | 1,478,954 | \$24.09 | 35,628 | 42,857 | 1,000 | 42,857 | | 36,628 | 375,029 |
| 2029 | 1,486,349 | \$24.09 | 35,806 | 42,857 | 1,000 | 42,857 | | 36,806 | 411,835 |
| 2030 | 1,493,781 | \$24.09 | 35,985 | 42,857 | 1,000 | 42,857 | | 36,985 | 448,820 |
| 2031 | 1,501,250 | \$24.09 | 36,165 | 42,857 | 1,000 | 42,857 | | 37,165 | 485,986 |
| 2032 | 1,508,756 | \$24.09 | 36,346 | 21,429 | 1,000 | 21,429 | | 37,346 | 523,332 |
| | | | \$ 560,332 | \$ 642,856 | 17,000 | \$ 642,856 | \$ 54,000 | | |

Wausau on the Water (WOW) Family Entertainment Center

Bill & Julie Greenwood, Sole Proprietors



Wausau on the Water Concept

- * WOW Family Entertainment Center will feature a large assortment of entertainment options including an arcade and video games, pool tables, shuffle board and more.



Wausau on the Water Concept

- * WOW will also feature a full service restaurant and bar with seating for up to 200, including a riverfront patio.



Wausau on the Water Mission

- * WOW's mission is to provide a modern, family friendly entertainment experience for families from all walks of life. We pledge to bring to each customer a personal, and professional entertainment experience for family bonding and/or a team building experience.
- * WOW plans to provide excellent service and a modern relaxing atmosphere to enjoy your favorite sports game or social gathering in any season and for any reason.

Wausau on the Water benefits Wausau

- * Wausau's first riverfront project –catalyst to future development
- * Positions waterfront as destination, entertainment area
- * Complements future riverfront uses and amenities
- * Riverfront dining offered
- * Unique, destination attraction – draw from large trade area
- * Increased tourism amenities
- * Creates 8 full time jobs with benefits and 32 part time jobs

Wausau on the Water Project Costs

- * \$600,000 Building Improvements
- * \$156,000 Kitchen and Bar Equipment
- * \$385,000 Redemption Games
- * \$30,000 Furniture
- * \$100,000 Computer System
- * \$30,000 Televisions
- * \$60,000 Working Capital

Total = \$1,361,000

Wausau on the Water Project Financing

- * \$600,000 Abby Bank
- * \$240,000 Private Capital
- * \$521,000 City loan (15 years/2.75%)
- * Total = \$1,361,000
- * Minimum tax value commitment of \$1,400,000

Wausau on the Water Requested City Assistance

The nature of the site does not lend itself to traditional financing options.
WOW is seeking the following assistance from the City of Wausau:

\$521,000 15 year loan at 2.75%

\$54,000 Landscaping

WOW will enter 85 year land lease with City \$1,000 annual lease payment

In Kind Contributions:

1. \$150,000 parking lot – funded by WEDC grant
2. \$200,000 Wharf – funded by WEDC grant

City of Wausau's Return on Investment

- * Up to \$115,000 interest earned on the life of the loan
- * Parking lot and wharf are included in \$1 million WEDC grant and provide infrastructure for further development.

Wausau on the Water Phase 2

- * Phase 2 – 5 Year Outlook – Possible Additions
 - * 5,000 square foot building addition
 - * Add one new amenity each year
 - * Possibilities include Paddle Boats, Laser Tag, Mini Golf, Rock Climbing Wall, Ropes Course, Giant Swing, Zipline

THANK YOU

Bill & Julie Greenwood



TO: FINANCE COMMITTEE MEMBERS

FROM: MARYANNE GROAT

DATE: October 7, 2014

SUBJECT: ANIMAL CONTROL FUND

Purpose: To comply with the finance committee request to provide a budget modification for the projected loss in the Animal Control fund in the amount of \$65,000 along with \$14,500 to finance the purchase of cages and a table for cat kennel activity.

Facts:

I have attached an updated 2014 projected budget and 2015 budget which are attached. The budget continues to indicate the need for the entire \$65,000 of operating funds and \$14,500 for the capital outlay. I would recommend funding the transfer from the Contingency Fund which has a balance of \$329,750.

ANIMAL CONTROL BUDGET

| | 923 - 2013 Actual | 2014 - 2014 Adopted Budget | 2014 - 2014 Modified Budget | 922 - Sept 2014 Actual | 254 - 2014 Estimated Actual | 20151 - 2015 Budget Dept Request | Recommended Modifications by K Winters | Adjusted Budget |
|--|----------------------|-------------------------------|--------------------------------|---------------------------|--------------------------------|-------------------------------------|--|-----------------------|
| EXPENSES | | | | | | | | |
| ANIMAL LICENSING COSTS | | | | | | | | |
| 167.00000000270092190 - OTHER PROFESSIONAL SERVICES | 780 | - | - | 120 | 200 | - | | - |
| 167.00000000270092945 - MARATHON COUNTY LICENSE FEES | 18,919 | 19,210 | 19,210 | 19,561 | 19,632 | 20,000 | 2,100 | 22,100 |
| 167.00000000270092990 - SUNDRY CONTRACTUAL SERVICES | 21,472 | 22,740 | 22,740 | 21,697 | 21,755 | 22,000 | | 22,000 |
| 167.00000000270093190 - OTHER OFFICE SUPPLIES | 1,411 | 2,500 | 2,500 | 1,500 | 2,000 | 2,500 | | 2,500 |
| 167.00000000270095930 - FEES & PERMITS | 500 | - | - | - | - | - | | - |
| TOTAL LICENSING COSTS | <u>43,082</u> | <u>44,450</u> | <u>44,450</u> | <u>42,878</u> | <u>43,587</u> | <u>44,500</u> | <u>2,100</u> | <u>46,600</u> |
| ANIMAL CONTROL PROGRAM COSTS | | | | | | | | |
| 167.00000000271091110 - SALARIES-PERMANENT-REGULAR F/T | 13,345 | 29,263 | 29,263 | 19,805 | 30,638 | 31,001 | - | 31,001 |
| 167.00000000271091250 - WAGES-TEMPORARY-REGULAR | - | 13,438 | 13,438 | 8,665 | 13,438 | 27,349 | | 27,349 |
| 167.00000000271091510 - SOCIAL SECURITY | 889 | 3,267 | 3,267 | 2,243 | 3,365 | 4,464 | | 4,464 |
| 167.00000000271091520 - RETIREMENT EMPLOYERS SHARE | 835 | 2,048 | 2,048 | 1,563 | 2,127 | 2,108 | | 2,108 |
| 167.00000000271091540 - HOSPITAL/HEALTH INSURANCE | 7,820 | 21,028 | 21,028 | 15,275 | 19,367 | 20,096 | | 20,096 |
| 167.00000000271091550 - LIFE INSURANCE | - | - | - | 2 | 8 | 5 | | 5 |
| 167.00000000271091560 - WORKERS COMPENSATION | - | 770 | 770 | - | 770 | 2,264 | | 2,264 |
| 167.00000000271092000 - MOTOR POOL CHARGES | 320 | 6,500 | 6,500 | 7,091 | 9,891 | 11,600 | | 11,600 |
| 167.00000000271092171 - ANIMAL SERVICES | - | - | 32,400 | 32,400 | 54,400 | 57,750 | (5,250) | 52,500 |
| 167.00000000271092189 - TRAINING | 1,619 | 1,225 | 1,225 | 1,440 | 2,000 | 2,000 | | 2,000 |
| 167.00000000271092190 - OTHER PROFESSIONAL SERVICES | 10 | 125 | 125 | 18 | 25 | 24 | | 24 |
| 167.00000000271093460 - CLOTHING/UNIFORM | 1,263 | 1,500 | 1,500 | - | 500 | 1,500 | | 1,500 |
| 167.00000000271093490 - OTHER OPERATING SUPPLIES | 899 | 4,000 | 4,000 | 4,160 | 6,560 | 4,000 | | 4,000 |
| 167.00000000271098190 - OTHER CAPITAL OUTLAY | - | - | 14,500 | - | 14,500 | - | | - |
| TOTAL ANIMAL CONTROL PROGRAM COSTS | <u>27,001</u> | <u>83,165</u> | <u>115,565</u> | <u>92,664</u> | <u>157,590</u> | <u>164,161</u> | <u>(5,250)</u> | <u>158,911</u> |
| TOTAL EXPENSES | <u>70,083</u> | <u>127,615</u> | <u>160,015</u> | <u>135,541</u> | <u>201,178</u> | <u>208,661</u> | <u>(3,150)</u> | <u>205,511</u> |
| REVENUES | | | | | | | | |
| 167.00000000270081110 - GENERAL PROPERTY TAXES | | | 79,500 | | 79,500 | 86,343 | (7,267) | 79,076 |
| 167.00000000270083180 - DOG LICENSES & COUNTY REFUND | 39,629 | 40,600 | 40,600 | 41,206 | 41,500 | 41,261 | 4,200 | 45,461 |
| 167.00000000270083185 - CAT LICENSES | 16,610 | 18,000 | 18,000 | 16,935 | 17,000 | 16,900 | 4,000 | 20,900 |
| 167.00000000270083190 - PET FANCIER LICENSE | - | - | - | 35 | - | - | 3,500 | 3,500 |
| 167.00000000270084110 - FINES & FORFEITURES | 5,245 | 27,495 | 27,495 | 8,127 | 13,000 | 18,000 | | 18,000 |
| 167.00000000270084190 - LICENSE & PERMIT VIOLAT PENALT | 6,660 | 6,000 | 6,000 | 4,020 | 4,380 | 4,000 | 300 | 4,300 |
| 167.00000000270085120 - TREASURER FEES | - | - | - | 35 | 35 | - | | - |
| 167.00000000270085130 - ACCOUNTING FEES | 3,276 | 2,200 | 2,200 | 1,889 | 3,000 | 3,000 | 210 | 3,210 |
| 167.00000000270087232 - CONTRACTS FOR SERVICE | - | 11,481 | 17,313 | 17,307 | 17,307 | 17,313 | 1,841 | 19,154 |
| 167.00000000270088416 - GRANT PROCEEDS | - | - | 25,419 | 25,419 | 25,419 | 12,710 | | 12,710 |
| TOTAL REVENUES | <u>71,420</u> | <u>105,776</u> | <u>216,527</u> | <u>114,973</u> | <u>201,141</u> | <u>199,527</u> | <u>6,784</u> | <u>206,311</u> |
| NET INCOME (LOSS) | | | | | | | | |
| BEGINNING NET POSITION | 18,893 | | | | 20,231 | | | 20,194 |
| ENDING NET POSITION | 20,231 | | | | 20,194 | | | 20,994 |



From: Maryanne Groat

To: Finance Committee

Date: October 6, 2014

Re: Staff analysis of Shifting the Cost of Refuse and Recycling from the General Property Tax to a Special Charge

Purpose: To provide the committee information as required to fulfill the motion approved at the September 23rd meeting to move forward with removing refuse and recycling from the tax bill.

Facts: To accomplish the change in the funding for refuse and recycling the common council needs to:

1. Change ordinances to authorize the special charge
2. Establish the amount of the special charge
3. Restrict the participation of large multi-unit housing facilities

Impact: I have updated the financial analysis to provide the most recent count for 1-3 residential units of 13,954 and the expected budgets for refuse and recycling. A spreadsheet providing the financial impact to individual properties is attached. The entire report is 241 pages; I have selected random pages as a sample of the impact. The breakeven point is a house with a value of \$194,100. 9,730 single family houses will pay more under the individual charge while 1,372 will pay less. All of the 2-3 multi units will pay more.

- Benefits of this change:
 - Communities in surrounding areas fund from refuse and recycling as a special charge and would make us comparable and reduce our tax rate.
 - Future special charges will be based upon contractor costs.
 - Can further motivate recycling by establishing a fee system based upon size of the refuse cart (larger cart – larger fee)
 - Is fair in that constituents pay the same price for the same service rather than tax rate .
- Disadvantages of this change:
 - Requires that residential properties fund the entire program rather than shared funding with commercial properties on the tax rate.
 - Can be burdensome financially to low income households.
 - Not tax deductible for the homeowner.
 - Slightly more administrative work

If the committee chooses to enact a special charge, I would recommend the rate of \$130. This is the rate per residential unit, as such a duplex will pay two times the rate or \$260. The Finance Committee could also incorporate the other programs such as spring clean up, yard waste and leaf pick up within the charge.

The special charge assessed by area communities on the tax bills issued December 2013 is as follows:

| | |
|-------------------------|----------|
| Village of Weston | \$150.00 |
| Town of Rib Mtn | \$155.00 |
| Village of Kronenwetter | \$142.96 |

The City of Schofield and Village of Rothschild fund from the property tax levy.

The Wisconsin Levy Limit rules requires the city reduce the levy by the amount refuse. Recycling fees are not included within the levy limit regulations.

Other Considerations: The finance committee has also been researching and discussing the implementation of an fully automated carted refuse and single stream recycling program in 2016. This program does not rely on a special charge fee structure. For example, the City of LaCrosse implemented the carted program in 2014 and they continue to fund their program through the property tax levy.

Benefits of an automated program:

- Proven to increase recycling substantially
- Reduces costs
- Increases productivity
- Improves garbage day neighborhood appearance.

Possible Disadvantage of an automated program:

- Requires two containers and people may not like the storage of the carts
- Weekly refuse is limited to the cart capacity
- Units greater than triplexes can't use the program

Time Sensitive

Implementing a refuse and recycling fee will require some staff work to place these special charges on the individual bills. It would be helpful if a decision was made by the first meeting in November to allow adequate preparation time.

REFUSE AND RECYCLING ANALYSIS BASED UPON 2015 BUDGET

| | <u>Refuse</u> | <u>Recycling</u> | <u>Total</u> | <u>Spring Clean Up</u> | <u>Yard Waste</u> | <u>Leaf Pick Up</u> | <u>Total</u> | <u>Grand Total</u> |
|--|------------------|------------------|------------------|------------------------|-------------------|---------------------|-----------------|--------------------|
| <u>SPECIAL CHARGE COMPUTATION</u> | | | | | | | | |
| Total Costs | \$ 1,500,000 | \$ 450,000 | \$ 1,950,000 | | | | | |
| Less Recycling Grant | | (147,973) | (147,973) | | | | | |
| Net Costs | \$ 1,500,000 | \$ 302,027 | \$ 1,802,027 | \$ 89,559 | \$ 53,013 | \$ 170,035 | \$ 312,607 | \$ 2,114,634 |
| Estimated Housing Units 3 or less | 13,954 | 13,954 | 13,954 | 13,954 | 13,954 | 13,954 | 13,954 | 13,954 |
| Per Unit Price | \$ 107.50 | \$ 21.64 | \$ 129.14 | \$ 6.42 | \$ 3.80 | \$ 12.19 | \$ 22.40 | \$ 151.54 |
| <u>TAX LEVY COMPUTATION</u> | | | | | | | | |
| Tax Rate | \$ 0.54 | \$ 0.13 | \$ 0.67 | \$ 0.03 | \$ 0.02 | \$ 0.06 | \$ 0.11 | \$ 0.78 |
| Break Even House Value | | | \$192,800 | | | | | \$ 197,000 |
| Tax | | | \$ 129.18 | | | | | \$ 153.66 |

Refuse and Recycling Taxes Versus Special Charge By Parcel

| SiteAddress1 | LivingUnits | TotalAssmt | Tax Rate | | | \$130.00 Residential Charge | Increase(Decrease) |
|-------------------|-------------|------------|-------------------|----------------------|------------------|--------------------------------|--------------------|
| | | | Refuse \$ 0.54 | Recycling \$ 0.13 | Total \$ 0.67 | | |
| 820 E WAUSAU AVE | 1 | 21,000 | \$ 11.34 | \$ 2.73 | \$ 14.07 | \$130.00 | \$115.93 |
| 1503 BOPF ST | 1 | 21,500 | \$ 11.61 | \$ 2.80 | \$ 14.41 | \$130.00 | \$115.60 |
| 1016 S 10TH AVE | 1 | 22,000 | \$ 11.88 | \$ 2.86 | \$ 14.74 | \$130.00 | \$115.26 |
| 305 N 9TH AVE | 1 | 23,400 | \$ 12.64 | \$ 3.04 | \$ 15.68 | \$130.00 | \$114.32 |
| 210 N 7TH ST | 1 | 25,600 | \$ 13.82 | \$ 3.33 | \$ 17.15 | \$130.00 | \$112.85 |
| 727 LINCOLN AVE | 2 | 26,100 | \$ 14.09 | \$ 3.39 | \$ 17.49 | \$260.00 | \$242.51 |
| 706 WASHINGTON ST | 2 | 26,100 | \$ 14.09 | \$ 3.39 | \$ 17.49 | \$260.00 | \$242.51 |
| 517 N BELLIS ST | 1 | 27,400 | \$ 14.80 | \$ 3.56 | \$ 18.36 | \$130.00 | \$111.64 |
| 723 E BRIDGE ST | 1 | 28,100 | \$ 15.17 | \$ 3.65 | \$ 18.83 | \$130.00 | \$111.17 |
| 104 S 3RD AVE | 1 | 28,200 | \$ 15.23 | \$ 3.67 | \$ 18.89 | \$130.00 | \$111.11 |
| 536 S 3RD AVE | 2 | 28,700 | \$ 15.50 | \$ 3.73 | \$ 19.23 | \$260.00 | \$240.77 |
| 820 N 5TH AVE | 1 | 28,900 | \$ 15.61 | \$ 3.76 | \$ 19.36 | \$130.00 | \$110.64 |
| 1105 S 12TH AVE | 1 | 28,900 | \$ 15.61 | \$ 3.76 | \$ 19.36 | \$130.00 | \$110.64 |
| 1208 N 3RD ST | 1 | 29,100 | \$ 15.71 | \$ 3.78 | \$ 19.50 | \$130.00 | \$110.50 |
| 629 E UNION AVE | 1 | 29,300 | \$ 15.82 | \$ 3.81 | \$ 19.63 | \$130.00 | \$110.37 |
| 1436 MADISON ST | 1 | 29,700 | \$ 16.04 | \$ 3.86 | \$ 19.90 | \$130.00 | \$110.10 |
| 1326 N 2ND ST | 1 | 30,600 | \$ 16.52 | \$ 3.98 | \$ 20.50 | \$130.00 | \$109.50 |
| 210 CEDAR ST | 1 | 30,700 | \$ 16.58 | \$ 3.99 | \$ 20.57 | \$130.00 | \$109.43 |
| 2408 GOWEN ST | 1 | 30,900 | \$ 16.69 | \$ 4.02 | \$ 20.70 | \$130.00 | \$109.30 |
| 1514 N 2ND ST | 1 | 30,900 | \$ 16.69 | \$ 4.02 | \$ 20.70 | \$130.00 | \$109.30 |
| 712 S 1ST AVE | 1 | 31,000 | \$ 16.74 | \$ 4.03 | \$ 20.77 | \$130.00 | \$109.23 |
| 809 E THOMAS ST | B | 31,000 | \$ 16.74 | \$ 4.03 | \$ 20.77 | \$130.00 | \$109.23 |
| 213 JOYCE ST | 1 | 31,300 | \$ 16.90 | \$ 4.07 | \$ 20.97 | \$130.00 | \$109.03 |
| 130 N 8TH AVE | 2 | 32,400 | \$ 17.50 | \$ 4.21 | \$ 21.71 | \$260.00 | \$238.29 |
| 1109 W BRIDGE ST | 1 | 33,000 | \$ 17.82 | \$ 4.29 | \$ 22.11 | \$130.00 | \$107.89 |
| 402 S 9TH AVE | 1 | 33,600 | \$ 18.14 | \$ 4.37 | \$ 22.51 | \$130.00 | \$107.49 |
| 720 PARK AVE | 1 | 33,600 | \$ 18.14 | \$ 4.37 | \$ 22.51 | \$130.00 | \$107.49 |
| 528 PORTER ST | 1 | 34,100 | \$ 18.41 | \$ 4.43 | \$ 22.85 | \$130.00 | \$107.15 |
| 1212 N 3RD ST | 1 | 34,200 | \$ 18.47 | \$ 4.45 | \$ 22.91 | \$130.00 | \$107.09 |
| 1227 SINGLE AVE | 1 | 34,300 | \$ 18.52 | \$ 4.46 | \$ 22.98 | \$130.00 | \$107.02 |
| 511 STEUBEN ST | 2 | 34,400 | \$ 18.58 | \$ 4.47 | \$ 23.05 | \$260.00 | \$236.95 |
| 218 N 10TH AVE | 1 | 34,500 | \$ 18.63 | \$ 4.49 | \$ 23.12 | \$130.00 | \$106.89 |
| 1121 S 13TH AVE | 1 | 35,000 | \$ 18.90 | \$ 4.55 | \$ 23.45 | \$130.00 | \$106.55 |
| 417 FRENZEL ST | 1 | 35,200 | \$ 19.01 | \$ 4.58 | \$ 23.58 | \$130.00 | \$106.42 |
| 1707 N 3RD ST | 3 | 35,300 | \$ 19.06 | \$ 4.59 | \$ 23.65 | \$390.00 | \$366.35 |
| 921 S 6TH AVE | 1 | 35,500 | \$ 19.17 | \$ 4.62 | \$ 23.79 | \$130.00 | \$106.22 |
| 207 MAPLE ST | 1 | 35,500 | \$ 19.17 | \$ 4.62 | \$ 23.79 | \$130.00 | \$106.22 |
| 527 N 4TH AVE | 2 | 35,700 | \$ 19.28 | \$ 4.64 | \$ 23.92 | \$260.00 | \$236.08 |
| 1424 GRAND AVE | 2 | 36,100 | \$ 19.49 | \$ 4.69 | \$ 24.19 | \$260.00 | \$235.81 |
| 715 WASHINGTON ST | 1 | 36,700 | \$ 19.82 | \$ 4.77 | \$ 24.59 | \$130.00 | \$105.41 |
| 318 N 10TH AVE | 1 | 36,700 | \$ 19.82 | \$ 4.77 | \$ 24.59 | \$130.00 | \$105.41 |
| 903 SUMNER ST | 1 | 37,200 | \$ 20.09 | \$ 4.84 | \$ 24.92 | \$130.00 | \$105.08 |
| 911 S 14TH AVE | 1 | 37,300 | \$ 20.14 | \$ 4.85 | \$ 24.99 | \$130.00 | \$105.01 |
| 424 N 1ST AVE | 2 | 37,600 | \$ 20.30 | \$ 4.89 | \$ 25.19 | \$260.00 | \$234.81 |
| 624 N 1ST AVE | 1 | 37,600 | \$ 20.30 | \$ 4.89 | \$ 25.19 | \$130.00 | \$104.81 |
| 206 ROSECRANS ST | 1 | 37,600 | \$ 20.30 | \$ 4.89 | \$ 25.19 | \$130.00 | \$104.81 |
| 1407 N 2ND ST | 2 | 38,000 | \$ 20.52 | \$ 4.94 | \$ 25.46 | \$260.00 | \$234.54 |
| 608 N 7TH ST | 1 | 38,000 | \$ 20.52 | \$ 4.94 | \$ 25.46 | \$130.00 | \$104.54 |
| 518 MOBILE AVE | 1 | 38,000 | \$ 20.52 | \$ 4.94 | \$ 25.46 | \$130.00 | \$104.54 |
| 1911 N 7TH ST | 1 | 38,300 | \$ 20.68 | \$ 4.98 | \$ 25.66 | \$130.00 | \$104.34 |
| 414 N 1ST AVE | 1 | 38,400 | \$ 20.74 | \$ 4.99 | \$ 25.73 | \$130.00 | \$104.27 |
| 926 S 19TH AVE | 1 | 38,500 | \$ 20.79 | \$ 5.01 | \$ 25.80 | \$130.00 | \$104.21 |

Refuse and Recycling Taxes Versus Special Charge By Parcel

| SiteAddress1 | LivingUnits | TotalAssmt | Tax Rate | | | \$130.00 Residential Charge | Increase(Decrease) |
|---------------------|-------------|------------|-------------------|----------------------|------------------|--------------------------------|--------------------|
| | | | Refuse \$ 0.54 | Recycling \$ 0.13 | Total \$ 0.67 | | |
| 925 S 6TH AVE | 2 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$260.00 | \$208.08 |
| 928 LE MESSURIER ST | 1 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$130.00 | \$78.08 |
| 405 N 7TH AVE | 2 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$260.00 | \$208.08 |
| 2313 GOWEN ST | 2 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$260.00 | \$208.08 |
| 501 WEST ST | 2 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$260.00 | \$208.08 |
| 515 HUMBOLDT AVE | 1 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$130.00 | \$78.08 |
| 1419 CLEVELAND AVE | 1 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$130.00 | \$78.08 |
| 1329 GRAND AVE | 2 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$260.00 | \$208.08 |
| 1710 N 3RD ST | 1 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$130.00 | \$78.08 |
| 1102 S 4TH AVE | 1 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$130.00 | \$78.08 |
| 1309 PROSPECT AVE | 1 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$130.00 | \$78.08 |
| 722 WERLE AVE | 1 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$130.00 | \$78.08 |
| 706 WINTON ST | 1 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$130.00 | \$78.08 |
| 1202 PROSPECT AVE | 2 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$260.00 | \$208.08 |
| 328 N 3RD AVE | 2 | 77,500 | \$ 41.85 | \$ 10.08 | \$ 51.93 | \$260.00 | \$208.08 |
| 815 HUMBOLDT AVE | 1 | 77,600 | \$ 41.90 | \$ 10.09 | \$ 51.99 | \$130.00 | \$78.01 |
| 1105 KICKBUSCH ST | 2 | 77,600 | \$ 41.90 | \$ 10.09 | \$ 51.99 | \$260.00 | \$208.01 |
| 910 N 1ST AVE | 1 | 77,600 | \$ 41.90 | \$ 10.09 | \$ 51.99 | \$130.00 | \$78.01 |
| 1227 MONROE ST | 1 | 77,600 | \$ 41.90 | \$ 10.09 | \$ 51.99 | \$130.00 | \$78.01 |
| 1317 S 3RD AVE | 1 | 77,600 | \$ 41.90 | \$ 10.09 | \$ 51.99 | \$130.00 | \$78.01 |
| 916 MCINTOSH ST | 1 | 77,600 | \$ 41.90 | \$ 10.09 | \$ 51.99 | \$130.00 | \$78.01 |
| 1207 N 4TH ST | 3 | 77,600 | \$ 41.90 | \$ 10.09 | \$ 51.99 | \$390.00 | \$338.01 |
| 1005 BROWN ST | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 623 GRANT ST | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 1014 N 8TH AVE | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 139 ETHEL ST | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 610 HAMILTON ST | 2 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$260.00 | \$207.94 |
| 914 N 1ST AVE | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 828 N 8TH AVE | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 1209 HENRIETTA ST | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 136 EDWARDS ST | 2 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$260.00 | \$207.94 |
| 1220 STARK ST | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 2006 N 3RD ST | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 728 LINCOLN AVE | 2 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$260.00 | \$207.94 |
| 621 MCCLELLAN ST | 2 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$260.00 | \$207.94 |
| 3804 CARL ST | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 232 E KENT ST | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 818 E THOMAS ST | 2 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$260.00 | \$207.94 |
| 1927 BROADWAY LN | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 411 BROADWAY AVE | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 1303 CLEVELAND AVE | 2 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$260.00 | \$207.94 |
| 1031 S 12TH AVE | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 1015 SHERMAN ST | 1 | 77,700 | \$ 41.96 | \$ 10.10 | \$ 52.06 | \$130.00 | \$77.94 |
| 509 LINCOLN AVE | 2 | 77,800 | \$ 42.01 | \$ 10.11 | \$ 52.13 | \$260.00 | \$207.87 |
| 616 EAU CLAIRE BLVD | 1 | 77,800 | \$ 42.01 | \$ 10.11 | \$ 52.13 | \$130.00 | \$77.87 |
| 704 AUGUSTA AVE | 1 | 77,800 | \$ 42.01 | \$ 10.11 | \$ 52.13 | \$130.00 | \$77.87 |
| 312 CALLON ST | 2 | 77,800 | \$ 42.01 | \$ 10.11 | \$ 52.13 | \$260.00 | \$207.87 |
| 234 ADRIAN ST | 1 | 77,800 | \$ 42.01 | \$ 10.11 | \$ 52.13 | \$130.00 | \$77.87 |
| 821 N 8TH AVE | 1 | 77,800 | \$ 42.01 | \$ 10.11 | \$ 52.13 | \$130.00 | \$77.87 |
| 1106 S 4TH AVE | 1 | 77,800 | \$ 42.01 | \$ 10.11 | \$ 52.13 | \$130.00 | \$77.87 |
| 1023 N 3RD AVE | 1 | 77,800 | \$ 42.01 | \$ 10.11 | \$ 52.13 | \$130.00 | \$77.87 |
| 112 MYRON ST | 1 | 77,800 | \$ 42.01 | \$ 10.11 | \$ 52.13 | \$130.00 | \$77.87 |
| 708 MCINDOE ST | 1 | 77,800 | \$ 42.01 | \$ 10.11 | \$ 52.13 | \$130.00 | \$77.87 |

