



# 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 the:	<b>FINANCE COMMITTEE</b>
Date/Time:	<b>Tuesday, August 27, 2024, at 5:15 PM</b>
Location:	<b>City Hall (407 Grant Street) - Council Chambers</b>
Members:	Michael Martens (C), Gary Gisselman (VC), Becky McElhane, Terry Kilian, Vicki Tierney

## FINANCE COMMITTEE AGENDA ITEMS

- 1 Minutes of the previous meeting (08/14/2024).
- 2 Discussion and possible action regarding ARPA funding requests and related budget modification for Wausau Water Works Meter Purchases.
- 3 Discussion and possible action regarding the resolution authorizing the issuance and establishing parameters for the sale of not to exceed \$9,100,000 General Obligation Promissory Notes, Series 2023C.
- 4 Discussion and possible action Approving of a Budget Amendment Recognizing the Grant Award of \$498,482.08 for a Wisconsin DNR Urban Forestry Inflation Reduction Act Grant for City of Wausau Tree Planting and Private Ash Mitigation Project.
- 5 Discussion and possible Action Accepting a Bid from Spohn Ranch through Cooperative Purchasing Agreement for the Construction of the Oak Island Skate Park.
- 6 Discussion and possible action regarding budget modification for Tax Increment District 8 Tax Increment Grant.
- 7 Discussion and possible action regarding budget modification for Animal Control Fund.
- 8 Discussion and possible action on vacation of right-of-way at 700 Grand Avenue for Commonwealth Development and releasing obligation of the DOT for reimbursing city for property purchase.
- 9 **CLOSED SESSION** pursuant to Section 19.85(1)(e) of the Wisconsin State statutes for deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session related to the discussion of committee recommendations regarding upcoming negotiations of City Employee Union Contracts with Wausau Firefighters Association, Local 415 and Wausau Professional Police Association.
- 10 **RECONVENE** into open session to take action, if necessary, on Closed Session items.

Adjourn

Michael Martens, Chairperson

**NOTICE: The makeup of the Finance Committee and Human Resources Committee are identical; therefore, it is expected that a quorum of members of the Human Resources Committee will be in attendance. It is possible that a quorum of members of other committees of the Common Council of the City of Wausau may be in attendance at the above-mentioned meeting. No action will be taken by any such groups.**

Members of the public who do not wish to appear in person may view the meeting live over the internet, live by cable TV, Channel 981, and a video is available in its entirety and can be accessed at <https://tinyurl.com/WausauCityCouncil>. Any person wishing to offer public comment who does not appear in person to do so, may e-mail [kody.hart2@ci.wausau.wi.us](mailto:kody.hart2@ci.wausau.wi.us) with "Finance Committee Public Comment" in the subject line prior to the meeting start. All public comment, either by email or in person, will be limited to items on the agenda at this time. The messages related to agenda items received prior to the start of the meeting will be provided to the Chair.

**This Notice was posted at City Hall and transmitted to the Daily Herald newsroom 08/23/2024 at 4:00 PM.**

*In accordance with the requirements of Title II of the Americans with Disabilities Act of 1990 (ADA), the City of Wausau will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs or activities. If you need assistance or reasonable accommodations in participating in this meeting or event due to a disability as defined under the ADA, please call the ADA Coordinator at (715) 261-6590 or [ADAServices@ci.wausau.wi.us](mailto:ADAServices@ci.wausau.wi.us) to discuss your accessibility needs. We ask your request be provided a minimum of 72 hours before the scheduled event or meeting. If a request is made less than 72 hours before the event the City of Wausau will make a good faith effort to accommodate your request.*

## **FINANCE COMMITTEE**

Date and Time: Wednesday, August 14, 2024, at 5:00 p.m., Council Chambers

Finance Committee Members Present: Michael Martens (C), Gary Gisselman (VC), Becky McElhaney,

Terry Kilian, Vicki Tierney

Wausau Water Works Commission Members Present: Doug Diny (President) Sarah Watson, Jim Force (left at 6:10 p.m.), Joe Gehin

Wausau Water Works Commission Members Excused: John Robinson

Others Present: MaryAnne Groat, Anne Jacobson, Jeremy Kopp, Jared Thompson, Eric Lindman, Scott Boers, Kody Hart

Noting the presence of a quorum Chairperson Martens called the meeting to order at 5:00 p.m.

Noting the presence of a quorum President Diny called the meeting to order at 5:00 p.m.

## **JOINT AGENDA ITEM FOR CONSIDERATION WITH THE WAUSAU WATER WORKS COMMISSION – Presentation by Ehlers regarding the utility financial and Payment in Lieu of Tax (PILOT).**

*The President allowed public comment.*

- 1) Orlando Alfonso, 1015 Brown Street – spoke in opposition of the PILOT program.

Brian Roemer, Senior Municipal Advisor with Ehlers, presented Water & Sewer Rate Study Phase 1: Long-Range Cash Flow Analysis. The presentation provided education on what factors the Wisconsin Public Service Commission consider when setting water rates including operating and maintenance expenses and taxes, depreciation, and rate of return. The window of opportunity to adjust rates for a simplified and conventional rate case study were outlined. Historical data on rate performance, financial indicators, and capital improvement projects for the utility was presented. The PILOT was explained in addition to how it applies to the utility. Projections on reducing the PILOT and the impact on water and sewer rates were outlined.

Force questioned what the percentage numbers represented on the projected PSC math with reducing the PILOT. It was stated those numbers represents an estimated rate if a rate case study was conducted given all things equal. Force stated that with no reduction in PILOT, a rate case study would increase rates in 2025.

Diny questioned the rate of return adjustment and how that can be known. It was stated that every mid-February the PSC comes out with the annual rate of return which is stated on a public docket and that the PSC would change the rate of return based on the status of the bond market.

Gehin stated for clarification that the water rate case could not be implemented until the new assets were up and running were as on the sewer side the Common Council did a step to prevent major increases in rate changes. It was stated the current PSC staff are more robotic in terms of how rate cases are handled, and it was explained how a step increase could be introduced. Gehin questioned if the new water plant assets were built into the current rate structure. It was stated that the new assets were accounted for as an advance case in 2024 in the current rate structure. Gehin further clarified there was a 17% water loss in which 15% was the standard. It was stated the goal was a water loss rate under 10%.

Diny questioned how the setting of the PILOT would impact rate of return adjustments. It was recommended, in a small way, to consider the impact of reducing the PILOT in terms of the general fund.

Kilian questioned the effect of reducing the PILOT on the general fund. It was stated this was a 2025 budget discussion and it was possible to incorporate that into the budget in regard to revenue verses expenses. It was stated there are a number of unfunded positions in the future that will need to be financed out of the operating budget.

Tierney questioned the impact of reducing the water loss rate. It was stated the impact would be in the hundreds of thousands of dollars. Tierney questioned if a reduction in water loss rates could recoup the PILOT. It was stated it would depend on the PCS calculation of the water rates.

Roemer continued to present 2024 Water and Sewer Rate Study Phase 1 Sewer Utility. Historical data on rate performance and financial indicators in addition to future projections on finances for the sewer utility was presented. Initial considerations and recommendations were provided.

*Force was absent for the rest of the meeting.*

Gisselman questioned the timeline for these considerations. It was stated a draft budget would show the impact of a reduction in the PILOT on the general fund and any decision would come in the form of a resolution of the budget.

Motion by Gehin, seconded by Watson, to adjourn the Wausau Water Works Commission. Motion carried.

**Minutes of the previous meeting (07/23/24).**

Motion by Gisselman, seconded by McElhaney, to approve. Motion carried 5-0

**Discussion and possible action approving budget modification for the new mechanical CPR devices for the Wausau Fire Department.**

Gisselman questioned the allocation to the Fire Department for the hiring of additional firefighters. It was further questioned if this budget modification was coming from the previously allocated ARPA funding to the Fire Department for the hiring of additional firefighters. It was stated the positions have not been filled yet and the ones that have been filled were from a grant allocation making funds available.

Martens questioned the status of the current devices. It was stated the current devices are three years old.

Tierney questioned what had changed in the last few years warranting the purchase of new equipment. It was stated the new devices are easier to deploy in limited spaces and discriminates less of various body sizes of patients.

Kilian questioned the distinction between the body sizes of patients. It was stated it was how big the band is that goes around the chest which this device can size for itself.

Martens questioned how many times devices are used on an annual basis. It was stated the devices were employed approximately 50 times in the last year.

Motion by McElhaney, seconded by Kilian, to approve the budget modification. Motion carried 5-0.

**Discussion and possible action regarding ARPA funding requests and related budget modification for water meter purchases for Wausau Water Works.**

McElhaney questioned how many meters needed to be replaced. It was stated 7,074 meters needed replacement. It was further questioned if residents had pushback against changing meters. McElhaney stated education was needed to ensure residents were getting meters changed for the share of water rates to remain fair among users. McElhaney questioned the undertaking of replacement in terms of timing and staffing. It was stated there would be three full-time positions dedicated to the project to change over 20-24 meters a day.

Tierney questioned if there were repercussions to residents not allowing access to properties to have the meters changed. It was stated the utility could shut off water for the property due to noncompliance and that is highly regulated by the Wisconsin Public Service Commission.

Gisselman questioned if the meter replacements were annually budgeted. It was stated there is an annual allocation but there was no revenue generated to pay for the meter change overs and cash reserves had been depleted due to ongoing utility projects. Gisselman further questioned if all the new meters would be installed in 2025. It was stated this would be a priority as each meter replaced will increase revenue to offset the utility.

Tierney questioned if the funds allocated would replace all meters that need to be changed. It was stated this allocation will be approximately \$400,000 short to replace all meters. Tierney stated concerns of allocating funds in 2025 when the funds will not be spent within the year. It was stated each meter replaced will save more money having a cumulative impact with the goal to fund the total replacement project.

Kilian questioned if moving this forward would use up the remainder of the funds for ARPA which may go to funding the solar array project. It was stated that was correct and other funds could be allocated for either project.

Martens stated this agenda item was more of discussion and requested that this item be ranked and scored for ARPA funding for consideration at the next meeting.

Gisselman questioned if these funds needed for the complete replace meter project should be borrowed as to save the ARPA funding for the solar array.

**Discussion and possible action approving budget modification from fund balance for water meter purchases of \$1,000,000 for Wausau Water Works.**

Tierney stated this could be revisited to see what happens with the ARPA allocation to the solar array project and funding for the rest of the complete meter replacement project. It was further stated the committee should try avoiding the need to discuss the funding for this project multiple times.

McElhaney stated support for the budget modification as the funds are available now and before borrowing is considered.

Martens stated support for allocating for a project in one fall swoop and stated support for utilizing fund balance to drive down borrowing costs.

Motion by McElhaney, seconded by Tierney, to approve the budget modification. Motion carried 5-0.

**Discussion and possible action approving Safe Drinking Water Loan Closing for the Eau Claire Blvd reconstruction project.**

Motion by McElhaney, seconded by Tierney, to approve. Motion carried 5-0.

**Adjourn**

Motion by Kilian, seconded by Gisselman, to adjourn the meeting. Motion carried.  
Meeting adjourned at 7:11 p.m.

*For full meeting video on YouTube: <https://www.youtube.com/watch?v=7R8O64HKmvM>*

**CITY OF WAUSAU**  
**AMERICAN RESCUE PLAN - SLFRF APPLICATION**  
**Water Sewer and Broad Band Infrastructure**

Water, Sewer and Broadband infrastructure this category is available to address the consequences of deferred maintenance in drinking water systems, treatment of sewage and stormwater along with resiliency measures to adapt to climate change. In addition the funds may be used for broad band investment and cybersecurity investments. Common examples would include:

- \* Sewage and Stormwater projects must be eligible under the EPA's Clean Water State Revolving Fund
- \*Water projects must be eligible under the EPA's Drinking Water State Revolving Fund
- \*Broad band infrastructure must respond to lack of reliable service or affordable service
- \*Cybersecurity investment and modernization is eligible to new or existing infrastructure.

Project Title	<b>Wausau Water Works - Water Meter Replacements</b>		
Department	DPWU	Contact Name:	Eric Lindman
Priority 1-6 (low-high)	5 - Urgent		

6=Emergency, 5=Urgent, 4=High Priority, 3 Medium Priority, 2 Low Priority, 1 No Priority

**Project Type (Check all that apply)**

<input type="checkbox"/>	Sewage Infrastructure	<input type="checkbox"/>	Broadband Infrastructure
<input type="checkbox"/>	Stormwater Infrastructure	<input type="checkbox"/>	Cybersecurity Investment
<input checked="" type="checkbox"/>	Water Infrastructure		

**PROJECT DESCRIPTION**

**Provide a description of the project, purchase or service attach additional information if needed**

In 2018 Wausau Water Works made the decision to switch from Neptune Water Meters to Sensus Water Meters. There were several reasons for this change. The primary reasons were that Sensus is a 20 year meter versus Neptune a 10-year meter, the Sensus remote reading equipment has done a much better job reading meters city wide, and the Sensus meters would be on a 20-year replacement cycle vs the 10-year replacement cycle allowing for fewer change outs each year. When the Commission made the decision to switch meter types the utility established a 7-year schedule to replace all meters in the city. This replacement began in 2019 and was basically shutdown in 2020 due to COVID and the inability to enter homes. Later in 2020 and 2021 the supply of meters dried up and meters were not possible to get. We have had an outstanding order of about 10,000 meters for about 3-years now, the order just began to get filled this past year and we have begun to make replacements. During the past 3-years we did not borrow any funds for meters (meters are a capitalized expense) and now that all of the meters are becoming available the capital cost is placing another large strain on the financial capability of the water utility. The utility does not have the capacity to purchase additional needed meters to keep up with the necessary replacements and the need for additional meters due to the LSL replacements; we are also replacing meters as needed with LSL replacements for efficiency.