Refuse and Recycling Taxes Versus Special Charge By Parcel

| SiteAddress1 | LivingUnits | TotalAssmt | Tax Rate | | | \$130.00 Residential Charge | Increase(Decrease) |
|----------------------|-------------|------------|-------------------|----------------------|------------------|--------------------------------|--------------------|
| | | | Refuse \$ 0.54 | Recycling \$ 0.13 | Total \$ 0.67 | | |
| 910 NINA AVE | 1 | 116,600 | \$ 62.96 | \$ 15.16 | \$ 78.12 | \$130.00 | \$51.88 |
| 703 LINCOLN AVE | 3 | 116,600 | \$ 62.96 | \$ 15.16 | \$ 78.12 | \$390.00 | \$311.88 |
| 3142 WESTHILL DR | 1 | 116,600 | \$ 62.96 | \$ 15.16 | \$ 78.12 | \$130.00 | \$51.88 |
| 3195 WESTHILL DR | 1 | 116,600 | \$ 62.96 | \$ 15.16 | \$ 78.12 | \$130.00 | \$51.88 |
| 3143 MADONNA DR | 1 | 116,600 | \$ 62.96 | \$ 15.16 | \$ 78.12 | \$130.00 | \$51.88 |
| 411 S 39TH AVE | 1 | 116,600 | \$ 62.96 | \$ 15.16 | \$ 78.12 | \$130.00 | \$51.88 |
| 918 CHICAGO AVE | 1 | 116,600 | \$ 62.96 | \$ 15.16 | \$ 78.12 | \$130.00 | \$51.88 |
| 3941 N 6TH ST | 1 | 116,700 | \$ 63.02 | \$ 15.17 | \$ 78.19 | \$130.00 | \$51.81 |
| 1522 ARLINGTON LN | 1 | 116,700 | \$ 63.02 | \$ 15.17 | \$ 78.19 | \$130.00 | \$51.81 |
| 2900 POLZER DR | 1 | 116,700 | \$ 63.02 | \$ 15.17 | \$ 78.19 | \$130.00 | \$51.81 |
| 262 WYATT ST | 1 | 116,700 | \$ 63.02 | \$ 15.17 | \$ 78.19 | \$130.00 | \$51.81 |
| 1919 LAMONT ST | 1 | 116,700 | \$ 63.02 | \$ 15.17 | \$ 78.19 | \$130.00 | \$51.81 |
| 1414 FAIRMOUNT ST | 1 | 116,700 | \$ 63.02 | \$ 15.17 | \$ 78.19 | \$130.00 | \$51.81 |
| 2617 OAKWOOD BLVD | 1 | 116,700 | \$ 63.02 | \$ 15.17 | \$ 78.19 | \$130.00 | \$51.81 |
| 618 S 12TH ST | 1 | 116,700 | \$ 63.02 | \$ 15.17 | \$ 78.19 | \$130.00 | \$51.81 |
| 824 STARK ST | 2 | 116,700 | \$ 63.02 | \$ 15.17 | \$ 78.19 | \$260.00 | \$181.81 |
| 1805 N 3RD ST | 1 | 116,700 | \$ 63.02 | \$ 15.17 | \$ 78.19 | \$130.00 | \$51.81 |
| 1113 DUNBAR ST | 1 | 116,700 | \$ 63.02 | \$ 15.17 | \$ 78.19 | \$130.00 | \$51.81 |
| 1404 ROSECRANS ST | 1 | 116,700 | \$ 63.02 | \$ 15.17 | \$ 78.19 | \$130.00 | \$51.81 |
| 402 KOLTER ST | 1 | 116,700 | \$ 63.02 | \$ 15.17 | \$ 78.19 | \$130.00 | \$51.81 |
| 1209 YOUNG ST | 1 | 116,700 | \$ 63.02 | \$ 15.17 | \$ 78.19 | \$130.00 | \$51.81 |
| 2910 WILDWOOD LN | 1 | 116,800 | \$ 63.07 | \$ 15.18 | \$ 78.26 | \$130.00 | \$51.74 |
| 1201 N 4TH AVE | 1 | 116,800 | \$ 63.07 | \$ 15.18 | \$ 78.26 | \$130.00 | \$51.74 |
| 301 LAKE VIEW DR | 1 | 116,800 | \$ 63.07 | \$ 15.18 | \$ 78.26 | \$130.00 | \$51.74 |
| 1201 MCINTOSH ST | 1 | 116,800 | \$ 63.07 | \$ 15.18 | \$ 78.26 | \$130.00 | \$51.74 |
| 711 BUGBEE AVE | 1 | 116,800 | \$ 63.07 | \$ 15.18 | \$ 78.26 | \$130.00 | \$51.74 |
| 2501 N 9TH ST | 1 | 116,800 | \$ 63.07 | \$ 15.18 | \$ 78.26 | \$130.00 | \$51.74 |
| 1005 YOUNG ST | 1 | 116,800 | \$ 63.07 | \$ 15.18 | \$ 78.26 | \$130.00 | \$51.74 |
| 809 N 8TH AVE | 1 | 116,800 | \$ 63.07 | \$ 15.18 | \$ 78.26 | \$130.00 | \$51.74 |
| 1309 SELL ST | 1 | 116,900 | \$ 63.13 | \$ 15.20 | \$ 78.32 | \$130.00 | \$51.68 |
| 335 BROADWAY AVE | 1 | 116,900 | \$ 63.13 | \$ 15.20 | \$ 78.32 | \$130.00 | \$51.68 |
| 2510 MIDWAY BLVD | 1 | 116,900 | \$ 63.13 | \$ 15.20 | \$ 78.32 | \$130.00 | \$51.68 |
| 1125 SPRING ST | 1 | 116,900 | \$ 63.13 | \$ 15.20 | \$ 78.32 | \$130.00 | \$51.68 |
| 135 MYRON ST | 1 | 116,900 | \$ 63.13 | \$ 15.20 | \$ 78.32 | \$130.00 | \$51.68 |
| 2514 ELMWOOD BLVD | 1 | 116,900 | \$ 63.13 | \$ 15.20 | \$ 78.32 | \$130.00 | \$51.68 |
| 1216 SINGLE AVE | 1 | 116,900 | \$ 63.13 | \$ 15.20 | \$ 78.32 | \$130.00 | \$51.68 |
| 1904 ROOSEVELT ST | 1 | 116,900 | \$ 63.13 | \$ 15.20 | \$ 78.32 | \$130.00 | \$51.68 |
| 709 S 5TH AVE | 1 | 116,900 | \$ 63.13 | \$ 15.20 | \$ 78.32 | \$130.00 | \$51.68 |
| 1101 STEUBEN ST | 1 | 116,900 | \$ 63.13 | \$ 15.20 | \$ 78.32 | \$130.00 | \$51.68 |
| 617 E BRIDGE ST | 1 | 116,900 | \$ 63.13 | \$ 15.20 | \$ 78.32 | \$130.00 | \$51.68 |
| 614 S 20TH AVE | 1 | 116,900 | \$ 63.13 | \$ 15.20 | \$ 78.32 | \$130.00 | \$51.68 |
| 1912 BROADWAY LN | 1 | 117,000 | \$ 63.18 | \$ 15.21 | \$ 78.39 | \$130.00 | \$51.61 |
| 1425 SUMMIT DR | 1 | 117,000 | \$ 63.18 | \$ 15.21 | \$ 78.39 | \$130.00 | \$51.61 |
| 810 ADAMS ST | 1 | 117,000 | \$ 63.18 | \$ 15.21 | \$ 78.39 | \$130.00 | \$51.61 |
| 1106 N 6TH AVE | 1 | 117,000 | \$ 63.18 | \$ 15.21 | \$ 78.39 | \$130.00 | \$51.61 |
| 1503 SUMMIT DR | 1 | 117,000 | \$ 63.18 | \$ 15.21 | \$ 78.39 | \$130.00 | \$51.61 |
| 1014 N 5TH AVE | 1 | 117,000 | \$ 63.18 | \$ 15.21 | \$ 78.39 | \$130.00 | \$51.61 |
| 1205 LE MESSURIER ST | 1 | 117,000 | \$ 63.18 | \$ 15.21 | \$ 78.39 | \$130.00 | \$51.61 |
| 506 N 8TH AVE | 1 | 117,000 | \$ 63.18 | \$ 15.21 | \$ 78.39 | \$130.00 | \$51.61 |
| 1522 MILWAUKEE AVE | 1 | 117,000 | \$ 63.18 | \$ 15.21 | \$ 78.39 | \$130.00 | \$51.61 |
| 326 BROADWAY AVE | 1 | 117,100 | \$ 63.23 | \$ 15.22 | \$ 78.46 | \$130.00 | \$51.54 |
| 1346 S 5TH AVE | 1 | 117,100 | \$ 63.23 | \$ 15.22 | \$ 78.46 | \$130.00 | \$51.54 |
| 1622 MATHIE ST | 1 | 117,100 | \$ 63.23 | \$ 15.22 | \$ 78.46 | \$130.00 | \$51.54 |

Refuse and Recycling Taxes Versus Special Charge By Parcel

| SiteAddress1 | LivingUnits | TotalAssmt | Tax Rate | | | \$130.00 Residential Charge | Increase(Decrease) |
|----------------------|-------------|------------|-------------------|----------------------|------------------|--------------------------------|--------------------|
| | | | Refuse \$ 0.54 | Recycling \$ 0.13 | Total \$ 0.67 | | |
| 602 S 5TH AVE | 1 | 93,100 | \$ 50.27 | \$ 12.10 | \$ 62.38 | \$130.00 | \$67.62 |
| 604 S 1ST AVE | 2 | 93,100 | \$ 50.27 | \$ 12.10 | \$ 62.38 | \$260.00 | \$197.62 |
| 1708 BOPF ST | 1 | 93,100 | \$ 50.27 | \$ 12.10 | \$ 62.38 | \$130.00 | \$67.62 |
| 3855 HENRY ST | 1 | 93,100 | \$ 50.27 | \$ 12.10 | \$ 62.38 | \$130.00 | \$67.62 |
| 707 FLIETH ST | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 205 BROADWAY AVE | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 2006 ZIMMERMAN ST | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 2101 WEGNER ST | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 3830 TROY ST | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 1214 PLUMER ST | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 148 BERTHA ST | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 802 HUMBOLDT AVE | 2 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$260.00 | \$197.56 |
| 811 LINCOLN AVE | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 120 S 7TH AVE | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 614 CEDAR ST | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 1623 PEARSON ST | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 411 W WAUSAU AVE | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 713 W STROWBRIDGE ST | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 1002 STEWART AVE | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 1129 GRAND AVE | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 1010 N 9TH ST | 1 | 93,200 | \$ 50.33 | \$ 12.12 | \$ 62.44 | \$130.00 | \$67.56 |
| 2510 ELMWOOD BLVD | 1 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$130.00 | \$67.49 |
| 2312 ZIMMERMAN ST | 1 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$130.00 | \$67.49 |
| 1009 STARK ST | 1 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$130.00 | \$67.49 |
| 1905 LAMONT ST | 1 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$130.00 | \$67.49 |
| 516 NINA AVE | 1 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$130.00 | \$67.49 |
| 417 N 10TH AVE | 1 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$130.00 | \$67.49 |
| 1109 S 8TH AVE | 1 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$130.00 | \$67.49 |
| 627 HUMBOLDT AVE | 1 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$130.00 | \$67.49 |
| 1006 STEWART AVE | 1 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$130.00 | \$67.49 |
| 1109 S 4TH AVE | 1 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$130.00 | \$67.49 |
| 805 N 8TH AVE | 1 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$130.00 | \$67.49 |
| 635 S 4TH AVE | 2 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$260.00 | \$197.49 |
| 915 S 16TH AVE | 1 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$130.00 | \$67.49 |
| 1303 E BRIDGE ST | 1 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$130.00 | \$67.49 |
| 322 LINCOLN AVE | 1 | 93,300 | \$ 50.38 | \$ 12.13 | \$ 62.51 | \$130.00 | \$67.49 |
| 909 BROADWAY AVE | 1 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$130.00 | \$67.42 |
| 1711 W THOMAS ST | 1 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$130.00 | \$67.42 |
| 1905 SHERMAN ST | 1 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$130.00 | \$67.42 |
| 709 HENRIETTA ST | 2 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$260.00 | \$197.42 |
| 415 N 5TH AVE | 1 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$130.00 | \$67.42 |
| 315 WEST ST | 1 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$130.00 | \$67.42 |
| 234 RESERVOIR AVE | 1 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$130.00 | \$67.42 |
| 1420 FAIRMOUNT ST | 1 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$130.00 | \$67.42 |
| 2102 SHERMAN ST | 1 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$130.00 | \$67.42 |
| 1106 DUNBAR ST | 1 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$130.00 | \$67.42 |
| 3829 CARL ST | 1 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$130.00 | \$67.42 |
| 702 W UNION AVE | 1 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$130.00 | \$67.42 |
| 627 S 5TH AVE | 2 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$260.00 | \$197.42 |
| 613 IMM ST | 1 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$130.00 | \$67.42 |
| 1316 N 4TH ST | 1 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$130.00 | \$67.42 |
| 702 STARK ST | 2 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$260.00 | \$197.42 |
| 1614 MCCARTHY BLVD | 1 | 93,400 | \$ 50.44 | \$ 12.14 | \$ 62.58 | \$130.00 | \$67.42 |

Refuse and Recycling Taxes Versus Special Charge By Parcel

| SiteAddress1 | LivingUnits | TotalAssmt | Tax Rate | | | \$130.00 Residential Charge | Increase(Decrease) |
|-------------------------|-------------|------------|-------------------|----------------------|------------------|--------------------------------|--------------------|
| | | | Refuse \$ 0.54 | Recycling \$ 0.13 | Total \$ 0.67 | | |
| 4604 HUNTINGTON CT | 1 | 192,200 | \$ 103.79 | \$ 24.99 | \$ 128.77 | \$130.00 | \$1.23 |
| 4209 STETTIN DR | 1 | 192,300 | \$ 103.84 | \$ 25.00 | \$ 128.84 | \$130.00 | \$1.16 |
| 417 S 39TH AVE | 1 | 192,300 | \$ 103.84 | \$ 25.00 | \$ 128.84 | \$130.00 | \$1.16 |
| 209 N 14TH ST | 1 | 192,300 | \$ 103.84 | \$ 25.00 | \$ 128.84 | \$130.00 | \$1.16 |
| 5514 RUSSELL DR | 1 | 192,400 | \$ 103.90 | \$ 25.01 | \$ 128.91 | \$130.00 | \$1.09 |
| 401 EAU CLAIRE BLVD | 1 | 192,400 | \$ 103.90 | \$ 25.01 | \$ 128.91 | \$130.00 | \$1.09 |
| 704 LASALLE ST | 1 | 192,400 | \$ 103.90 | \$ 25.01 | \$ 128.91 | \$130.00 | \$1.09 |
| 203 S 56TH AVE | 1 | 192,500 | \$ 103.95 | \$ 25.03 | \$ 128.98 | \$130.00 | \$1.03 |
| 3012 PINE RIDGE BLVD | 1 | 192,500 | \$ 103.95 | \$ 25.03 | \$ 128.98 | \$130.00 | \$1.03 |
| 3400 SPRINGDALE AVE | 1 | 192,500 | \$ 103.95 | \$ 25.03 | \$ 128.98 | \$130.00 | \$1.03 |
| 4405 RIB RIVER TRL | 1 | 192,600 | \$ 104.00 | \$ 25.04 | \$ 129.04 | \$130.00 | \$0.96 |
| 1730 N 2ND AVE | 1 | 192,700 | \$ 104.06 | \$ 25.05 | \$ 129.11 | \$130.00 | \$0.89 |
| 913 EAU CLAIRE BLVD | 1 | 192,700 | \$ 104.06 | \$ 25.05 | \$ 129.11 | \$130.00 | \$0.89 |
| 4518 FOREST VALLEY RD | 1 | 192,700 | \$ 104.06 | \$ 25.05 | \$ 129.11 | \$130.00 | \$0.89 |
| 916 EAU CLAIRE BLVD | 1 | 192,700 | \$ 104.06 | \$ 25.05 | \$ 129.11 | \$130.00 | \$0.89 |
| 632 BUTLER PL | 1 | 192,800 | \$ 104.11 | \$ 25.06 | \$ 129.18 | \$130.00 | \$0.82 |
| 111 S 56TH AVE | 1 | 193,000 | \$ 104.22 | \$ 25.09 | \$ 129.31 | \$130.00 | \$0.69 |
| 1515 ADAMS CT | 1 | 193,000 | \$ 104.22 | \$ 25.09 | \$ 129.31 | \$130.00 | \$0.69 |
| 501 ASPEN GROVE LN | 1 | 193,100 | \$ 104.27 | \$ 25.10 | \$ 129.38 | \$130.00 | \$0.62 |
| 211 S 56TH AVE | 1 | 193,200 | \$ 104.33 | \$ 25.12 | \$ 129.44 | \$130.00 | \$0.56 |
| 636 BUTLER PL | 1 | 193,300 | \$ 104.38 | \$ 25.13 | \$ 129.51 | \$130.00 | \$0.49 |
| 245 WINDTREE DR | 1 | 193,300 | \$ 104.38 | \$ 25.13 | \$ 129.51 | \$130.00 | \$0.49 |
| 923 PINWOOD LN 002 | 1 | 193,300 | \$ 104.38 | \$ 25.13 | \$ 129.51 | \$130.00 | \$0.49 |
| 1225 HIGHLAND PARK BLVD | 1 | 193,400 | \$ 104.44 | \$ 25.14 | \$ 129.58 | \$130.00 | \$0.42 |
| 301 S 45TH AVE | 1 | 193,400 | \$ 104.44 | \$ 25.14 | \$ 129.58 | \$130.00 | \$0.42 |
| 312 S 44TH AVE | 1 | 193,500 | \$ 104.49 | \$ 25.16 | \$ 129.65 | \$130.00 | \$0.36 |
| 1116 AUGUSTA AVE | 1 | 193,600 | \$ 104.54 | \$ 25.17 | \$ 129.71 | \$130.00 | \$0.29 |
| 827 N 27TH AVE | 1 | 193,600 | \$ 104.54 | \$ 25.17 | \$ 129.71 | \$130.00 | \$0.29 |
| 921 PINWOOD LN 001 | 1 | 193,600 | \$ 104.54 | \$ 25.17 | \$ 129.71 | \$130.00 | \$0.29 |
| 3928 RIVERVIEW DR | 1 | 193,700 | \$ 104.60 | \$ 25.18 | \$ 129.78 | \$130.00 | \$0.22 |
| 1320 MCINDOE ST | 1 | 193,800 | \$ 104.65 | \$ 25.19 | \$ 129.85 | \$130.00 | \$0.15 |
| 3334 N 13TH ST | 1 | 193,900 | \$ 104.71 | \$ 25.21 | \$ 129.91 | \$130.00 | \$0.09 |
| 1214 WINTON ST | 1 | 194,000 | \$ 104.76 | \$ 25.22 | \$ 129.98 | \$130.00 | \$0.02 |
| 1748 N 1ST AVE | 1 | 194,100 | \$ 104.81 | \$ 25.23 | \$ 130.05 | \$130.00 | (\$0.05) |
| 1005 NINA AVE | 1 | 194,200 | \$ 104.87 | \$ 25.25 | \$ 130.11 | \$130.00 | (\$0.11) |
| 1020 WINTON ST | 1 | 194,200 | \$ 104.87 | \$ 25.25 | \$ 130.11 | \$130.00 | (\$0.11) |
| 3621 S EMERALD DR | 1 | 194,400 | \$ 104.98 | \$ 25.27 | \$ 130.25 | \$130.00 | (\$0.25) |
| 1209 E CROCKER ST | 1 | 194,400 | \$ 104.98 | \$ 25.27 | \$ 130.25 | \$130.00 | (\$0.25) |
| 2113 RIDGE VIEW DR | 1 | 194,500 | \$ 105.03 | \$ 25.29 | \$ 130.32 | \$130.00 | (\$0.31) |
| 909 ETHEL ST | 1 | 194,600 | \$ 105.08 | \$ 25.30 | \$ 130.38 | \$130.00 | (\$0.38) |
| 1403 FRANKLIN ST | 1 | 194,700 | \$ 105.14 | \$ 25.31 | \$ 130.45 | \$130.00 | (\$0.45) |
| 1505 WOODLAND RIDGE RD | 1 | 194,700 | \$ 105.14 | \$ 25.31 | \$ 130.45 | \$130.00 | (\$0.45) |
| 1303 PINE ST | 1 | 194,700 | \$ 105.14 | \$ 25.31 | \$ 130.45 | \$130.00 | (\$0.45) |
| 918 ADAMS ST | 1 | 194,700 | \$ 105.14 | \$ 25.31 | \$ 130.45 | \$130.00 | (\$0.45) |
| 927 PINWOOD LN 002 | 1 | 194,700 | \$ 105.14 | \$ 25.31 | \$ 130.45 | \$130.00 | (\$0.45) |
| 1723 BOPF ST | 1 | 194,800 | \$ 105.19 | \$ 25.32 | \$ 130.52 | \$130.00 | (\$0.52) |
| 1723 BOPF ST | 1 | 194,800 | \$ 105.19 | \$ 25.32 | \$ 130.52 | \$130.00 | (\$0.52) |
| 921 FRANKLIN ST | 1 | 194,800 | \$ 105.19 | \$ 25.32 | \$ 130.52 | \$130.00 | (\$0.52) |
| 3603 S EMERALD DR | 1 | 194,800 | \$ 105.19 | \$ 25.32 | \$ 130.52 | \$130.00 | (\$0.52) |
| 3011 N 12TH ST | 1 | 194,900 | \$ 105.25 | \$ 25.34 | \$ 130.58 | \$130.00 | (\$0.58) |
| 925 PINWOOD LN 001 | 1 | 194,900 | \$ 105.25 | \$ 25.34 | \$ 130.58 | \$130.00 | (\$0.58) |
| 5450 LOMBARDY DR | 1 | 195,000 | \$ 105.30 | \$ 25.35 | \$ 130.65 | \$130.00 | (\$0.65) |
| 1615 GEMINI PL | 1 | 195,100 | \$ 105.35 | \$ 25.36 | \$ 130.72 | \$130.00 | (\$0.72) |

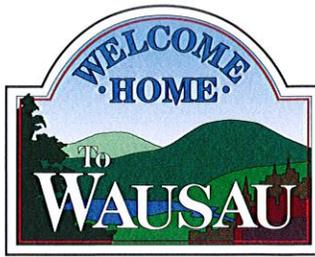
Refuse and Recycling Taxes Versus Special Charge By Parcel

| SiteAddress1 | LivingUnits | TotalAssmt | Tax Rate | | | \$130.00 Residential Charge | Increase(Decrease) |
|-------------------------|-------------|------------|-------------------|----------------------|------------------|--------------------------------|--------------------|
| | | | Refuse \$ 0.54 | Recycling \$ 0.13 | Total \$ 0.67 | | |
| 906 MCDONALD ST | 2 | 603,800 | \$ 326.05 | \$ 78.49 | \$ 404.55 | \$260.00 | (\$144.55) |
| 906 MCDONALD ST | 2 | 603,800 | \$ 326.05 | \$ 78.49 | \$ 404.55 | \$260.00 | (\$144.55) |
| 906 MCDONALD ST | 2 | 603,800 | \$ 326.05 | \$ 78.49 | \$ 404.55 | \$260.00 | (\$144.55) |
| 906 MCDONALD ST | 2 | 603,800 | \$ 326.05 | \$ 78.49 | \$ 404.55 | \$260.00 | (\$144.55) |
| 1807 TALL OAKS DR | 1 | 612,500 | \$ 330.75 | \$ 79.63 | \$ 410.38 | \$130.00 | (\$280.38) |
| 3415 HIDDEN LINKS DR | 1 | 614,900 | \$ 332.05 | \$ 79.94 | \$ 411.98 | \$130.00 | (\$281.98) |
| 4041 STONERIDGE DR | 1 | 620,000 | \$ 334.80 | \$ 80.60 | \$ 415.40 | \$130.00 | (\$285.40) |
| 1134 EASTVIEW DR | 1 | 625,400 | \$ 337.72 | \$ 81.30 | \$ 419.02 | \$130.00 | (\$289.02) |
| 827 PARCHER ST | 1 | 627,400 | \$ 338.80 | \$ 81.56 | \$ 420.36 | \$130.00 | (\$290.36) |
| 817 PARCHER ST | 1 | 627,900 | \$ 339.07 | \$ 81.63 | \$ 420.69 | \$130.00 | (\$290.69) |
| 1701 GREEN VISTAS DR | 1 | 628,600 | \$ 339.44 | \$ 81.72 | \$ 421.16 | \$130.00 | (\$291.16) |
| 4051 STONERIDGE DR | 1 | 633,700 | \$ 342.20 | \$ 82.38 | \$ 424.58 | \$130.00 | (\$294.58) |
| 4220 RIVERVIEW DR | 1 | 634,000 | \$ 342.36 | \$ 82.42 | \$ 424.78 | \$130.00 | (\$294.78) |
| 3416 HIDDEN LINKS DR | 1 | 643,000 | \$ 347.22 | \$ 83.59 | \$ 430.81 | \$130.00 | (\$300.81) |
| 2005 EAGLE VALLEY LN | 1 | 659,200 | \$ 355.97 | \$ 85.70 | \$ 441.66 | \$130.00 | (\$311.66) |
| 1613 GREEN VISTAS DR | 1 | 659,500 | \$ 356.13 | \$ 85.74 | \$ 441.87 | \$130.00 | (\$311.87) |
| 1429 FRANKLIN ST | 1 | 670,000 | \$ 361.80 | \$ 87.10 | \$ 448.90 | \$130.00 | (\$318.90) |
| 1703 PATRIOT DR | 1 | 670,500 | \$ 362.07 | \$ 87.17 | \$ 449.24 | \$130.00 | (\$319.24) |
| 2306 EAGLE VALLEY LN | 1 | 683,500 | \$ 369.09 | \$ 88.86 | \$ 457.95 | \$130.00 | (\$327.95) |
| 3403 HIDDEN LINKS DR | 1 | 689,900 | \$ 372.55 | \$ 89.69 | \$ 462.23 | \$130.00 | (\$332.23) |
| 3410 HIDDEN LINKS DR | 1 | 695,200 | \$ 375.41 | \$ 90.38 | \$ 465.78 | \$130.00 | (\$335.78) |
| 215 FREEDOM WAY | 1 | 708,500 | \$ 382.59 | \$ 92.11 | \$ 474.70 | \$130.00 | (\$344.70) |
| 1609 GREEN VISTAS DR | 1 | 713,500 | \$ 385.29 | \$ 92.76 | \$ 478.05 | \$130.00 | (\$348.05) |
| 1605 GREEN VISTAS DR | 1 | 737,400 | \$ 398.20 | \$ 95.86 | \$ 494.06 | \$130.00 | (\$364.06) |
| 2225 HAWTHORNE LN | 1 | 738,200 | \$ 398.63 | \$ 95.97 | \$ 494.59 | \$130.00 | (\$364.59) |
| 1805 RIVER HIGHLANDS CT | 1 | 769,700 | \$ 415.64 | \$ 100.06 | \$ 515.70 | \$130.00 | (\$385.70) |
| 2202 TALON LN | 1 | 801,400 | \$ 432.76 | \$ 104.18 | \$ 536.94 | \$130.00 | (\$406.94) |
| 2104 TALON LN | 1 | 827,800 | \$ 447.01 | \$ 107.61 | \$ 554.63 | \$130.00 | (\$424.63) |
| 214 FOUNTAIN HILLS BLVD | 1 | 853,000 | \$ 460.62 | \$ 110.89 | \$ 571.51 | \$130.00 | (\$441.51) |
| 1508 FRANKLIN ST | 1 | 865,000 | \$ 467.10 | \$ 112.45 | \$ 579.55 | \$130.00 | (\$449.55) |
| 1815 TALL OAKS DR | 1 | 881,400 | \$ 475.96 | \$ 114.58 | \$ 590.54 | \$130.00 | (\$460.54) |
| 1015 HILLCREST AVE | 1 | 899,500 | \$ 485.73 | \$ 116.94 | \$ 602.67 | \$130.00 | (\$472.67) |
| 22 NORTH HILL RD | 1 | 902,400 | \$ 487.30 | \$ 117.31 | \$ 604.61 | \$130.00 | (\$474.61) |
| 2304 TALON LN | 1 | 907,300 | \$ 489.94 | \$ 117.95 | \$ 607.89 | \$130.00 | (\$477.89) |
| 1000 EASTHILL DR | 1 | 914,600 | \$ 493.88 | \$ 118.90 | \$ 612.78 | \$130.00 | (\$482.78) |
| 800 IMM ST | 1 | 974,000 | \$ 525.96 | \$ 126.62 | \$ 652.58 | \$130.00 | (\$522.58) |
| 1010 FRANKLIN ST | 1 | 981,400 | \$ 529.96 | \$ 127.58 | \$ 657.54 | \$130.00 | (\$527.54) |
| 1900 RIVER HIGHLANDS CT | 1 | 1,172,900 | \$ 633.37 | \$ 152.48 | \$ 785.84 | \$130.00 | (\$655.84) |
| 2305 TALON LN | 1 | 1,194,500 | \$ 645.03 | \$ 155.29 | \$ 800.32 | \$130.00 | (\$670.32) |