**WATER, SEWAGE AND STORMWATER PROJECT- CHECK THOSE THAT APPLY**

<input type="checkbox"/>	Addresses critical health or safety hazard.	<input checked="" type="checkbox"/>	This project was identified and deferred on prior years capital/operating budget
<input checked="" type="checkbox"/>	Required to achieve or maintain an adequate level of service	<input type="checkbox"/>	Expands existing service into an undeveloped area.
<input checked="" type="checkbox"/>	Provides new service, facility, system or equipment.	<input checked="" type="checkbox"/>	Repairs, replaces or prevents a breakdown of an existing infrastructure

**PROJECT OR PURCHASE JUSTIFICATION**

**Describe physical condition, demand/capacity, functionality and/or safety concerns or revenue generating potential that justifies the project, purchase or acquisition**

When completing the 2023 Public Service Commission annual report on drinking water the water loss calculation rose to 17%. We do not have any significant leaks in our system and because of this it is determined that the majority of the water loss is related to "Dead" meters or meters not reading water usage. In order to address this issue we need to replace these meters and once again begin metering water usage accurately, this water loss is not being billed so the utility is potentially losing significant revenue as residents are not paying for the water they use. In addition to the need to more accurately meter water usage and increase revenue, once all of our old Neptune meters are removed from the system we can eliminate the Neptune reading system and just be back to one Sensus reading system saving the utility additional money annually.

**IMPACT ON DEFERRED IMPLEMENTATION/PURCHASE**

**Describe how project deferral will impact future asset maintenance, economic growth, quality of service, efficiency or effectiveness, quality of life, safety, financing or other issues.**

Not replacing "dead" or inoperable meters will continue to not allow the water utility to bill accurately for all water usage and lose annual revenue it is owed. Having a water loss of over 15% may result in the DNR/PSC to place mandates on the utility to replace a certain number of meters or spend additional funds on looking for leaks in the system. The utility, on a bi-annual basis, has a contract with a contractor to inspect and check for leaks in different areas of the city. Because we have been doing this for the past several years we are confident we do not have any significant leaks, but it is important we continue to be proactive in this manner. Reducing our percentage of water loss is critical for the utility to make sure all water used is being billed properly and revenues are maintained properly to sustain operations. Accurate billing and metering helps to prevent future rate increases.

**RETURN ON INVESTMENT**

**Describe the financial benefits, cost savings or payback of the capital project such as grant funding, cost avoidance, future debt avoidance or operational cost or income benefits**

As the City replaces "dead" meters this will continue to increase revenues to the utility and decrease our water loss. The more "dead" or inaccurate meters we replace will increase revenues to the utility.

# WATER, SEWER, STORMWATER AND BROADBAND INFRASTRUCTURE - FINANCIAL DETAIL

## DPWU

ONE TIME EXPENSE	2022	2023	2024	2025	2026	Total
Planning /Design						-
LandAcquisition						-
Engineering Study & Data Collection						-
Equipment Purchase & Installation			800,000			800,000
Other(Describe)						-
<b>Total Costs</b>	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ 800,000

FUNDING SOURCES	2022	2023	2024	2025	2026	Total
<b>ARPA Funding</b>			800,000			800,000
Donations						-
User Fees						-
Debt Issuance						-
Other Grant Income						-
Other (Describe) Focus on Energy						-
<b>Total Sources</b>	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ 800,000
<b>Shortfall</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ONGOING NEW OPERATIONAL EXP	2022	2023	2024	2025	2026	Total
Staff Costs						-
Contractual Services						-
Supplies/Materials						-
Maintenance						-
Other (Describe)						-
<b>Total Costs</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUNDING SOURCES	2022	2023	2024	2025	2026	Total
<b>ARPA Funding</b>						-
Donations						-
User Fees						-
Other Grant Income						-
Other (Describe)						-
<b>Total Funding Sources</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Shortfall</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### IDENTIFY ONGOING FUNDING SOURCE FOR NEW OPERATIONAL EXPENSES AFTER THE ARPA GRANT PERIOD

Water meter scheduling and replacements are completed using utility staff. Once a meter is replaced it is placed on a schedule for a 20-year replacement.

### DESCRIBE EVENTS OR CIRCUMSTANCES THAT WOULD PREVENT COSTS FROM BEING OBLIGATED BY DECEMBER 31, 2024 AND EXPENDED BY DECEMBER 31, 2026 attach additional information if needed

None



Department	Project Name	Project Budget	Spent to Date 7/29/2024	Balance Available	Project Completed	Project Status (X in proper box)		Expected Milestone Dates (Month and Year)				Expected Total Cost	
						On Schedule	Behind Schedule*	Executed Contract Date (No Later than 12/31/2024)	Bidding Date	Construction/Purchase Completion Date	Final Payment Date (No Later Than 12/31/2026)		
CCITC	Internet Firewall Replacement	R	25,219	25,219	-	Y	Y				12/24		25,219
CCITC	Core Switch Replacement	R	50,000	50,000	0	Y	Y						50,000
CCITC	Financial ERP Software Replacement	R	850,000	607,139	242,861	N	Y				12/24	12/31/2025	850,000
CCITC	CCITC - Fiber Connection Project	R	140,000	140,000	-	Y	Y				12/24		140,000
CD	Landmark Project		350,000	350,000	-	Y							350,000
CD	Public Access Server for Closed Caption		47,402	47,402	-	Y							47,402
CD	EEC Negative Economic Impact	R	84,100	55,167	28,933	N	X		02/05/2024			03/01/2025	84,100
CD	Community Partners Campus Facility Project	R	162,756	162,756	-	Y							162,756
CD	Catholic Charities & Open Door		589,120	73,454	515,666	N	N	X	extension of contract will be presented to Finance 8/27				589,120
CD	Infill New Construction		600,000	7,277	592,723	N		X	Agreement with CDA to Council on 8/19				600,000
CD	Affordable Rental Units		500,000	15,646	484,354	N		X	Agreement with CDA to Council on 8/20				500,000
CD	Homebuyer Education Counseling and Closing Assistance	R	34,000	2,000	32,000	N		X	Agreement with CDA to Council on 8/21				34,000
CD	River Edge Trail Extension Thomas Street	R	171,500	-	171,500	N	Y			Bid out in July	11/1	06/01/2025	171,500
ENG	LED Street Lighting Conversion	R	822,953	822,953	(0)	Y				5/24	6/24	6/24	822,953
ENG	Asphalt Overlay	R	500,000	-	500,000	N	Y			7/24		11/24	500,000
FIRE	FireFighter Positions	R	637,750	272,200	365,550	N	N	X					382,200
FIRE	Community Care Position	R	18,250	-	18,250	N	Y						18,250
PARK	Skate Park	R	225,000	26,271	198,729	N	N	X	11/24	8/24	7/25	12/25	225,000
PARK	Pickle Ball Courts	R	135,000	-	135,000	N	Y		9/24	8/24	7/25	12/25	135,000
POLICE	Community Outreach Specialist Position	R	485,000	198,972	286,028		Y						485,000
CITY	Council Chambers Upgrades	R	140,000	-	140,000	N	Y						140,000
WWW	Temporary Water Supplies	R	230,000	230,000	-	Y							230,000
WWW	PFAS Pilot Study		240,375	212,710	27,665	N	Y				8/24	9/24	240,375
WWW	Wastewater Treatment Screening Improvement Project		800,000	140,191	659,809	N	Y		10/24	9/24	10/25	11/25	800,000
WWW	Abel Stormwater Liftstation		900,000	72,275	827,725	N	Y		7/24	5/24	11/25	12/25	900,000
WWW	Water Main Replacement - 2023			-	-	Y							
WWW	10th Ave		218,616	218,616		Y							218,616
WWW	Grant and Henrietta St		244,904	244,904		Y							244,904
WWW	Lead Service Line Replacement Plan	R	146,930	146,930	-	Y	Y						146,930
WWW	Corrosion Control Study	R	609,241	218,450	390,791	N	Y				12/24	2/25	609,241
WWW	PFAS Treatment Process Design		658,695	567,719	90,976	N	Y				11/24	12/24	658,695
WWW	Sewer Main Replacement - 2023			-	-	Y							
WWW	10th Ave		227,549	227,549		Y							227,549
WWW	Grant & Henrietta		260,612	260,612		Y							260,612
WWW	Water Main Replacement - 2022	R	1,392,173	1,392,173	-	Y							1,392,173
WWW	Sewer Main Replacement - 2022	R	663,948	663,948	-	Y							663,948
WWW	Sewer Force Main Project	R	359,184	359,184	-	Y	Y			2/24	11/24	11/24	359,184
WWW	ARPA West Wausau Tower Backup Power Supply	R	320,000	210,983	109,017	N	Y				10/24	11/24	265,000
WWW	Lead Service Line Replacement	R	500,000	253,609	246,391	N	Y	X			10/24	12/24	322,625
WWW	Sewer Lift Station Upgrade Design	R	379,000	326,341	52,659	N	Y				9/24	11/24	379,000

Will likely have funds available

Use balance to fund positions in 2025

	14,719,277	8,602,651	6,116,627
Unencumbered	867,184		
Revenue Loss - Maximum \$10,000,000	870,330		
Other ARPA Allowable Projects	(3,146)		
<b>Total</b>	<b>15,586,461</b>		





**TO: FINANCE COMMITTEE**  
**FROM: MARYANNE GROAT**  
**DATE: August 22, 2024**  
**RE: General Obligation Debt Issue 2024C**

General obligation promissory note 2024C issue will fund the other projects.

	<b>Amortization</b>	<b>Amount</b>
Fire Station Land	10	805,000
Street, Stormwater and Sidewalk Improvements	10	
W Wausau Ave, 10th to Stevens, STP Urban - Real I	- 10	60,000
East Wausau Ave, 6th St to 18th St Design	- 10	58,500
Grand/Bus 51, Kent to Lakewview Design	- 10	60,450
Eau Claire Blvd, Grand Ave to west termini	10	1,925,000
48th Avenue	TID 10 10	2,500,000
Emerson Street, Eau Claire Blvd to Kent St	10	150,000
Mount View Blvd, Eau Claire Blvd to Kent St	10	155,000
Pied Piper Lane, Eau Claire Blvd to Kent :	10	155,000
Asphalt Paving	10	600,000
Alley Paving	10	35,000
Annual Sidewalk Replacement Contract	10	150,000
Concrete Pavement Repairs (joints/cracks/paving)	TID 8 50% 10	650,000
Pavement Markings	10	75,000
Motor Pool Replacement	5	<u>1,631,000</u>
		<u><u>9,009,950</u></u>

**Schedule**

The sale schedule is as follows:

Pre-Sale Review by Finance Committee:	August 27, 2024
Pre-Sale Review by Common Council:	September 10, 2024
Due Diligence Call to review Official Statement:	Week of September 16, 2024
Conference with Rating Agency:	Week of September 16, 2024
Distribute Official Statement:	September 26, 2024
Parameters Sale:	October 2, 2024
Estimated Closing Date:	October 24, 2024

### **Authorizing Resolution and Pre-Sale Document**

The authorizing parameters resolution will be drafted by our Bond Counsel Quarles and Brady. With a parameter resolution the sale occurs on a non-council day. The sale is awarded to the lowest bidders that meet the parameters established in the resolution.

Ehlers has provided a pre-sale document which is also included in the packet. The interest rate of the issue will not be known until sale date. The parameters resolution specifies that the rate must be no more than 4.5%. A history of rates is included on the last page of the sales document. Higher interest rates will result in a higher annual payment.

### **Impact to General Obligation Outstanding Debt**

In 2024 the City retired \$12,015,000 of principal and this issue is \$9,130,000. The lead service line safe drinking water loan in the amount of \$5,790,028 is expected to close in late September or October. This loan is expected to be retired with general property taxes.

### **Impact to the General Property Tax Levy**

The general property tax levy will increase \$364,000 to cover the 2024C amortization schedule.

August 27, 2024

PRE-SALE REPORT FOR

## City of Wausau, Wisconsin

**\$9,130,000 General Obligation Promissory Notes,  
Series 2024C**



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**Prepared by:**

Ehlers  
N19W24400 Riverwood Drive,  
Suite 100  
Waukesha, WI 53188

**Advisors:**

Philip L. Cosson, Senior Municipal Advisor  
Brian Roemer, Senior Municipal Advisor  
Jon Cameron, Senior Municipal Advisor

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**BUILDING COMMUNITIES. IT'S WHAT WE DO.**

# EXECUTIVE SUMMARY OF PROPOSED DEBT

## Proposed Issue:

\$9,130,000 General Obligation Promissory Notes, Series 2024C

## Purposes:

The proposed issue includes financing for the following purposes:

Finance 2024 Capital Projects, TID 8 & TID 10 Projects

- Fire Station Land. Debt service will be paid from ad valorem property taxes.
- Motor Pool Equipment Replacement. Debt service will be paid from ad valorem property taxes.
- Streets Projects. Debt service will be paid from ad valorem property taxes.
- TID 8 Street Projects. Debt service will be paid from ad valorem property taxes.
- TID 10 Street Projects. Debt service will be paid from ad valorem property taxes.

## Authority:

The Notes are being issued pursuant to Wisconsin Statute(s):

- 67.12(12)

The Notes will be general obligations of the City for which its full faith, credit and taxing powers are pledged.

The Notes count against the City's General Obligation Debt Capacity Limit of 5% of total City Equalized Valuation. Following issuance of the Notes, the City's total General Obligation debt principal outstanding will be approximately \$69.3 million, which is 32% of its limit. Remaining General Obligation Borrowing Capacity will be approximately \$150 million.

## Term/Call Feature:

The Notes are being issued for a term of 10 years. Principal on the Notes will be due on April 1 in the years 2025 through 2034. Interest will be due every six months beginning April 1, 2025.

The Notes will be subject to prepayment on April 1, 2031 or any date thereafter.

## Bank Qualification:

Because the City is issuing, or expects to issue, more than \$10,000,000 in tax-exempt obligations during the calendar year, the City will be not able to designate the Notes as "bank qualified" obligations.

## **Rating:**

The City's most recent bond issues were rated by Moody's Investors Service. The current rating on those bonds is "Aa3". The City will request a new rating for the Notes.

If the winning bidder on the Notes elects to purchase bond insurance, the rating for the issue may be higher than the City's bond rating if the bond rating of the insurer is higher than that of the City.

## **Basis for Recommendation:**

Based on your objectives, financial situation and need, risk tolerance, liquidity needs, experience with the issuance of Notes and long-term financial capacity, as well as the tax status considerations related to the Notes and the structure, timing and other similar matters related to the Notes, we are recommending the issuance of Notes as a suitable option.

## **Method of Sale/Placement:**

We are recommending the Notes be issued as municipal securities and offered through a competitive underwriting process. You will solicit competitive bids, which we will compile on your behalf, for the purchase of the Notes from underwriters and banks.

An allowance for discount bidding will be incorporated in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.

If the Notes are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.

## **Premium Pricing:**

In some cases, investors in municipal bonds prefer "premium" pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid more than face value is considered "reoffering premium."

For this issue of Notes, any premium amount received that is more than the underwriting discount and any capitalized interest amounts must be placed in the debt service fund and used to pay a portion of the interest payments due on the Notes. We anticipate using any premium amounts received to reduce the issue size.

The amount of premium allowed can be restricted in the bid specifications. Restrictions on premium may result in fewer bids but may also eliminate large adjustments on the day of sale and unintended results with respect to debt service payment impacts. Ehlers will identify appropriate premium restrictions for the Notes intended to achieve the City's objectives for this financing.

## Parameters:

The Common Council will consider adoption of a Parameters Resolution on September 10, 2024, which delegates authority to the Finance Director to accept and approve a bid for the Notes so long as the bid meets certain parameters. These parameters are:

- \* Issue size not to exceed \$9,130,000
- \* Maximum Bid of 107.00%
- \* Minimum Bid of 98.90%
- \* Maximum True Interest Cost (TIC) of 4.50%
- \* Maturity Schedule Adjustments not to exceed \$450,000 per maturity

## Other Considerations:

The Notes will be offered with the option of the successful bidder utilizing a term bond structure. By offering underwriters the option to “term up” some of the maturities at the time of the sale, it gives them more flexibility in finding a market for your Notes. This makes your issue more marketable, which can result in lower borrowing costs. If the successful bidder utilizes a term bond structure, we recommend the City retain a paying agent to handle responsibility for processing mandatory redemption/call notices associated with term bonds.

## Review of Existing Debt:

We have reviewed all outstanding indebtedness for the City and find that there are no refunding opportunities currently.

We will continue to monitor the market and the call dates for the City’s outstanding debt and will alert you to any future refunding opportunities.

## Continuing Disclosure:

Because the City has more than \$10,000,000 in outstanding debt subject to a continuing disclosure undertaking (including this issue) and this issue does not meet an available exemption from continuing disclosure, the City will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually, as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the “MSRB”), as required by rules of the Securities and Exchange Commission (SEC). The City is already obligated to provide such reports for its existing bonds and has contracted with Ehlers to prepare and file the reports.

## Arbitrage Monitoring:

The City must ensure compliance with certain sections of the Internal Revenue Code and Treasury Regulations (“Arbitrage Rules”) throughout the life of the issue to maintain the tax-exempt status of the Notes. These Arbitrage Rules apply to amounts held in construction, escrow, reserve, debt service account(s), etc., along with related investment income on each fund/account.

IRS audits will verify compliance with rebate, yield restriction and records retention requirements within the Arbitrage Rules. The City's specific arbitrage responsibilities will be detailed in the Tax Exemption Certificate (the "Tax Compliance Document") prepared by your Bond Attorney and provided at closing.

The Notes may qualify for one or more exception(s) to the Arbitrage Rules by meeting 1) small issuer exception, 2) spend down requirements, 3) bona fide debt service fund limits, 4) reasonable reserve requirements, 5) expenditure within an available period limitation, 6) investments yield restrictions, 7) de minimis rules, or; 8) borrower limited requirements.

An Ehlers arbitrage expert will contact the City within 30 days after the sale date to review the City's specific responsibilities for the Notes. The City is currently receiving arbitrage services from Ehlers in relation to the Notes.

### **Investment of Note Proceeds:**

Ehlers can assist the City in developing a strategy to invest your Note proceeds until the funds are needed to pay project costs.

### **Risk Factors:**

**G.O. with Planned Abatement:** The issuer is abating a portion of G.O. debt service payments for the issue with tax incremental revenues. In the event these revenues are not available, the City is obligated to levy property taxes in an amount sufficient to make all debt payments.

### **Other Service Providers:**

This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.

**Bond Counsel:** Quarles & Brady LLP

**Paying Agent:** Bond Trust Services Corporation

**Rating Agency:** Moody's Investors Service, Inc.

## PROPOSED DEBT ISSUANCE SCHEDULE

Pre-Sale Review by Common Council:	September 10, 2024
Due Diligence Call to Review Official Statement:	Week of September 16, 2024
Conference with Rating Agency:	Week of September 16, 2024
Distribute Official Statement:	September 25, 2024
Common Council Meeting to Award Sale of the Notes:	October 2, 2024
Estimated Closing Date:	October 24, 2024

### Attachments

- Estimated Sources and Uses of Funds
- Base Case Analysis
- Estimated Proposed Debt Service Schedule
- Tax Impact Analysis
- Bond Buyer Index

## EHLERS' CONTACTS

Philip L. Cosson, Senior Municipal Advisor	(262) 796-6161
Brian Roemer, Senior Municipal Advisor	(262) 796-6178
Jon Cameron, Senior Municipal Advisor	(262) 796-6179
Sue Porter, Lead Public Finance Analyst	(262) 796-6167
Kathy Myers, Senior Financial Analyst	(262) 796-6177



# Table 1 Existing G.O. Debt Base Case

City of Wausau, WI

Year Ending	Existing Debt											Year Ending
	Total G.O. Debt Payments	Less: TID 3	Less: TID 6	Less: TID 8	Less: TID 10	Less: TID 11	Less: TID 12	Net Tax Levy	Equalized Value (TID OUT)	Tax Rate Per \$1,000	Annual Taxes \$300,000 Home	
2024	10,397,675	(2,101,399)	(1,072,700)	(907,548)	(143,210)	(1,101,305)	(775,410)	4,296,102	3,422,229,000	\$1.26	\$376.61	2024
2025	10,546,341	(2,128,846)	(1,022,425)	(1,011,368)	(140,210)	(1,214,910)	(856,334)	4,172,248	3,785,126,200	\$1.10	\$330.68	2025
2026	10,587,542	(3,484,563)		(739,900)	(136,910)	(1,222,008)	(1,145,600)	3,858,561	3,930,209,207	\$0.98	\$294.53	2026
2027	8,163,004	(1,832,408)		(734,950)	(138,235)	(1,226,225)	(745,950)	3,485,236	4,080,853,211	\$0.85	\$256.21	2027
2028	7,828,094	(1,837,210)		(729,400)	(139,410)	(1,220,098)	(747,015)	3,154,961	4,237,271,365	\$0.74	\$223.37	2028
2029	7,234,923	(1,536,970)		(718,263)	(140,435)	(1,212,245)	(741,968)	2,885,043	4,399,684,991	\$0.66	\$196.72	2029
2030	6,517,776	(1,423,600)		(464,038)	(111,705)	(1,202,873)	(736,060)	2,579,501	4,568,323,893	\$0.56	\$169.39	2030
2031	5,359,438	(923,650)		(362,713)	0	(1,197,038)	(689,675)	2,186,363	4,743,426,685	\$0.46	\$138.28	2031
2032	3,621,849	0		(348,450)		(784,755)	(689,405)	1,799,239	4,925,241,126	\$0.37	\$109.59	2032
2033	3,096,500			(306,000)		(786,208)	(689,853)	1,314,440	5,114,024,473	\$0.26	\$77.11	2033
2034	1,523,798			0		(492,568)	(326,755)	704,475	5,310,043,841	\$0.13	\$39.80	2034
2035	1,514,916					(489,244)	(325,348)	700,325	5,513,576,586	\$0.13	\$38.11	2035
2036	822,745					0	(323,520)	499,225	5,724,910,693	\$0.09	\$26.16	2036
2037	289,113							289,113	5,944,345,188	\$0.05	\$14.59	2037
2038	291,550							291,550	6,172,190,556	\$0.05	\$14.17	2038
2039	283,850							283,850	6,408,769,184	\$0.04	\$13.29	2039
2040	0							0	6,654,415,816	\$0.00	\$0.00	2040
2041								0	6,909,478,026	\$0.00	\$0.00	2041
2042								0	7,174,316,711	\$0.00	\$0.00	2042
2043								0	7,449,306,602	\$0.00	\$0.00	2043
2044								0	7,734,836,791	\$0.00	\$0.00	2044
Total	78,079,111	(15,268,646)	(2,095,125)	(6,322,629)	(950,115)	(12,149,473)	(8,792,891)	32,500,232				Total

**Notes:**

**Legend:**

Represents +/- 25% Change over previous year

## Table 2 Capital Improvement Plan & Funding Uses

*City of Wausau, WI*

Projects	Purpose/Dept.	Plan Issue	Funding	2025	2026	Totals
Fire Station Land	Fire	2024 G.O. Notes	G.O. Debt	805,000		805,000
W Wausau Ave, 10th to Stevens, STP Urban - Real Estate	Streets	2024 G.O. Notes	G.O. Debt	60,000		60,000
East Wausau Ave, 6th St to 18th St Design	Streets	2024 G.O. Notes	G.O. Debt	58,500		58,500
Grand/Bus 51, Kent to Lakewview Design	Streets	2024 G.O. Notes	G.O. Debt	60,450		60,450
Eau Claire Blvd, Grand Ave to west termini	Streets	2024 G.O. Notes	G.O. Debt	1,925,000		1,925,000
48th Avenue	TID 10	2024 G.O. Notes	G.O. Debt	2,500,000		2,500,000
Emerson Street, Eau Claire Blvd to Kent St	Streets	2024 G.O. Notes	G.O. Debt	150,000		150,000
Mount View Blvd, Eau Claire Blvd to Kent St	Streets	2024 G.O. Notes	G.O. Debt	155,000		155,000
Pied Piper Lane, Eau Claire Blvd to Kent St	Streets	2024 G.O. Notes	G.O. Debt	155,000		155,000
Asphalt Paving	Streets	2024 G.O. Notes	G.O. Debt	600,000		600,000
Alley Paving	Streets	2024 G.O. Notes	G.O. Debt	35,000		35,000
Annual Sidewalk Replacement Contract	Streets	2024 G.O. Notes	G.O. Debt	150,000		150,000
Concrete Pavement Repairs (joints/cracks/paving)	Streets	2024 G.O. Notes	G.O. Debt	325,000		325,000
Concrete Pavement Repairs (joints/cracks/paving)	TID 8	2024 G.O. Notes	G.O. Debt	325,000		325,000
Pavement Markings	Streets	2024 G.O. Notes	G.O. Debt	75,000		75,000
Motor Pool Replacement	Equipmt	2024 G.O. Notes	G.O. Debt	1,631,000		1,631,000
						0
						0
<b>Actual CIP Costs</b>				<b>9,009,950</b>	<b>0</b>	<b>9,009,950</b>
<b>Percent Inflation</b>				<b>0%</b>	<b>0%</b>	
<b>Inflated Project Costs</b>				<b>9,009,950</b>	<b>0</b>	<b>9,009,950</b>
<b>Sources of Funding</b>						
G.O. Debt				9,009,950	0	9,009,950
Revenue Debt				0	0	0
Grants/Aids				0	0	0
Special Assessment				0	0	0
User Fees				0	0	0
Tax Levy				0	0	0
Equipment Replacement Fund				0	0	0
Cash				0	0	0
<b>Total</b>				<b>9,009,950</b>	<b>0</b>	<b>9,009,950</b>
<b>Debt Obligations</b>						
2024 G.O. Notes				9,009,950	0	9,009,950
<b>Total</b>				<b>9,009,950</b>	<b>0</b>	<b>9,009,950</b>