13954

Refuse and Recycling Taxes Versus Special Charge By Parcel

| SiteAddress1 | LivingUnits | TotalAssmt | Tax Rate | | | \$130.00 Residential Charge | Increase(Decrease) |
|---------------------|-------------|------------|----------------|-------------------|---------------|--------------------------------|--------------------|
| | | | Refuse 0.54 | Recycling 0.13 | Total 0.67 | | |
| 708 JACKSON ST | 2 | 72,000 | \$ 38.88 | \$ 9.36 | \$ 48.24 | \$260.00 | \$211.76 |
| 919 S 4TH AVE | 2 | 72,100 | \$ 38.93 | \$ 9.37 | \$ 48.31 | \$260.00 | \$211.69 |
| 516 S 2ND AVE | 2 | 72,100 | \$ 38.93 | \$ 9.37 | \$ 48.31 | \$260.00 | \$211.69 |
| 612 HENRIETTA ST | 2 | 72,200 | \$ 38.99 | \$ 9.39 | \$ 48.37 | \$260.00 | \$211.63 |
| 2708 N 6TH ST | 2 | 72,300 | \$ 39.04 | \$ 9.40 | \$ 48.44 | \$260.00 | \$211.56 |
| 527 HUMBOLDT AVE | 2 | 72,300 | \$ 39.04 | \$ 9.40 | \$ 48.44 | \$260.00 | \$211.56 |
| 827 MCINTOSH ST | 2 | 72,500 | \$ 39.15 | \$ 9.43 | \$ 48.58 | \$260.00 | \$211.43 |
| 613 S 3RD AVE | 2 | 72,500 | \$ 39.15 | \$ 9.43 | \$ 48.58 | \$260.00 | \$211.43 |
| 1033 S 8TH AVE | 2 | 72,500 | \$ 39.15 | \$ 9.43 | \$ 48.58 | \$260.00 | \$211.43 |
| 710 PLUMER ST | 2 | 72,600 | \$ 39.20 | \$ 9.44 | \$ 48.64 | \$260.00 | \$211.36 |
| 410 ELM ST | 2 | 72,600 | \$ 39.20 | \$ 9.44 | \$ 48.64 | \$260.00 | \$211.36 |
| 1125 ARTHUR ST | 2 | 72,700 | \$ 39.26 | \$ 9.45 | \$ 48.71 | \$260.00 | \$211.29 |
| 703 S 3RD AVE | 2 | 72,700 | \$ 39.26 | \$ 9.45 | \$ 48.71 | \$260.00 | \$211.29 |
| 811 N 6TH AVE | 2 | 72,800 | \$ 39.31 | \$ 9.46 | \$ 48.78 | \$260.00 | \$211.22 |
| 131 N 7TH AVE | 2 | 72,800 | \$ 39.31 | \$ 9.46 | \$ 48.78 | \$260.00 | \$211.22 |
| 616 S 3RD AVE | 2 | 72,800 | \$ 39.31 | \$ 9.46 | \$ 48.78 | \$260.00 | \$211.22 |
| 215 N 2ND AVE | 2 | 72,800 | \$ 39.31 | \$ 9.46 | \$ 48.78 | \$260.00 | \$211.22 |
| 1631 BUREK AVE | 2 | 73,000 | \$ 39.42 | \$ 9.49 | \$ 48.91 | \$260.00 | \$211.09 |
| 512 STEUBEN ST | 2 | 73,000 | \$ 39.42 | \$ 9.49 | \$ 48.91 | \$260.00 | \$211.09 |
| 702 S 9TH AVE | 2 | 73,000 | \$ 39.42 | \$ 9.49 | \$ 48.91 | \$260.00 | \$211.09 |
| 603 SEYMOUR ST | 2 | 73,200 | \$ 39.53 | \$ 9.52 | \$ 49.04 | \$260.00 | \$210.96 |
| 808 LE MESSURIER ST | 2 | 73,200 | \$ 39.53 | \$ 9.52 | \$ 49.04 | \$260.00 | \$210.96 |
| 622 HUMBOLDT AVE | 2 | 73,200 | \$ 39.53 | \$ 9.52 | \$ 49.04 | \$260.00 | \$210.96 |
| 829 MCINTOSH ST | 2 | 73,200 | \$ 39.53 | \$ 9.52 | \$ 49.04 | \$260.00 | \$210.96 |
| 311 ELM ST | 2 | 73,200 | \$ 39.53 | \$ 9.52 | \$ 49.04 | \$260.00 | \$210.96 |
| 412 S 5TH AVE | 2 | 73,300 | \$ 39.58 | \$ 9.53 | \$ 49.11 | \$260.00 | \$210.89 |
| 835 S 12TH AVE | 2 | 73,300 | \$ 39.58 | \$ 9.53 | \$ 49.11 | \$260.00 | \$210.89 |
| 922 S 5TH AVE | 2 | 73,300 | \$ 39.58 | \$ 9.53 | \$ 49.11 | \$260.00 | \$210.89 |
| 629 PLUMER ST | 2 | 73,300 | \$ 39.58 | \$ 9.53 | \$ 49.11 | \$260.00 | \$210.89 |
| 1219 GRAND AVE | 2 | 73,400 | \$ 39.64 | \$ 9.54 | \$ 49.18 | \$260.00 | \$210.82 |
| 1031 S 4TH AVE | 2 | 73,500 | \$ 39.69 | \$ 9.56 | \$ 49.25 | \$260.00 | \$210.76 |
| 232 ADRIAN ST | 2 | 73,600 | \$ 39.74 | \$ 9.57 | \$ 49.31 | \$260.00 | \$210.69 |
| 1709 N 2ND ST | 2 | 73,700 | \$ 39.80 | \$ 9.58 | \$ 49.38 | \$260.00 | \$210.62 |
| 708 JEFFERSON ST | 2 | 73,800 | \$ 39.85 | \$ 9.59 | \$ 49.45 | \$260.00 | \$210.55 |
| 112 N 5TH AVE | 2 | 73,800 | \$ 39.85 | \$ 9.59 | \$ 49.45 | \$260.00 | \$210.55 |
| 431 N 5TH AVE | 2 | 73,800 | \$ 39.85 | \$ 9.59 | \$ 49.45 | \$260.00 | \$210.55 |
| 128 N 5TH AVE | 2 | 73,900 | \$ 39.91 | \$ 9.61 | \$ 49.51 | \$260.00 | \$210.49 |
| 810 S 10TH AVE | 2 | 73,900 | \$ 39.91 | \$ 9.61 | \$ 49.51 | \$260.00 | \$210.49 |
| 1321 N 2ND ST | 2 | 73,900 | \$ 39.91 | \$ 9.61 | \$ 49.51 | \$260.00 | \$210.49 |
| 724 JACKSON ST | 2 | 74,000 | \$ 39.96 | \$ 9.62 | \$ 49.58 | \$260.00 | \$210.42 |
| 502 ADAMS ST | 2 | 74,000 | \$ 39.96 | \$ 9.62 | \$ 49.58 | \$260.00 | \$210.42 |
| 621 HUMBOLDT AVE | 2 | 74,100 | \$ 40.01 | \$ 9.63 | \$ 49.65 | \$260.00 | \$210.35 |
| 938 S 1ST AVE | 2 | 74,100 | \$ 40.01 | \$ 9.63 | \$ 49.65 | \$260.00 | \$210.35 |
| 205 E BRIDGE ST | 2 | 74,100 | \$ 40.01 | \$ 9.63 | \$ 49.65 | \$260.00 | \$210.35 |
| 2104 N 7TH ST | 2 | 74,200 | \$ 40.07 | \$ 9.65 | \$ 49.71 | \$260.00 | \$210.29 |
| 605 JEFFERSON ST | 2 | 74,200 | \$ 40.07 | \$ 9.65 | \$ 49.71 | \$260.00 | \$210.29 |
| 102 S 4TH AVE | 2 | 74,200 | \$ 40.07 | \$ 9.65 | \$ 49.71 | \$260.00 | \$210.29 |
| 823 S 3RD AVE | 2 | 74,200 | \$ 40.07 | \$ 9.65 | \$ 49.71 | \$260.00 | \$210.29 |
| 823 S 3RD AVE | 2 | 74,200 | \$ 40.07 | \$ 9.65 | \$ 49.71 | \$260.00 | \$210.29 |
| 629 WASHINGTON ST | 2 | 74,200 | \$ 40.07 | \$ 9.65 | \$ 49.71 | \$260.00 | \$210.29 |
| 1328 CHERRY ST | 2 | 74,300 | \$ 40.12 | \$ 9.66 | \$ 49.78 | \$260.00 | \$210.22 |
| 840 S 8TH AVE | 2 | 74,300 | \$ 40.12 | \$ 9.66 | \$ 49.78 | \$260.00 | \$210.22 |
| 930 S 4TH AVE | 2 | 74,300 | \$ 40.12 | \$ 9.66 | \$ 49.78 | \$260.00 | \$210.22 |



Office of the City Attorney

Anne L. Jacobson
City Attorney

Tara G. Alfonso
Assistant City Attorney

COMMENTS FOR CREATING AN ORDINANCE FOR SOLID WASTE CHARGE

- Unless Section 3.10.010 of the Wausau Municipal Code is repealed or amended to exclude refuse and recycling, the Common Council lacks the authority to impose a special charge for residential solid waste and recycling collection without putting the imposition of that charge to a vote of the electors.
- This draft is merely a draft and may be subject to changes by the City Attorney's office, or as Council directs staff following committee discussion.
- The last three amendments to Section 6.44 of the Wausau Municipal Code were considered by the Public Health and Safety Committee. This draft could be forwarded to Council by either Finance or Public Health and Safety or by joint resolution of both committees.
- Staff other than the City Attorney's office has not had an opportunity for review or input into this draft prior to its appearance on the Finance agenda, and would be solicited, following committee consideration.
- The ordinance may include assignment of responsibility for administering the solid waste charge, billing and collecting it, and imposing interest on late payments.

| ORDINANCE OF FINANCE COMMITTEE | |
|---|-------------------|
| Create Section 6.44. _____ Solid Waste Charge | |
| Committee Action: | Ordinance Number: |
| Fiscal Impact: | |
| File Number: | Date Introduced: |

The Common Council of the City of Wausau do ordain as follows:

Section 1. Section 6.44. _____ Solid Waste Charge, is hereby created to read as follows:

Section 6.44. _____ Solid Waste Charge. (a) Purpose. The purpose of this section is to permit the city as authorized under ss. 66.0405 and 66.0627 Wis. Stats., to recover costs relating to collection of solid waste and recycling from one, 2-, and 3 family dwelling units.

(b) Charge.

(1) There is imposed a solid waste and recycling charge on all one, 2-, and 3-family dwelling units, including condominium facilities where collection service is provided irrespective of the number of dwelling units, and for other properties for which solid waste and recycling service is provided by the city. This does not include service to commercial and manufacturing properties and multiunit dwellings with 4 or more units.

(2) The Common Council shall adopt a resolution on an annual basis establishing the solid waste and recycling charge imposed in accordance with this section. This solid waste and recycling charge may, subject to Common Council approval, be adjusted no more than once additionally per year on the basis of cost recovery experience or to ensure total charges are allocated equitably. Such residential solid waste and recycling charge shall be made payable by insertion of the special charge on the tax roll for all residential properties.

(3) If a parcel of real property contains multiple residential properties such parcel shall be imposed a special charge for each residential property on such parcel of real property.

(4) The special charge for the residential solid waste and recycling charge shall be included as a special charge on the tax bills sent out in December and shall be due and payable in full at the time set for payment of the first installment of the real estate property tax. The special charge for residential solid waste and recycling collection shall not be payable in installments. If the special charge is not paid within the period fixed by this ordinance, then such special charge shall be deemed delinquent and shall be extended upon the current tax roll as a delinquent tax against

the property and all proceedings in relation to the collection return and sale of property for delinquent real estate taxes shall apply to such special charge, except as otherwise provided by Wisconsin Statute.

(c) Added property.

(1) Whenever a residential property is established and that residential property had not been included in the special charge imposed on the real estate tax parcel where the residential property is located, the City Clerk shall charge by sending an invoice of the expense of residential solid waste and recycling collection to the owner of said property.

(2) The said invoice shall be due and payable within 60 days of date of invoice. The invoice shall not be payable in installments. If the invoice is not paid within the period fixed by this ordinance, then such special charge shall be deemed delinquent and shall be extended upon the current tax roll as a delinquent tax against the property and all proceedings in relation to the collection return and sale of property for delinquent real estate taxes shall apply to such special charge, except as otherwise provided by Wisconsin Statute.

Section 2. That Section 6.44.010 Definitions, is hereby amended to read as follows:

6.44.010 Definitions. As used in this chapter:

....

(14) “Multiple-family dwelling” means a property containing ~~five~~ **four** or more residential units, including those which are occupied seasonally.

Section 3. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. This ordinance shall be in full force and effect on the day after its publication.

Adopted:
Approved:
Published:
Attest:

Approved:

James E. Tipple, Mayor

Attest:

Toni Rayala, Clerk



From: Maryanne Groat
To: Finance Committee
Date: October 6, 2014
Re: The Impact of a Stormwater Utility to Nonprofit Organizations

Purpose: To provide the committee information as required to fulfill the motion approved at the September 23rd meeting to examine the impact of a stormwater utility to nonprofit organizations.

Facts: The City conducted a full stormwater utility study in 2005. As part of the study a task force was created that included a church and school representative. The study determined that the city had 1371 tax exempt properties which represented 16% of the ERU's (equivalent run off units). Based upon the stormwater rate of \$76.87 established in 2005 the total contribution from all nonprofits would be \$405,950.47. The study computed three different rate opportunities based upon what costs the city wanted to recover:

| | |
|---------------------------|---------|
| Support Current Programs: | \$50.34 |
| Support Future Needs Only | \$26.54 |
| Support Total Program | \$76.87 |

The report reviewed as examples two churches and two schools and found the costs to these properties under the proposed rate schedule to be:

| | Current Needs 50.34 | Future Needs 26.54 | Total 76.87 |
|--------------------|------------------------|-----------------------|----------------|
| Church | \$ 701 | \$ 369 | \$ 1,070 |
| Church | \$ 1,101 | \$ 581 | \$ 1,682 |
| School -Elementary | \$ 1,301 | \$ 686 | \$ 1,987 |
| School -Middle | \$ 6,357 | \$ 3,351 | \$ 9,708 |

These charges could possibly be reduced through credits if stormwater mitigation efforts such as stormwater detention are provided by the entity.

I have attached a copy of my last staff report and Joe Gehin's staff report as additional information.



TO: FINANCE COMMITTEE MEMBERS

FROM: MARYANNE GROAT

DATE: SEPTEMBER 15, 2014

SUBJECT: STORMWATER UTILITY

Aldersperson Oberbeck asked that the creation of a stormwater utility be placed on the finance committee agenda for consideration.

The City was very close to implementing a stormwater utility in September of 2005 as documented by the attached resolution. The City had retained Earth Tech to study and develop information needed to implement the utility. The final report is attached along with a summary of the study prepared by then Director of Public Works, Joe Gehin. The summary provides an excellent overview of the stormwater budget, the revenue sources by land use, proposed rates and the impact to a variety of properties located within the city. Stormwater utilities continue to grow in use as documented by the attached schedule of Wisconsin stormwater systems. A number of communities in the area have stormwater utilities and are not included on the list such as City of Stevens Point, City of Antigo, and City of Rhinelander,

Implementation planning continued until the city received a direct legislation referendum petition in 2006. On October 24, 2006, in response to the petition, the common council voluntarily adopted an ordinance that requires the City hold a city-wide referendum requesting citizen authorization prior to instituting a fee for any municipal service. Wisconsin State Statute 9.20 (attached) governs direct legislation. It appears that the City was required to maintain this ordinance intact for a two year period but is now eligible to repeal or amend the ordinance without a vote by the electors. This requires confirmation by the City Attorney.

In addition to repealing ordinance 3.010.010 Referendum, the city would need to update data needed to establish a budget and fee structure and develop rules on the credit policy and appeal process, conduct citizen education, adopt an ordinance creating the utility, prepare the billing system and customer database. It will likely take eight months of preparation work to implement the utility.

Other State imposed mandates will impact the development of a stormwater utility. One significant mandate is the State of Wisconsin Levy Limit Law. This law requires the city reduce the general property tax levy by the revenue expected to be generated by the new fee. In subsequent years the levy would need to be further reduced if and when the stormwater fee rate structure was increased. Revenue growth from property development would not result in further reductions of the levy. The City could consider a referendum in the fall of 2015 requesting the city implement a stormwater utility without the corresponding reduction in the levy. The City of Middleton is in the process of requesting this from their voters. Other stormwater mandates such as the reduction of phosphorus or

reenactment of the NR216 rules will have an impact on the stormwater utility budget. New stormwater efforts such as the phosphorous reduction efforts may be able to be included in the stormwater rate structure and budget without a reduction in the levy since they were never levy funded in the past. This would require further investigation.

Based upon an annual stormwater budget of \$1,644,200 the projected decrease in the tax rate is \$.60 per \$1,000 of assessed valuation.

There are a number of benefits for establishing a stormwater utility including:

- Provides a long term funding strategy for operations and capital
- Equitably matches a fee structure to properties generating the costs
- Implements a charge for tax exempt organizations currently enjoying the services free of charge
- Shifts some fee burden from homeowners to non-residential customers

Possible disadvantages:

- Fee not deductible to homeowners
- Administrative task of billing and collection

Attachments include:

- Ordinance 61-5312, resolution 06-1016 Direct Legislation Petition Pursuant to s9.20 Wis.Stats.
- Wausau Municipal Code Chapter 3.10 Fees for Municipal Services
- Wisconsin Statutes 9.20 Direct Legislation
- Wisconsin Stormwater Community Listing
- Resolution 03-0314 dated September 13, 20015 Wausau City Council Approving the Creation of a Stormwater Utility
- Memo to CISM and Finance Committee from Joe Gehin dated 7/26/2005 regarding stormwater utility implementation
- Stormwater Utility Study prepared by Earth Tech Inc for the City of Wausau dated July 2005
- Stormwater Utility Study update from Earth Tech
- Levy limit fact sheet produced by the State of Wisconsin
- City of Middleton Stormwater Utility Fact Sheet regarding their fall referendum question.



WI Stormwater User Charge System Information

Representative Wisconsin Communities

Stormwater user charge information changes often! Contact individual communities to confirm accuracy.



June 24, 2014

| | Name of Community or Stormwater District | Population | Created | ERU Size (sf) | Annual \$/ERU or 1 fam home | Credit Policy? | | Comments/ Web site addresses |
|----|--|------------|---------|---------------|-----------------------------|----------------|------------|-------------------------------------|
| | | | | | | Y/ N | Max Amount | |
| 1 | Allouez (Village) | 15,443 | 2006 | 3,330 | \$ 84.00 | | | www.villageofallouez.com |
| 2 | Appleton (City) | 73,243 | 1995 | 2,368 | \$ 155.00 | Y | 77% | www.appleton.org |
| 3 | Ashwaubenon (Village) | 16,973 | 2012 | 3,316 | \$ 50.00 | Y | 50% | www.Ashwaubenon.com |
| 4 | Baraboo (City) | 11,952 | 2005 | 2,379 | \$ 49.24 | N | | www.cityofbaraboo.com |
| 5 | Barron (City) | 3,250 | 2005 | 10,850 | \$ 24.00 | Y | 75% | www.barronwi.us |
| 6 | Beaver Dam (City) | 14,983 | 2008 | 2,637 | \$ 48.61 | Y | 33% | www.cityofbeaverdam.com |
| 7 | Bellevue (Village) | 14,386 | 2002 | 3,221 | \$ 48.00 | Y | 100% | www.bellevue-wi.com |
| 8 | Beloit (City) | 36,913 | 2006 | 3,347 | \$ 36.00 | | | beloit.govoffice3.com/ |
| 9 | Brown Deer (Village) | 11,895 | 2004 | 3,257 | \$ 91.80 | N | | www.brownderwi.org |
| 10 | Butler (Village) | 1,885 | 1999 | 3,032 | \$ 66.00 | | | www.butlerwi.gov/ |
| 11 | Chetek (City) | 2,180 | 2005 | | \$ 27.00 | Y | | www.chetek.net |
| 12 | Chippewa Falls (City) | 13,374 | 2005 | | \$ 36.00 | | | www.ci.chippewa-falls.wi.us |
| 13 | Cudahy (City) | 18,430 | 2001 | 2,700 | \$ 60.00 | Y | \$2/ ERU | www.ci.cudahy.wi.us |
| 14 | De Forest (Village) | 7,400 | 2005 | 2,900 | \$ 60.00 | | | www.vi.deforest.wi.us/ |
| 15 | Delafield (City) | 7,820 | 2004 | 1,000 | \$ 29.00 | | | www.cityofdelafield.com/ |
| 16 | De Pere (City) | 24,060 | 2003 | | \$ 62.00 | | | www.de-pere.org/ |
| 17 | Eau Claire (City) | 66,623 | 1997 | 3,000 | \$ 83.00 | Y | 100% | www.ci.eau-claire.wi.us |
| 18 | Elm Grove (Village) | 6,250 | 2004 | 6,235 | \$ 65.50 | | | www.elmgrovetwi.org |
| 19 | Fitchburg (City) - Urban | 25,260 | 2002 | 3,700 | \$ 78.00 | Y | 50% | www.fitchburgwi.gov |
| 20 | Fitchburg (City) - Rural | 4,000 | 2002 | 3,700 | \$ 38.84 | Y | 50% | www.fitchburgwi.gov |
| 21 | Fox Point (Village) | 6,816 | 2009 | 2,988 | \$ 126.72 | | | http://www.vil.fox-point.wi.us/ |
| 22 | Fort Atkinson (City) | 12,407 | 2009 | 3,096 | \$ 33.84 | | | http://www.fortatkinsonwi.net/ |
| 23 | Garner's Creek (watershed) | | 1998 | 3,623 | \$ 96.00 | Y | 85% | http://www.garnerscreekutility.org/ |
| 24 | Glendale (City) | 13,400 | 1996 | 3,200 | \$ 42.00 | N | ‡ | www.glendale-wi.org |
| 25 | Grand Chute (Town) | 21,288 | 1997 | 3,283 | \$ 99.84 | Y | 85% | www.grandchute.net |
| 26 | Grantsburg (Village) | 1,397 | 2004 | | \$ 18.00 | Y | 75% | www.grantsburgwi.com |
| 27 | Green Bay (City) | 105,809 | 2004 | 3,000 | \$ 63.76 | Y | 67% | www.ci.green-bay.wi.us |
| 28 | Greendale (Village) | 14,410 | 2004 | 3,941 | \$ 78.00 | Y | 50% | www.greendale.org |
| 29 | Greenfield (City) | 35,476 | 2009 | 3,630 | \$ 49.80 | | | http://www.ci.greenfield.wi.us/ |
| 30 | Greenville (Town) | 10,602 | 1999 | 4,510 | \$ 65.00 | Y | 85% | www.townofgreenville.com |
| 31 | Hales Corners (Village) | 7,665 | 2008 | 3,952 | \$ 9.00 | | | http://www.halescorners.org/ |
| 32 | Harrison (Town of) | 5,800 | 1998 | | \$ 96.00 | | | www.townofharrison.org |
| 33 | Hobart (Village of) | 5,834 | 2007 | 4,000 | \$ 72.00 | Y | 50% | www.hobart-wi.org/ |
| 34 | Holmen (Village of) | 7,176 | 2007 | 3,550 | \$ 44.00 | Y | 50% | www.holmenwi.com |
| 35 | Howard (Village) | 15,774 | 2005 | 3,301 | \$ 44.00 | | | www.villageofhoward.com |
| 36 | Janesville (City) | 63,479 | 2003 | 3,200 | \$ 39.76 | Y | 65% | www.ci.janesville.wi.us |
| 37 | Kaukauna (City) | 15,519 | 2009 | 2,944 | \$ 66.00 | Y | 50% | www.cityofkaukauna.com |
| 38 | Kenosha (City) | 99,738 | 2007 | 2,477 | \$ 60.00 | Y | | www.kenosha.org |
| 39 | La Crosse (City) | 51,647 | 2012 | 2,841 | \$ 53.90 | Y | 80% | www.cityoflacrosse.org |
| 40 | Lake Delton (Village) | 2,975 | 1993 | 1,685 | \$ 18.00 | Y | 100% | www.lakedelton.org |
| 41 | Lancaster (City) | 4,033 | 2008 | 2,400 | \$ 24.00 | Y | | www.lancasterwisconsin.com |
| 42 | Lisbon (Town) | 9,359 | 2007 | 6,642 | \$ 40.00 | Y | 50% | www.townoflisbonwi.com |
| 43 | Little Chute (Village) | 10,830 | 1998 | 2,752 | \$ 96.00 | N | | www.littlechutewi.org |
| 44 | Madison (City) | 236,901 | 2001 | Lot Area | \$ 55.00 | Y | 50% | www.cityofmadison.com |
| 45 | McFarland (Village) | 6,416 | 2007 | 3,456 | \$ 46.85 | | | www.mcfarland.wi.us |
| 46 | Menomine (City of) | 15,318 | 2008 | 3,000 | \$ 36.00 | Y | 20% | www.menomone-wi.gov/ |
| 47 | Milton (City of) | 5,667 | 2009 | | \$ 55.13 | | | http://www.ci.milton.wi.us/ |
| 48 | Milwaukee (City) | 597,867 | 2006 | 1,610 | \$ 64.52 | Y | 60% | http://city.milwaukee.gov/mpw |
| 49 | Monona (City) | 8,000 | 2004 | NA * | \$ 60.00 | Y | 65% | www.monona.wi.us |



WI Stormwater User Charge System Information

Representative Wisconsin Communities

Stormwater user charge information changes often! Contact individual communities to confirm accuracy.



June 24, 2014

| | Name of Community or Stormwater District | Population | Created | ERU Size (sf) | Annual \$/ERU or 1 fam home | Credit Policy? | | Comments/ Web site addresses |
|----|--|------------|---------|----------------------|-----------------------------|----------------|------------|---------------------------------------|
| | | | | | | Y/ N | Max Amount | |
| 50 | Monroe (City) | 10,600 | 2006 | 2,728 | \$ 60.00 | | | www.cityofmonroe.org |
| 51 | Neenah (City) | 24,600 | 2003 | 3,138 | \$ 84.00 | Y | 66% | www.ci.neenah.wi.us |
| 52 | New Berlin (City) | 39,669 | 2001 | 4,000 | \$ 60.00 | N | | www.newberlin.org |
| 53 | New Richmond (City) | 7,726 | 2004 | 12,632 | \$ 28.68 | Y | 75% | www.ci.new-richmond.wi.us |
| 54 | N. Fond du Lac (Village) | 4,557 | 2007 | 3,123 | \$ 56.00 | Y | | www.nfdl.org |
| 55 | Oak Creek (City) | 28,456 | 2003 | 3,300 | \$ 27.50 | | | http://www.oakcreekwi.org/ |
| 56 | Onalaska (City) | 17,900 | 2009 | 3,888 | \$ 59.64 | Y | 40% | www.cityofonalaska.com |
| 57 | Onalaska (Town) | 5,600 | 2005 | 3,709 | \$ 24.00 | | | www.co.la-crosse.wi.us/townofonalaska |
| 58 | Oshkosh (City) | 66,344 | 2003 | 2,817 | \$ 107.68 | Y | 75% | www.ci.oshkosh.wi.us |
| 59 | Pewaukee (City) | 11,783 | 2010 | 5,339 | \$ 120.00 | Y | | www.cityofpewaukee.us |
| 60 | Pleasant Prairie (Village) | 18,000 | 2006 | | \$ 15.00 | | | www.pleasantprairieonline.com/ |
| 61 | Poynette (Village) | 2,563 | 2006 | 3,550 | \$ 50.00 | | | www.poynette-wi.gov/ |
| 62 | Racine (City) | 78,853 | 2004 | 2,844 | \$ 72.30 | Y | 40% | www.cityofracine.org |
| 63 | Raymond (Town) | 3,516 | 2008 | \$0.0036/sf imp area | | N | | www.raymondtownof.com |
| 64 | Reedsburg (City of) | 8,594 | 2008 | 3,024 | \$ 46.00 | Y | 50% | www.reedsburgwi.gov |
| 65 | River Falls (City) | 14,889 | 1998 | NA * | \$ 37.68 | Y | 100% | www.rfcity.org |
| 66 | Rochester (Village) | 3,682 | 2011 | 4,500 | \$ 73.00 | Y | 50% | http://rochsterwi.us.index.asp |
| 67 | Salem (Town) | 9,871 | 2009 | 6,352 | \$ 60.00 | Y | 50% | www.townofsalem.net |
| 68 | Sheboygan (City) | 50,792 | 2001 | 2,215 | \$ 36.00 | Y | | www.ci.sheboygan.wi.us |
| 69 | Shorewood Hills (Village) | 1,732 | 2007 | 2,941 | | | | www.shorewood-hills.org |
| 70 | Slinger (Village) | 3,901 | 2007 | 4,300 | \$ 40.00 | Y | | www.slinger-wi-usa.org/ |
| 71 | St. Francis (Village) | 9,373 | 2001 | 2,500 | \$ 48.00 | | | www.ci.stfrancis.wi.gov/ |
| 72 | Sun Prairie (City) | 24,464 | 2003 | 3,468 | \$ 72.00 | Y | 65% | www.cityofsunprairie.com/ |
| 73 | Superior (City) | 27,370 | 2007 | 1,907 | \$ 70.80 | Y | TBD | www.ci.superior.wi.us/ |
| 74 | Sussex (Village) | 9,687 | 2005 | | \$ 60.00 | | | www.village.sussex.wi.us/ |
| 75 | Union Grove (Village) | 4,884 | 2009 | 4,000 | \$ 86.83 | Y | 50% | www.uniongrove.net |
| 76 | Vernon (Town) | 7,455 | 2008 | 6,904 | \$ 32.00 | Y | 50% | www.townofvernon.org/ |
| 77 | Verona (City) | 7,052 | 2009 | 2,842 | \$ 53.06 | | | http://www.ci.verona.wi.us/ |
| 78 | Washburn (City) | 2,300 | 2005 | | \$ 48.00 | | | www.cityofwashburn.org/ |
| 79 | Watertown (City) | 23,163 | 2005 | 2,900 | \$ 76.00 | | | www.cityofwatertown.org/ |
| 80 | Waupun (City) | 10,720 | 2005 | 3,204 | \$ 96.00 | | | www.cityofwaupun.org/ |
| 81 | Wauwatosa (City) | 46,629 | 1999 | 2,174 | \$ 67.28 | Y | 100% | www.wauwatosa.net/ |
| 82 | West Allis (City) | 60,300 | 1997 | 1,827 | \$ 77.16 | Y | 56% | www.ci.west-allis.wi.us/ |
| 83 | West Milwaukee (Village) | 4,142 | 1998 | 1,956 | \$ 36.00 | Y | 50% | www.westmilwaukee.org/ |
| 84 | Weston (Village) | 12,736 | 2004 | 3,338 | \$ 47.78 | Y | 68% | www.westonwisconsin.org/ |

Information presented here is dependent on your input! Please send updates to jmmazanec@gmail.com

Reverse numbers indicate entries updated or confirmed within 365 days of the date of this publication.

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

**JOINT RESOLUTION OF THE FINANCE COMMITTEE AND
CAPITAL IMPROVEMENTS & STREET MAINTENANCE COMMITTEE**

Approving Creation of a Stormwater Utility

Committee Action: Finance: Approved 5-0
CISM: Approved 5-0

Fiscal Impact: None at this time. A future determination will be made on what portion of stormwater management costs will be funded by utility fees.

File Number: 03-0314

Date Introduced: September 13, 2005

WHEREAS, in order to effectively manage stormwater and other surface water discharges, the City of Wausau operates and maintains a stormwater management system made up of natural and man-made facilities, provides other services to manage the quantity and quality of stormwater and other surface water discharges in the City, and maintains compliance with all regulatory requirements for stormwater; and

WHEREAS, in 2004 the City of Wausau was awarded an Urban Nonpoint Source and Stormwater Management Planning Grant from the Wisconsin Department of Natural Resources for stormwater planning and utility development investigations; and

WHEREAS, the consulting firm of Earth Tech, Inc. was retained by the City to accomplish a stormwater utility study, and a Stormwater Utility Task Force, consisting of representatives of the Common Council, staff, developers, businesses, schools and non-profit organizations, was created to investigate and study the feasibility of creating a stormwater utility; and

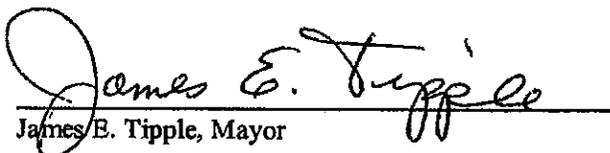
WHEREAS, the findings of Earth Tech, Inc. and the Stormwater Utility Task Force were considered by the Finance Committee and Capital Improvements and Street Maintenance Committee in a joint meeting held August 4, 2005; and

WHEREAS, the cost of the stormwater management system, providing stormwater management services, and maintaining regulatory compliance are costs incurred due to the discharge of stormwater and surface water from properties in the City, and your Committees have determined it is appropriate for these costs to be reasonably allocated to those properties which result in stormwater and surface water discharges; and

WHEREAS, in order to protect the health, safety and welfare of the public, your Committees recommend the necessary steps be taken to establish a stormwater utility; now therefore

BE IT RESOLVED the Common Council of the City of Wausau hereby approves continuation of the process to establish a stormwater utility, to include future adoption of an ordinance, establishment of rates for stormwater management services, and development of a credit policy and appeal process.

Approved:


James E. Tipple, Mayor



Department of Public Works

Joseph L. Gehin
Director of Administration
Public Works and Utilities

To: CISM Committee Members
Finance Committee Members

From: Joe Gehin

Date: July 26, 2005

Subject: Summary Memo – Stormwater Utility Investigations

This memo summarizes the attached Stormwater Utility Study. In the summer of 2004, the City of Wausau embarked on a study of the potential for using a stormwater utility system to generate revenue supporting the City's stormwater management services. The City contracted with Earth Tech, Inc., to conduct the study. The study was partially funded through a grant by the Wisconsin Department of Natural Resources. City staff, with assistance from Earth Tech, presented information and conducted analyses under the guidance of a specially appointed Stormwater Utility Task Force. The Mayor appointed the following people to serve on the Task Force:

- | | |
|---|---|
| <ul style="list-style-type: none">• Ed Gale - Council Member• Sid Sorensen - Developer• Chuck Ghidorzi - Developer• Dennis Wald - School District• Gary Wojciechowski - Wausau Hospital | <ul style="list-style-type: none">• Maryanne Groat - Director of Finance• Jim Brezinski - Council Member• Aaron Baumgardt - Council Member• Mike Morrissey - Community Development• Mike Rebhahn - Church |
|---|---|

Members of the Task Force were selected to represent a variety of private businesses, non-profit groups, schools, and elected officials.

BACKGROUND

Currently, the City funds its stormwater management program through the general budget, which is mainly supported with property tax revenue. Under a utility approach, the City's stormwater management program would be funded through a user fee, or a combination of user fee and tax levy. Fees would be charged to every property in the City with impervious area. The fee would be based on the area of roof, parking lot, or other "impervious surface" on each property within the City. The reason for considering this approach is to tie the amount of funding each property pays to the amount of stormwater generated from each property. Using the fee system, the properties that generate the most stormwater pay the largest fee. Also, under this system, all properties - privately owned, publicly owned, churches, schools, government, etc. - pay a fee. The stormwater utility is no different than a water, electric, or wastewater utility system - all customers pay for the service. The service, in the case of stormwater, is the proper collection, storage, treatment, conveyance, and discharge of stormwater runoff from the City of Wausau.

3. Thus, the total annual stormwater program budget needs are:

| TABLE 1 ESTIMATED STORMWATER MANAGEMENT PROGRAM ANNUAL BUDGET NEEDS | |
|---|--------------------|
| Element | Estimated Costs |
| 1. Engineering/Planning | \$199,400 |
| 2. Inspection/Enforcement | \$26,300 |
| 3. Operations & Maintenance | \$1,087,900 |
| 4. Capital Improvements (current annual debt service) | \$330,600 |
| Current program subtotal: | \$1,644,200 |
| 5. Future Non-Capital Needs ¹ | \$62,000 |
| 6. Future Capital Needs - Flood Management ² | \$464,300 |
| 7. Future Capital Needs - NR 216 Compliance ³ | \$340,500 |
| Future needs subtotal | \$866,800 |
| Total | \$2,511,000 |
| Footnotes: ¹ Estimate for regulatory compliance (fees, staff, other). ² \$3,250,000 over 7 years ³ \$2,724,000 over 8 years. | |

Funding the Stormwater Program With a Utility

1. An analysis of the impervious areas within the entire City of Wausau was conducted to determine what utility rate would be required to support the program budget described above. The rate analysis found:
 - a. An average single-family property has a total impervious area of 2,765 square feet (this includes the roof, driveway, patio, and private sidewalks, but does not include the sidewalk in the street right-of-way or the street itself).
 - b. This value could be used as the measurement of an "Equivalent Runoff Unit" (ERU) and be used to compare the impervious areas of all other properties with that of the average single-family home in the City.
 - c. The total number of ERUs within the entire City of Wausau is estimated in Table 2.

| TABLE 2 UTILITY REVENUE SOURCES BY LAND USE CATEGORY | | | | |
|---|---------------|--------------|---------------|--------------|
| Land Use | Properties | | ERUs | |
| | Number | % | Number | % |
| Residential | | | | |
| Single-family residential | 10,565 | 71 % | 10,565 | 32 % |
| 2-family residential | 1,414 | 10 % | 1,768 | 5 % |
| 3-family residential | 73 | < 1 % | 110 | <1 % |
| Residential Summary | 12,052 | 81 % | 12,442 | 37 % |
| Non-Residential | | | | |
| Commercial | 1,131 | 8 % | 8,432 | 26 % |
| Industrial | 226 | 2 % | 6,710 | 21 % |
| Tax Exempt | 1,371 | 9 % | 5,081 | 16 % |
| Non-Residential Summary | 2,728 | 19 % | 20,223 | 63 % |
| Totals | 14,780 | 100 % | 32,665 | 100 % |

2. To fund the stormwater program through a utility approach, the budget would be distributed based on each property's ERU value. A utility could be set up to support all, or any portion, of the City's stormwater management needs. Table 3 provides examples of ERU rates (\$/ERU/year) that would be needed to support various components of the stormwater program summarized in Table 1.

| TABLE 3 ANNUAL UTILITY RATES TO SUPPORT THE CITY OF WAUSAU STORMWATER PROGRAM | | | |
|--|--|---|---|
| | To Support Current Program Only (\$1,644,200) | To Support Future Needs Only (\$866,800) | To Support Total Program (\$2,511,000) |
| Annual ERU Rate (\$/ERU/year) | \$50.34 | \$26.54 | \$76.87 |
| Monthly ERU Rate (\$/ERU/year) | \$4.19 | \$2.21 | \$6.41 |

3. All stormwater program costs funded through a utility would be removed from the City's general budget, and thus would no longer be supported through property taxes. This means that implementing a utility would reduce the general budget, and *may* reduce property taxes. The impact on property taxes is dependent on changes to other City budgets and revenue sources. Calculations were made for actual properties in Wausau, comparing the stormwater program costs using tax verses utility revenue sources. The property tax calculation was based on the 2005 mill rates. The results of this analysis are shown on Table 4.

Table 4 displays that tax exempt properties (churches, schools, etc.), and most industries, would pay more under a utility fee system than under the property tax system. Other properties, such as single-family homes and some commercial properties (especially in the downtown area), would pay less under a utility fee system than the property tax system.

Table 4 on next page.

**TABLE 4
COMPARISON OF EXAMPLE PROPERTIES - COST TO SUPPORT STORMWATER PROGRAM -
PROPERTY TAX SYSTEM VERSES STORMWATER UTILITY FEE SYSTEM**

| Property | Annual Cost to Support Current Program Only | | | Annual Cost to Support Future Needs Only | | | Annual Cost to Support Total Program | | |
|--------------------------------------|---|----------|-----------------------------|--|----------|-----------------------------|--------------------------------------|----------|-----------------------------|
| | Property Tax | Utility | Utility Impact ¹ | Property Tax | Utility | Utility Impact ¹ | Property Tax | Utility | Utility Impact ¹ |
| Single Family Home ² | \$ 97 | \$ 50 | -\$ 47 | \$ 50 | \$ 27 | -\$ 23 | \$ 148 | \$ 77 | -\$71 |
| Church A | \$ 0 | \$ 701 | \$ 701 | \$ 0 | \$ 369 | \$ 369 | \$ 0 | \$ 1,070 | \$1,070 |
| Church B | \$ 0 | \$ 1,101 | \$ 1,101 | \$ 0 | \$ 81 | \$ 581 | \$ 0 | \$ 1,682 | \$1,682 |
| Middle School | \$ 0 | \$ 6,357 | \$ 6,357 | \$ 0 | \$ 3,351 | \$3,351 | \$ 0 | \$ 9,708 | \$9,708 |
| Elementary School | \$ 0 | \$ 1,301 | \$ 1,301 | \$ 0 | \$ 686 | \$ 686 | \$ 0 | \$ 1,987 | \$1,987 |
| Industry (west side industrial park) | \$ 211 | \$ 335 | \$ 124 | \$ 110 | \$ 177 | \$ 67 | \$ 320 | \$ 512 | \$192 |
| Bank (downtown) | \$ 5,433 | \$ 851 | \$(4,582) | \$ 2,827 | \$ 449 | \$(2,378) | \$ 8,261 | \$ 1,299 | -\$6,962 |
| Store (downtown) | \$ 337 | \$ 145 | \$(192) | \$ 175 | \$ 77 | \$(98) | \$ 513 | \$ 222 | -\$291 |
| "Big Box" Commercial | \$ 4,118 | \$ 5,029 | \$ 911 | \$ 2,143 | \$ 2,651 | \$ 508 | \$ 6,261 | \$ 7,680 | \$1,419 |
| Department Store (downtown) | \$ 4,117 | \$ 1,625 | \$(2,492) | \$ 2,142 | \$ 857 | \$(1,285) | \$ 6,259 | \$ 2,482 | -\$3,777 |
| Large Manufacturing Industry | \$ 6,668 | \$19,005 | \$12,337 | \$ 3,470 | \$10,019 | \$ 6,549 | \$10,137 | \$29,025 | \$18,888 |

Footnotes:

¹ If "Utility Impact" is a negative amount, then a utility fee would be less than the stormwater-related portion of the current property tax costs to that property.

² Average assessed value (\$125,000).

4. If a stormwater utility were established, a system would be implemented to allow reductions in stormwater fees on properties that built and maintained stormwater management controls. Reduced fees would also apply to properties draining directly to the Wisconsin River or the Rib River.

CONCLUSIONS, RECOMMENDATIONS, AND NEXT STEPS

1. The Stormwater Utility Task Force was formed to investigate the concept of a stormwater utility for the City of Wausau. This summary memo and Stormwater Utility

Study are being forwarded to the Capital Improvement and Street Maintenance Committee (CISM) and Finance Committee for their consideration.

2. The stormwater utility fee system is a fair method of allocating costs to **all** the City's properties based on the amount of runoff generated by each property.
3. A stormwater utility fee system will **cost some properties more** than under the current (property tax) system of supporting the City's stormwater services. Properties that will pay more money under the utility system include tax exempt properties, most industrial properties, and larger commercial properties.
4. A stormwater utility fee system will **cost less for some properties** than under the current (property tax) system. Properties that will pay less money under the utility system include 1- and 2-family residential homes.
5. If the City of Wausau decides to implement a stormwater utility, the following steps will need to be taken.
 - a. Adoption of an ordinance establishing a stormwater utility for the City of Wausau by the City Council. The ordinance will define policies, procedures, and rates for the utility.
 - b. Development of a credit policy to define how properties may become eligible for credits to the utility fee.
 - c. Development of a stormwater utility customer billing database.
 - d. Implementation of an information/education program to inform the citizens of the City about the utility.
 - e. Implementation of the billing process.

The above steps could be accomplished by Spring of 2006.

It is imperative that the CISM and Finance Committees formulate a recommendation to the Common Council regarding the potential formation of a Stormwater Utility. If a decision is not made at this time, it needs to be understood that the City may lose future grant money to continue this process.

The Stormwater Utility as noted in this summary could be jointly funded by property tax dollars and the special fee, and staff recommends the committees consider the joint funding mechanism. Staff will be present at the joint meeting to answer questions and provide future direction as needed.

cc: Remaining Council members
Mayor Tipple
Stormwater Utility Task Force members

400 BLOCK SPECIAL ACTIVITY FUND

On September 23, 2014, the Finance Committee directed staff to establish a special activity fund as a cost center for the 400 Block. That direction meant that all the revenue and expense accounts currently associated with the 400 Block would be transferred from their current location in the city chart of accounts to the new fund.

This becomes the starting point for planning for the 400 Block. Revenues should consist of various fees for using the block plus a general fund subsidy. Expense accounts will be mostly drawn from the Parks & Recreation Department budget.

The next question to be asked is how can we expand revenue. Changes in the fee structure or engagement of corporate sponsors could add to revenue and reduce the general fund subsidy.

Other questions might include whether crowd control services incurred by the Police Department and Fire Department for 400 Block events should be billed to this cost center.

Again, creating a special activity fund for the 400 Block is only the beginning of the process. The Finance Committee and the Common Council will have to arrive at a self-standing, balanced 2015 budget for this fund.

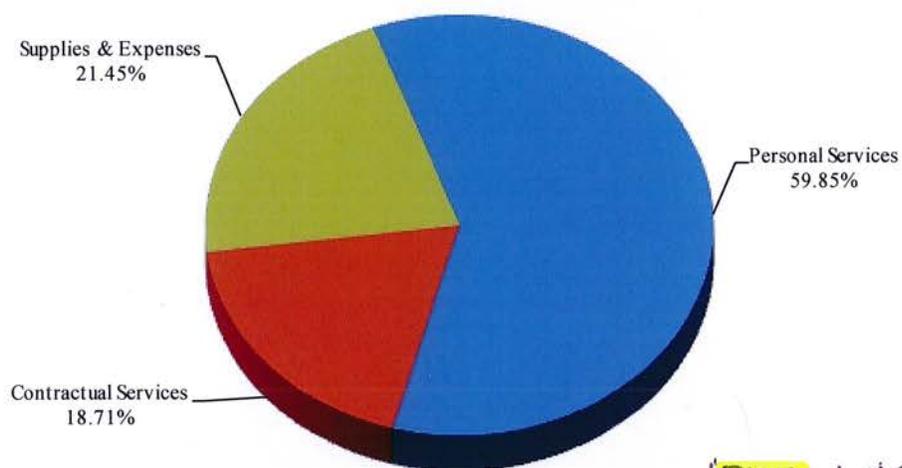
Prepared by: Keene Winters
October 8, 2014

400 BLOCK FUND

MISSION:

This fund accounts for the financial transactions related to maintenance and operations of the 400 block. Funding of these activities includes transfers in from the room tax fund, donations and rental fees.

BUDGET:



PRF
2015
PROPOSAL

MAYOR

| BUDGET SUMMARY | | | | | | | | |
|-----------------------------|--------|-----------|----------------|-----------------|------------------|-----------------|--------------------|-----------|
| | 2012 | 2013 | 2014 | | | 2015 | | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Baseline Budget | Department Request | Adopted |
| Personal Services | | 23,357 | | | | 24,758 | \$ 50,100 | \$ 50,100 |
| Contractual Services | | | | | | | 15,660 | 15,660 |
| Supplies & Expenses | | 9,682 | | | | 10,263 | 17,959 | 17,959 |
| Total Expenses | \$ - | \$ 33,039 | \$ - | \$ - | \$ - | \$ 35,021 | \$ 83,719 | \$ 83,719 |
| Public Charges for Services | | 1,980 | | | | 3,000 | \$ 3,000 | \$ 3,000 |
| Transfers From Other Funds | | | | | | 32,021 | 80,719 | 80,719 |
| Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 35,021 | \$ 83,719 | \$ 83,719 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This fund accumulates costs associated with the maintenance and operation of the 400 block. Prior to 2015 these activities were included within the Parks Department Budget. Below is a two year review of actual costs.

400 BLOCK FUND

| | 2013 | | | 2012 | | |
|--------------------------|-------------------------|---------|-----------------|--------|---------|-----------------|
| | Total | Payroll | Vendor Payments | Total | Payroll | Vendor Payments |
| Construction | 5.E 3,536 | - | 3,536 | 4,390 | 625 | 3,765 |
| General Maintenance | 6.8% 24.8% 41,493 | 15,214 | 25,356 | 32,171 | 26,494 | 5,677 |
| Outdoor Ice | 11,398 | 11,132 | 266 | 8,049 | 8,146 | (96) |
| Mowing | 1,825 | 1,825 | - | 1,292 | 1,292 | |
| Planning and Development | 66 | 66 | | 759 | 759 | |
| Park Rentals | 6,905 | 6,905 | | 2,705 | 2,955 | (250) |
| Snow Removal | 498 | 498 | - | 152 | 152 | |
| Special Events | 1,238 | 1,238 | (1,980) | 5,855 | 5,726 | 129 |
| General Tree Maintenance | - | - | - | 60 | 60 | |
| Tree Planting | - | - | - | 221 | 46 | 175 |
| Tree Removal | - | - | - | 32 | 32 | |
| Tree Trimming | 232 | 232 | - | 170 | 170 | |
| Fountain | 15,660 | | 15,660 | 28,518 | | 28,518 |
| Total | 33,037 80,871 | 47,252 | 33,620 | 84,374 | 46,457 | 37,917 |

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|----------|--|---------|
| | | DOLLAR | PERCENT |
| 2015 | \$83,719 | \$83,719 | |
| 2014 | New fund | | |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|----------|--|---------|
| | | DOLLAR | PERCENT |
| 2015 | \$83,719 | \$83,719 | |
| 2014 | New fund | | |

CITY OF WAUSAU – PARK AND RECREATION COMMITTEE MEETING MINUTES

Date/Time: September 2nd, 2014 at 5:15pm Location: City Hall (407 Grant Street) – Board Room
Members Present: Gary Gisselman, Robert Mielke, David Nutting, Tom Neal, David Oberbeck (c),
Others Present: William Duncanson–Director, Peter Knotek-Assistant Director, Karyn Powers-Recreation Superintendent, Maryanne Groat-Finance Director

In accordance with Chapter 19, Wisc. Statutes, notice of this meeting was posted and sent to the Daily Herald in the proper manner. It was noted that there was a quorum present and the meeting was called to order by Chairperson Oberbeck at 5:15pm. No public comments.

Approval of Minutes – **Motion** by Mielke, second by Gisselman to approve the Park and Recreation Committee August 5th, 2014 draft minutes. Motion **carried** by voice vote. Vote reflected as 5-0.

Summer Programs – Report on Summer Recreation Programs – Powers reported that there were two British soccer camps, three dog gone pool parties, eight weeks of morning and after playgrounds at four locations, nine weeks of morning and afternoon tennis camps, three sessions of evening family tennis lessons, three sessions of swim lessons, nine weeks of open swim at Schulenburg Pool and ten weeks of open swim at Memorial Pool held this summer. By partnering with other organizations the department held a Splash Into Safety Day, a free swim day, a free swim week and provided financial assistance for swimming lessons. The department continued its partnership with the Wausau School District to provide summer playground opportunities at Riverview and Jefferson elementary schools for their Monday through Thursday summer school. The department also provided employment and recreational leadership opportunities for more than 35 people. Powers gave attendance numbers for the programs. Questions were answered.

Fee Directive – Discussion and Possible Action on Revising Park and Recreation Fees – A fee schedule had been previously distributed. The majority of fee changes are for building rentals where labor and material cost increases of about 3% are reflected. Administrative fee increases reflect both labor cost and time increases. New fees include administrative fees for replacing annual boat launch passes and selling units of tickets at a discounted price for Sylvan Hill tubing. Duncanson said that pool fees were left the same but an improved Kaiser Pool will be open next summer. There will be increased costs because more staff will be necessary to run the pool. He questioned if a higher daily fee should be charged at Kaiser or if the fees should be kept the same during the time that all the pools are being reconstructed. Staff does recommend leaving the season pass price the same which is good at all of the pools. Powers said that both Weston and Rothschild charge \$4.00 daily pool fees but that Rothschild had more discounted price breaks. She said something to recognize is that the numbers at the two pools did not go up by significant amount over Kaiser. A lot of Kaiser Pool swimmers did not go anywhere. She did not feel daily pool fees should increase by a big amount. Gisselman would like the pool to be used as much as possible and did not want the fees raised too high either. He would rather look at it after all the pools are remodeled. Powers mentioned that there is a financial assistance program which is mainly used for reduced family or individual season pool passes. Neal felt they could strike a balance by not pricing fees too high but having reasonable increases for logistics, manpower and to manage the flow. Oberbeck felt as a new pool is redone it makes sense to bring up the cost to reflect the additional staffing and that should be expected as the other pools are redone. Nutting was interested in seeing a proposed breakdown of the increases including any discounted price breaks and he could understand a reasonable increase. Duncanson asked if Committee could approve the fee schedule as presented with the exception of the daily swim fees and next month staff will bring in numbers differentiating between Kaiser and Memorial Pools for this next year. Oberbeck questioned how a dollar increase would reflect for the additional staff. Neal felt any proposed increases should show what percentage operating cost is being seen. Powers noted that with increased attendance more concessions will be sold and that will also help offset expense. **Motion** by Neal, second by Mielke to accept the fee schedule as presented except for the daily swim fee and to look at that number next month. Motion **carried** by voice vote. Vote reflected as 5-0.

Aquatic Facility Project – Status Report on the Reconstruction of the City Aquatic Facilities – Knotek said that the general construction and the pool slides contracts were awarded to Altmann Construction for \$1,786,000. The

contract for the construction of the Kaiser Pool and associated plumbing went to Badger Pools for \$934,900. Demolition and site grading will be finished by the end of this month. The pool mechanical room and pump pit will be finished by the end of October. Substantial completion needs to be done by June 20, 2015 and final completion by July 1, 2015. Knotek discussed some of the staging options for the remaining two pools. He said the thought now is maybe there is a better way to get the other two pools done without have them both down at the one time. He said that staff is still trying to coming up with the best staging scenario for the remaining pools to get the best funding possible.

400 Block Fees – Discussion and Possible Action on Revising the 400 Block Fee Policy – Neal said he had talked to Jacobson about becoming a member of the board of Wausau Events. There may be situations where he has to abstain from voting. Some members thought he would have to abstain from discussion as well as voting. Duncanson noted that Groat was on Wausau Events as well. Duncanson said when the 400 Block was designed and improved the thought was that the uses there would be a revenue stream that would help offset costs. He wanted to make Committee aware of the process for collecting fees and how it's working. The City has an events policy in place that lists fees and regulations no matter where they occur. A 400 Block policy and reservation form with fees was developed. A resolution in 2012 resolved that the revised 400 Block fees be implemented and assessed to individual events in accordance with the City services and equipment usage fee determination schedule but organizations currently exempt on the matrix schedule remain exempt. Organizations receiving direct City funding, along with the Christmas, Labor Day, Memorial Day, and United Way parades are exempt from rental fees and are eligible for in-kind services up to \$5,000 per event. This applies to certain types of events like free events of wide interest and admission events that are open to the general public sponsored and/or organized by a not-for-profit group, club or community group. The second resolution in 2012 reinforced that the rental fees apply to all events that are not exempt.

Before events are held they are reviewed by supporting City departments who are supposed to estimate what their costs will be. After the event, it is the supporting department's responsibility to notify the Clerk's Office of what their actual costs were which the Park Department does. If all of the combined costs are over \$5,000 that amount is charged to the event sponsor. Unfortunately not all the departments turn in costs. Because of this Duncanson doesn't know if anyone is being charged. Over the last number of years some of the events that the Park Department has collected fees from have gone under the umbrella of Wausau Events and now pay nothing. So far this year the Park Department has collected \$2,500 in revenues. Oberbeck has felt that the fees that were associated with the 400 Block should be charged but others had said it wasn't fair to charge back to organizations that were receiving funds from the City. Duncanson said there are great things going on the 400 Block that benefit the City in many ways. The main thing with the set-up is when Wausau supported an event it didn't want to give them money and then take it back, however the effect of the process and how it is working is that the cost of supporting these events is taking away from park and recreation programs and facilities and the ability to provide those services is being impacted. The City has to decide what services it wants to provide and how they want to do it. If the Committee and Council decide to stay as they are then they need to recognize that park and recreation services will continue to be diminished and that has to be accepted.

Oberbeck questioned if there was a budget established for these types of events or were they just coming out of the department budgets. Groat said it's coming out of the department budgets for the in-kind services. Oberbeck felt a budget should be established so they know what is being expended on the Block and then it could be adjusted. Right now events could be added that would impact the budget and there is no money there. He believes room tax dollars should be paid accordingly to each type of organization but when those monies are used up it should also come back for their events to pay for services that are being provided from the City so they can establish and work within their budget. He recommends a budget be established within the park and recreation budget that allocates funding for this and if it goes over then it goes back for budget modification for additional dollars rather than just a tab basically. Gisselman questioned if private events are matching their expenses for putting on the events. Duncanson said fees are being collected but those are small. It covers direct costs but not everything. Groat said it was really two things, one is the work that City staff do to facilitate the event. That is the \$5,000 maximum that the City will allow workers to assist with. Then there is the fee to have an event at the 400 Block or in a park. Right now in the current policy someone who receives room tax dollars is exempt from having to pay either. They don't have to pay to rent the 400

Block nor do they have to pay the fees of City staff helping as long as it's under that \$5,000 threshold. The easy thing to do initially would be not to exempt anyone from paying the 400 Block fees. Knotek said but still maintain in-kind for other city services. Oberbeck felt an organization should say what type of services they need and the cost associated with that and then the City should decide whether to support it or not. Mielke asked if Duncanson had department costs for the "Rock the Block" or the "Komen for the Cure" events. Duncanson said he could get those. Oberbeck said those numbers should supplement the budget otherwise its taking away from the normal budget. Duncanson said there is a lot of value to what is happening on the Block and use should not be discouraged. He doesn't know an equitable way to do it but what he would like is to not have to keep on absorbing increasing costs annually. Oberbeck said it may be moving money into the park department or having an accounting system where room tax dollars are given but services used are paid back and the City can also become a sponsor of these events but that is room tax dollars also. Other sponsorships could be looked for as well. Nutting said the concerts are already sponsored by Marshfield Clinic. Oberbeck questioned if that went to Wausau Events or towards the event. Knotek said it pays for the band. Nutting said this discussion has occurred before and the pools are not here to make money and that is true of the parks in general. They have to be sure that the Parks Department has the money to maintain this amenity for the quality of life that is put out to the area. Oberbeck said unfortunately we aren't using the room tax dollars to pay for the expenses of the Block it's going to Wausau Events. Groat said that the room tax fund does give the general fund \$180,000 a year to offset expenses. Oberbeck said the parks budget hasn't changed and other parks are being neglected at the rate of \$65,000. Duncanson said the department was able to hit the targeted budget at zero percent increase by reducing maintenance. In the supplemental budget \$20,000 was requested to cover water costs. He also asked for \$35,000 to cover 400 Block costs. He also has supplemental items looking at new costs coming on with more segments of Rivers Edge Trail and the east riverfront redevelopment area. The department cannot absorb more work. Either a decision is made that parks aren't maintained at the same level or it is going to cost more money. Mielke said he knows the City is trying to provide services to everyone but its simple economics that they can't afford it. Neal questioned if the department could request a contingency line in its budget. Groat said departments used to have contingency within their budget but then there was criticism from some aldermen when the money wasn't spent. Duncanson said at this time he is requesting supplemental monies at the budget meetings.

Motion by Gisselman, second by Mielke that everyone pays the appropriate fee established by the policy for the 400 Block whether it's City sponsored event or not. Amendment by Oberbeck to also add in the costs as far as the \$5,000 into a budgeted amount and that's not an increase to budget but a real cost that should be adjusted as a budget modification to 2015 towards the Park and Recreation to accommodate the numbers they have. Groat said that the Department of Public Works is the heavy lifter of a lot of events not the parks so would they really want it in the parks budget. Oberbeck said the correct amount should be appropriated to the budget, it's just being absorbed right now and the final budget should be adjusted to accommodate the costs of the 400 Block. Groat said that more of the most expensive events for City staff time don't happen on the 400 Block. Two of the most expensive events are the Blues Fest and the Balloon Rally which are held elsewhere. Oberbeck withdrew his amendment. He restated that the motion is that all entities pay the fee and the exemption is removed. The fee is established by the fee policy. If more is needed they would ask the City in their request in their room tax for additional funding and if the City says it's appropriate they could do it at that point. Motion **carried** by vote with Neal abstaining, Oberbeck, Mielke and Gisselman voting yes, Nutting voting no.

Nuisance Geese Discussion and Possible Action on Reducing the Negative Impacts of Geese on Public and Private Property – Duncanson said resident giant Canada geese live in urban environments, have no predators, high survival rates of their broods, and explosive population growth potential. Communities have problems because the geese eat continually, damage grass, defecate profusely leaving areas degraded and unusable. In 2007 staff initially looked at a management activity but determined not to have one. The federal government will do round-ups with communities paying the cost. The estimated cost is \$5,000 to significantly reduce the population. Duncanson suggests that Wausau in conjunction with Marathon County go into a joint effort to reduce the goose population so he requests a supplemental request to the 2015 budget of \$2,500. He said the federal government has steps the community must go through. They first want communities to try different treatment and environmental management methods. Duncanson described some of the different techniques that can be used to control them but basically it is just moving the problem. In a round-up, a public meeting is held which APHIS would conduct. The community would have to try and make an effort of removing nests or destroying eggs which is very labor intensive. The round-up would take

place in June when the geese are molting and flightless. APHIS would herd them into pens, put them in cages take them to facility where they are asphyxiated. There are two options for the carcasses. One is for food pantries where testing costs are involved and \$10 per goose for processing. The other option is for animal use facilities such as zoos which involve lesser testing costs and no processing fees. Duncanson said that many communities around the State have had round-ups. The estimated costs are for the food pantry option. **Motion** by Mielke, second by Nutting to add on the supplemental budget request to the 2015 budget of \$2,500 for a goose round-up.

Athletic Neighborhood Park – Discussion and Possible Action on Dedicating Athletic Neighborhood Park - Committee set the date of Friday, September 19th at 5:00pm for having a dedication of the park. A plaque of all the donors that made the project possible will be unveiled.

Project Update

Athletic Park Perimeter Wall Repair – The project includes tuck pointing, damaged wall cap replacement and minor foundation repair. It will go out to bid August 30 and bids are due on September 16.

Athletic Neighborhood Park Playground Netting – Staff is awaiting revised design from Becher-Hoppe Associates

Future Agenda Items – budget, dog park, street tree standards, Brockmeyer Park

Next Regular Meeting – Tuesday, October 7th, 2014 at 5:15pm (possibly a tour of the Eau Claire River Conservancy followed by the meeting at the Curling Club or City Airport.

Adjourn - Motion by Mielke, second by Gisselman to adjourn the meeting at 7:10pm. Motion **carried** by voice vote. Vote reflected as 5-0.

DRAFT
CITY OF WAUSAU – PARK AND RECREATION COMMITTEE MEETING MINUTES

Date/Time: October 6th, 2014 at 5:30pm Location: Wausau Downtown Airport
Members Present: Gary Gisselman, Robert Mielke, David Nutting, Tom Neal, David Oberbeck (c),
Others Present: William Duncanson–Director, Rick LaFrombois – City Pages, Nora Hertel – Wausau Daily Herald

In accordance with Chapter 19, Wisc. Statutes, notice of this meeting was posted and sent to the Daily Herald in the proper manner. It was noted that there was a quorum present and the meeting was called to order by Chairperson Oberbeck at 5:30pm. No public comments.

Approval of Minutes – **Motion** by Mielke, second by Nutting to approve the Park and Recreation Committee September 2nd, 2014 draft minutes. Motion **carried** by voice vote. Vote reflected as 4-0.