**Notes:**

## Table 3 Capital Improvements Financing Plan

*City of Wausau, WI*

		2024					
		G.O. Notes	Fire Portion	Streets Portion	TID 8 Portion	TID 10 Portion	Motor Pool Replacement Portion
<b>CIP Projects<sup>1</sup></b>							
	Fire Station Land	805,000	805,000				
	Street Projects	3,748,950		3,748,950			
	TID 8	325,000			325,000		
	TID 10	2,500,000				2,500,000	
	Motor Pool Replacement	1,631,000					1,631,000
	<b>Subtotal Project Costs</b>	<b>9,009,950</b>	<b>805,000</b>	<b>3,748,950</b>	<b>325,000</b>	<b>2,500,000</b>	<b>1,631,000</b>
	<b>CIP Projects<sup>1</sup></b>	<b>9,009,950</b>	<b>805,000</b>	<b>3,748,950</b>	<b>325,000</b>	<b>2,500,000</b>	<b>1,631,000</b>
<b>Estimated Issuance Expenses</b>		<b>187,530</b>	<b>16,740</b>	<b>78,052</b>	<b>6,778</b>	<b>52,069</b>	<b>33,891</b>
	Municipal Advisor (Ehlers)	25,000	2,232	10,405	904	6,941	4,518
	Bond Counsel	25,000	2,232	10,405	904	6,941	4,518
	Disclosure Counsel	16,250	1,451	6,763	587	4,512	2,937
	Rating Fee	20,000	1,785	8,324	723	5,553	3,614
	Maximum Underwriter's Discount	100,430	8,965	41,800	3,630	27,885	18,150
	Paying Agent	850	76	354	31	236	154
	<b>Subtotal Issuance Expenses</b>	<b>187,530</b>	<b>16,740</b>	<b>78,052</b>	<b>6,778</b>	<b>52,069</b>	<b>33,891</b>
	<b>TOTAL TO BE FINANCED</b>	<b>9,197,480</b>	<b>821,740</b>	<b>3,827,002</b>	<b>331,778</b>	<b>2,552,069</b>	<b>1,664,891</b>
	Estimated Interest Earnings	4.50% (67,575)	(6,038)	(28,117)	(2,438)	(18,750)	(12,233)
	Assumed spend down (months)	2.00					
	Rounding	95	(703)	1,115	659	1,681	(2,658)
	<b>NET BOND SIZE</b>	<b>9,130,000</b>	<b>815,000</b>	<b>3,800,000</b>	<b>330,000</b>	<b>2,535,000</b>	<b>1,650,000</b>

**Notes:**

1) Project Total Estimates

**Table 4**  
**Allocation of Debt Service - 2024 G.O. Notes**

City of Wausau, WI

Year Ending	Fire Portion				Streets Portion				TID 8 Portion				TID 10 Portion				Motor Pool Replacement Portion				Year Ending	Totals		
	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total		Principal (4/1)	Interest	Total
2025	70,000	3.26%	23,807	93,807	50,000	3.26%	115,492	165,492	30,000	3.26%	9,614	39,614	220,000	3.26%	74,006	294,006	310,000	3.26%	44,639	354,639	2025	680,000	267,557	947,557
2026	75,000	3.22%	23,161	98,161	375,000	3.22%	116,578	491,578	30,000	3.22%	9,331	39,331	225,000	3.22%	72,094	297,094	320,000	3.22%	37,825	357,825	2026	1,025,000	258,988	1,283,988
2027	75,000	3.21%	20,750	95,750	400,000	3.21%	104,120	504,120	30,000	3.21%	8,367	38,367	230,000	3.21%	64,780	294,780	330,000	3.21%	27,377	357,377	2027	1,065,000	225,392	1,290,392
2028	75,000	3.20%	18,346	93,346	400,000	3.20%	91,300	491,300	30,000	3.20%	7,405	37,405	240,000	3.20%	57,248	297,248	340,000	3.20%	16,640	356,640	2028	1,085,000	190,939	1,275,939
2029	80,000	3.20%	15,866	95,866	400,000	3.20%	78,500	478,500	30,000	3.20%	6,445	36,445	250,000	3.20%	49,408	299,408	350,000	3.20%	5,600	355,600	2029	1,110,000	155,819	1,265,819
2030	80,000	3.23%	13,294	93,294	400,000	3.23%	65,640	465,640	35,000	3.23%	5,400	40,400	255,000	3.23%	41,290	296,290		3.23%	0	0	2030	770,000	125,624	895,624
2031	85,000	3.28%	10,608	95,608	425,000	3.28%	52,210	477,210	35,000	3.28%	4,261	39,261	265,000	3.28%	32,826	297,826		3.28%	0	0	2031	810,000	99,904	909,904
2032	90,000	3.32%	7,720	97,720	425,000	3.32%	38,185	463,185	35,000	3.32%	3,106	38,106	275,000	3.32%	23,915	298,915		3.32%	0	0	2032	825,000	72,925	897,925
2033	90,000	3.35%	4,719	94,719	450,000	3.35%	23,593	473,593	35,000	3.35%	1,938	36,938	285,000	3.35%	14,576	299,576		3.35%	0	0	2033	860,000	44,825	904,825
2034	95,000	3.38%	1,606	96,606	475,000	3.38%	8,028	483,028	40,000	3.38%	676	40,676	290,000	3.38%	4,901	294,901		3.38%	0	0	2034	900,000	15,210	915,210
2035			0	0		0.00%	0	0		0.00%	0	0		0.00%	0	0		0.00%	0	0	2035	0	0	0
2036			0	0		0.00%	0	0		0.00%	0	0		0.00%	0	0		0.00%	0	0	2036	0	0	0
2037			0	0		0.00%	0	0		0.00%	0	0		0.00%	0	0		0.00%	0	0	2037	0	0	0
2038			0	0		0.00%	0	0		0.00%	0	0		0.00%	0	0		0.00%	0	0	2038	0	0	0
2039			0	0		0.00%	0	0		0.00%	0	0		0.00%	0	0		0.00%	0	0	2039	0	0	0
<b>Total</b>	<b>815,000</b>		<b>139,876</b>	<b>954,876</b>	<b>3,800,000</b>		<b>693,645</b>	<b>4,493,645</b>	<b>330,000</b>		<b>56,541</b>	<b>386,541</b>	<b>2,535,000</b>		<b>435,042</b>	<b>2,970,042</b>	<b>1,650,000</b>		<b>132,080</b>	<b>1,782,080</b>	<b>Total</b>	<b>9,130,000</b>	<b>1,457,183</b>	<b>10,587,183</b>