2015 Budget – Discussion and Possible Action on the Following:

B. Process for Funding 400 Block Expenditures

Duncanson said that last month this Committee recommended that existing waivers for 400 Block rental fees be done away with. However, the waiver for groups that get City funding for in-kind services was not going to be touched. Finance Committee had the impression that all fees were going up when this wasn't the case. The only change this Committee recommended was that groups that had a waiver on rental fees no longer had a waiver. Oberbeck said at Finance Committee the fees did not get passed as far as increasing. What got passed was to take the 400 Block out of the park and recreation budget. To move this into a separate fund where they can track costs for all departments and his understanding is the park and recreation department would bill that fund and it would no longer be in their budget. Duncanson said he recently received additional information on how the Mayors budget is being put together and it's not quite what Oberbeck believes the Finance Committee intended. He distributed a 400 Block Fund sheet. He said the most important point is the cost of operating the 400 Block including subsidizing special events has been taken out of existing park and recreational funds and no additional funds have been added in the budget for that. This is the budget that Finance Director and Mayor will likely be providing to Council. He said based on our department cost accounting system the different 400 Block expenditure areas were identified for 2012 and 2013. For 2012 the total 400 Block costs were \$84,374 and 2013 were \$80,871. Duncanson discussed the costs broken down into different categories. He said it ends up with total anticipated expense for 2015 of \$83,719.00. Looking on the revenue side of public charges for services and transfers from other funds is \$83,719.00. Essentially they are taking every dollar from the parks and recreation budget we expended on the 400 Block and putting it into the 400 Block Fund. Basically this codifies that 100% of funding for the Block comes out of existing park and recreation funding whether its maintenance our special event related. Oberbeck said that wasn't what Finance approved. Duncanson discussed the maintenance and labor needed for special events. He said the department estimated 60% of the general maintenance reporting category costs are event related. Out of the total annual expenditure of \$80,871 our estimate is \$33, 039 is event related. He suggests if the 400 Block Fund is set up it be set up based on special events costs and \$33,039 is appropriate. The Parks, Recreation, and Forestry Department requested around that amount in our 2015 supplemental budget request a month ago. Based on the discussion this Committee had that that would come from someplace else other than the parks budget. Nutting said what you have seen in preparation was costs for this 400 Block budget were suggested to be pulled out of your existing budget and moved over there but was there any increase historically into your budget for 400 Block costs previously? Duncanson said no. Nutting said so they are taking money out that you are currently using and moving funds you were using previously before the 400 Block was created. Duncanson said yes it is coming out of funds that we have used in the past in other parks and other recreation programs in the City so we have had to diminish those to maintain the 400 Block and also to subsidize special events. Nutting said that is not what we wanted. Oberbeck said that at the Finance meeting people objected to being charged fees, similar to prior years. A second discussion was to establish a separate fund and even discussion that it's not a park but a special event type center in downtown that has that purpose. All departments should be keeping track of time associated with special events and that is not happening so it just gets buried in the budget. Our discussion was that other parks be maintained at the level they were. At Finance deleting the fee waiver was voted down. There was discussion on the 400 Block budget and it was to be researched and brought back. He was surprised the Finance Department came back and asked for dollars out of the parks and recreation budget because that was not discussed. Duncanson said if we were to give all of our budgeted dollars for 400 Block back to the City that would be easy because that would be zero. There never have been any dollars budgeted for the

400 Block. Oberbeck questioned if the 400 Block Fund assumes parks, recreation and forestry is giving back \$83,000 to the general fund, where is this new money coming from? Duncanson said if this happens the way its proposed then what would happen to our department budget is we would have to create new revenue lines equal to the 400 Block Fund to bill it back as the year goes on. Oberbeck said the mission statement says it will be transferred in from room tax dollars, donations and rental funds. It will not be coming from Park and Recreation as well as donations and looking for sponsors. Duncanson said when he talked to Groat last Friday her impression was that it was going to be coming from the parks and recreation budget. So that needs to be verified. His sense is the basic park maintenance doesn't need to be moved out of the parks and recreation budget. Oberbeck said it still has to come back to Finance Committee as far as what the recommendations are. He assumes that entire dollar amount is coming from room tax, donations and rental fees. Gisselman said the Finance Committee would have to reaffirm its position. Oberbeck said and based on the Finance Committee recommendation that it become a separate fund separate from park and recreation and reaffirm that. Nutting agreed to reaffirm that it's not an actual removal from the parks and recreation budget which clearly was never set up to maintain the 400 Block but is now. Oberbeck said it was the direction and action of this Committee to move it forward to remove the obligation of the Park and Recreation Committee to provide funding for the 400 Block. It's a separate fund with new funds because there was never any funding for that in the Parks, Recreation and Forestry budget. Duncanson said and it was recommended to have the waiver on rental fees only cease to exist. There was no fee increase. Oberbeck said the existing fees would apply to the users. Because we saw with Wausau Events the umbrella had grown to include a lot of different people that would not normally fall under that umbrella so that nobody was paying fees and there was no revenue. Duncanson said that part of the reason he suggests the 400 Block fund only cover special event costs is that the parks department isn't the only department that provides services there. Others like DPW, Police, etc. also do a lot and their concerns need to be reflected in this budget also. It shouldn't just be the parks budget; it should be a special events budget that actually reflects the costs of the City supporting special events that helps keep all of the contributing departments whole. That was his overall philosophy in trying to take out the routine maintenance costs like mowing grass, maintaining the trees, safety items at the level of day to day park operation but not the additional over and above costs generated by events. Oberbeck said the City should get a handle on costs associated with the 400 Block because there will be maintenance costs as it ages and the funding should be built and planned for rather than as a large capital expense. Gisselman agreed that the City needs to know how much the events and everything going on the 400 Block are costing the City and this is one way of doing it. Oberbeck said and if it costs \$100,000 to run it that's what the costs are but plan for it and have it in your budget. Gisselman agreed and said to let the people know what it's costing. Oberbeck said because park and recreation facilities aren't always going to make money because they are there as quality of life but the costs have to be acknowledged and not hidden. Duncanson said there are businesses that would like to locate in downtown Wausau but there are not enough vacant spaces or the right sizes spaces for them to come in. A part of the reason is because it's a successful downtown and the 400 Block is a big piece of that. There is nothing wrong with the City putting money into the 400 Block and events because there is a tremendous payoff for the community. But it is wrong if the City can't identify what those costs are and also doesn't identify the benefits in personal property taxes, real estate taxes and general flow of business. Oberbeck said when people live around parks and green spaces the property taxes go up and it more desirable to be in that location. The property values around the 400 Block should be going up. It does affect the value of downtown and that is important. Duncanson said when he has a backlog in maintenance projects in neighborhood parks and the department is putting more and more money into the 400 Block. That doesn't work. If he is told that's the policy, fine. Nutting said that is not what we wish the policy to be. Duncanson said but it is sort of a defacto policy just as things have kind of developed. Gisselman thought the policy should go to City Council. Oberbeck said this Committee should be part of the discussion and it goes through Finance and Council. Duncanson said we are dealing with success. Oberbeck said this could be sent to council as a matter of policy that it should be a separate fund in which different departments can bill against for their expenditures for special events. Nutting questioned if it was clear that the costs to maintain special events will come from room tax dollars. Oberbeck said that Duncanson was under the impression that funds are being moved from parks, recreation and forestry funding to create the 400 Block Fund and that is not what Committee wants. Duncanson said his impression is that based on our 400 Block cost allocation our budget is being reduced by that amount at this time. And they show up in the 400 Block Fund so we can apply for reimbursement. His impression was to find direct funding for special events and take that burden off our department which this doesn't do at all. Oberbeck said discussion at Finance Committee was that everything associated with 400 Block including mowing should be out of a separate 400 Block Fund so that it stands by itself because the question came up if it was truly a park. Gisselman asked that they put a common understanding of what policy would be and move it to Finance Committee. Coming from this is larger policy issue than funding.

Gisselman felt Duncanson and Oberbeck should have a prepared statement of what the Park and Recreation Committees stand is because Duncanson has a concern that regular maintenance will happen no matter what and that will be charged to the Parks, Recreation and Forestry Department but for other special events the City should know what the revenues and expenses are for that. Duncanson felt the simplest way to say it would be in creating the 400 Block Fund that funding for special events should not be taken away from the existing parks and recreation budget. Oberbeck added or any expenses relating to special events will come from the 400 Block Fund and be reimbursed to park and recreation. Duncanson said but that's in addition, we have to talk about where that money is going to come from originally that's his concern. Oberbeck said you don't do anything on the 400 Block and if you do something on the 400 Block you get reimbursed for that. That was the intent of the Finance Committee when they established that separate fund. That Parks, Recreation and Forestry is no longer financially responsible for the 400 Block. Anything that any department would do associated with that would get reimbursed from this fund. Duncanson asked where the money is coming from to create this fund. Oberbeck said in the mission statement it says from the room tax fund, donations and rental fees. Or sponsorships or foundations that would contribute to that fund to supplement the budget to do what is needed on the 400 Block. Duncanson wondered if they should wait until the Mayor submits his entire budget and look at line items to see if the parks budget has gone down by the same amount that the 400 Block has gone up. Gisselman wanted a clearer picture and the policy set before proceeding with the budget. Oberbeck said that would be clarified at the next Finance Committee meeting. That the Park and Recreation Committee would like clarification from the Finance Committee. Nutting said that it's our intent that we not have previously used funds for maintenance of this Block to continue to be coming from the current park and recreation budget but that new funds be established guaranteed to fund existing maintenance. Oberbeck said he would ask as Park and Recreation Committee Chair that a presentation of the 400 Block Fund be given at Finance Committee.

Gisselman left at 6:30pm.

Neal arrived at 6:50pm



Department of Community Development
Community Development Authority

Ann Werth, Director

TO: FINANCE COMMITTEE MEMBERS
FROM: ANN WERTH
DATE: OCTOBER 8, 2014
SUBJECT: CITY OWNED PROPERTIES

Background:

Alderman Oberbeck requested a list of properties that was purchased by the City of Wausau over the past ten year.

The City acquires properties for various reasons – including, but not limited to, street reconstruction/expansion/right of ways, blight elimination, industrial manufacturing, on-going residential programs (new construction/rehabilitation), etc. The City has also accepted donated properties from individuals, lenders, and business owners.

Attached are lists of City-owned properties, their acquisition dates, funding sources, and current status.

The City Assessor's office has recently provided us with a report of all the properties that are owned by the City of Wausau, including parks, airport and right of ways. We are currently comparing that report to the information that we received from other departments to see if anything was missed.



Bridge - Short St. Redevelopment Area

| | Property Address | Purchase Price | Year Purchased | Funding Source | Date Sold |
|----|-------------------------|-----------------------|-----------------------|-----------------------|------------------|
| 1 | 1211 N. 3rd St | \$47,800.00 | 2004 | Alexander Fd | |
| 2 | 1210 N. 3rd St | \$57,000.00 | 2005 | Alexander Fd | |
| 3 | 1213 N. 3rd St | \$35,900.00 | 2005 | Alexander Fd | |
| 4 | 1219 N. 3rd St | \$35,900.00 | 2005 | Alexander Fd | |
| 5 | 1304 N. 3rd St | \$50,000.00 | 2005 | Alexander Fd | |
| 6 | 1308 N. 3rd St | \$62,000.00 | 2005 | Alexander Fd | |
| 7 | 1206 N. 4th St | \$27,000.00 | 2005 | Comm. Dev. | |
| 8 | 209 Bridge St | \$177,000.00 | 2006 | TIF | |
| 9 | 1514 N. 3rd St | \$177,000.00 | 2006 | TIF | |
| 10 | 1214 N. 3rd St | \$77,000.00 | 2008 | Alexander Fd | |
| 11 | 2102 N. 2nd St | \$0.00 | 2008 | CDA | |
| 12 | 201 Bridge St | \$187,100.00 | 2010 | TIF | |
| 13 | 1316 N. 2nd St | \$70,000.00 | 2010 | TIF | |
| 14 | 1501 N. 2nd St | \$187,100.00 | 2010 | TIF | |
| 15 | 1502 N. 2nd St | \$67,600.00 | 2010 | TIF | |
| 16 | 1505 N. 2nd St | \$187,100.00 | 2010 | TIF | |
| 17 | 1508 N. 2nd St | \$64,100.00 | 2010 | TIF | |
| 18 | 1509 N. 2nd St | \$187,100.00 | 2010 | TIF | |
| 19 | 1510 N. 2nd St | \$64,100.00 | 2010 | TIF | |
| 20 | 102 Short St | \$45,000.00 | 2010 | TIF | |
| 21 | 1202/1204 N. 3rd St | \$36,300.00 | 2011 | TIF | |
| 22 | 814 N. 1st St | \$2,600,000.00 | 2011 | TIF | |
| 23 | 920 N. 1st St | \$2,600,000.00 | 2011 | TIF | |
| 24 | 1000 N. 1st St | \$2,600,000.00 | 2011 | TIF | |
| 25 | 1202 N. 1st St | \$2,600,000.00 | 2011 | TIF | |
| 26 | 1212 N. 1st St | \$2,600,000.00 | 2011 | TIF | |
| 27 | 201 Short St | \$60,000.00 | 2011 | TIF | |
| 28 | 205 Short St | \$62,500.00 | 2011 | TIF | |
| 29 | 1305 N. 2nd St | \$56,000.00 | 2012 | BG/TIF | |
| 30 | 1309 N. 2nd St | \$61,000.00 | 2012 | BG/TIF | |
| 31 | 1315 N. 2nd St | \$24,500.00 | 2012 | TIF | |
| 32 | 912 N. 1st St | \$71,000.00 | 2012 | TIF | |
| 33 | 1418 N. 1st St (Savo) | \$237,000.00 | 2012 | Alexander Fd | |
| 34 | 206 Short St | \$32,000.00 | 2012 | TIF | |
| 35 | 101-103 Short St | \$77,500.00 | 2013 | Foreclosure | |
| 36 | 1306 N. 1st St | \$43,700.00 | 2014 | TIF | |
| 37 | 1201 N. 2nd St | \$45,000.00 | 2014 | TIF | |

Blight/Residential Redevelopment

| | Property Address | Purchase Price | Year Purchased | Funding Source | Date Sold |
|----|-------------------------|-----------------------|-----------------------|-----------------------|------------------|
| 50 | 1019 W. Bridge St | \$18,000.00 | 2009 | Comm. Dev | |
| 52 | 725 & 727 Jefferson St | \$30,000.00 | 2010 | Comm. Dev | |
| 54 | 1427-1439 N.12th Ave | \$135,575.00 | 2012 | Marathon Cty. Loan | |
| 55 | 703 Grand Ave | \$45,000.00 | 2012 | City Funds | |
| 56 | 722 Jefferson St | \$20,000.00 | 2012 | Comm. Dev | |
| 61 | 205 N. 10th St | \$10,000.00 | 2012 | Comm. Dev | |
| 62 | 710 Jefferson St | \$18,000.00 | 2013 | Comm. Dev | |
| 63 | 906 S. 7th Ave | \$13,900.00 | 2013 | Comm. Dev | |
| 64 | 1215 Prospect Ave | \$0.00 | 2013 | Foreclosure | |
| 65 | 402 Chicago Ave | \$0.00 | 2013 | Donated | |
| 66 | 2408 Gowen St | \$10,000.00 | 2014 | Comm. Dev | |
| 67 | 901 Stark St | \$0.00 | 2014 | Donated | |

Commercial Redevelopment

| | Property Address | Purchase Price | Year Purchased | Funding Source | Date Sold |
|---|-------------------------|-----------------------|-----------------------|-----------------------|------------------|
| 1 | 303-307 S. 2nd Ave | \$5,449.00 | 2007 | CDA | |
| 2 | 1418 N. 1st St (Savo) | \$237,000.00 | 2012 | Alexander Fd. | |
| 3 | 1427-1439 N. 12th Ave | \$135,575.00 | 2012 | Marathon Cty. Loan | |
| 4 | 703 Grand Ave | \$45,000.00 | 2012 | City Funds | |
| 5 | 309 McClellan St | \$0.00 | 2013 | Donated | |
| 6 | 1500 Grand Ave | \$0.00 | 2014 | Donated | |
| 7 | 401 S 1st Ave (L&S) | \$190,000.00 | 2014 | TIF | |

Streets

| | Property Address | Purchase Price | Year Purchased | Funding Source | Date Sold |
|----|-------------------------|-----------------------|-----------------------|------------------------|------------------|
| 1 | 110 E. Thomas St | \$105,000.00 | 2008 | Thomas St. Project | |
| 2 | 138 E. Thomas St | \$105,000.00 | 2008 | Thomas St. Project | |
| 3 | 140 E. Thomas St | \$105,000.00 | 2008 | Thomas St. Project | |
| 4 | 230 E. Thomas St | \$54,900.00 | 2008 | Thomas St. Project | |
| 5 | 109 E. Thomas St | \$82,400.00 | 2009 | Thomas St. Project | |
| 6 | 118 E. Thomas St | \$47,500.00 | 2009 | Thomas St. Project | |
| 7 | 120 E. Thomas St | \$82,800.00 | 2009 | Thomas St. Project | |
| 8 | 814 W. Thomas St | \$32,999.00 | 2010 | Thomas St. Project | |
| 9 | 1047 S. 8th Ave | \$65,000.00 | 2011 | Thomas St. Project | |
| 10 | 1041 S. 10th Ave | \$49,000.00 | 2011 | Thomas St. Project | |
| 11 | 1331 W. Thomas St | \$35,000.00 | 2013 | Thomas St. Project | |
| 12 | 1216-1218 Junction St | \$15,000.00 | 2013 | Brownfield/Curling Way | |

Other Departments

| | Property Address | Purchase Price | Year Purchased | Funding Source | Purpose |
|---|-------------------------|-----------------------|-----------------------|-----------------------|------------------|
| 1 | N 20th Ave. | \$13,170.00 | 2008 | City/Brokaw | Booster Station |
| 2 | 506 Seymour St | \$117,500.00 | 2010 | PD/City | Parking Lot |
| 3 | 503 Grand Ave | \$235,000.00 | 2012 | PD/City | PD Storage |
| 4 | 1524 Cleveland Ave | \$5,800.00 | 2014 | DPW | New Lift Station |

NSP HOUSES

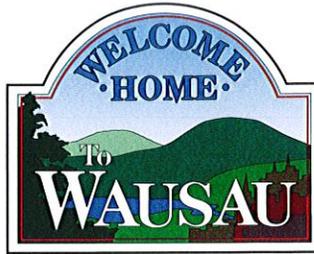
| Address | Purchase Price | Purchase Date | Selling Price | Sold Date | Original Assessed Value | 2013 Assessed Value |
|---------------------------|--------------------|---------------|---------------|------------|--------------------------|--------------------------------|
| 1725 Garfield Ave | \$58,900 | 04/01/2010 | \$100,000 | 06/10/2011 | \$100,400 | \$109,300 |
| 905 S. 10th Ave | \$60,000 | 02/17/2010 | \$118,000 | 06/07/2011 | \$70,000 | \$119,000 |
| 521 Hamilton St | \$42,500 | 03/26/2010 | \$84,900 | 10/26/2011 | \$83,100 | \$107,000 |
| 201 N. 10th Street | \$32,000 | 11/04/2009 | \$140,000 | 10/26/2011 | \$61,200 | \$159,100 |
| 502 Sherman St | \$115,335 | 07/31/2010 | \$100,000 | 11/22/2011 | \$134,900 | \$150,500 |
| 703 Fulton St | \$195,000 | 12/04/2009 | N/A | N/A | \$260,400 | exempt - pays PILOT payment |
| 1212 S. 5th Ave | \$22,500 | 06/08/2010 | \$16,500 | | \$64,400 | \$143,000 |
| 1221 S. 11th Ave | \$35,000 | 06/08/2010 | \$105,000 | 04/15/2014 | \$90,600 | not assessed yet |
| 1406 Madison St | N/A foreclosure | 06/25/2013 | | | \$68,100 | |
| TOTALS | | | | | \$933,100 (\$145,200) | \$787,900 |
| LESS FULTON ST | | | | | \$672,700 | \$678,600 |
| INCREASED TAX BASE | | | | | \$5,900 | |



NTC NEW CONSTRUCTION

| Address | Acquisitor Price | Selling Price | Original Ass'ed Value | 2013 Ass'ed Value |
|-------------------------------|---------------------|------------------|-----------------------------|-------------------------|
| 1744 Plum Drive 2003 | \$24,000 | \$127,000 | \$19,500 | \$185,400 |
| 1303 McClellan Street 2005 | \$10,000 | \$140,000 | \$0 | \$177,200 |
| 502 Sherman Street 2005 | \$15,000 | \$118,000 | \$0 | \$150,500 |
| 830 S. 5th Avenue 2006 | \$15,000 | \$120,000 | \$0 | \$142,600 |
| 504 Sherman Street 2006 | \$15,000 | \$125,000 | \$0 | \$139,700 |
| 506 Sherman Street 2007 | \$15,000 | \$128,000 | \$0 | \$145,700 |
| 514 Bugbee Ave 2007 | \$15,000 | \$147,700 | \$0 | \$173,500 |
| 511 N. 13th Street* 2008 | \$15,000 | \$135,000 | \$46,800 | \$147,300 |
| 1027 S. 5th Avenue* 2009 | \$16,500 | \$135,000 | \$88,100 | \$150,000 |
| 1021 S. 5th Avenue* 2010 | \$20,000 | \$138,000 | \$58,700 | \$142,000 |
| 201 N. 10th Street* 2011 | \$32,000 | \$140,000 | \$61,200 | \$159,100 |
| 1015 S. 5th Ave* 2012 | \$22,500 | \$140,000 | \$54,500 | \$155,100 |
| 545 Evergreen Rd 2012 | \$0 | \$150,000 | \$0 | \$154,700 |
| 1233 S 7th Ave 2013 | \$16,500 | \$135,000 | \$61,700 | \$156,800 |
| 901 Stark Street | N/A | | | |
| TOTALS | | | \$390,500 | \$2,179,600 |
| INCREASED TAX BASE | | | \$1,789,100 | |

* These properties include the purchase and demolition of blighted properties before construction began.



Office of the City Attorney

Anne L. Jacobson
City Attorney

Tara G. Alfonso
Assistant City Attorney

COMMENTS REGARDING APPROVAL OF A NEW GROUND LEASE
AT THE WAUSAU DOWNTOWN AIRPORT
WITH GLENN B. BURT III AND
TERMINATION OF CURRENT GROUND LEASE WITH
RICK COE, MIKE WITZELING, AND WILLIAM HOLM

- Rick Coe, Mike Witzeling, and William Holm ("Lessees") currently have a Ground Lease at the Wausau Downtown Airport dated August 22, 2003, on which an airplane hangar has been constructed for the storage of aircraft and their appurtenances of approximately 48 x 60 feet ("Hangar").
- The Lessees desire to transfer their interest in the Hangar to Glenn B. Burt III ("Proposed Lessee"). Transfer of their interest in the Hangar requires approval by the City of a new Ground Lease with the Proposed Lessee and the termination of the current Ground Lease with the Lessees.
- The Airport Committee, on September 10, 2014, approved the transfer of the Hangar to the Proposed Lessee, the execution of a new Ground Lease, and termination of the current Ground Lease with the Lessees.
- A copy of the proposed new Ground Lease with the Proposed Lessee and a copy of a proposed Termination Agreement with the current Lessees are attached.
- The new Ground Lease continues the rental rate currently paid by the Lessees, with an annual adjustment based upon the Consumer Price index from September 30 of the previous year, a twenty (20) year term, and an automatic renewal for a like successive term.

TERMINATION OF AIRPORT GROUND LEASE

THIS TERMINATION OF AIRPORT GROUND LEASE, made this _____ day of _____, 2014, by and between Rick Coe, Mike Witzeling and William Holm (“Lessees”), and the City of Wausau, Wisconsin, a Wisconsin municipal corporation (“City”), is intended to terminate all rights and obligations of the Lessees and the City with respect to that certain Airport Ground Lease between Lessees and the City of Wausau dated August 22, 2003 (the “Lease”).

WITNESSETH:

WHEREAS, the Lessees and City entered into an Airport Ground Lease, a copy of which is attached hereto as Exhibit A, with respect to certain real property located at the Wausau Downtown Airport, in Wausau, Wisconsin, as described in an Exhibit to such Airport Ground Lease (“Premises”); and

WHEREAS, the Lessees constructed an airplane hangar (“Hangar”) upon the Premises pursuant to such Lease; and

WHEREAS, the Lessees now desire to transfer their interest in the Hangar and Premises to Glenn B. Burt III; and

WHEREAS, Glenn B. Burt III desires to enter into a separate Airport Ground Lease for the Premises with the City; and

WHEREAS, the Lessees and the City wish to terminate the Lease upon the terms set forth below in order to facilitate the transfer of the Hangar to and execution of a new Ground Lease with Glenn B. Burt III.

NOW, THEREFORE, in consideration of the premises set forth above, the mutual covenants and agreements set forth herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. Termination of Lease. Lessees and City hereby agree that upon the execution of a Ground Lease by Glenn B. Burt III with the City of Wausau and approval of same by the City of Wausau Common Council for the Premises for a twenty year term at \$453.53 per year, with an annual adjustment to reflect the change in the Consumer Price Index from September 30 the previous year, the instant Lease between Lessees and City shall automatically terminate and be of no further effect. If, however, a Ground Lease between the City and Glenn B. Burt III is not executed and approved by the City of Wausau Common Council, the Lessees’ interest in the Ground Lease in Exhibit A will continue according to its terms and the Lessees shall continue to be bound thereby.

2. Release. Except as otherwise provided herein, Lessees and City expressly forever release and discharge each other, their heirs, administrators, executors, successors and assigns, employees, agents, and representatives (collectively “Released Parties”) from, against, and with respect to any and all liabilities and obligations, claims, demands, actions, or judgments of

whatever kind or nature, which either party ever had, now has, or may hereafter have against the Released Parties, arising contemporaneously with, prior to, or following the date of this Termination of Lease Agreement on account of, arising out of, or with respect to the Lease.

3. Governing Law. This Termination shall be governed by and construed under the laws of the State of Wisconsin.

4. Counterparts. This Termination may be executed in counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement.

The remainder of this page has been left blank intentionally.

IN WITNESS WHEREOF, the parties hereto have executed and delivered, or caused authorized representative to execute and deliver, this Agreement as of the date first set forth above.

Rick Coe

Mike Witzeling

William Holm

CITY OF WAUSAU

James E. Tipple, Mayor

Toni Rayala, City Clerk

STATE OF WISCONSIN)
) ss.
COUNTY OF _____)

Personally came before me this ____ day of _____, 2014, the above-named Rick Coe to me known to be the person who executed the foregoing instrument and acknowledged the same.

Notary Public, Wisconsin
My commission: _____

STATE OF WISCONSIN)
) ss.
COUNTY OF _____)

Personally came before me this ____ day of _____, 2014, the above-named Mike Witzeling to me known to be the person who executed the foregoing instrument and acknowledged the same.

Notary Public, Wisconsin
My commission: _____

STATE OF WISCONSIN)
) ss.
COUNTY OF _____)

Personally came before me this ____ day of _____, 2014, the above-named William Holm to me known to be the person who executed the foregoing instrument and acknowledged the same.

Notary Public, Wisconsin
My commission: _____

STATE OF WISCONSIN)
) ss.
COUNTY OF MARATHON)

Personally came before me this ____ day of _____, 2007, the above-named James E. Tipple, Mayor, and Toni Rayala, City Clerk of the City of Wausau, to me known to be the persons who executed the foregoing instrument and acknowledged the same.

Notary Public, Wisconsin
My commission: _____

This instrument was drafted by Tara Alfonso,
Assistant City Attorney for the City of Wausau

AIRPORT GROUND LEASE

Lease
05/15

THIS AGREEMENT, made and entered in this 22nd day of August, 2003, by and between the City of Wausau, a Wisconsin municipal corporation, hereinafter referred to as "CITY," and Rick Coe, 1095 Rock Road, Marathon, Wisconsin 54448, Mike Witzeling, 2906 Robin Lane, Wausau, Wisconsin 54401, and William Holm, 145 Scout Road, Mosinee, Wisconsin 54455, hereinafter referred to as "TENANTS";

WITNESSETH:

WHEREAS, CITY owns and operates an airport within the corporate limits of the City of Wausau known as the Wausau Downtown Airport, hereinafter referred to as "Airport"; and

WHEREAS, TENANTS wish to lease a parcel of land on Airport described in "Exhibit A," hereinafter referred to as "parcel," and TENANTS wish to construct an airplane hangar for the storage of aircraft and their appurtenances and for TENANTS' use on that parcel.

NOW, THEREFORE, for and in consideration of the rents, covenants, and agreements herein contained, CITY and TENANTS agree as follows:

1. Premises. CITY hereby leases to TENANTS the parcel described in "Exhibit A," attached hereto.

TENANTS shall construct within one (1) year of February 12, 2003, improvements in accordance with the plans and specs on said parcel described in "Exhibit A," attached hereto. All improvements, now and any in the future, must meet all applicable state and local building codes, and shall be approved by CITY. TENANTS shall use the improvements and premises solely for aircraft storage and as a maintenance hangar including related office and lounge facilities, for storage of personal-use vehicles, and other uses consistent with and in furtherance of air transportation. TENANTS shall comply with "storage" regulations which may be adopted, from time-to-time, by CITY.

Within sixty (60) days after the completion of the building, OWNER shall complete preparation of appropriate excavation and installation of base course in preparation for asphalt pavement extending from the building to the taxiway and Eighty feet (80') wide. OWNER shall pay for 100 percent of the preparation and base course, and CITY shall pay for the asphalt and the cost of laying the asphalt down. All site preparations for the road shall be done pursuant to CITY specifications and shall be approved by CITY prior to CITY paving the area.

2. Lease Fees. TENANTS shall pay to CITY for the lease of the parcel twelve cents (12¢) per square foot (48' x 60') per year, which payment shall be paid to the City Treasurer on an annual basis no later than the 5th day of January in the year for which the payment is due. No lease payment shall be due for 2003, and the payment for 2004 shall reflect the months from the date of occupancy to the end of the year. (Taxes shall reflect the improvements as of the legal date of

assessment value [currently January 1]). This lease amount shall be adjusted annually to reflect the change in the Consumer Price Index from September 30 the previous year.

3. Term of Agreement. The initial term of this Agreement shall be for a period of twenty (20) years commencing on the date above first written. This lease shall be automatically renewed, without notice from either party, on identical terms for a like successive term, unless either party shall, at least forty-five (45) days before the expiration of the lease, notify the other in writing of the termination of the lease.

4. Utilities and Taxes. TENANTS agree to pay all utilities, taxes, and phone bills, including but not limited to bills for electricity, gas, sewer, and water. TENANTS agree to install or cause to be installed on the leased premises meters for all utilities to be used on the leased premises and to pay any and all costs and expenses incurred as a result of the installation and use of such utilities.

5. Improvements. Except as provided in paragraph 1, TENANTS shall not make any structural alterations, additions or improvements to the building or leased premises without the consent of CITY, which consent will not unreasonably be withheld, in those cases where TENANTS provide it with plans and specifications for the same evidencing alterations, additions, and improvements of substantially the same appearance, standards, and quality as the construction specified in paragraph 1 and there is sufficient, in the opinion of CITY, land for the improvements. TENANTS shall have the right to make, without CITY's consent, such nonstructural alterations, additions, and improvements to the building and leased premises that TENANTS desire in order to conduct its operations on the leased premises.

6. Compliance with Laws. TENANTS shall at all times comply with the airport rules and regulations, federal, state, and municipal laws, ordinances, codes, and other regulatory measures, now in existence or as may be hereafter modified and amended, applicable to the specific type of operation contemplated by it. TENANTS shall procure and maintain during the term of this agreement all licenses, permits, and other similar authorizations required for the conduct of its aircraft operations.

7. Liens. TENANTS agree to promptly pay all sums legally due and payable on account of any labor performed on or materials furnished for the leased premises. TENANTS shall not permit any liens to be placed against the leased premises on account of labor performed or material furnished; and in the event such a lien is placed against the leased premises, TENANTS agree to save CITY harmless from any and all such asserted claims and liens and to remove or cause to be removed any and all such asserted claims or liens as soon as reasonably possible.

8. Development. CITY reserves the right to further develop or improve the landing and public areas, including ramp space of the airport, as it sees fit regardless of the desires or views of TENANTS and without interference or hindrance; provided, however, that no such development or improvement shall for a period in excess of sixty (60) days limit or violate TENANTS' rights under this lease agreement or otherwise violate any federal, state, or local law, ordinance, rule, or regulation.

9. Subordination. This lease agreement shall be subordinate to the provisions of any existing or future agreement between CITY and the United States Government relative to the operation or maintenance of the airport, the execution of which has been, or may be, required as a condition precedent to the expenditure of federal funds for the development of the airport. Should the effect of any such agreement with the United States Government be to take the leased premises or building or any portion of either or substantially destroy the commercial value of either, then, within thirty (30) days after the occurrence of such event, CITY shall terminate this lease agreement and purchase the building from TENANTS, which purchase price shall be the fair market value of the building as of the day of the "taking."

10. Air and Noise. CITY hereby reserves for the use and benefit of the public, the right of aircraft to fly in the airspace overlying the leased premises, together with the right of said aircraft to cause such noise as may be inherent in the operation of aircraft landing at, taking off from, or operating on or in the vicinity of the airport; and the right to pursue all operations of the airport; provided, however, that no such rights or the exercise thereof shall limit or violate TENANTS' rights under this lease agreement.

11. Restrictions on Obstructions. CITY reserves the right to take any action it considers necessary to protect the aerial approaches of the airport against obstruction, together with the right to prevent TENANTS from erecting, or permitting to be erected, any building or other structure on the airport, which, in the opinion of CITY, would limit the usefulness of the airport, or constitute a hazard to aircraft.

12. Assignment. Subject to paragraph 25, TENANTS shall not assign their rights and obligations under this lease agreement nor assign any part of the leased premises to a third party.

13. Automobile Parking Lot. TENANTS and TENANTSs guests may use the parking lot area along with other members of the public and individuals utilizing the Airport.

14. Signs. TENANTS agree that no signs, lighting or advertising matter shall be erected without the written consent of CITY.

15. Insurance. TENANTS shall maintain on the parcel and its improvements fire and extended coverage insurance in an amount at least equal to the assessed valuation of the improvements as well as liability coverage with a minimum combined single limit in an amount not less than \$1 million dollars of liability per occurrence for Bodily Injury and Property Damage. The liability coverage amount shall be raised by TENANTS when and as necessary, during the term of the lease, to correspond to requirements of CITY.

16. Hold Harmless. TENANTS agree to indemnify and hold harmless CITY, its employees, agents, officers and officials, whether hired, appointed or elected, free and harmless from and against any and all judgments, damages, losses, costs, claims, expenses, suits, demands, deaths, actions and/or causes of action to which they may be exposed by reason of injury or injuries to anyone or of the death or deaths of anyone, or by reason of any personal injury and/or real property damage, or by reason of any other liability imposed by law or by anything or by anyone else upon the above-

referenced entities and/or individuals as the result of and/or due to TENANTS' operations on the demised premises or on any premises owned by CITY and adjacent thereto and/or as a result of and/or due to the presence of TENANTS on the demised premises or on premises owned by CITY and adjacent thereto, and/or due to the existence of this Agreement; specifically included within this indemnification and hold harmless section are attorneys' fees and other costs of defense which may be sustained by and/or occasioned to the above-referenced entities and/or individuals.

17. Release. TENANTS agree to release CITY, its employees, agents, officers and officials, whether hired, appointed or elected, from and against any and all judgments, damages, losses, costs, claims, expenses, suits, demands, deaths, actions and/or causes of action of any kind or of any nature which may be sustained or to which they may be exposed by reason of injury or injuries to anyone or of the death or deaths of anyone, or by reason of any personal injury and/or real property damage, or by reason of any other liability imposed by law or by anything or by anyone else upon the above-referenced entities and/or individuals as the result of and/or due to TENANTS' operations on the demised premises or on any premises owned by CITY and adjacent thereto and/or as a result of and/or due to the presence of TENANTS on the demised premises or on premises owned by CITY and adjacent thereto, and/or due to the existence of this Agreement; specifically included within this release section are attorneys' fees and other costs of defense which may be sustained by and/or occasioned to the above-referenced entities and/or individuals.

18. Rights in Common with Others. TENANTS shall have the right, in common with others authorized so to do, to use all common areas of Airport, including runways, taxiways, aprons, roadways, parking lots, and any other common areas.

19. Obligations of CITY.

A. CITY shall plow snow promptly and as necessary for the operation of an airport, on the runways, hangar areas, tie-down areas, and any areas in the parking lot necessary for use by TENANTS. CITY shall plow to within six (6) feet of TENANTS' hangar door.

B. CITY shall maintain the surface of the runways, hangar areas, tie-down areas, and necessary areas of the parking lot in a condition which is reasonable, taking into consideration the required use.

20. City's Right of Entry. CITY shall have the right to, upon 24 hours' notice, inspect the premises during normal business hours in the company of TENANTS or an agent or employee of TENANTS for the purpose of examining the same and to ascertain if they are in good and safe repair and in compliance with the requirements contained herein, including compliance with all federal, state and local codes. In the event of an emergency, CITY shall have the right to enter the premises without advance notice to TENANTS.

21. Acceptance of Premises. TENANTS, by the execution of this Agreement, represent that they have inspected Airport and the leased parcel, and that they accept the condition of the same as they now exist, and fully assume all risks incident to the use thereof.

22. Outside Storage and Removal of Trash. TENANTS will not store in a location susceptible to view by the public, any equipment, materials, supplies, or damaged or partially dismantled aircraft or other vehicles on the leased or adjacent premises. Any screens or other devices used to keep equipment, materials or supplies from view shall be subject to prior consent by CITY.

TENANTS further agree to remove or cause to be removed, at TENANTS' expense, any trash, garbage or debris generated by TENANTS' use of the leased premises and agree not to deposit any trash, garbage or debris on any part of Airport or the leased premises except temporarily in connection with collection or removal of the same.

23. Repair of Premises. TENANTS shall, at their expense, keep, maintain, and repair the leased premises, the building and all improvements in good condition subject to normal wear and tear. Included in TENANTS' obligations is cutting grass, weeds and other vegetation. In the event TENANTS fail to comply with this subparagraph, CITY shall give notice to TENANTS specifying the nature of TENANTS' failure. In the event that TENANTS fail within thirty (30) days of CITY's notice to cure such failure, CITY shall have the option either to cure such failure and to assess the costs thereof against TENANTS, or to terminate this Agreement upon five (5) days' notice to TENANTS. TENANTS hereby agree to pay any and all such assessments, including all costs, disbursements and reasonable attorneys' fees incurred by CITY in curing such failure within thirty (30) days after CITY's demand therefor.

24. Security. The parties hereby agree that TENANTS assume all responsibility and obligation for providing security on the leased premises.

25. Title and Right of First Refusal to Leasehold Improvements. TENANTS shall retain the title to all buildings and other improvements constructed by TENANTS on the leased premises. During the term of the lease, ownership may be transferable by TENANTS upon CITY's written approval, which shall not be unreasonably withheld.

26. Termination of Lease. Upon termination at the end of the 20-year term or of any successive terms, TENANTS shall have the following options:

A. At TENANTS' option, all buildings and improvements may be removed from the leased premises at no cost to the CITY. TENANTS shall restore leased premises to orderly condition.

B. At TENANTS' option, all buildings and improvements located on the leased premises may be sold. CITY shall have the first right to purchase such buildings and improvements. In the event TENANTS receive a bona fide written offer to purchase said buildings and improvements from a third party, CITY shall have the first right to purchase said buildings and improvements at the same price and on the same terms and conditions as are contained in such an offer to purchase. In the event CITY elects not to exercise its option of first right of refusal to purchase the buildings and improvements, the party purchasing said buildings and improvements will agree to lease the premises from the CITY, upon terms acceptable to CITY.

27. Cancellation by CITY. CITY may cancel this Agreement by giving TENANTS sixty (60) days' advance, written notice upon or after any one of the following events of default:

A. The failure of TENANTS to pay rent in the amount and at the times and in the manner herein provided, and where such failure shall continue for thirty (30) days or more after written notice thereof shall have been given to TENANTS.

B. The abandonment by TENANTS of the leased premises, except in connection with its surrender to an approved assignee, sublessee, mortgagee, or other party succeeding to TENANTS' interests or portion thereof hereunder.

C. The default by TENANTS in the performance of any covenant or agreement required herein to be performed by TENANTS, and TENANTS' failure to commence and diligently continue to correct such default after written notice of the default given by CITY, as above provided.

Failure of CITY to declare this Agreement terminated upon the default of TENANTS for any of the reasons set out above shall not operate to bar or destroy the right of CITY to cancel this Agreement by reason of any subsequent violation of the terms of this Agreement. Further, the acceptance of rental by CITY for any period after a default of any of the terms, covenants or conditions by TENANTS shall not be deemed a waiver of any right on the part of CITY to cancel this agreement.

Upon cancellation by CITY, CITY shall have the right to enter upon premises and building and, at its option, commence an action to take title.

28. Force Majeure. If, by reason of force majeure, either party is unable, in whole or in part, to carry out the agreements of such party on its part herein contained, such party shall not be deemed in default during the continuance of such inability. The term "force majeure" as used herein shall mean, without limitation, the following: acts of God; strikes; lockout or threats of orders of any kind of the government of the United States or of Wisconsin, or any of their departments, agencies or officials, or any civil (except, in the case of CITY only, CITY) or military authority; insurrections; riots; epidemics; landslides; lightning; earthquake; fire; hurricanes; storms; floods; washouts; droughts; arrests; restraint of government (except, in the case of CITY only, CITY) and people; civil disturbances; explosions; damage, loss, breakage or accident to the buildings, leased premises or Airport; partial or entire failure of utilities; or any other cause or event not reasonably within the control of such party, it being agreed that the settlement strikes, lockouts and other industrial disturbances shall be entirely within the discretion of such party and such party shall not be required to make settlement of strikes, lockouts and other industrial disturbances by acceding to the demands of the opposing party or parties in such matters when such course is, in the judgment of such party, unfavorable to such party.

29. Nothing in this lease shall serve to transfer title to the land in any manner, from CITY to TENANTS.

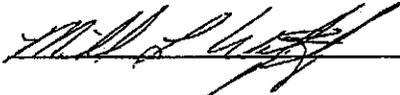
STATE OF WISCONSIN)
) ss.
COUNTY OF MARATHON)

Personally came before me this _____ day of _____, 2006, the above-named Rick Coe, to me known to be the person who executed the foregoing instrument and acknowledged the same.

Notary Public, Wisconsin
My commission: _____

STATE OF WISCONSIN)
) ss.
COUNTY OF MARATHON)

Personally came before me this 26 day of Feb., 2006, the above-named Mike Witzeling, to me known to be the person who executed the foregoing instrument and acknowledged the same.



Notary Public, Wisconsin
My commission: _____

STATE OF WISCONSIN)
) ss.
COUNTY OF MARATHON)

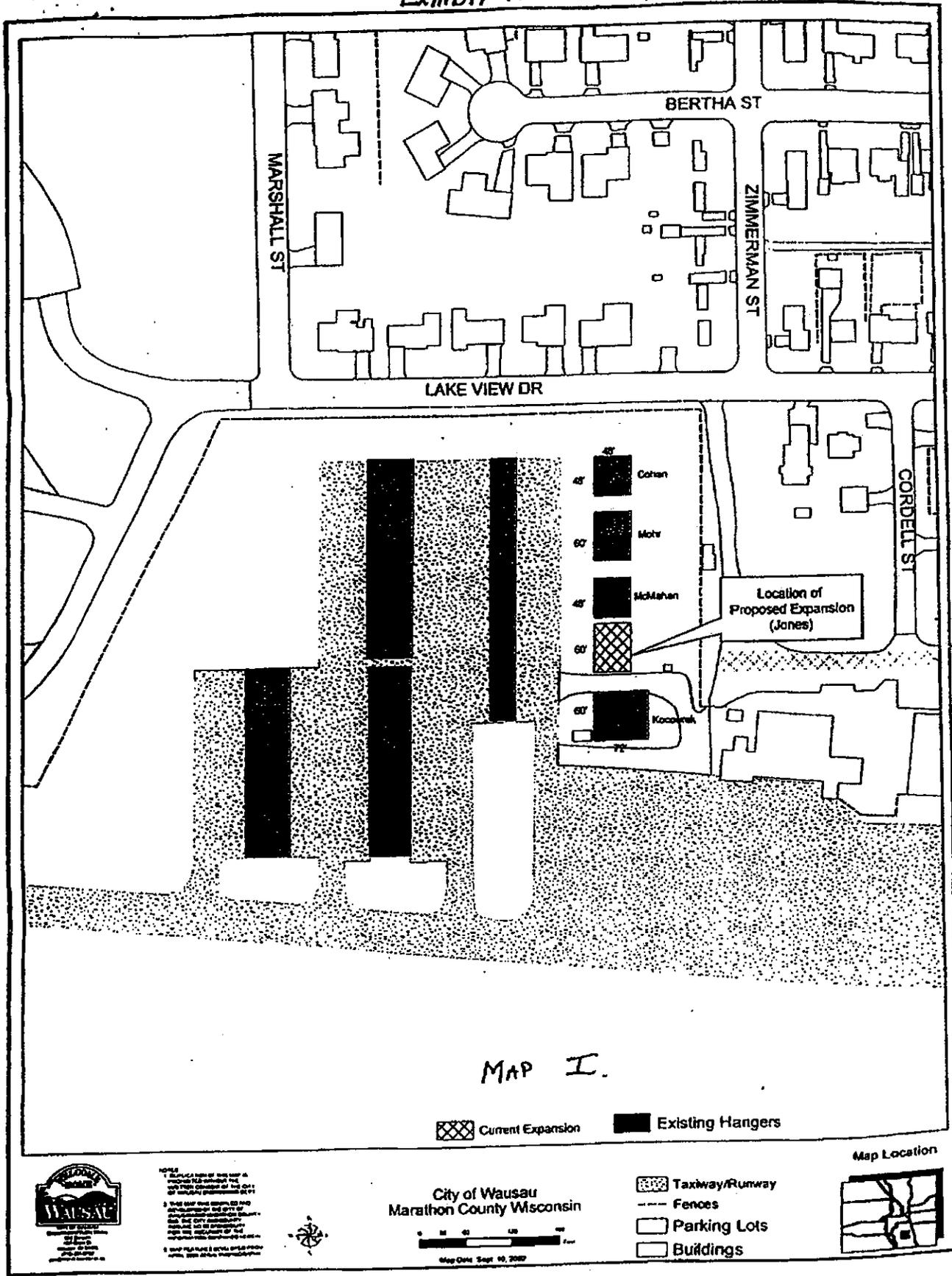
Personally came before me this 12 day of Feb, 2003, the above-named William Holm, to me known to be the person who executed the foregoing instrument and acknowledged the same.



Notary Public, Wisconsin
My commission: _____

This instrument was drafted by Anne Jacobson,
Assistant City Attorney for the City of Wausau.

"EXHIBIT A"



NOTES:
 1. ALL PLANS SHALL BE IN ACCORDANCE WITH THE CITY OF WAUSAU ZONING ORDINANCE AND ALL CITY ORDINANCES.
 2. THE CITY ENGINEER SHALL REVIEW AND APPROVE ALL PLANS AND SPECIFICATIONS.
 3. THE PLANS SHALL BE IN ACCORDANCE WITH THE CITY OF WAUSAU ZONING ORDINANCE AND ALL CITY ORDINANCES.
 4. THE PLANS SHALL BE IN ACCORDANCE WITH THE CITY OF WAUSAU ZONING ORDINANCE AND ALL CITY ORDINANCES.



0 50 100 150 Feet

Taxway/Runway
 Fences
 Parking Lots
 Buildings



AIRPORT GROUND LEASE

THIS AGREEMENT, made and entered in this _____ day of _____, 2014, by and between the City of Wausau, a Wisconsin municipal corporation, ("CITY"), and Glen B. Burt III, 9033 N. 28th Avenue, Merrill., Wisconsin 54452, ("TENANT");

WITNESSETH:

WHEREAS, CITY owns and operates an airport within the corporate limits of the City of Wausau known as the Wausau Downtown Airport ("Airport"); and

WHEREAS, the City of Wausau and Rick Coe, Mike Witzeling and William Holm ("Original Lessees") have entered into a Ground Lease dated August 22, 2003, ("Ground Lease") for a certain airplane hangar ("Hangar") located on the premises depicted on Exhibit A ("Premises"); and

WHEREAS, a copy of the Ground Lease is attached hereto as Exhibit B; and

WHEREAS, Original Lessees desire to transfer their complete interests in the Hangar and Premises to TENANT; and

WHEREAS, CITY has no objection to the transfer of Original Lessees' interest in such Hangar and Premises to TENANT; and

WHEREAS, CITY and TENANT desire to enter into an Airport Ground Lease for the Premises to facilitate the transfer of Original Lessees' interests in the Hangar and Premises to TENANT.

NOW, THEREFORE, for and in consideration of the rents, covenants, and agreements herein contained, CITY and TENANT agree as follows:

1. Premises. CITY hereby leases to TENANT the parcel described in Exhibit A, attached hereto.

All improvements, now and any in the future, on the parcel must meet all applicable state and local building codes, and shall be approved by CITY. TENANT shall use the improvements and Premises solely for aircraft storage and as a maintenance hangar including related office and lounge facilities, for storage of personal-use vehicles, and other uses consistent with and in furtherance of air transportation. TENANT shall comply with "storage" regulations which may be adopted, from time-to-time, by CITY.

2. Lease Fees. TENANT shall pay to CITY for the lease of the Premises \$453.53 per year, which payment shall be paid to the City Treasurer on an annual basis no later than the 5th day of January in the year for which the payment is due. No lease payment shall be due for 2014, however the payment for 2015 shall additionally reflect the prorata share of rental due for the months from the date of occupancy by TENANT to the end of 2014. (Taxes shall reflect the improvements as of the legal date of assessment value [currently January 1]). This lease amount

1)). This lease amount shall be adjusted annually to reflect the change in the Consumer Price Index from September 30 the previous year.

3. Term of Agreement. The initial term of this Agreement shall be for a period of twenty (20) years commencing as provided in section 32. This lease shall be automatically renewed, without notice from either party, on identical terms for a like successive term, unless either party shall, at least forty-five (45) days before the expiration of the lease, notify the other in writing of the termination of the lease.

4. Utilities and Taxes. TENANT agrees to pay all utilities, taxes, and phone bills, including but not limited to bills for electricity, gas, sewer, and water. TENANT agrees to install or cause to be installed on the leased Premises meters for all utilities to be used on the leased Premises and to pay any and all costs and expenses incurred as a result of the installation and use of such utilities.

5. Improvements. TENANT shall not make any structural alterations, additions or improvements to the building or leased Premises without the consent of CITY, which consent will not unreasonably be withheld, in those cases where TENANT provides it with plans and specifications for the same evidencing alterations, additions, and improvements of substantially the same appearance, standards, and quality as the construction currently existing on the Premises and there is sufficient, in the opinion of CITY, land for the improvements. TENANT shall have the right to make, without CITY's consent, such nonstructural alterations, additions, and improvements to the building and leased Premises that TENANT desires in order to conduct its operations on the leased Premises.

6. Compliance with Laws. TENANT shall at all times comply with the Airport rules and regulations, federal, state, and municipal laws, ordinances, codes, and other regulatory measures, now in existence or as may be hereafter modified and amended, applicable to the specific type of operation contemplated by it. TENANT shall procure and maintain during the term of this agreement all licenses, permits, and other similar authorizations required for the conduct of its aircraft operations.

7. Liens. TENANT agrees to promptly pay all sums legally due and payable on account of any labor performed on or materials furnished for the leased Premises. TENANT shall not permit any liens to be placed against the leased Premises on account of labor performed or material furnished; and in the event such a lien is placed against the leased Premises, TENANT agrees to save CITY harmless from any and all such asserted claims and liens and to remove or cause to be removed any and all such asserted claims or liens as soon as reasonably possible.

8. Development. CITY reserves the right to further develop or improve the landing and public areas, including ramp space of the Airport, as it sees fit regardless of the desires or views of TENANT and without interference or hindrance; provided, however, that no such development or improvement shall for a period in excess of sixty (60) days limit or violate TENANT's rights under this lease agreement or otherwise violate any federal, state, or local law, ordinance, rule, or regulation.

9. Subordination. This lease agreement shall be subordinate to the provisions of any existing or future agreement between CITY and the United States Government relative to the

operation or maintenance of the Airport, the execution of which has been, or may be, required as a condition precedent to the expenditure of federal funds for the development of the Airport. Should the effect of any such agreement with the United States Government be to take the leased Premises or building or any portion of either or substantially destroy the commercial value of either, then, within thirty (30) days after the occurrence of such event, CITY shall terminate this lease agreement and purchase the building from TENANT, which purchase price shall be the fair market value of the building as of the day of the "taking."

10. Air and Noise. CITY hereby reserves for the use and benefit of the public, the right of aircraft to fly in the airspace overlying the leased Premises, together with the right of said aircraft to cause such noise as may be inherent in the operation of aircraft landing at, taking off from, or operating on or in the vicinity of the Airport, and the right to pursue all operations of the Airport; provided, however, that no such rights or the exercise thereof shall limit or violate TENANT's rights under this lease agreement.

11. Restrictions on Obstructions. CITY reserves the right to take any action it considers necessary to protect the aerial approaches of the Airport against obstruction, together with the right to prevent TENANT from erecting, or permitting to be erected, any building or other structure on the Airport, which, in the opinion of CITY, would limit the usefulness of the Airport, or constitute a hazard to aircraft.

12. Assignment. Subject to paragraph 25, TENANT shall not assign its rights and obligations under this lease agreement nor assign any part of the leased Premises to a third party, but may sublet the leased Premises to a third party without CITY approval, provided that the leased Premises is used solely for aircraft storage.

13. Automobile Parking Lot. TENANT and TENANT's guests may use the parking lot area along with other members of the public and individuals utilizing the Airport.

14. Signs. TENANT agrees that no signs, lighting or advertising matter shall be erected without the written consent of CITY.

15. Insurance. TENANT shall maintain on the parcel and its improvements fire and extended coverage insurance in an amount at least equal to the assessed valuation of the improvements as well as liability coverage with a minimum combined single limit in an amount not less than \$1 million dollars of liability per occurrence for Bodily Injury and Property Damage. The liability coverage amount shall be raised by TENANT when and as necessary, during the term of the lease, to correspond to requirements of CITY.

16. Hold Harmless. TENANT agrees to indemnify and hold harmless CITY, its employees, agents, officers and officials, whether hired, appointed or elected, free and harmless from and against any and all judgments, damages, losses, costs, claims, expenses, suits, demands, deaths, actions and/or causes of action to which they may be exposed by reason of injury or injuries to anyone or of the death or deaths of anyone, or by reason of any personal injury and/or real property damage, or by reason of any other liability imposed by law or by anything or by anyone else upon the above-referenced entities and/or individuals as the result of and/or due to TENANT's operations on the demised Premises or on any Premises owned by CITY and adjacent thereto and/or as a result of and/or due to the presence of TENANT on the demised Premises or on

Premises owned by CITY and adjacent thereto, and/or due to the existence of this Agreement; specifically included within this indemnification and hold harmless section are attorneys' fees and other costs of defense which may be sustained by and/or occasioned to the above-referenced entities and/or individuals.

17. Release. TENANT agrees to release CITY, its employees, agents, officers and officials, whether hired, appointed or elected, from and against any and all judgments, damages, losses, costs, claims, expenses, suits, demands, deaths, actions and/or causes of action of any kind or of any nature which may be sustained or to which they may be exposed by reason of injury or injuries to anyone or of the death or deaths of anyone, or by reason of any personal injury and/or real property damage, or by reason of any other liability imposed by law or by anything or by anyone else upon the above-referenced entities and/or individuals as the result of and/or due to TENANT's operations on the demised Premises or on any Premises owned by CITY and adjacent thereto and/or as a result of and/or due to the presence of TENANT on the demised Premises or on Premises owned by CITY and adjacent thereto, and/or due to the existence of this Agreement; specifically included within this release section are attorneys' fees and other costs of defense which may be sustained by and/or occasioned to the above-referenced entities and/or individuals.

18. Rights in Common with Others. TENANT shall have the right, in common with others authorized so to do, to use all common areas of Airport, including runways, taxiways, aprons, roadways, parking lots, and any other common areas.

19. Obligations of CITY.

A. CITY shall plow snow promptly and as necessary for the operation of an Airport, on the runways, hangar areas, tie-down areas, and any areas in the parking lot necessary for use by TENANT. CITY shall plow to within six (6) feet of TENANT's hangar door.

B. CITY shall maintain the surface of the runways, hangar areas, tie-down areas, and necessary areas of the parking lot in a condition which is reasonable, taking into consideration the required use.

20. City's Right of Entry. CITY shall have the right to, upon 24 hours' notice, inspect the Premises during normal business hours in the company of TENANT or an agent or employee of TENANT for the purpose of examining the same and to ascertain if they are in good and safe repair and in compliance with the requirements contained herein, including compliance with all federal, state and local codes. In the event of an emergency, CITY shall have the right to enter the Premises without advance notice to TENANT.

21. Acceptance of Premises. TENANT, by the execution of this Agreement, represents that it has inspected Airport and the leased parcel, and that it accepts the condition of the same as they now exist, and fully assumes all risks incident to the use thereof.

22. Outside Storage and Removal of Trash. TENANT will not store in a location susceptible to view by the public, any equipment, materials, supplies, or damaged or partially dismantled aircraft or other vehicles on the leased or adjacent Premises. Any screens or other devices used to keep equipment, materials or supplies from view shall be subject to prior consent by CITY.

TENANT further agrees to remove or cause to be removed, at TENANT's expense, any trash, garbage or debris generated by TENANT's use of the leased Premises and agrees not to deposit any trash, garbage or debris on any part of Airport or the leased Premises except temporarily in connection with collection or removal of the same.

23. Repair of Premises. TENANT shall, at its expense, keep, maintain, and repair the leased Premises, the building and all improvements in good condition subject to normal wear and tear. Included in TENANT's obligations is cutting grass, weeds and other vegetation. In the event TENANT fails to comply with this subparagraph, CITY shall give notice to TENANT specifying the nature of TENANT's failure. In the event that TENANT fails within thirty (30) days of CITY's notice to cure such failure, CITY shall have the option either to cure such failure and to assess the costs thereof against TENANT, or to terminate this Agreement upon five (5) days' notice to TENANT. TENANT hereby agrees to pay any and all such assessments, including all costs, disbursements and reasonable attorneys' fees incurred by CITY in curing such failure within thirty (30) days after CITY's demand therefor.

24. Security. The parties hereby agree that TENANT assumes all responsibility and obligation for providing security on the leased Premises.

25. Title and Right of First Refusal to Leasehold Improvements. TENANT shall retain the title to all buildings and other improvements constructed by TENANT on the Premises. During the term of the lease, ownership may be transferable by TENANT upon CITY's written approval, which shall not be unreasonably withheld.

26. Termination of Lease. Upon termination at the end of the 20-year term or of any successive terms, TENANT shall have the following options:

A. At TENANT's option, all buildings and improvements may be removed from the leased Premises at no cost to the CITY. TENANT shall restore leased Premises to orderly condition.

B. At TENANT'S option, all buildings and improvements located on the leased Premises may be sold. CITY shall have the first right to purchase such buildings and improvements. In the event TENANT receives a bona fide written offer to purchase said buildings and improvements from a third party, CITY shall have the first right to purchase said buildings and improvements at the same price and on the same terms and conditions as are contained in such an offer to purchase. In the event CITY elects not to exercise its option of first right of refusal to purchase the buildings and improvements, the party purchasing said buildings and improvements will agree to lease the Premises from the CITY, upon terms acceptable to CITY.

27. Cancellation by CITY. CITY may cancel this Agreement by giving TENANT sixty (60) days' advance, written notice upon or after any one of the following events of default:

A. The failure of TENANT to pay rent in the amount and at the times and in the manner herein provided, and where such failure shall continue for thirty (30) days or more after written notice thereof shall have been given to TENANT.

B. The abandonment by TENANT of the leased Premises, except in connection with its surrender to an approved assignee, sublessee, mortgagee, or other party succeeding to TENANT's interests or portion thereof hereunder.

C. The default by TENANT in the performance of any covenant or agreement required herein to be performed by TENANT, and TENANT's failure to commence and diligently continue to correct such default after written notice of the default given by CITY, as above provided.

Failure of CITY to declare this Agreement terminated upon the default of TENANT for any of the reasons set out above shall not operate to bar or destroy the right of CITY to cancel this Agreement by reason of any subsequent violation of the terms of this Agreement. Further, the acceptance of rental by CITY for any period after a default of any of the terms, covenants or conditions by TENANT shall not be deemed a waiver of any right on the part of CITY to cancel this agreement.

Upon cancellation by CITY, CITY shall have the right to enter upon Premises and building and, at its option, commence an action to take title.

28. Force Majeure. If, by reason of force majeure, either party is unable, in whole or in part, to carry out the agreements of such party on its part herein contained, such party shall not be deemed in default during the continuance of such inability. The term "force majeure" as used herein shall mean, without limitation, the following: acts of God; strikes; lockout or threats of orders of any kind of the government of the United States or of Wisconsin, or any of their departments, agencies or officials, or any civil (except, in the case of CITY only, CITY) or military authority; insurrections; riots; epidemics; landslides; lightning; earthquake; fire; hurricanes; storms; floods; washouts; droughts; arrests; restraint of government (except, in the case of CITY only, CITY) and people; civil disturbances; explosions; damage, loss, breakage or accident to the buildings, leased Premises or Airport; partial or entire failure of utilities; or any other cause or event not reasonably within the control of such party, it being agreed that the settlement strikes, lockouts and other industrial disturbances shall be entirely within the discretion of such party and such party shall not be required to make settlement of strikes, lockouts and other industrial disturbances by acceding to the demands of the opposing party or parties in such matters when such course is, in the judgment of such party, unfavorable to such party.