**Notes:**

1) Estimated Rate assumes Aa2 sale 8/14/24 + .35

**Table 5**  
**Financing Plan Tax Impact**

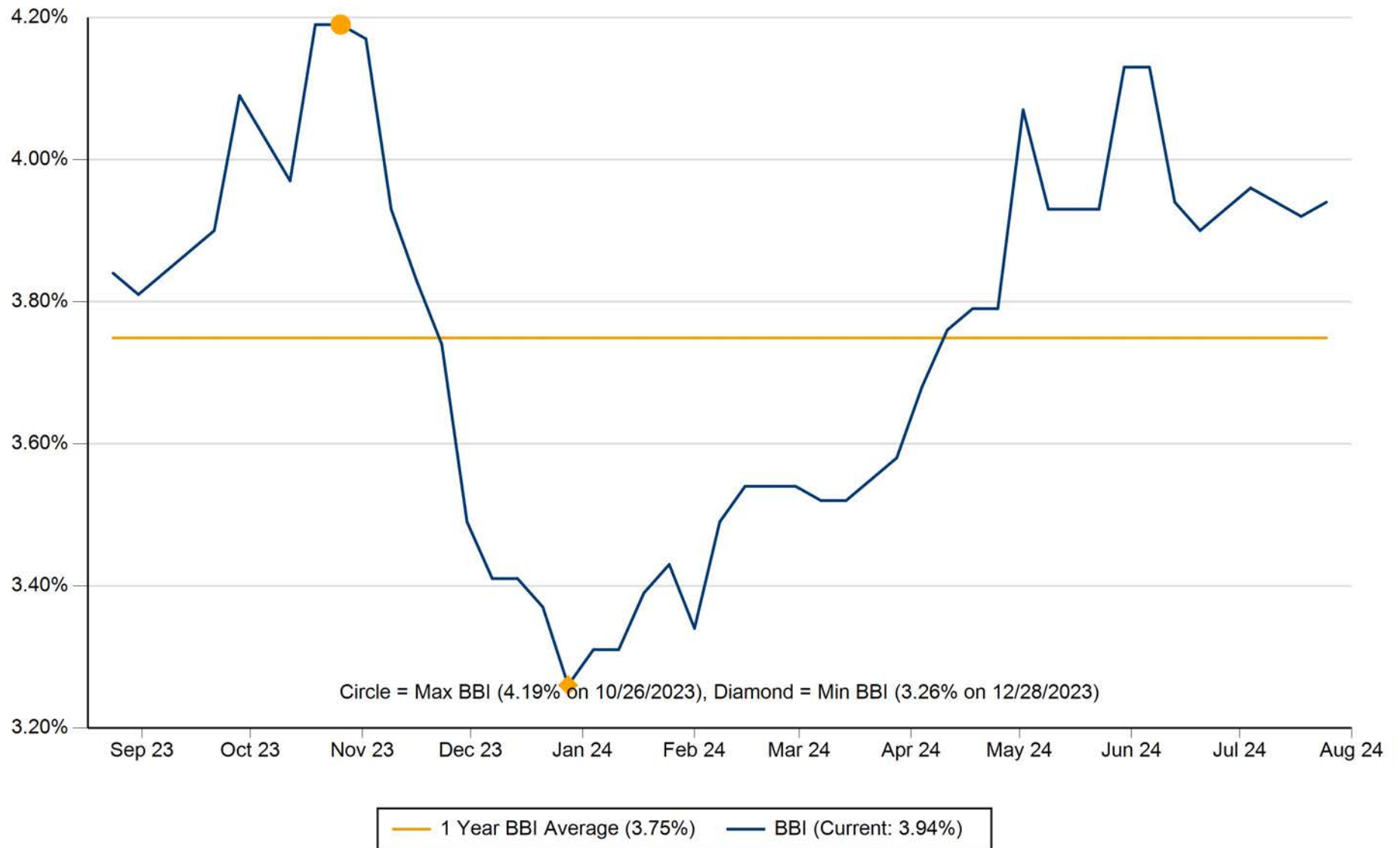
City of Wausau, WI

Year Ending	Existing Debt											Proposed Debt							Year Ending		
	Total Debt Payments	Less: TID 3	Less: TID 6	Less: TID 8	Less: TID 10	Less: TID 11	Less: TID 12	Net Debt Service Levy	Change From Prior Year Levy	Equalized Value (TID OUT)	Tax Rate Per \$1,000 Home	Annual Taxes \$300,000 Home	2024 G.O. Notes 9,130,000 Dated: 10/24/2024 Total Principal and Interest	Abatements		Debt Service Levy		Taxes			
														Less: TID 8	Less: TID 10	Total Net Debt Service Levy	Levy Change from Prior Year	Total Tax Rate for Debt Service		Annual Taxes \$300,000 Home	Annual Taxes Difference From Existing
2025	10,546,341	(2,128,846)	(1,022,425)	(1,011,368)	(140,210)	(1,214,910)	(856,334)	4,172,248		3,785,126,200	\$1.10	\$330.68	947,557	(39,614)	(294,006)	4,786,186	19,939	\$1.26	\$379	\$49	2025
2026	10,587,542	(3,484,563)	0	(739,900)	(136,910)	(1,222,008)	(1,145,600)	3,858,561	(313,687)	3,930,209,207	\$0.98	\$294.53	1,283,988	(39,331)	(297,094)	4,806,125	19,939	\$1.22	\$367	\$72	2026
2027	8,163,004	(1,832,408)	0	(734,950)	(138,235)	(1,226,225)	(745,950)	3,485,236	(373,325)	4,080,853,211	\$0.85	\$256.21	1,290,392	(38,367)	(294,780)	4,442,483	(363,642)	\$1.09	\$327	\$70	2027
2028	7,828,094	(1,837,210)	0	(729,400)	(139,410)	(1,220,098)	(747,015)	3,154,961	(330,275)	4,237,271,365	\$0.74	\$223.37	1,275,939	(37,405)	(297,248)	4,096,247	(346,235)	\$0.97	\$290	\$67	2028
2029	7,234,923	(1,536,970)	0	(718,263)	(140,435)	(1,212,245)	(741,968)	2,885,043	(269,919)	4,399,684,991	\$0.66	\$196.72	1,265,819	(36,445)	(299,408)	3,815,009	(281,239)	\$0.87	\$260	\$63	2029
2030	6,517,776	(1,423,600)	0	(464,038)	(111,705)	(1,202,873)	(736,060)	2,579,501	(305,541)	4,568,323,893	\$0.56	\$169.39	895,624	(40,400)	(296,290)	3,138,435	(676,573)	\$0.69	\$206	\$37	2030
2031	5,359,438	(923,650)	0	(362,713)	0	(1,197,038)	(689,675)	2,186,363	(393,138)	4,743,426,685	\$0.46	\$138.28	909,904	(39,261)	(297,826)	2,759,181	(379,254)	\$0.58	\$175	\$36	2031
2032	3,621,849	0	0	(348,450)	0	(784,755)	(689,405)	1,799,239	(387,124)	4,925,241,126	\$0.37	\$109.59	897,925	(38,106)	(298,915)	2,360,144	(399,037)	\$0.48	\$144	\$34	2032
2033	3,096,500	0	0	(306,000)	0	(786,208)	(689,853)	1,314,440	(484,799)	5,114,024,473	\$0.26	\$77.11	904,825	(36,938)	(299,576)	1,882,751	(477,393)	\$0.37	\$110	\$33	2033
2034	1,523,798	0	0	0	0	(492,568)	(326,755)	704,475	(609,965)	5,310,043,841	\$0.13	\$39.80	915,210	(40,676)	(294,901)	1,284,108	(598,643)	\$0.24	\$73	\$33	2034
2035	1,514,916	0	0	0	0	(489,244)	(325,348)	700,325	(4,150)	5,513,576,586	\$0.13	\$38.11	0	0	0	700,325	(583,783)	\$0.13	\$38	\$0	2035
2036	822,745	0	0	0	0	0	(323,520)	499,225	(201,100)	5,724,910,693	\$0.09	\$26.16	0	0	0	499,225	(201,100)	\$0.09	\$26	\$0	2036
2037	289,113	0	0	0	0	0	0	289,113	(210,113)	5,944,345,188	\$0.05	\$14.59	0	0	0	289,113	(210,113)	\$0.05	\$15	\$0	2037
2038	291,550	0	0	0	0	0	0	291,550	2,438	6,172,190,556	\$0.05	\$14.17	0	0	0	291,550	2,438	\$0.05	\$14	\$0	2038
2039	283,850	0	0	0	0	0	0	283,850	(7,700)	6,408,769,184	\$0.04	\$13.29	0	0	0	283,850	(7,700)	\$0.04	\$13	\$0	2039
2040	0	0	0	0	0	0	0	0	(283,850)	6,654,415,816	\$0.00	\$0.00	0	0	0	0	(283,850)	\$0.00	\$0	\$0	2040
2041	0	0	0	0	0	0	0	0	0	6,909,478,026	\$0.00	\$0.00	0	0	0	0	0	\$0.00	\$0	\$0	2041
2042	0	0	0	0	0	0	0	0	0	7,174,316,711	\$0.00	\$0.00	0	0	0	0	0	\$0.00	\$0	\$0	2042
2043	0	0	0	0	0	0	0	0	0	7,449,306,602	\$0.00	\$0.00	0	0	0	0	0	\$0.00	\$0	\$0	2043
2044	0	0	0	0	0	0	0	0	0	7,734,836,791	\$0.00	\$0.00	0	0	0	0	0	\$0.00	\$0	\$0	2044
<b>Total</b>	<b>67,681,437</b>	<b>(13,167,247)</b>	<b>(1,022,425)</b>	<b>(5,415,081)</b>	<b>(806,905)</b>	<b>(11,048,168)</b>	<b>(8,017,481)</b>	<b>28,204,130</b>					<b>10,587,183</b>	<b>(386,541)</b>	<b>(2,970,042)</b>					<b>495</b>	<b>Total</b>

Notes:

# 1 YEAR TREND IN MUNICIPAL BOND INDICES

## Weekly Rates August, 2023 - August, 2024



The Bond Buyer "20 Bond Index" (BBI) shows average yields on a group of municipal bonds that mature in 20 years and have an average rating equivalent to Moody's Aa2 and S&P's AA.

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**Wisconsin DNR Urban Forestry Inflation Reduction Act Grant Agreement**

<b>Grantee Name</b> Marathon County Parks, Recreation & Forestry Department		<b>Grantee UEI</b> CJBVG6GK66Q5	
<b>Grant Number</b> UFIRA-050	<b>Grant Program</b> Inflation Reduction Act	<b>Performance Period</b>	
		<b>Grant Start Date</b> September 3, 2024	<b>Grant End Date</b> September 30, 2027

**Project Title:**

City of Wausau Tree Planting & Private Ash Mitigation Project

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**Project Description and Scope Details**

**Project Description (as provided by the Grantee in the original application):**

This project will begin to address canopy loss and private ash tree hazard concerns of the defined disadvantaged areas in Wausau, WI. Private contractors will be utilized to reforest a portion of the 25.6% lost public urban canopy over a 3-year period. Approximately 900 trees will be planted over the 3 years, focusing on heat islands and areas of severe canopy loss. The County will also be partnering with the Wausau School District to plant trees on school properties. Students from each school will learn about the importance and care of trees, then participate in planting to begin to replace lost tree canopy. The focus is on teaching our young residents and they in turn gaining a positive perspective to spread through the community. To alleviate hazard and financial burden of infested/dying ash trees on private property, the County will provide financial assistance to homeowners within the designated disadvantaged area through an application process or for condemned ash trees. Private contractors will be utilized to remove ash trees based on bid and ability. The removals will take place over a 3-year period to allow residents the opportunity to understand the process and have the work completed at an appropriate time frame.

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**Project Scope Details:**

Tree planting and establishment

Proactive maintenance

Education, information and outreach

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**Authorized Representative (Name and Title), Contact Phone, Contact Email**

John Kahon III, City Forester, (715) 261-1561, john.kahon@co.marathon.wi.us

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**Street address**

500 Forest Street

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**City, State, Zip Code**

Wausau, WI 54402

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**Grantee Contact Information (if different from Authorized Rep.)**

Contact Name:

Contact Phone:

Contact E-mail:

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**Total Award Amount:**

<b>\$ 498,482.08</b>
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This grant agreement (Agreement) is entered into for the Project Period, by and between Marathon County Parks, Recreation & Forestry Department (hereinafter Grantee) and the State of Wisconsin Department of Natural Resources (hereinafter Department), for the purposes of awarding an Inflation Reduction Act Urban and Community Forestry Program grant for completion of the described Project and establishing conditions of payment of the grant award. The Department and Grantee mutually agree to the following terms and conditions:

**A. PROGRAMMATIC CONDITIONS**

1. This Agreement is to be performed in accordance with ch. NR 47, Wis. Adm. Code, and the Inflation Reduction Act Urban and Community Forestry grant program with federal funds from the Inflation Reduction Act of 2022 (P.L. 117-169).
2. **ENTIRE GRANT AGREEMENT.** This Agreement, together with any incorporated or referenced parts and attachments, shall constitute the entire agreement and previous communications or agreements pertaining to the subject matter of this Agreement are hereby superseded. The attachments to this agreement are as follows:
  - a. Project Special Conditions
  - b. Source of Funds
  - c. State Grant Agreement Terms and Conditions
  - d. Federal Compliance Requirements (requires signature)
  - e. AD-1048 Form

Other incorporated parts are as follows:

- f. Grantee's Grant Application
3. **PROJECT SPECIAL CONDITIONS.** The Grantee shall comply with all requirements listed in Attachment A, which pertain to the scope of the Project. The Grantee must obtain Department approval for any changes or deviations from the Project Special Conditions.

Grantee shall provide a copy of the requirements in Attachment A to any employees or contractors that are performing work on the Project.

4. **ADVANCE PAYMENT.** The Grantee understands that an advance payment of no more than fifty (50) percent of the grant may be requested upon the awarding of the grant. To request an advance payment, Grantee shall submit a cost estimate and a brief statement of need to support the request along with this signed grant agreement. Within thirty (30) days of receiving an advance, Grantee shall provide the Department documentation showing full expenditure of the advance. These funds shall be expended only for eligible Project costs.
5. **INTERIM REPORTS.** The Grantee agrees to provide to the Department for review every 6 months during the grant Project Period, an interim report to contain details of progress, findings, problems, delays, adverse conditions that impair the ability to meet the objectives of the award, and other information regarding the status of the project. Interim reports must include a statement of the action taken or contemplated to resolve any problems, delays, or adverse conditions. Interim reports must be submitted using a form that is available on the Department's Urban Forestry Inflation Reduction Act Grants webpage. Interim reports are due on the following dates: March 3, 2025; September 4, 2025; March 5, 2026; September 8, 2026; and March 9, 2027. Interim reports are not due following grant close out.
6. **REIMBURSEMENT REQUESTS.** Payment of the Grant Award shall be made through reimbursement of actual and eligible expenses for the Project that are within the Scope of the Project and have been incurred by the Grantee during the Project Period, unless otherwise approved by the Department.

Payment will only be made to the Grantee. All reimbursement requests must be submitted using a form(s) that is available on the Department's Urban Forestry Inflation Reduction Act Grants webpage. Eligible and ineligible expenses are defined in Wis. Adm. Code s. NR 47.56. The Application Guide, FAQs, and other information on the Department website may also be helpful resources.

- a. **INTERIM REIMBURSEMENT REQUESTS.** The Grantee may submit to the Department quarterly or annual interim accounting claims for reimbursement, supported by evidence of cost. Payment will only be made to the Grantee upon Department approval of the quarterly or annual accounting claim for reimbursement.
    - i. If the Grantee elects to submit quarterly reimbursement requests, the due dates are as follows: January 2, 2025; April 2, 2025; July 2, 2025; October 1, 2025; January 2, 2026; April 1, 2026; July 1, 2026; September 30, 2026; December 30, 2026; March 31, 2027; July 7, 2027; November 1, 2027.
    - ii. If the Grantee elects to submit annual reimbursement requests, the due dates are as follows: November 3, 2025; November 3, 2026; November 29, 2027.
  - b. **FINAL REIMBURSEMENT REQUEST.** The Grantee agrees to provide to the Department for review a final accounting claim for reimbursement, supported by evidence of cost by December 30, 2027. Final grant payments will be made upon Department approval of the final report and the final reimbursement request.
7. **FRINGE BENEFITS.** The Grantee agrees that it will charge only the actual fringe benefits eligible, not to exceed the rate established annually by the Department of Administration (DOA), as part of the Grantee's labor costs. The current DOA maximum fringe benefit rate effective until June 30, 2025 is 47.60 percent. If the rate is revised after that date, the Department will notify the Grantee of the new rate. Fringe benefits may include employee insurance, retirement plans, Social Security contributions, workers compensation insurance, etc.
8. **EQUIPMENT RATES.** The Grantee agrees to use the annual "DOT Classified Equipment Rates" to establish the eligible rate or estimated life of the equipment for any equipment usage charged to the grant.
9. **FINAL REPORT.** The Grantee agrees to provide to the Department for review, by December 30, 2027, a final report using a form(s) that is available on the Department's Urban Forestry Inflation Reduction Act Grants webpage. The final report shall include:
  - a. Documentation of all project activities during the grant period
  - b. Documentation and justification of all project modifications
  - c. Documentation of all public information and educational activities which were conducted.
  - d. Conclusions and results
  - e. An appendix that includes all references and supporting documents for the final report.
10. **WRITTEN CONTRACTS REQUIRED.** Any construction work or work performed by a consultant or other service provider totaling \$10,000 or more per year requires a written contract. The contract must specify the financial terms, contract duration and services to be rendered.
11. **DISADVANTAGED COMMUNITIES.** The Project must benefit a disadvantaged community(ies) as identified on a map or list produced by the Department. This includes Federally Recognized Tribes.
12. **FEDERAL IMPACT REPORTING.** The Grantee understands that there may be new IRA impact reporting guidelines that emerge before or during the course of the Project Period. Grantee agrees to comply with

future requests to report Project impacts, which may involve direct reporting on a new online platform. Such reporting may include, among other things, the geographic location of all work completed and the type of work occurring at events and locations.

13. **FOREST SERVICE, DEPARTMENT, AND FUNDING SOURCE ACKNOWLEDGED IN PUBLICATIONS, AUDIOVISUALS, AND ELECTRONIC MEDIA.** Grantee shall acknowledge Forest Service and Department support in any publications, audiovisuals (with direct production cost to the Grantee of over \$5,000), and electronic media developed as a result of this award. Follow direction in USDA Supplemental 2 CFR 415.2. Grantee shall use the phrase "Funding for this project is provided by the Inflation Reduction Act and the USDA Forest Service, Urban and Community Forestry Program in partnership with the Wisconsin Department of Natural Resources". Where space is limited: "Funded by the Inflation Reduction Act and USDA Forest Service through Wisconsin DNR."
14. **DEPARTMENT LOGO.** Grantee may not use the Department's logo without the Department's prior written approval.
15. **USE OF FOREST SERVICE INSIGNIA.** In order for Grantee to use the Forest Service insignia on any published media, such as a Web page, printed publication, or audiovisual production, permission must be granted by the Forest Service's Office of Communications (Washington Office). Written requests, including a draft showing the proposed logo placement, shall be submitted to [DNRUrbanForestryGrants@wisconsin.gov](mailto:DNRUrbanForestryGrants@wisconsin.gov) and the Department will relay the request to the Forest Service. The Forest Service encourages the Grantee to use the Forest Service logo by following this process.
16. **APPLICABLE LAW.** The Grantee agrees to comply with all applicable federal, state, and local statutes, ordinances, regulations, and executive orders in fulfilling the terms of this agreement. This includes but is not limited to, general and special zoning, permit requirements, disability access, environmental quality, historical and archeological preservation.

## **B. GENERAL CONDITIONS**

1. **GENERAL ACCOUNTING PRINCIPLES.** The Grantee shall maintain an accounting system that accurately reflects all fiscal transactions, incorporates appropriate controls and safeguards, and provides a good audit trail, particularly to source or original documents. Financial schedules and statements filed with payment requests shall be based on records maintained under generally accepted accounting principles which meet the following minimum requirements:
  - a. Project accounts shall separate grant receipts and eligible expenditures from those allocable to other programs and activities;
  - b. Receipts and expenditures shall be listed in sufficient detail to provide a basis for accurate and complete program reporting;
  - c. All project receipts shall be identified in sufficient detail to reflect their source and purpose;
  - d. Supporting records for all project expenditures (including, but not limited to, proof of payment such as canceled checks or receipts from vendors) shall be itemized in detail to indicate the nature and appropriateness of each; and
  - e. Payroll records that reflect actual project hours worked by each employee as well as allocable gross wages and fringe benefits paid shall be maintained. Time and attendance records describing the work performed, specifying project hours worked by day, and both signed by the employee and bearing evidence of management review/approval, shall be maintained, along with computations showing hourly pay rates and allocation of fringe benefits.
2. **RECORDS RETENTION; ACCESS.** The Grantee shall retain and make available to the Department and USDA Forest Service for inspection all records related to the Project, including invoices, canceled checks,

receipts, and fiscal records that support all project costs claimed by the Grantee, for three years from the date of final payment by the Department or three years after the end of the Project Period, whichever is later. If any litigation, claim, or audit is started before the expiration of the three-year period, the records shall be retained for three years after all litigation, claims, or audit findings involving the records have been resolved. At the Department's request, Grantee shall provide the Department with all information necessary to comply with all requirements of the USDA Forest Service and other federal agencies regarding reporting of the uses of Grant Award funds, in a format designated by the Department. Such requests may include, but are not limited to, information from Grantee necessary for the Department to provide relevant and current Title VI information pursuant to 28 C.F.R. § 42.406 (federal non-discrimination compliance reviews). Grantee will also provide the Department with all information necessary to accomplish any public transparency reporting or Grantee monitoring that the Department deems necessary.

3. **OTHER SOURCES OF FUNDS.** Costs for which payment has been or will be received from any other source, including under another federal or state financial assistance program, are ineligible for grant funding. No duplication of payment or reimbursement from another funding source is permitted. The Grantee shall inform the Department of the amount and source of any funds received from other parties to defray the costs of any actions taken under this Agreement. The Department may reduce payment or seek recovery of funds previously paid to Grantee, if funds received from other parties include payment of costs previously paid by or are eligible under the Urban Forestry IRA Grant Program.
4. **BIDDING REQUIREMENTS.** The Grantee agrees to comply with all applicable federal, local, and state contract and bidding requirements. The Grantee should consult its legal counsel with questions concerning contracts and bidding. For assistance, Grantee may consult <https://dnr.wisconsin.gov/sites/default/files/topic/Aid/grants/ProcurementGuide.pdf>.
5. **NON-DISCRIMINATION.** In connection with the performance of work under this Agreement, Grantee agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, disability, sex, physical condition, developmental disability as defined in s. 51.01(5), Wis. Stats., sexual orientation as defined in s. 111.32(13m), Wis. Stats., or national origin. This is with respect to, but is not limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Grantee agrees to post in conspicuous places, available for employees and applicants for employment, notices required by law. Pursuant to 2019 Wisconsin Executive Order 1, Grantee agrees it will hire only on the basis of merit and will not discriminate against any persons performing a contract, subcontract or grant because of military or veteran status, gender identity or expression, marital or familial status, genetic information or political affiliation. Failure to comply with the conditions of this clause may result in the termination of this Agreement or withholding of payment. The Grantee agrees to post in conspicuous places, available for employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of the nondiscrimination clause.
6. **AFFIRMATIVE ACTION PLAN.** [For grants over \$50,000] Within fifteen (15) working days after this Grant Agreement is executed, Grantee shall comply with the State of Wisconsin Affirmative Action Plan Requirements, available at <https://doa.wi.gov/Documents/DEO/WIAffirmativeActionRequirements.pdf>, and submit the required forms and/or plan to the Department, unless the appropriate forms or plan are already on file with the state.
7. **STANDARDS OF PERFORMANCE.** Grantee shall perform activities as set forth in this Grant Agreement in accordance with those standards established by statute, administrative rule, the Department, and any applicable professional standards.

8. **INDEPENDENT CONTRACTOR.** The Grantee shall have sole control of the method, hours worked, and time and manner of any performance under this agreement other than as specifically provided in this agreement. The Department takes no responsibility of supervision or direction of the performance of the agreement to be performed by the Grantee or the Grantee's employees or agents. The Department further agrees that it will exercise no control over the selection and dismissal of the Grantee's employees or agents.
  
9. **COMPLIANCE BY THIRD-PARTY RECIPIENTS OF FUNDS.** With respect to funds received by Grantee under this Grant Agreement, for each payment or distribution of funds made by Grantee to third-party contractors or subcontractors, Grantee shall be responsible for ensuring third-party compliance with all laws, rules, and regulations applicable to the receipt of such funds, including but not limited to applicable requirements of this Grant Agreement, the affirmative action requirements set forth in par. B.6., and the civil rights, nondiscrimination, and equal employment opportunity authorities and assurance set forth in Attachment D par. 11. Grantee shall be responsible for all matters involving any contractor or subcontractor engaged under this Grant Agreement, including grant compliance, performance, and dispute resolution between itself and a contractor or subcontractor. The Department bears no responsibility for contractor or subcontractor, performance, or dispute resolution hereunder.
  
10. **INDEMNIFICATION.** Grantee agrees to save, hold harmless, defend, and indemnify the State of Wisconsin, the Department and all officers, employees and agents of the State of Wisconsin and the Department, against any and all liability, claims and costs of whatever kind and nature, for injury to or death of any person or persons, and for loss or damage to any property (state or other) occurring in connection with or in any way incident to or arising out of the occupancy, use, service, operation or performance of work in connection with this agreement or omissions of Grantee's employees, agents or representatives. Grantee shall indemnify and hold harmless the Department and all of its officers, agents and employees from all suits, actions or claims of any character brought for or on account of any obligations arising out of agreements between Grantee and third parties to perform services or otherwise supply products or services.

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The Grantee Authorized Representative signing this Agreement certifies and attests that Grantee's respective Articles of Organization, Articles of Incorporation, By-Laws, Member's Agreement, Charter, Partnership Agreement, Corporate or other Resolutions, and/or other related governing documents, statutes, or ordinances give such person full and complete authority to bind Grantee, on whose behalf they are executing this document.

FOR THE GRANTEE  
I agree to the above-stated conditions.

FOR THE STATE OF WISCONSIN  
By

\_\_\_\_\_  
Signature of Grantee Authorized Representative

\_\_\_\_\_  
Carmen Hardin, Director  
Bureau of Applied Forestry

\_\_\_\_\_  
Printed name and title of Grantee Authorized Representative

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Date Signed

## ATTACHMENT A: PROJECT SPECIAL CONDITIONS

1. Planting: Prior to tree ordering, the GRANTEE agrees to provide to the DEPARTMENT, for review and approval, a planting plan, to include planting specifications, site map(s), and species list. GRANTEE to ensure all planting takes place within identified disadvantaged communities.
2. Planting: Planting methods and overall care and maintenance shall conform to the most current version of Developing Tree Purchase and Planting Specifications for Bid published by the Wisconsin Department of Natural Resources Forestry Program. Any deviations from these specifications must have prior approval by the DNR urban forestry coordinator. Planting component may be inspected and approved by the DNR urban forestry staff to the above specifications.
3. Planting: Nursery stock must be obtained from a dealer or grower licensed by the Wisconsin Department of Agriculture, Trade, and Consumer Protection (WDATCP) in accordance with Wisconsin Statutes 94.10, or from a dealer or grower licensed or certified by the state where the nursery is located.
4. Planting: Nursery stock must be obtained from a dealer or grower licensed by the Wisconsin Department of Agriculture, Trade, and Consumer Protection (WDATCP) in accordance with Wisconsin Statutes 94.10, or from a dealer or grower licensed or certified by the state where the nursery is located.
5. Planting: The GRANTEE shall provide maintenance on trees for a minimum of three years following planting.
6. Planting: The GRANTEE's Planting Plan is not to involve overrepresented genera including, but not limited to, maples. Overrepresented genera are those that comprise 10 percent or more of the GRANTEE's community urban tree canopy, based on the GRANTEE's tree inventory data or data available from the DEPARTMENT. Any exceptions must be pre-approved by DNR urban forestry staff.
7. Planting: Following tree planting, the GRANTEE shall provide the locations of the trees to the DEPARTMENT. Tree planting data must be in one of the file formats listed in the "Minimum Tree Inventory Attributes" document. Minimum attributes must also be collected for each tree. Those attributes are also listed in the above document. The data shall be submitted within 90 day of grant expiration. GRANTEE to ensure all work takes place within identified disadvantaged communities.
8. Proactive maintenance: Prior to any combination of pruning, removal and/or treatment, the GRANTEE agrees to provide to the DEPARTMENT, for review and approval, a plan that includes specifications and either site map(s) or a list of the trees to be pruned, removed and/or treated. GRANTEE to ensure all work takes place within identified disadvantaged communities.

9. Proactive maintenance: All tree care operations shall meet standards established in all parts of the most current editions of ANSI A300 American National Standard for Tree Care Operations - Tree, Shrub and Other Woody Plant Maintenance - Standard Practices and ANSI Z133.1 American National Standard for Tree Care Operations - Pruning, Trimming, Repairing, Injections, Maintaining and Removing Trees and Cutting Brush - Safety Requirements. GRANTEE to ensure all work takes place within identified disadvantaged communities.

10. Education, information and outreach: The GRANTEE gives the DEPARTMENT permission to share products funded by this grant with other interested parties for instructional or educational purposes.

11. Education, information and outreach: The GRANTEE understands that education, information and outreach must benefit people from identified disadvantaged communities.

12. Education, information and outreach: Prior to purchase, printing, publication, or duplication, the GRANTEE agrees to provide to the DEPARTMENT, for review and approval, any/all public awareness or educational materials developed for the project. Specific materials include: educational tree labs for schools located within the designated Disadvantaged Areas

13. The GRANTEE agrees to ensure all work is conducted urban forestry settings. These may include cities, villages, and other areas of concentrated development. Traditional or conventional forestry is out of scope.