29. Nothing in this lease shall serve to transfer title to the land in any manner, from CITY to TENANT.

30. TENANT shall pay to CITY real estate taxes on the building and other improvements, as "Building on Leased Land."

31. Notices. All notices required herein shall be in writing and shall be deemed given when mailed by registered or certified mail, postage prepaid, properly addressed to the party to be notified as follows:

If to TENANT: Glenn B. Burt III
9033 N. 28th Avenue
Merrill WI 54452

If to CITY: City Clerk
407 Grant Street
Wausau, WI 54403

32. This lease is contingent upon and shall not be effective until execution of a certain Termination of Airport Ground Lease and approval thereof by the City of Wausau Common Council, by and between Original Lessees and CITY.

The remaining page has been left blank intentionally.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals this _____ day of _____, 2014.

CITY:

CITY OF WAUSAU

BY _____
James E. Tipple, Mayor

BY _____
Toni Rayala, Clerk

TENANT:

BY _____

STATE OF WISCONSIN)
) ss.
COUNTY OF MARATHON)

Personally came before me this _____ day of _____, 2014, the above-named James E. Tipple, Mayor, and Toni Rayala, Clerk of the City of Wausau, to me known to be the persons who executed the foregoing instrument and acknowledged the same.

Notary Public, Wisconsin
My commission: _____

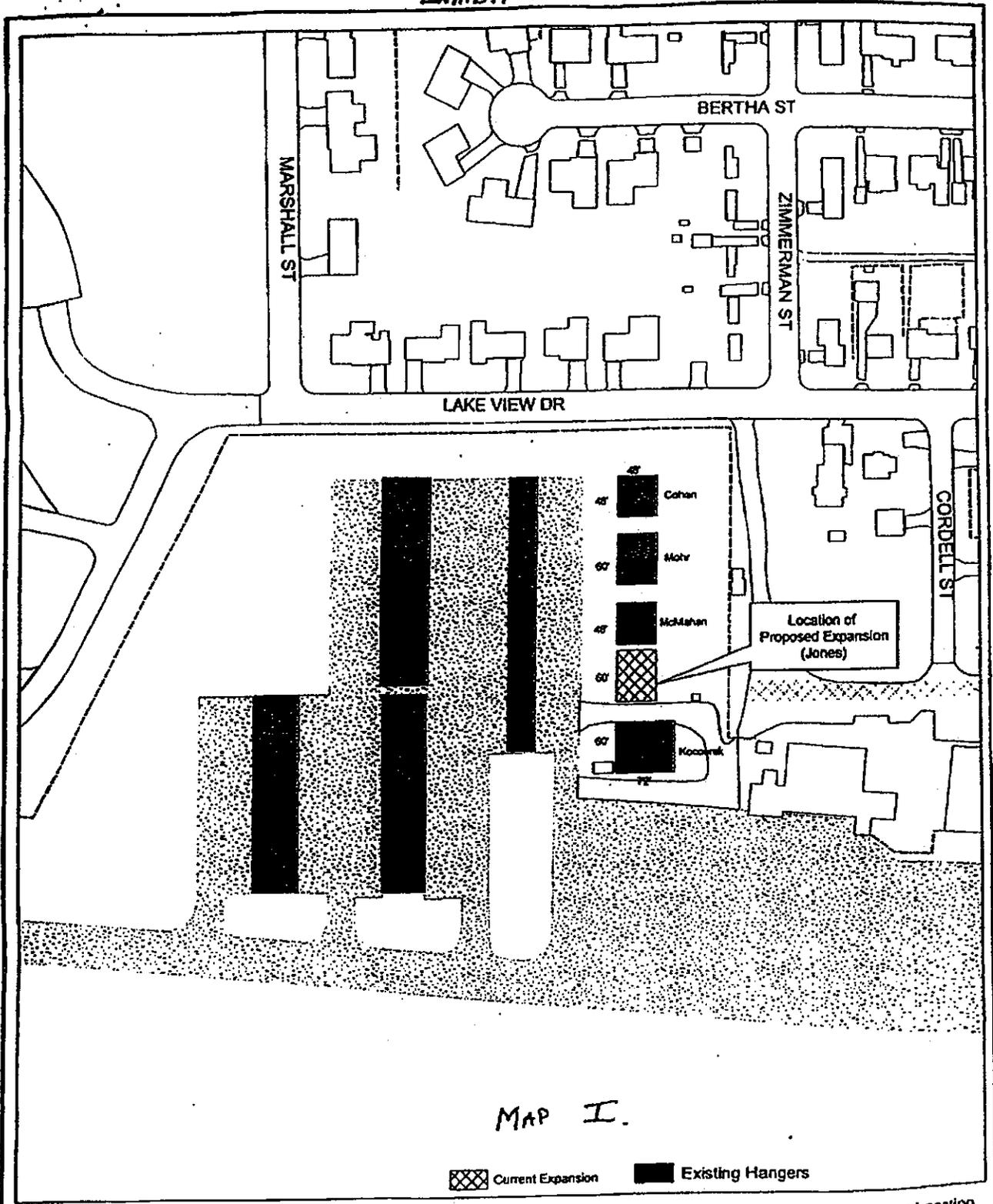
STATE OF WISCONSIN)
) ss.
COUNTY OF MARATHON)

Personally came before me this _____ day of _____, 2014, the above-named Glenn B. Burt III, to me known to be the person(s) who executed the foregoing instrument and acknowledged the same.

Notary Public, Wisconsin
My commission: _____

This instrument was drafted by Tara G. Alfonso,
Assistant City Attorney for the City of Wausau.

"EXHIBIT A"



MAP I.

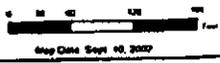
Current Expansion
 Existing Hangers



NOTES:
 1. This map is for informational purposes only and does not constitute a contract or warranty of any kind.
 2. The City of Wausau is not responsible for any errors or omissions on this map.
 3. The City of Wausau is not responsible for any damages or liabilities arising from the use of this map.
 4. The City of Wausau is not responsible for any changes to the information on this map.
 5. The City of Wausau is not responsible for any delays or interruptions in the service of this map.



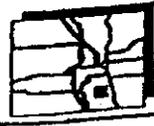
City of Wausau
 Marathon County Wisconsin



Map Date: Sept. 10, 2012

- Taxiway/Runway
- Fences
- Parking Lots
- Buildings

Map Location



AIRPORT GROUND LEASE

Lease
08-15

THIS AGREEMENT, made and entered in this 22nd day of August, 2003, by and between the City of Wausau, a Wisconsin municipal corporation, hereinafter referred to as "CITY," and Rick Coe, 1095 Rock Road, Marathon, Wisconsin 54448, Mike Witzeling, 2906 Robin Lane, Wausau, Wisconsin 54401, and William Holm, 145 Scout Road, Mosinee, Wisconsin 54455, hereinafter referred to as "TENANTS";

WITNESSETH:

WHEREAS, CITY owns and operates an airport within the corporate limits of the City of Wausau known as the Wausau Downtown Airport, hereinafter referred to as "Airport"; and

WHEREAS, TENANTS wish to lease a parcel of land on Airport described in "Exhibit A," hereinafter referred to as "parcel," and TENANTS wish to construct an airplane hangar for the storage of aircraft and their appurtenances and for TENANTS' use on that parcel.

NOW, THEREFORE, for and in consideration of the rents, covenants, and agreements herein contained, CITY and TENANTS agree as follows:

1. Premises. CITY hereby leases to TENANTS the parcel described in "Exhibit A," attached hereto.

TENANTS shall construct within one (1) year of February 12, 2003, improvements in accordance with the plans and specs on said parcel described in "Exhibit A," attached hereto. All improvements, now and any in the future, must meet all applicable state and local building codes, and shall be approved by CITY. TENANTS shall use the improvements and premises solely for aircraft storage and as a maintenance hangar including related office and lounge facilities, for storage of personal-use vehicles, and other uses consistent with and in furtherance of air transportation. TENANTS shall comply with "storage" regulations which may be adopted, from time-to-time, by CITY.

Within sixty (60) days after the completion of the building, OWNER shall complete preparation of appropriate excavation and installation of base course in preparation for asphalt pavement extending from the building to the taxiway and Eighty feet (80') wide. OWNER shall pay for 100 percent of the preparation and base course, and CITY shall pay for the asphalt and the cost of laying the asphalt down. All site preparations for the road shall be done pursuant to CITY specifications and shall be approved by CITY prior to CITY paving the area.

2. Lease Fees. TENANTS shall pay to CITY for the lease of the parcel twelve cents (12¢) per square foot (48' x 60') per year, which payment shall be paid to the City Treasurer on an annual basis no later than the 5th day of January in the year for which the payment is due. No lease payment shall be due for 2003, and the payment for 2004 shall reflect the months from the date of occupancy to the end of the year. (Taxes shall reflect the improvements as of the legal date of

assessment value [currently January 1]). This lease amount shall be adjusted annually to reflect the change in the Consumer Price Index from September 30 the previous year.

3. Term of Agreement. The initial term of this Agreement shall be for a period of twenty (20) years commencing on the date above first written. This lease shall be automatically renewed, without notice from either party, on identical terms for a like successive term, unless either party shall, at least forty-five (45) days before the expiration of the lease, notify the other in writing of the termination of the lease.

4. Utilities and Taxes. TENANTS agree to pay all utilities, taxes, and phone bills, including but not limited to bills for electricity, gas, sewer, and water. TENANTS agree to install or cause to be installed on the leased premises meters for all utilities to be used on the leased premises and to pay any and all costs and expenses incurred as a result of the installation and use of such utilities.

5. Improvements. Except as provided in paragraph 1, TENANTS shall not make any structural alterations, additions or improvements to the building or leased premises without the consent of CITY, which consent will not unreasonably be withheld, in those cases where TENANTS provide it with plans and specifications for the same evidencing alterations, additions, and improvements of substantially the same appearance, standards, and quality as the construction specified in paragraph 1 and there is sufficient, in the opinion of CITY, land for the improvements. TENANTS shall have the right to make, without CITY's consent, such nonstructural alterations, additions, and improvements to the building and leased premises that TENANTS desire in order to conduct its operations on the leased premises.

6. Compliance with Laws. TENANTS shall at all times comply with the airport rules and regulations, federal, state, and municipal laws, ordinances, codes, and other regulatory measures, now in existence or as may be hereafter modified and amended, applicable to the specific type of operation contemplated by it. TENANTS shall procure and maintain during the term of this agreement all licenses, permits, and other similar authorizations required for the conduct of its aircraft operations.

7. Liens. TENANTS agree to promptly pay all sums legally due and payable on account of any labor performed on or materials furnished for the leased premises. TENANTS shall not permit any liens to be placed against the leased premises on account of labor performed or material furnished; and in the event such a lien is placed against the leased premises, TENANTS agree to save CITY harmless from any and all such asserted claims and liens and to remove or cause to be removed any and all such asserted claims or liens as soon as reasonably possible.

8. Development. CITY reserves the right to further develop or improve the landing and public areas, including ramp space of the airport, as it sees fit regardless of the desires or views of TENANTS and without interference or hindrance; provided, however, that no such development or improvement shall for a period in excess of sixty (60) days limit or violate TENANTS' rights under this lease agreement or otherwise violate any federal, state, or local law, ordinance, rule, or regulation.

9. Subordination. This lease agreement shall be subordinate to the provisions of any existing or future agreement between CITY and the United States Government relative to the operation or maintenance of the airport, the execution of which has been, or may be, required as a condition precedent to the expenditure of federal funds for the development of the airport. Should the effect of any such agreement with the United States Government be to take the leased premises or building or any portion of either or substantially destroy the commercial value of either, then, within thirty (30) days after the occurrence of such event, CITY shall terminate this lease agreement and purchase the building from TENANTS, which purchase price shall be the fair market value of the building as of the day of the "taking."

10. Air and Noise. CITY hereby reserves for the use and benefit of the public, the right of aircraft to fly in the airspace overlying the leased premises, together with the right of said aircraft to cause such noise as may be inherent in the operation of aircraft landing at, taking off from, or operating on or in the vicinity of the airport, and the right to pursue all operations of the airport; provided, however, that no such rights or the exercise thereof shall limit or violate TENANTS' rights under this lease agreement.

11. Restrictions on Obstructions. CITY reserves the right to take any action it considers necessary to protect the aerial approaches of the airport against obstruction, together with the right to prevent TENANTS from erecting, or permitting to be erected, any building or other structure on the airport, which, in the opinion of CITY, would limit the usefulness of the airport, or constitute a hazard to aircraft.

12. Assignment. Subject to paragraph 25, TENANTS shall not assign their rights and obligations under this lease agreement nor assign any part of the leased premises to a third party.

13. Automobile Parking Lot. TENANTS and TENANTSs guests may use the parking lot area along with other members of the public and individuals utilizing the Airport.

14. Signs. TENANTS agree that no signs, lighting or advertising matter shall be erected without the written consent of CITY.

15. Insurance. TENANTS shall maintain on the parcel and its improvements fire and extended coverage insurance in an amount at least equal to the assessed valuation of the improvements as well as liability coverage with a minimum combined single limit in an amount not less than \$1 million dollars of liability per occurrence for Bodily Injury and Property Damage. The liability coverage amount shall be raised by TENANTS when and as necessary, during the term of the lease, to correspond to requirements of CITY.

16. Hold Harmless. TENANTS agree to indemnify and hold harmless CITY, its employees, agents, officers and officials, whether hired, appointed or elected, free and harmless from and against any and all judgments, damages, losses, costs, claims, expenses, suits, demands, deaths, actions and/or causes of action to which they may be exposed by reason of injury or injuries to anyone or of the death or deaths of anyone, or by reason of any personal injury and/or real property damage, or by reason of any other liability imposed by law or by anything or by anyone else upon the above-

referenced entities and/or individuals as the result of and/or due to TENANTS' operations on the demised premises or on any premises owned by CITY and adjacent thereto and/or as a result of and/or due to the presence of TENANTS on the demised premises or on premises owned by CITY and adjacent thereto, and/or due to the existence of this Agreement; specifically included within this indemnification and hold harmless section are attorneys' fees and other costs of defense which may be sustained by and/or occasioned to the above-referenced entities and/or individuals.

17. Release. TENANTS agree to release CITY, its employees, agents, officers and officials, whether hired, appointed or elected, from and against any and all judgments, damages, losses, costs, claims, expenses, suits, demands, deaths, actions and/or causes of action of any kind or of any nature which may be sustained or to which they may be exposed by reason of injury or injuries to anyone or of the death or deaths of anyone, or by reason of any personal injury and/or real property damage, or by reason of any other liability imposed by law or by anything or by anyone else upon the above-referenced entities and/or individuals as the result of and/or due to TENANTS' operations on the demised premises or on any premises owned by CITY and adjacent thereto and/or as a result of and/or due to the presence of TENANTS on the demised premises or on premises owned by CITY and adjacent thereto, and/or due to the existence of this Agreement; specifically included within this release section are attorneys' fees and other costs of defense which may be sustained by and/or occasioned to the above-referenced entities and/or individuals.

18. Rights in Common with Others. TENANTS shall have the right, in common with others authorized so to do, to use all common areas of Airport, including runways, taxiways, aprons, roadways, parking lots, and any other common areas.

19. Obligations of CITY.

A. CITY shall plow snow promptly and as necessary for the operation of an airport, on the runways, hangar areas, tie-down areas, and any areas in the parking lot necessary for use by TENANTS. CITY shall plow to within six (6) feet of TENANTS' hangar door.

B. CITY shall maintain the surface of the runways, hangar areas, tie-down areas, and necessary areas of the parking lot in a condition which is reasonable, taking into consideration the required use.

20. City's Right of Entry. CITY shall have the right to, upon 24 hours' notice, inspect the premises during normal business hours in the company of TENANTS or an agent or employee of TENANTS for the purpose of examining the same and to ascertain if they are in good and safe repair and in compliance with the requirements contained herein, including compliance with all federal, state and local codes. In the event of an emergency, CITY shall have the right to enter the premises without advance notice to TENANTS.

21. Acceptance of Premises. TENANTS, by the execution of this Agreement, represent that they have inspected Airport and the leased parcel, and that they accept the condition of the same as they now exist, and fully assume all risks incident to the use thereof.

22. Outside Storage and Removal of Trash. TENANTS will not store in a location susceptible to view by the public, any equipment, materials, supplies, or damaged or partially dismantled aircraft or other vehicles on the leased or adjacent premises. Any screens or other devices used to keep equipment, materials or supplies from view shall be subject to prior consent by CITY.

TENANTS further agree to remove or cause to be removed, at TENANTS' expense, any trash, garbage or debris generated by TENANTS' use of the leased premises and agree not to deposit any trash, garbage or debris on any part of Airport or the leased premises except temporarily in connection with collection or removal of the same.

23. Repair of Premises. TENANTS shall, at their expense, keep, maintain, and repair the leased premises, the building and all improvements in good condition subject to normal wear and tear. Included in TENANTS' obligations is cutting grass, weeds and other vegetation. In the event TENANTS fail to comply with this subparagraph, CITY shall give notice to TENANTS specifying the nature of TENANTS' failure. In the event that TENANTS fail within thirty (30) days of CITY's notice to cure such failure, CITY shall have the option either to cure such failure and to assess the costs thereof against TENANTS, or to terminate this Agreement upon five (5) days' notice to TENANTS. TENANTS hereby agree to pay any and all such assessments, including all costs, disbursements and reasonable attorneys' fees incurred by CITY in curing such failure within thirty (30) days after CITY's demand therefor.

24. Security. The parties hereby agree that TENANTS assume all responsibility and obligation for providing security on the leased premises.

25. Title and Right of First Refusal to Leasehold Improvements. TENANTS shall retain the title to all buildings and other improvements constructed by TENANTS on the leased premises. During the term of the lease, ownership may be transferable by TENANTS upon CITY's written approval, which shall not be unreasonably withheld.

26. Termination of Lease. Upon termination at the end of the 20-year term or of any successive terms, TENANTS shall have the following options:

A. At TENANTS' option, all buildings and improvements may be removed from the leased premises at no cost to the CITY. TENANTS shall restore leased premises to orderly condition.

B. At TENANTS' option, all buildings and improvements located on the leased premises may be sold. CITY shall have the first right to purchase such buildings and improvements. In the event TENANTS receive a bona fide written offer to purchase said buildings and improvements from a third party, CITY shall have the first right to purchase said buildings and improvements at the same price and on the same terms and conditions as are contained in such an offer to purchase. In the event CITY elects not to exercise its option of first right of refusal to purchase the buildings and improvements, the party purchasing said buildings and improvements will agree to lease the premises from the CITY, upon terms acceptable to CITY.

27. Cancellation by CITY. CITY may cancel this Agreement by giving TENANTS sixty (60) days' advance, written notice upon or after any one of the following events of default:

A. The failure of TENANTS to pay rent in the amount and at the times and in the manner herein provided, and where such failure shall continue for thirty (30) days or more after written notice thereof shall have been given to TENANTS.

B. The abandonment by TENANTS of the leased premises, except in connection with its surrender to an approved assignee, sublessee, mortgagee, or other party succeeding to TENANTS' interests or portion thereof hereunder.

C. The default by TENANTS in the performance of any covenant or agreement required herein to be performed by TENANTS, and TENANTS' failure to commence and diligently continue to correct such default after written notice of the default given by CITY, as above provided.

Failure of CITY to declare this Agreement terminated upon the default of TENANTS for any of the reasons set out above shall not operate to bar or destroy the right of CITY to cancel this Agreement by reason of any subsequent violation of the terms of this Agreement. Further, the acceptance of rental by CITY for any period after a default of any of the terms, covenants or conditions by TENANTS shall not be deemed a waiver of any right on the part of CITY to cancel this agreement.

Upon cancellation by CITY, CITY shall have the right to enter upon premises and building and, at its option, commence an action to take title.

28. Force Majeure. If, by reason of force majeure, either party is unable, in whole or in part, to carry out the agreements of such party on its part herein contained, such party shall not be deemed in default during the continuance of such inability. The term "force majeure" as used herein shall mean, without limitation, the following: acts of God; strikes; lockout or threats of orders of any kind of the government of the United States or of Wisconsin, or any of their departments, agencies or officials, or any civil (except, in the case of CITY only, CITY) or military authority; insurrections; riots; epidemics; landslides; lightning; earthquake; fire; hurricanes; storms; floods; washouts; droughts; arrests; restraint of government (except, in the case of CITY only, CITY) and people; civil disturbances; explosions; damage, loss, breakage or accident to the buildings, leased premises or Airport; partial or entire failure of utilities; or any other cause or event not reasonably within the control of such party, it being agreed that the settlement strikes, lockouts and other industrial disturbances shall be entirely within the discretion of such party and such party shall not be required to make settlement of strikes, lockouts and other industrial disturbances by acceding to the demands of the opposing party or parties in such matters when such course is, in the judgment of such party, unfavorable to such party.

29. Nothing in this lease shall serve to transfer title to the land in any manner, from CITY to TENANTS.

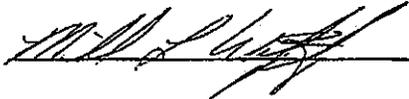
STATE OF WISCONSIN)
) ss.
COUNTY OF MARATHON)

Personally came before me this _____ day of _____, 2006, the above-named Rick Coe, to me known to be the person who executed the foregoing instrument and acknowledged the same.

Notary Public, Wisconsin
My commission: _____

STATE OF WISCONSIN)
) ss.
COUNTY OF MARATHON)

Personally came before me this 26 day of Feb., 2006, the above-named Mike Witzeling, to me known to be the person who executed the foregoing instrument and acknowledged the same.



Notary Public, Wisconsin
My commission: _____

STATE OF WISCONSIN)
) ss.
COUNTY OF MARATHON)

Personally came before me this 12 day of Feb, 2003, the above-named William Holm, to me known to be the person who executed the foregoing instrument and acknowledged the same.



Notary Public, Wisconsin
My commission: _____

This instrument was drafted by Anne Jacobson,
Assistant City Attorney for the City of Wausau.

30. TENANTS shall pay to CITY real estate taxes on the building and other improvements, as "Building on Leased Land."

31. Notices. All notices required herein shall be in writing and shall be deemed given when mailed by registered or certified mail, postage prepaid, properly addressed to the party to be notified as follows:

| | | | |
|----------------|--|---|--|
| If to TENANTS: | Rick Coe 1095 Rock Road Marathon, WI 54448 | Mike Witzeling 2906 Robin Lane Wausau, WI 54401 | William Holm 145 Scout Road Mosinee, WI 54455 3911 Kingbird AVE Wausau WI 54401 |
| If to CITY: | City Clerk 407 Grant Street Wausau, WI 54403 | | |

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals this 12 day of FEB, 2006.

CITY:

TENANTS:

CITY OF WAUSAU

BY James E. Tipple
James E. Tipple, Mayor

BY Rick Coe
Rick Coe

BY Kelly Michaels-Saager
Kelly Michaels-Saager, Clerk

BY Mike Witzeling
Mike Witzeling

BY William Holm
William Holm

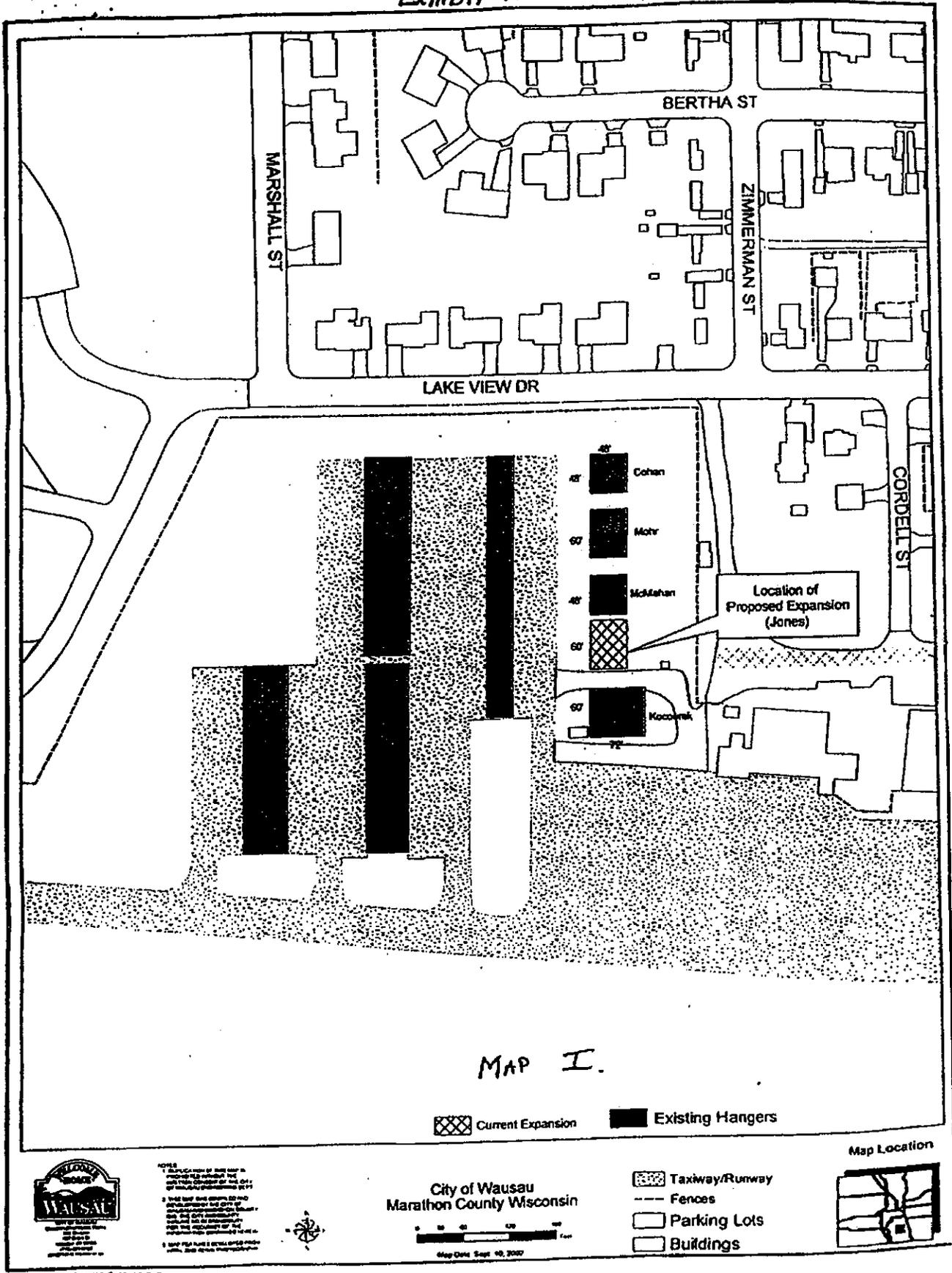
STATE OF WISCONSIN)
) ss.
COUNTY OF MARATHON)

Personally came before me this 7th day of March, 2006, the above-named James E. Tipple, Mayor, and Kelly Michaels-Saager, Clerk of the City of Wausau, to me known to be the persons who executed the foregoing instrument and acknowledged the same.

Danella R. Brice

Notary Public, Wisconsin
My commission: 5/2/06

"EXHIBIT A"



MAP I.

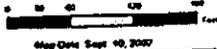
Current Expansion
 Existing Hangars



NOTES:
 1. All City Council actions are subject to the provisions of the Wisconsin Open Meetings Law, Chapter SPS 19.01, and the Wisconsin Public Access to Records Law, Chapter SPS 19.31.
 2. This map was prepared by the City of Wausau Planning Department and is for informational purposes only. It does not constitute an offer of any financial product or service, nor does it constitute an investment recommendation. The City of Wausau Planning Department is not responsible for any loss or damage resulting from the use of this map.
 3. This map is based on aerial photography and is not a survey. The City of Wausau Planning Department is not responsible for any loss or damage resulting from the use of this map.



City of Wausau
Marathon County Wisconsin



Map Date: Sept. 10, 2007

Taxiway/Runway
 Fences
 Parking Lots
 Buildings

Map Location





Memorandum

From: Anne L. Jacobson, City Attorney *ALJ*
To: Finance Committee Members
Date: October 8, 2014
Re: Staff Analysis of Consideration of Approval of Cellcom Contract

Purpose:

To obtain approval for a city wide cellphone contract with Cellcom, and obtain work direction with respect to department responsibility for administration of contract, preparation of Request for Proposals and potential amendment to the Purchasing Policy.

Facts:

The last contract executed with New Cell, Inc. ("Cellcom"), was executed by Bryan Hilts on behalf of the Wausau Police Department on July 25, 2011. It was a two-year contract which expired on July 25, 2013. It is my understanding that while the parties to the contract were Cellcom and the Wausau Police Department, that eventually, all departments' plans were added to this contract over the course of 2011. Cellcom now deals with the City of Wausau as the contracting party on behalf of all departments, and we receive one plan.

The Finance Committee minutes of January 28, 2014, reflect a discussion regarding Cellcom contract renewal, but it is now thought among some staff that this was an authorization for a contract for the phone and service plan for the new Fire Chief. A search of the records reveals that this motion was not sent to Common Council for consideration. This matter is being brought back to Finance for clarification.

Deb Geier currently serves as the City's contact with Cellcom and Kristina LaPorte is our local Cellcom representative. The responsibility for overseeing this contract and handling equipment requests is no longer assigned to any one department/person since Michael Loy's departure.

Cellcom has continued to provide service to the City of Wausau, despite the fact that we do not have a current contract in place. It is urgent, however, that one be executed to enable equipment replacement to be made for a number of departments, as well as bringing new lines into service as needed.

Our Purchasing Policy (last updated 4/22/2014) describes technology projects as a "Purchase of Combined Goods and Services." The annual expense of our contract with Cellcom (exclusive of equipment purchases) is roughly \$36,000, which indisputably exceeds \$25,000 annually. For services that cost annually in excess of \$25,000, a formal request for proposal process is required:

- Department Head is responsible for the preparation of the development of specifications, notices and advertising.
- The Request for proposal should be developed to evaluate the expertise and experience and quality of the proposer and services offered.
- Establish selection criteria and selection committee is advisable. Publish the numeric ranking matrix in the proposal. This process reduces the subjective nature of the selection process.
- Proposals should be solicited from an adequate number of qualified sources. Proposals shall be opened, recorded and tabulated by the Board of Public Works.
- Proposals and tabulations must be available for public inspection and placed on file with the City Clerk.

Further, according to **CONTRACT AUTHORIZATION**, the City may purchase equipment when the costs of the same have been included in the approved City Budget. The City may contract for the purchase of services without Council resolution if ALL of the following conditions are met:

- a) The funds for services are included in the approved City budget.
- b) The procurement for services complies with the procurement policy. (requires an RFP)
- c) The City Attorney has reviewed and approved the form of the contract. (Attached and approved)
- d) The contract complies with other laws, resolutions and ordinances. (Approved)
- e) *The contract is for a period of one year or less*, or the contract is for a period of not more than three years and the annual average cost of the services does not exceed \$25,000.

In this instance, the policy appears to suggest that the Mayor is authorized to enter into contracts on behalf of the City of Wausau for the purchase of services, without Council resolution, *if the contract is for a period of one year or less*.