## ATTACHMENT B: SOURCE OF FUNDS

Federal Award Identification Number: 23-DG-11094200-345

Federal Award Date: 08/22/2023

Assistance Listing #: 10.727 – Inflation Reduction Act Urban & Community Forestry Program Water

Federal Awarding Agency: U.S. Department of Agriculture, Forest Service (“Forest Service”)

Total Amount of the Federal Award: \$4,875,000

Amount of Federal Funds Obligated by this Award: See title page of grant agreement

Research & Development: No

Indirect Cost Rate: N/A

Awarding official at the Wisconsin Department of Natural Resources:

Carmen Hardin  
Director, Bureau of Applied Forestry  
Wisconsin Department of Natural Resources  
DNRUrbanForestryGrants@wisconsin.gov



## ATTACHMENT C: STATE GRANT AGREEMENT GENERAL TERMS AND CONDITIONS

1. Declining Award: The Grantee may decline the offer of financial assistance provided through this Agreement, in writing, at any time prior to the start of the Project Period and before expending any funds.
2. Amendments: Amendments to this Agreement shall be made in writing, dated, and signed by both parties prior to the end of the Project Period, except that adjustments to the scope of work that are requested by the Grantee may be granted to the Grantee by the Department in writing without the Grantee's signature.
3. Reimbursement of Funds to Department: The Grantee shall reimburse to the Department any disbursed funds which are determined by the Department to have been misused, misappropriated, or used to pay for ineligible expenses. Grantee shall reimburse the Department for any disbursed funds that have not been applied to an eligible expense of the Project within the Project Period of this Grant Agreement. The Department may also require reimbursement of funds if the Department determines that any provision of this Grant Agreement has been violated. Any reimbursement of funds which is required by the Department, with or without termination, shall be due within forty-five (45) days after the Department gives written notice to Grantee. The State reserves the right to recover such funds by any legal means including litigation if necessary.
4. Suspension of Payments for Failure to Perform: The Department reserves the right to suspend or cease payment of Grant Award funds if required reports are not provided to the Department on a timely basis or if sufficient performance of grant activities is not evidenced. The Department further reserves the right to suspend or cease payment of funds under this Grant Agreement if there are deficiencies related to the required reports. Grantee's management and financial capability including, but not limited to, audit results and performance may be taken into consideration in any or all future determinations by the Department and may be a factor in a decision to withhold payment and may be cause for termination of this Grant Agreement.
5. Termination of Agreement: The Department reserves the right to terminate this Grant Agreement in whole or in part, with or without cause, without penalty to the Department, effective upon mailing of notice of termination to Grantee. For the avoidance of doubt, termination by the Department is permitted for, among other things: failure of Grantee to make sufficient progress, failure of Grantee to comply with any of the terms of this Grant Agreement, and lack of appropriation. Upon receipt of termination notice, Grantee shall make available to the Department program records, equipment, and any other programmatic materials.
6. Disclosure of State Public Officials and Employees: If a State public official as defined by Wis. Stat. § 19.42, or an organization in which a State public official or a member of the state public official's immediate family holds at least a 10% interest is a party to this Grant Agreement, this Grant Agreement is voidable by the State unless timely, appropriate disclosure is made to the State of Wisconsin Ethics Commission, P.O. Box 7125, Madison, WI 53707-7125. Grantee shall not engage the services of any person or persons now employed by Grantor, including any department, commission or board thereof, to provide services relating to this Grant Agreement without the prior written consent of the Grantor and the employer of such person or persons.
7. Severability: If any provision of this Grant Agreement shall be adjudged to be unlawful, then that provision shall be deemed null and void and severable from the remaining provisions and shall in no way affect the validity of this Grant Agreement.
8. Survival of Requirements: Unless otherwise authorized in writing by the Department, the terms and conditions of this Grant Agreement shall survive the Project Period and shall continue in full force and effect until Grantee has completed and is in compliance with all the requirements of this Grant Agreement.
9. Assignment of Agreement: Grantee shall not assign to a third party all or any part of its obligations or rights under this Grant Agreement without prior written approval of the Department.
10. Waiver: Failure or delay on the part of either Party to exercise any right, power, privilege, or remedy hereunder shall not constitute a waiver thereof. A waiver of any default shall not operate as a waiver of any other default or of the same type of default on a future occasion.
11. Choice of Law and Venue: This Agreement shall be governed by the laws of the State of Wisconsin, the laws of the United States, and all rules, regulations, and guidance promulgated to implement the IRA. In the event of a dispute, this Grant Agreement shall be interpreted in accordance with the laws of the State of Wisconsin. The venue for any dispute shall be the state and federal courts of Wisconsin.

## ATTACHMENT D: FEDERAL COMPLIANCE REQUIREMENTS

The Grantee agrees to comply with all applicable federal statutes, regulations, and executive orders, and Grantee shall provide for such compliance by other parties in any agreements it enters into with such parties relating to this award. Such regulatory and statutory requirements include, but are not limited to:

1. **UNIFORM ADMINISTRATIVE REQUIREMENTS.** The Grantee understands it is subject to and agrees to comply with the OMB guidance in subparts A through F of [2 CFR Part 200](#), Uniform Administrative Requirements, Cost Principles, & Audit Requirements for Federal Awards (also referred to as “Uniform Guidance”), as adopted and supplemented by the USDA in 2 CFR Part 400. The Grantee agrees to have an audit in accordance with Uniform Guidance if the Grantee expends \$750,000 or more in federal awards (this award plus any other federal awards) during the fiscal year.
2. **COPYRIGHTING.** Grantee is granted sole and exclusive right to copyright any publications developed as a result of this award. This includes the right to publish and vend throughout the world in any language and in all media and forms, in whole or in part, for the full term of copyright and all renewals thereof in accordance with this award.  
No original text or graphics produced and submitted by the Forest Service shall be copyrighted. The Forest Service and the Department each reserve a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, and to authorize others to use the work for government purposes.  
This provision includes:
  - a. The copyright in any work developed by Grantee under this award.
  - b. Any right of copyright to which Grantee purchase(s) ownership with any federal contributions.
3. **NONDISCRIMINATION STATEMENT – PRINTED, ELECTRONIC, OR AUDIOVISUAL MATERIAL.** Grantee shall include the following statement, in full, in any printed, audiovisual material, or electronic media for public distribution developed or printed with any Federal funding.

*In accordance with Federal law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, disability, and reprisal or retaliation for prior civil rights activity. (Not all prohibited bases apply to all programs.)*

*Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, and American Sign Language) should contact the responsible State or local Agency that administers the program or USDA’s TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.*

*To file a program discrimination complaint, a complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form, which can be obtained online at <https://www.ocio.usda.gov/document/ad-3027>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant’s name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:*

- (1) Mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue SW, Washington, D.C. 20250-9410; o*
- (2) Fax: (833) 256-1665 or (202) 690-7442; or*
- (3) Email: [program.intake@usda.gov](mailto:program.intake@usda.gov).*

If the material is too small to permit the full Non-Discrimination Statement to be included, the material will, at a minimum, include the alternative statement:

*"This institution is an equal opportunity provider."*

4. **DEBARMENT AND SUSPENSION.** Grantee warrants and represents that Grantee and each of Grantee's employees who will perform work funded with the Grant Award, are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency, as required by 2 CFR Part 180. The Department reserves the right to terminate this Agreement if the Grantee or a sub-contractor is federally debarred or suspended. Grantee must complete form AD-1048 (Attachment E), Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion, Lower Tier Covered Transactions, and submit the form to the Department along with this signed Agreement. Grantee shall include a term or condition requiring compliance with 2 C.F.R. Part 180, Subpart C, as supplemented by 2 C.F.R. Part 417, Subpart C, in any subsequent lower tier covered transactions.

Grantee also warrants and represents that it is not listed on the Wisconsin Department of Administration's Ineligible Vendors Directory.

5. **MEMBERS OF CONGRESS.** Pursuant to 41 U.S.C. 22, no member of, or delegate to, Congress shall be admitted to any share or part of this award, or benefits that may arise therefrom, either directly or indirectly.
6. **TRAFFICKING IN PERSONS.** [Applies to Grantees that are private entities, e.g., non-profits] Grantee and the Grantee's employees may not: (1) engage in severe forms of trafficking in persons during the period of time that the grant is in effect; (2) procure a commercial sex act during the period of time the grant is in effect; or (3) use forced labor in the performance of the grant. Any violations of this clause may result in immediate termination of this grant award. The Grantee shall inform the Department immediately of any information the Grantee receives from any source alleging a violation of the prohibitions in this section. See 2 CFR Part 175 for the full text of the requirement, including definitions of the terms used.
7. **PROHIBITION AGAINST USING FUNDS WITH ENTITIES THAT REQUIRE CERTAIN INTERNAL CONFIDENTIALITY AGREEMENTS.** The Grantee may not require its employees or contractors seeking to report fraud, waste, or abuse to sign or comply with internal confidentiality agreements or statements prohibiting or otherwise restricting them from lawfully reporting that waste, fraud, or abuse to a designated investigative or law enforcement representative of a Federal department or agency authorized to receive such information. The Grantee must notify its employees or contractors that any prohibitions and restrictions of any internal confidentiality agreements inconsistent with the terms of this provision, are no longer in effect. This provision does not contravene requirements applicable to any other form issued by a Federal department or agency governing the nondisclosure of classified information.
8. **ELIGIBLE WORKERS.** Grantee shall ensure that all employees complete the I-9 form to certify that they are eligible for lawful employment under the Immigration and Nationality Act (8 U.S.C. 1324(a)). Grantee shall comply with regulations regarding certification and retention of the completed forms. These requirements also apply to any contract or supplemental instruments awarded under this award.
9. **PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT.** The Grantee is responsible for compliance with the prohibition on obligating or expending grant funds to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services identified in 2 CFR 200.216 as a substantial or essential component of any system, or as critical technology as part of any system. See Public Law 115-232, Section 889 for additional information.

10. **WHISTLEBLOWER PROTECTIONS.** Grantee shall comply with the requirements of 41 U.S.C. § 4712 regarding whistleblower rights and remedies, which makes it illegal to discharge, demote, or otherwise discriminate or retaliate against a personal services contractor or an employee for making a protected whistleblower disclosure. Consistent with 41 U.S.C. § 4712(d), the Grantee shall inform their employees in writing, in the predominant language of the workforce or organization, of employee whistleblower rights and protections under 41 U.S.C. § 4712. Title 41 U.S.C. § 4712 includes the types of protected disclosures and information regarding the filing of complaints with the Office of Inspector General. The Grantee shall insert the substance of this clause in all contracts.
11. **CIVIL RIGHTS, NONDISCRIMINATION, AND EQUAL EMPLOYMENT OPPORTUNITY AUTHORITIES AND ASSURANCE.** Grantee certifies that it will comply fully with all applicable civil rights statutes, implementing federal and USDA regulations, and executive orders. These include, but are not limited to, the following:
- A. Age Discrimination Act of 1975, as amended (42 U.S.C. § 6101, et seq.), which prohibits age discrimination,
  - B. Equal Employment Opportunity, Executive Order 11246, which bars various types of discriminatory employment practices under grants for construction
  - C. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), as supplemented by Executive Orders 11914 and 11250, which prohibits discrimination against persons with disabilities
  - D. Title VI of the Civil Rights Act of 1964 (42 USC § 2000d, et seq.), and the regulations of 7 CFR Part 15, Subpart A, which prohibits discrimination based on race, color, and national origin, including limited English proficiency (LEP)
  - E. Executive Order 13166 regarding LEP and access, as implemented by the USDA's guidance, available at: [Federal Register :: Guidance to Federal Financial Assistance Recipients Regarding the Title VI Prohibition Against National Origin Discrimination Affecting Persons With Limited English Proficiency](https://www.federalregister.gov/documents/2012/07/26/2012-15044/guidance-to-federal-financial-assistance-recipients-regarding-the-title-vi-prohibition-against-national-origin-discrimination-affecting-persons-with-limited-english-proficiency).
  - F. Rights of Religious Organizations, 7 CFR part 16.3(a)
  - G. Executive Order 13798 promoting free speech and religious freedom
  - H. Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681-1683, and § 1685-1686) which prohibits sex discrimination in education programs or activities operated by entities receiving Federal financial assistance.
12. **“AND JUSTICE FOR ALL” POSTER.** Grantee shall print and display the “And Justice For All” USDA poster (AD-475A) in public reception areas or other areas visible to the public. The poster is currently available here: <https://www.usda.gov/sites/default/files/documents/JFAGreen508.pdf>
13. **CONFLICTS OF INTEREST.** Grantee agrees that has established safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain. Grantee further agrees that it will comply with 2 CFR §§ 200.112 and 400.2 and disclose in writing any potential conflicts of interest to the Department.
14. **LOBBYING.** [For grant awards exceeding \$100,000] The Grantee agrees and certifies that no federal appropriated funds have been paid or will be paid, by or on behalf of the Grantee to any person for influencing or attempting to influence an officer or employee of any federal agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any federal agency, a member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the Grantee shall notify the Department to complete a disclosure form to report lobbying. The undersigned shall require that the

language of this certification be included in the award documents for all sub-awards exceeding \$100,000 at all tiers (including sub-contracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31 U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Under penalty of perjury, the undersigned official(s) certifies that official(s) has read and understood Grantee's obligations as herein described, that any information submitted in conjunction with the assurances above is accurate and complete, and that Grantee is in compliance with the aforementioned nondiscrimination requirements.