Cellcom is willing to offer, and has provided a cost breakdown, for both a one-year and a two-year contract. There is significant savings if a two-year contract is signed. Additionally, the needs of staff are as follows:

Police Department: needs replacement of phones (for police officer staff)
Engineering Department: has broken phones and all 3 techs need to be upgraded to smart phones
DPW: has requested replacement phones
Water/Sewer: phones need replacement

Deb Geier informs me that since the utility first purchased phones, there are no longer any spare phones and those in service are broken in some cases, and in others, in need of upgrading and replacement. The older phones have been recycled, by reactivating older phones as necessary.

Options:

1. The Finance Committee could recommend to Council, and Council could approve, the execution of a one-year contract, with direction to staff to:
 - a) Prepare a Request for Proposal for the next year's contract or
 - b) Amend the current purchasing policy to allow for up to one or more renewals of contracts up to one or more years, upon satisfactory performance
2. The Finance Committee could recommend to Council, and Council could approve, the execution of a two-year contract, with direction to staff to:
 - a) Prepare a Request for Proposal prior to the expiration of the two-year contract or
 - b) Amend the current purchasing policy to allow for up to one or more renewals of contracts up to one or more years, upon satisfactory performance
3. The Finance Committee could direct staff to prepare a Request for Proposal and bring the proposals back to committee for selection.

Discussion:

Factors to be considered include the necessity of upgrading our plan and equipment, as well as the cost differential between a one and two year contract. Cellcom has provided rate sheets and prepared a comparison between the costs for service of a one-year and two-year contract.

cc: Mayor

Attachments:

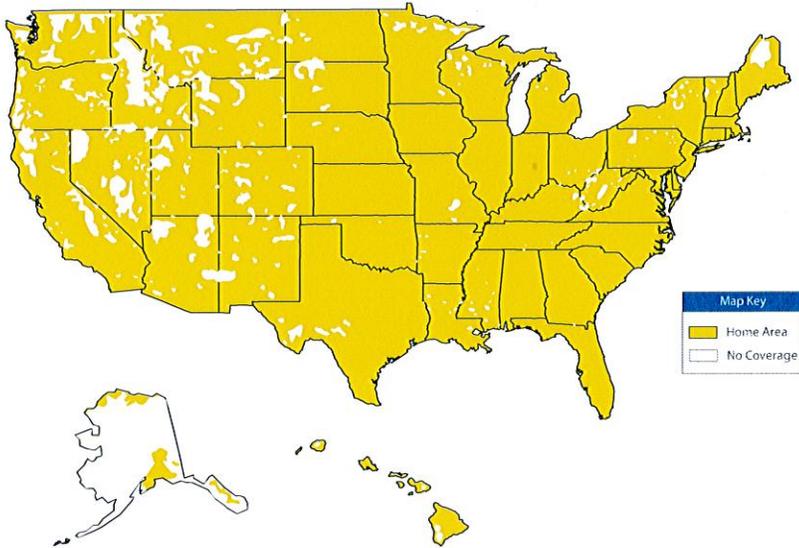
E-mail from Kristina LaPorte
Rate Sheet Comparison
Form Contract
US America Business Calling Plan Sheet
Finance Minutes of January 28, 2014

US AMERICA

Business Calling Plan



Handwritten notes:
 All services are included
 24/7
 Coverage in all states



Included Features

- **FREE** Nationwide Long Distance
- **FREE** Calling Features
 - Voice Mail
 - Caller ID
 - Call Waiting
 - 3-Way Calling
- **FREE** Unlimited Domestic Incoming Quik|TxT Messages

Ask about how you can take advantage of **\$9.95 Add-A-Lines** and other special promotional offers.

| | | | | | | | | | |
|-------------------------|---------|---------|-----------|---------|---------|---------|---------|----------|----------|
| Monthly Rate | \$23.96 | \$31.96 | \$39.96 | \$47.96 | \$55.96 | \$63.96 | \$79.96 | \$119.96 | \$159.96 |
| Anytime Minutes | 200 | 500 | 700 | 900 | 1,100 | 1,400 | 2,100 | 4,000 | 6,000 |
| Night & Weekend Minutes | 500 | 2,000 | UNLIMITED | | | | | | |
| Additional Airtime | \$0.39 | \$0.39 | \$0.39 | \$0.39 | \$0.39 | \$0.35 | \$0.25 | \$0.25 | \$0.25 |

Share Your Minutes: Add-A-Lines \$19.95 per additional line per month. Available on calling plans \$31.96 or higher, up to 4 lines.

To take advantage of these great savings:

Call 877-611-0008 or visit any authorized Cellcom location.



Important Information: An E911 compliant-CDMA phone, compatible with Cellcom's network, is required. Airtime is billed in 60 second increments. Plan minutes only apply when you are in your calling plan's designated home area. Night and weekend hours are Monday through Friday 9:00 p.m. to 5:59 a.m. and all day Saturday and Sunday. Cellcom-to-Cellcom Minutes require both customers have Cellcom service and are signaling a Cellcom tower. Calls originating and terminating in the home area are toll free. Calls originating in the home area and terminating outside the home area may be subject to long distance charges. See sales representative for details. Calls originating outside of the home area are subject to roaming and long distance charges. See sales representative for details. Cellcom reserves the right to deactivate any voice mailbox that has not been initialized within 60 days of activation or any mailbox that has not had any messages for over 60 days. Voice Mail subscribers receive two call forwarding features at no additional charge. Minutes used checking voice mail are deducted from Cellcom-to-Cellcom Minutes while within the Cellcom-to-Cellcom designated area. Cellcom reserves the right, without notice, to change rates and coverage areas that do not adversely impact the consumer. In all other situations, a notice will be given. Rate maps indicate where rates apply and may not depict actual service availability or wireless coverage. Coverage areas depicted are approximate. To inquire about specific service availability in a geographical area, contact Cellcom's Customer Service at (800) 236-0055. Geographic terrain, weather conditions, and type of equipment may affect cellular coverage. Wireless service is subject to technological limitations, including capacity and tower availability. Prices do not include taxes, fees, or other charges. Taxes on monthly access, airtime, equipment, and long distance may apply. A \$25 line set-up fee will be charged on all new line activations. A Regulatory and Other Recovery Fee will be charged on all rate plans. This charge is associated with the cost of administering and complying with government-mandated programs such as Wireless Number Pooling, TTY (Text Telephone), CALFA (Communication Assistance for Law Enforcement Act) and Wireless Number Portability. A USF (Universal Service Fund) will be charged on all service lines. An E911 or Police and Fire Protection fee will be charged on all service lines. The amount or range of taxes, fees and surcharges vary and are subject to change without notice. See a retail location or www.cellcom.com/fees for details. Early termination fees may apply and, if applicable, may be reduced proportionately to the remaining months of the term of the agreement.

Preferred Regional Government Plan

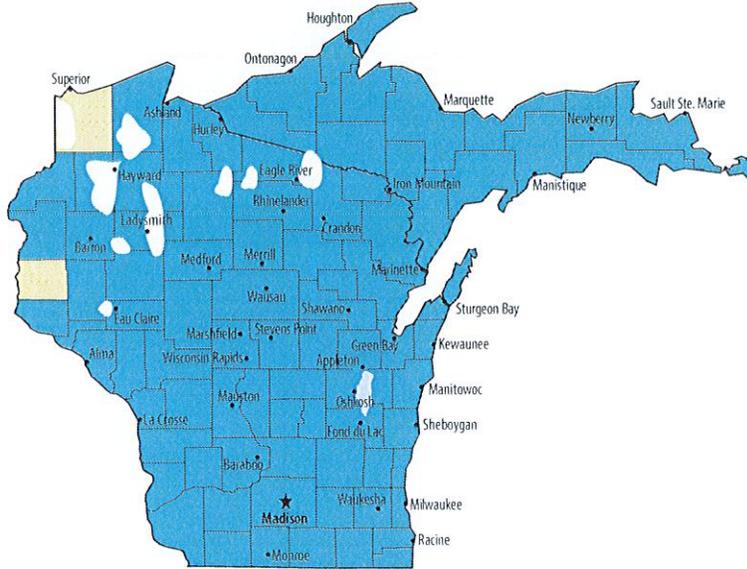
Unlimited Domestic Incoming Messages

employee

Included

connect

made easy



■ Home Area
■ Nationwide roam at \$0.75 per minute

Included Features

- FREE Nationwide Long Distance
- FREE Voicemail
- FREE Caller ID
- FREE Call Waiting
- FREE 3-Way Calling
- FREE Domestic Incoming Quik|TxF Messages
- FREE Detail Billing

Monthly Rate \$0.00

Additional Airtime \$0.05

Take advantage of great savings. Call 877-611-0008 or visit any authorized Cellcom location.

Important Information: Eligible municipalities include counties, cities, villages, towns, school districts, board of school directors, sewer districts, drainage districts, technical collage districts or any other public or quasi-public corporation, officer, board or other body having the authority to award public contracts.

An E911 compliant-CDMA phone, compatible with Cellcom's network, is required. Airtime is billed in 60 second increments. Plan minutes only apply when you are in your calling plan's designated home area. Calls originating and terminating in the home area are toll free. Calls originating in the home area and terminating outside the home area may be subject to long distance charges. See sales representative for details. Calls originating outside of the home area are subject to roaming and long distance charges. See sales representative for details.

Cellcom reserves the right to deactivate any voice mailbox that has not been initialized within 60 days of activation or any mailbox that has not had any messages for over 60 days. Voice Mail subscribers receive two call forwarding features at no additional charge.

Cellcom reserves the right, without notice, to change rates and coverage areas that do not adversely impact the consumer. In all other situations, a notice will be given. Rate maps indicate where rates apply and may not depict actual service availability or wireless coverage. Coverage areas depicted are approximate. To inquire about specific service availability in a geographical area, contact Cellcom's Customer Service at (800) 236-0055. Geographic terrain, weather conditions, and type of equipment may affect cellular coverage. Wireless service is subject to technological limitations, including capacity and tower availability.

Prices do not include taxes, fees, or other charges. Taxes on monthly access, airtime, equipment, and long distance may apply. A \$25 line set-up fee will be charged on all new line activations. A Regulatory and Other Recovery Fee will be charged on all rate plans. This charge is associated with the cost of administering and complying with government-mandated programs such as Wireless Number Pooling, TTY (Text Telephone), CALEA (Communication Assistance for Law Enforcement Act) and Wireless Number Portability. A USF (Universal Service Fund) will be charged on all service lines. An E911 or Police and Fire Protection fee will be charged on all service lines. The amount or range of taxes, fees and surcharges vary and are subject to change without notice. See a Cellcom retail location or www.cellcom.com/fees for details. Early termination fees may apply and, if applicable, may be reduced proportionately to the remaining months of the term of the agreement.

Business Select Share Plan

A simple, easy to understand plan.

Enjoy unlimited nationwide talk, unlimited messaging and share a pool of data with up to 100 devices.

Included Benefits:

- Mobile Hotspot, FREE Basic or Visual Voicemail¹, FREE Caller ID, FREE Call Waiting, FREE 3-Way Calling, and Unlimited Domestic and International Messaging.^{**}
- Shareable Data for all devices on your account on the same plan. Select up to 2 data features and then share it with up to 100 devices.

¹Visual Voicemail available on select devices.

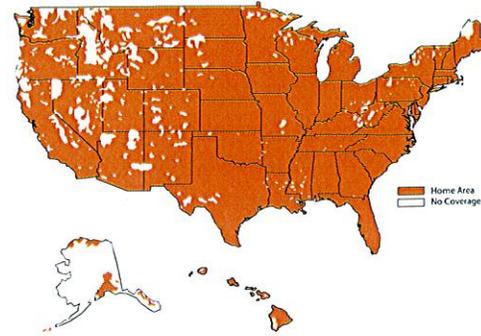
^{**}See cellcom.com for international messaging details.

Create Your Share Plan

STEP 1: Select up to 100 devices

| | Monthly Line Charge (per device) |
|--|-------------------------------------|
|  Smartphones | \$40 |
|  Basic Phones | \$30 |
|  Mobile Broadband or USB Modems | \$20 |
|  4G LTE Tablet | \$10 |
| Anytime Minutes | Unlimited |

Coverage Map



How Does the Share Plan Work?

Here's an example of an account with 5 Smartphones, 2 basic phone and 8GB of shared data with unlimited talk and unlimited messaging for all lines.

Example: Share 8GB of Data

| | |
|-----------------------------|-------------------------|
| + 5 Smartphones (\$40 each) | \$200/month line charge |
| + 2 Basic Phone (\$30 each) | \$60/month line charge |
| + 8GB Shared Data | \$72/month data charge |
| Total \$332/month* | |

*Price reflects 10% discount and does not include taxes, fees, or other charges.

STEP 2: Choose up to two Discounted Data Packages

Plan Options for up to 10 devices

| Shared Data | 100MB* | 300MB | 1GB | 2GB | 3GB | 4GB | 6GB | 8GB | 10GB | 15GB | 20GB |
|---------------------|-------------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|
| Monthly Data Charge | \$10 | \$13.50 | \$27 | \$36 | \$45 | \$54 | \$63 | \$72 | \$81 | \$108 | \$135 |

Plan Options for up to 25 devices

| Shared Data | 1.5 GB* | 30GB | 40GB | 50GB |
|---------------------|----------------|-----------------|--------------|-----------------|
| Monthly Data Charge | \$40.50 | \$202.50 | \$270 | \$337.50 |

Plan Options for up to 50 devices

| Shared Data | 3.5 GB* | 60GB | 80GB | 100GB |
|---------------------|-------------|--------------|--------------|--------------|
| Monthly Data Charge | \$81 | \$405 | \$540 | \$675 |

Cellcom recommends 1-2GB per Smartphone on your account. Each line must subscribe to a shared data package. Data is shared among all lines on the same calling plan on the same account.

* For accounts with basic devices only.

Data overage is charged at \$10/100MB on the 100MB plan, \$15/300MB on the 300MB plan, and \$15/GB on 1GB+ plans.



Manage and monitor your data usage:

- To help you decide how much data you need, use the data usage calculator at <http://www.cellcom.com/calculator.html>
- Change your data allowance at any time without extending your contract.

Add Ons for Share Plans (per line)

| | | | | | |
|---------------------------------|----------------|--------------------|------------------------------|--|----------------|
| MultiRing | \$6.95/month | Detail Billing | \$0.99/month | International Dialing | pay per minute |
| Nquire/411 Directory Assistance | \$1.99/per use | Handset Protection | refer to eSecuritel brochure | International Dialing Discount Package | \$3.95/month |
| Call Forwarding | \$0.99/month | | | | |

Refer to cellcom.com for current long distance rates by country and international roaming options.

Important Information: Employment at an approved business required. You must present proof of service or employment to receive these rates. The discount may be subject to additional criteria. See sales representative for details. An E911 compliant CDMA phone, compatible with Cellcom's network, is required. Customer must maintain a billing address within Cellcom's licensed market to be eligible for service. Cellcom reserves the right to terminate service if less than fifty percent (50%) of the customer's overall minutes of airtime are used in Cellcom's licensed market during any three month period during the term of this agreement. Voice calls originating from or terminating to broadband or tablet devices are billed at a rate of \$1.99 per minute. Airtime is billed in 60 second increments. Plan minutes only apply when you are in your calling plan's designated home area. Calls originating and terminating in the home area are toll free. Calls originating in the home area and terminating outside the home area may be subject to long distance charges. Calls originating outside of the home area are subject to roaming and long distance charges. Cellcom reserves the right to deactivate any mailbox that has not been initialized within 60 days of activation or any mailbox that has not had any messages deposited for over 60 days. Minutes used checking voicemail are deducted from Nationwide Minutes while within the Cellcom designated area. Call forwarding includes 60 minutes of forwarding to a non-Cellcom exchange per month. Voice services, including 911, are not available on mobile broadband nor tablet devices. See sales representative for details. To place an international call, you must dial 011, the country code and the number for the international call. International long distance rates apply in addition to plan minutes or airtime charges when calling from your home calling plan area. While roaming, international long distance rates apply in addition to standard long distance and roaming charges. Rates are subject to change without notice. The International Dialing Discount Package has a monthly feature charge in addition to reduced international long distance rates. Unlimited voice services are solely for live dialog between two individuals. Unlimited voice services may not be used for conference calling, call forwarding, monitoring services, data transmissions, transmission of broadcasts, transmission of recorded material, or other connections that do not consist of uninterrupted live dialog between two individuals. If you are using an unlimited voice service for anything other than live dialog between two individuals, Cellcom reserves the right to terminate your service. Messaging and Data Services: Shared data monthly charge and overages will be charged to the primary line on a Share Plan. Use of text messaging, picture messaging, video messaging and other data services is subject to the Data Acceptable Use Policy located at www.cellcom.com/AUP. Sending and receiving picture messages may deduct from your data allowance. Cellcom reserves the right, without notice, to change rates and coverage areas that do not adversely impact the consumer. In all other situations, a notice will be given. Rate maps indicate where rates apply and may not depict actual service availability or wireless coverage. Coverage areas depicted are approximate. To inquire about specific service availability in a geographical area, contact Cellcom's Customer Service at (800) 236-0055. Geographic terrain, weather conditions, and type of equipment may affect cellular coverage. Wireless service is subject to technological limitations, including capacity and tower availability. Prices do not include taxes, fees, or other charges. Taxes on monthly access, airtime, equipment, and long distance may apply. A line set up fee and early termination fee may apply. If applicable, the early termination fees may be reduced proportionately to the remaining months of the term of the agreement. Universal Service Fund (USF) and regulatory and other recovery fees charged on all service lines. An E911 fee or Police & Fire Protection fee charged on all service lines. The amount or range of taxes, fees and surcharges vary and are subject to change without notice. See retail location or www.cellcom.com/fees for details.

Anne Jacobson

From: LaPorte, Kristina <Kristina.LaPorte@cellcom.com>
Sent: Friday, October 03, 2014 2:23 PM
To: Anne Jacobson
Cc: Deb Geier
Subject: Cellcom meeting
Attachments: City of Wausau 10.3.14.docx; City of Wausau 10-3-14.pdf; Legal.pdf

Good Afternoon Anne and Deb,

Thank you for meeting with me yesterday, I am glad we were able to all get on the same page regarding the phones and contracts. Please see below for my action items and the resolution.

- Will the Unlimited Incoming and Unlimited Cellcom to Cellcom be offered on a 1-year contract?
 - No, we are not able to offer that on a 1-year contract
- Put together a sheet for counsel to see the breakdown of costs between the 1-year and 2-year
 - See attached word doc.
- Get Anne a contract to review
 - See attached PDF, this has the standard phone at \$0.01 and a discount on accessories. This will be the contract that can be signed. Addendum A will also include the rate plan slicks that I left with you both. Addendum B is to include the 'legal' PDF that is attached. (I will need 2 copy's signed, both will go to the VP in De Pere- our VP signs them both, then sends one back to you)
- Clear schedule for Oct 14th Counsel meeting
 - Done!

Please let me know if you need any other information from me! I look forward to getting this done and getting new devices in the hands of all the City of Wausau employees!

Kristina LaPorte | Business Sales Consultant | Cellcom | 1700 Stewart Ave, Wausau, WI 54401 | Ph: 715.573.9900 |
Email: kristina.laporte@cellcom.com | www.cellcom.com
Company is an Nsight Company

CONFIDENTIALITY: This email is intended solely for the person(s) named. The contents may be confidential and/or privileged if you have received this email in error. please contact the sender immediately and delete the email. Thank you.

COMMITTED TO ECO-FRIENDLY PRACTICES : Please print only when necessary.



The following is monthly pricing saving (or add'l cost) based a 1- year vs 2-year contract (with new rates) as compared to your previous contract:

| | | |
|----------|-----------|---------------------|
| | 2- year | |
| Option 1 | Share/USA | \$136.19 (Saving) |
| Option 2 | USA | \$168.36 (Saving) |

| | | |
|----------|-----------|--------------------------|
| | 1-year | |
| Option 1 | Share/USA | \$523.81 (add'l charge) |
| Option 2 | USA | \$701.64 (add'l charge) |

The following are the cost saving (or add'l cost) amortized over 24 months as compared to your previous contract:

| | | |
|----------|-----------|-----------------------|
| | 2- year | |
| Option 1 | Share/USA | \$3,268.56 (Saving) |
| Option 2 | USA | \$4,040.64 (Saving) |

| | | |
|----------|-----------|-----------------------------|
| | 1-year | |
| Option 1 | Share/USA | \$12,571.44 (add'l charge) |
| Option 2 | USA | \$16,839.36 (add'l charge) |

The following is a comparison of device pricing based on a 1-year vs 2-year contract:

| Make | Model | 1 Year Contract Price | 2 Year Contract Price |
|-------------|----------------------|--------------------------------------|--------------------------------------|
| LG | Fluid | \$ 150.00 | \$ 19.95 |
| Samsung | Freeform 5 | \$ 170.00 | \$ 19.95 |
| Sonim | Shield | \$ 260.00 | \$ 149.95 |
| Sonim | Enduro | \$ 260.00 | \$ 149.95 |
| Apple | iPhone 5c - 8GB | \$ 450.00 | \$ 0.95 |
| LG | Optimus F5 | \$ 380.00 | \$ 0.95 |
| Samsung | Galaxy S4 Mini | \$ 430.00 | \$ 29.95 |
| LG | F90 | \$ 350.00 | \$ 49.95 |
| Motorola | Moto X | \$ 440.00 | \$ 49.95 |
| Samsung | Galaxy S4 | \$ 520.00 | \$ 49.95 |
| HTC | One | \$ 520.00 | \$ 49.95 |
| LG | G3 | \$ 570.00 | \$ 169.95 |
| HTC | One M8 | \$ 620.00 | \$ 169.95 |
| Samsung | Galaxy S5 | \$ 620.00 | \$ 169.95 |
| Apple | iPhone 6 - 16GB | \$ 649.00 | \$ 199.95 |
| Apple | iPhone 6 Plus - 16GB | \$ 749.00 | \$ 299.95 |

Cristina LaPorte
 '15.573.9900
 crsitina.laporte@cellcom.com

**WIRELESS TELECOMMUNICATIONS EQUIPMENT
AND SERVICE AGREEMENT**

THIS WIRELESS TELECOMMUNICATIONS EQUIPMENT AND SERVICE AGREEMENT (hereinafter, the "Agreement") is made, entered into, and effective this ____ day of _____ 2014, by and between **NEW CELL, INC.**, a Wisconsin corporation (doing business as and hereinafter referred to as "Cellcom"), and City of Wausau, (hereinafter, "Customer").

Provision Of Telecommunications Services and Related Equipment

1.A. **Services.** Cellcom shall make available to Customer, its employees, representatives and other designees, an unlimited number of service accounts (hereinafter, an "Account" or "Accounts") through which Cellcom shall provide wireless telecommunications services. As a condition to Cellcom's offer to provide services and equipment identified herein at the rates and charges identified below, Customer shall maintain a minimum of 105 Accounts (the "Account Minimum") on rate plans identified in Exhibit A at all times during the Term of this Agreement. In addition, Customer shall execute a Master Service Agreement in the form attached as Exhibit B; and this Master Service Agreement shall also govern the availability of the services on each Account.

1.B. **Additional Features.** Customer may add additional features to any or all Accounts, with the additional charges for such additional features set forth on Exhibit A.

1.C. **Account Allowance.** Customer shall receive the current promotional pricing (or LG Fluid @ \$.01 each) at time of purchase when purchased through a Cellcom direct sales representative during the Initial Term of this Agreement.

1.D. **Employee Discount Plan.** Cellcom will make available to employees of Customer wireless telecommunications services upon the terms and conditions of Cellcom's then-current Employee Discount Plan. All employees are eligible to apply for the benefits provided pursuant to this paragraph upon the execution of Cellcom's Service Agreement, provided that such employee is a new Cellcom subscriber and that the home address of the employee is within the Cellcom Service Area. The employee must agree to be and remain financially responsible for all charges incurred pursuant to such Service Agreement. Cellcom reserves the sole and exclusive right to limit, deny, or terminate service to any applicant or employee hereunder. Cellcom may terminate these benefits for any employee who, during the term of this Agreement, ceases to be an employee of Customer. In addition, Cellcom may terminate these benefits upon the expiration or termination of this Agreement.

Rates and Charges

2.A. **Monthly Service Charges.** Each Account maintained by Customer pursuant to this Agreement shall incur a monthly service charge as identified in Exhibit A.

2.B. **Additional Air Time and Roaming Charges.** Each Account maintained by Customer pursuant to this Agreement shall include the allotment of "free" air time for use in the "home" area as set forth in Exhibit A. Customer shall incur an additional charge for each minute of air time utilized in excess of such allotment for each Account, with each Account considered individually for these purposes. Additionally, Customer shall incur additional roaming charges per minute for each minute of air time utilized outside the "home" area identified in Exhibit A.

2.C. **Payment.** Cellcom shall invoice Customer for the aggregated total of the monthly service, additional air time, roaming charges and additional equipment expenses incurred by all Accounts maintained by Customer pursuant to this Agreement; and Customer shall pay each such invoice within thirty (30) days of receipt of each invoice. Unpaid invoices shall accrue interest at the monthly rate of 1½%, or the highest amount allowed by law, whichever is lower.

Term, Renewal and Termination

3.A. **Initial Term.** The Initial Term of this Agreement shall be two (2) years, commencing on the date first written above and ending on the second (2nd) anniversary thereof.

3.B. **Renewal Terms.** Upon the expiration of the Initial Term, Customer may renew this Agreement for one consecutive two-year Renewal Term(s) by providing to Cellcom written notice of its intent to renew this Agreement no later than sixty (60) days prior to the end of the Initial Term or the then-current Renewal Term, as the case may be.

3.C. **Termination.** This Agreement may be terminated prior to the end of the Initial or then-current Renewal Term as follows:

3.C.1. **Automatic Termination.** This Agreement will automatically terminate if either party: (a) makes an assignment for the benefit of the creditors; or (b) becomes a party to any receivership, bankruptcy, or similar proceeding, and such proceedings are not dismissed within ninety (90) days of commencement.

3.C.2. **Default.** In the event of a material breach of this Agreement, the non-breaching party may provide written notice of the breach and may terminate this Agreement at any time after a reasonable opportunity to cure the breach. For purposes of this Agreement, a reasonable opportunity to cure is deemed to be ten (10) days for a monetary default and thirty (30) days for a non-monetary default. If the breaching party, prior to the expiration of the cure period, has cured the breach, this Agreement will remain in effect, provided the breaching party promptly reimburses the non-breaching party for any reasonable damages the non-breaching party may have incurred.

3.D. **Early Termination of Accounts and Effect of Non-Renewal of Agreement.**

3.D.1. **Termination of Accounts.** Customer may, at any time during the Term of this Agreement, terminate one or more Accounts maintained pursuant to this Agreement, while not terminating this Agreement generally, by delivering to Cellcom advance written notice of such termination. In the event any such termination causes Customer to thereafter maintain fewer active Accounts than the Account Minimum, Customer must also pay to Cellcom a "Termination Fee" for each terminated Account below the Account Minimum. The Termination Fee shall be payable at the time Customer delivers its notice of termination, and shall be determined by reference to the devices activated on the terminated Account(s) falling below the Account Minimum.

- (i) For each standard device activated on the terminated Account(s), the Termination Fee shall include One Hundred Seventy-Five Dollars (\$175.00), which amount shall be reduced by Five Dollars (\$5.00) for each completed month of the term of this Agreement; and
- (ii) for each "Smart Phone" activated on the terminated Account(s), the Termination Fee shall include Three Hundred Fifty Dollars (\$350.00), which amount shall be reduced by Ten Dollars (\$10.00) for each completed month of the term of this Agreement.

Notwithstanding any such termination of one or more Accounts, this Agreement shall remain in effect as to all other Accounts maintained by Customer; provided, however, Cellcom reserves the right to revise the amount of the account allowance provided to Customer based on the number of remaining Accounts and the remaining time left in the then-current Term.

3.D.2. **Effect of Non-Renewal of Agreement.** In the event Customer does not renew this Agreement for at least one Renewal Term, Customer shall pay to Cellcom One Hundred Seventy-Five Dollars (\$175.00) for each standard device and Three Hundred Fifty Dollars (\$350.00) for each "Smart Phone" activated within the final ninety (90) days of the Initial Term. Upon the expiration of the Term, whether following an Initial Term or one or more Renewal Terms, Customer may maintain Accounts established pursuant to this Agreement on a month-to-month basis thereafter; provided, however, the terms and conditions (including rates and charges) applicable to all such Accounts shall be determined by reference to Cellcom's then-current rate plans generally made available to the public (without regard to the terms and conditions of this Agreement).

EXHIBIT A

Rate Plan and Account Features

Accessory Discount:

Accessories purchased through a Cellcom direct sales representative will receive a 50% discount up to \$15 off the retail price. The discount does not apply to Apple branded accessories.

EXHIBIT B

Master Service Agreement

FINANCE COMMITTEE

Date and Time: Tuesday, January 28, 2014 @ 5:00 pm., Board Room

Members Present: Nagle (C), Oberbeck, Brezinski, Winters, Nutting

Others Present: Mielke, Kellbach, Wagner, Tipple, Groat, Giese, Loy, Jacobson, Werth, Rayala, Goede

In accordance with Chapter 19, Wisc. Statutes, notice of this meeting was posted and sent to the Daily Herald in the proper manner. It was noted that there was a quorum present and the meeting was called to order by Chairperson Nagle.

Consider Cellphone Contract Renewal

Michael Loy explained over the course of the last two years we have contracted with one organization rather than having the departments contract independently with cell phone providers as in the past. Everyone was moved onto the single Cellcom plan, which made sense from a purchasing standpoint and in the process saved a couple thousand dollars, by pooling our minutes and avoiding overcharges. The plan cost is currently about \$34,000 and may exceed that in 2014 budget. He indicated Cellcom wants to renew the contract for a two year period. He stated the Procurement Policy was the only thing that would dictate any kind of purchasing requirements and he was seeking direction how the committee would like him to handle the renewal. He commented they were satisfied with Cellcom because they come to us frequently to change our plans if our needs change and we have access to the state pricing. He indicated he would like to renew with Cellcom for two years and maybe bid it through an RFP at the end of the contract. Groat noted if the state has state pricing the Procurement Policy would allow us to go onto the plan without doing another RFP. Loy commented Cellcom is actually offering renewal for less than what we were paying, so they are continuing to find ways to save us money although we are adding more and more devices on the plan. He understood, however, that competitive bidding was a good thing. He stated his preference would be an agreement to renew for two years with an option to renew for another two if satisfied. Oberbeck felt the contract should include a provision that the phone numbers would be maintained by the city should it ever move to a different provider.

Motion by Brezinski, second by Winters to approve the two year contract renewal with Cellcom, with a statement from the City Attorney confirming it is legal pursuant to our own purchasing policy; and a provision that the city will maintain the phone numbers. Motion carried 5-0.