By: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_



**Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion  
 Lower Tier Covered Transactions**

*The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. § 552a, as amended). This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, and 2 CFR §§ 180.300, 180.335, Participants' responsibilities. The regulations were amended and published on August 31, 2005, in 70 Fed. Reg. 51865-51880. Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.*

*According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0505-0027. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The provisions of appropriate criminal or civil fraud, privacy, and other statutes may be applicable to the information provided.*

***(Read instructions on page two before completing certification.)***

- A. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;
- B. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

ORGANIZATION NAME	PR/AWARD NUMBER OR PROJECT NAME
NAME(S) AND TITLE(S) OF AUTHORIZED REPRESENTATIVE(S)	
SIGNATURE	DATE

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

USDA is an equal opportunity provider, employer, and lender.

### *Instructions for Certification*

- (1) By signing and submitting this form, the prospective lower tier participant is providing the certification set out on page 1 in accordance with these instructions.
- (2) The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the Department or agency with which this transaction originated may pursue available remedies, including suspension or debarment.
- (3) The prospective lower tier participant must provide immediate written notice to the person(s) to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (4) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549, at 2 CFR Parts 180 and 417. You may contact the Department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.
- (5) The prospective lower tier participant agrees by submitting this form that, should the proposed covered transaction be entered into, it may not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the Department or agency with which this transaction originated.
- (6) The prospective lower tier participant further agrees by submitting this form that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (7) A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the General Services Administration's System for Award Management Exclusions database.
- (8) Nothing contained in the foregoing shall be construed to require establishment of a system of records to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- (9) Except for transactions authorized under paragraph (5) of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the Department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

# CITY OF WAUSAU PURCHASE ORDER COVER SHEET

DEPARTMENT: Parks, Recreation & Forestry	CONTACT NAME: Jamie Polley
VENDOR: Spohn Ranch, LLC.	COST: \$394,600
PURCHASE DESCRIPTION: Skate Park Construction	



**COMPETITIVE PURCHASING PROCESS DOCUMENTATION**

**PLEASE INDICATE YOUR QUOTE AND BID EFFORTS BELOW. THIS IS A MANDATORY FORM FOR ANY PURCHASES IN EXCESS OF \$10,000 AND SHOULD ACCOMPANY THE PURCHASE ORDER DOCUMENTATION AND BE REMITTED TO FINANCE**

GOODS OR SERVICES REQUIRING CENTRALIZED PURCHASING INCLUDE: COPIERS, COMPUTER HARDWARE/SOFTWARE, INTERNET SERVICES, CELL PHONES, SECURITY CAMERAS, FURNITURE, PLOWING SERVICES, VEHICLES AND ROLLING STOCK, FACILITY MAINTENANCE

- PURCHASE OF GOODS OR CONTRACT SERVICES \$10,000 TO \$25,000 – WRITTEN QUOTES REQUIRED**
  - QUOTE SUMMARY AND AT LEAST 3 QUOTES (ATTACHED)
  - SOLE SOURCE JUSTIFICATION – APPROVED BY DEPT HEAD AND FINANCE DIRECTOR (ATTACHED)
  
- PURCHASE OF GOODS OR CONTRACT SERVICES GREATER THAN \$25,000 - FORMAL BID PROCESS REQUIRED**
  - PUBLIC CONSTRUCTION – FOLLOW STATE STATUTES
  - BIDS FORMALLY NOTICED
  - SEALED BIDS RECEIVED
  - BIDS OPENED AT BOARD OF PUBLIC WORKS
  - BID SUMMARY AND BIDS (ATTACHED)
  - SOLE SOURCE JUSTIFICATION APPROVED BY FINANCE COMMITTEE (ATTACHED)
  
- PURCHASE OF VOLATILE PRICING COMMODITIES \$10,000 TO \$50,000 – REQUIRES WRITTEN QUOTES**
  - QUOTE SUMMARY AND QUOTES (ATTACHED)
  - APPROVED SOLE SOURCE JUSTIFICATION (ATTACHED)
  
- PURCHASE OF COMBINED GOODS AND SERVICES OR PROFESSIONAL SERVICES UNDER \$25,000 - COMPETITIVE PROCESS ENCOURAGED**
  - QUOTE SUMMARY (ATTACHED)
  - QUOTES (ATTACHED)
  - APPROVED SOLE SOURCE JUSTIFICATION (ATTACHED)
  - OTHER PROCUREMENT DESCRIBE \_\_\_\_\_
  
- PURCHASE OF COMBINED GOODS AND SERVICES OR PROFESSIONAL SERVICES OVER \$25,000 – FORMAL RFP PROCESS REQUIRED**
  - FORMAL RFP (ATTACHED)
  - RFP FORMALLY NOTICED
  - PROPOSALS OPENED AT BOARD OF PUBLIC WORKS
  - PROPOSAL SUMMARY AND PROPOSALS (ATTACHED)
  - SOLE SOURCE JUSTIFICATION APPROVED BY FINANCE COMMITTEE (ATTACHED)
  
- COOPERATIVE PURCHASING PROGRAM/AGREEMENT (such as NJPA/State of Wisconsin)**  
Sourcewell - #112420-SRI

**PURCHASING EXEMPTION – SOFTWARE MAINTENANCE AND SUPPORT PROCURED FROM PROPRIETARY OWNER, ORIGINAL MANUFACTURER MAINTENANCE AND PARTS, INSURANCE SERVICES AND PRODUCTS FROM CVMIC AND TMIC**

ADDTL INFO:





### **Federal Suspension and Debarment: ARPA Requirements**

1. This contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R pt. 3000. As such, the contractor is required to verify that none of the contractor's principals (defined at 2 C.F.R. § 180.995) or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
2. The contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
3. This certification is a material representation of fact relied upon by the City of Wausau. If it is later determined that the contractor did not comply with 2 C.F.R. pt 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the City of Wausau, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
4. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in it lower tier covered transactions.

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Signature of Contractor's Authorized Official

Kirsten Dermer, CEO

---

Name and Title of Contractor's Authorized Official

8/5/24

---

Date



### Byrd Anti-Lobbying Agreement: ARPA Requirements

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The Contractor, Spohn Ranch, Inc., certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chap.38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.

\_\_\_\_\_  
Signature of Contractor's Authorized Official

Kirsten Dermer, CEO

\_\_\_\_\_  
Name and Title of Contractor's Authorized Official

8/5/24

\_\_\_\_\_  
Date

# PRICE PROPOSAL

OAK ISLAND SKATEPARK  
CITY OF WAUSAU, WISCONSIN  
AUGUST 8, 2024



SPOHN RANCH, INC.  
P 626-330-5803  
F 626-330-5503  
W SPOHNRANCH.COM  
E INFO@SPOHNRANCH  
6824 S CENTINELA AVE.  
LOS ANGELES, CA 90230

**LET'S ROLL.**

## SPOHN RANCH TO PROVIDE:

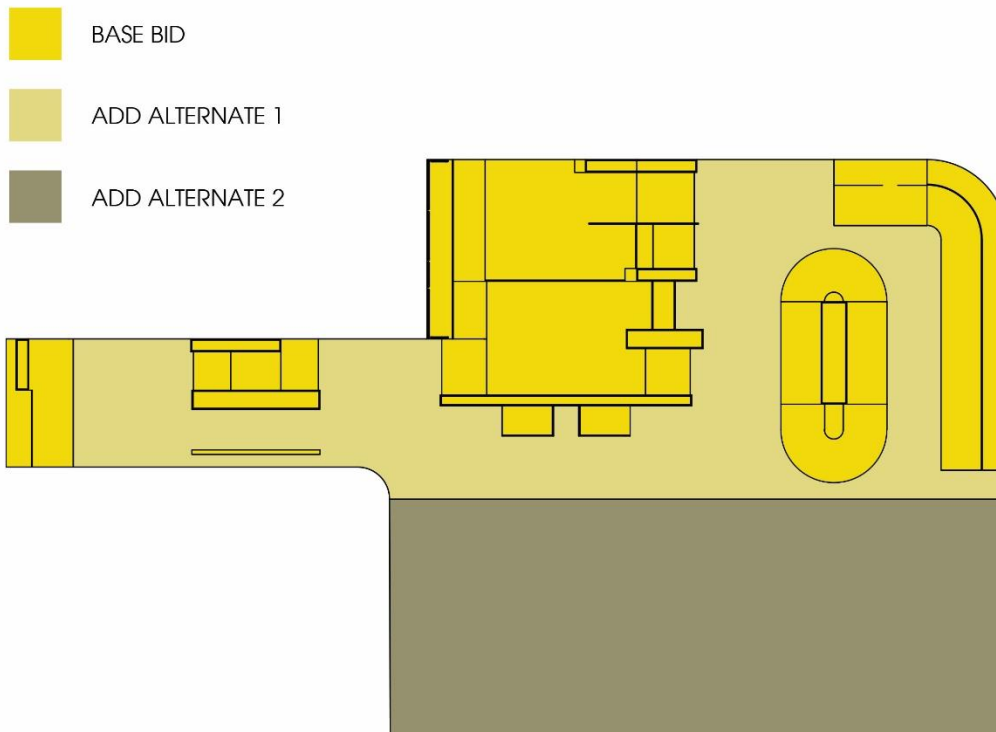
- Supply and install fill material within skatepark footprint
- Supply and install base course within skatepark footprint
- Earthwork within skatepark footprint
- Supply and install steel coping, edge protection, guard/grind rails within skatepark footprint
- Form, reinforce, place and finish concrete/shotcrete within skatepark footprint
- Jointing and sealing within skatepark footprint
- Bonding

Base Bid – Skatepark Elements: \$311,900.00

Add Alternate 1 – Concrete Flatwork for New Skatepark Area: \$82,700.00

Add Alternate 2 – Concrete Flatwork for TrueRide Ramp Area: \$73,700.00

## SPOHN RANCH SCOPE BOUNDARY (HIGHLIGHTED IN YELLOW):





SPOHN RANCH, INC.  
P 626-330-5803  
F 626-330-5503  
W SPOHNRANCH.COM  
E INFO@SPOHNRANCH  
6824 S CENTINELA AVE.  
LOS ANGELES, CA 90230

**LET'S ROLL.**

## CLIENT TO PROVIDE / PROVIDED BY OTHERS:

Spohn requires the following to be provided by the Client or another third party. Spohn's proposal is expressly conditioned upon the following assumptions and any variance voids the quote. Spohn will not indemnify or accept any risk of loss related to the items set forth below.

- Construction entrance and unobstructed site access to skatepark footprint suitable for concrete trucks to chute deliver ready mix concrete
- Temporary access to potable water source within 150' of wheels park footprint, delivered via ¾" garden hose (minimum 45 psi)
- Temporary access to power source within 150' of wheels park footprint (minimum two 20-amp circuits ((110v))
- Temporary access to restroom and dumpster within 150' of skatepark footprint
- Demolition and clearing
- Paving outside of skatepark footprint
- TrueRide ramp refurbishment and installation
- Site restoration including topsoil, landscaping, irrigation, etc.
- Balance of work not expressly described in Spohn's scope of work

## EXCLUSIONS:

- Prevailing wage
- Permitting
- 3<sup>rd</sup> party testing / inspections
- Taxes other than payroll taxes and sales taxes on materials
- Union labor requirements
- Graffiti removal
- Any work not expressly described in Spohn's scope of work

## TERMS & CONDITIONS:

The following terms are expressly part of this proposal and any subsequent agreement between Client and Spohn similarly shall incorporate these terms. In the event that no further contract is entered into, the terms set forth in the proposal shall constitute the entire agreement between the parties.

- Acceptance of the work shall be commercially reasonable and expeditious
- Failure to object to work within a reasonable time shall constitute deemed acceptance
- Spohn shall have approval rights as to any initial project schedule, and all subsequent schedule changes
- Spohn shall accept no risk of loss outside of its direct control
- All discretion attributed to Client in any contract shall be subject to commercial reasonableness standard
- Spohn shall not indemnify Client for losses not proximately and solely caused by Spohn
- Spohn must approve any material increases in scope in writing including agreeing to an equitable adjustment of contract price and time changes in scope in writing
- All modifications, waivers, alterations to be charged against Spohn must be written and signed by Spohn's authorized representative
- Any increase in the price of raw materials anticipated to be used in Spohn's scope greater than ten percent (10%) occurring after execution of this proposal shall constitute a material changed condition necessitating an equitable adjustment to the contract price
- The price contained in this proposal is valid for thirty days and may be accepted by issuance of a notice to proceed or any similar instruction whereby Client indicates desire to commence project. The price is further conditioned upon Client's delivery of all items outside Spohn's scope of work upon which Spohn's work may be predicated.

- Payment terms – 20% upon mobilization, 40% upon 50% completion of scope of work, 35% upon 100% completion of scope of work, 5% within 30 days of completion of scope of work
- Client shall pay invoices upon receipt. Interest on amounts unpaid after thirty days shall accrue at 1% interest of the cumulative outstanding balance per month (12% annual rate), compounded monthly. Client agrees that all work described in an invoice that is not objected to in a writing within five days of receipt of the invoice shall be deemed to be final and binding upon the Parties as to the amounts due, the adequacy of Spohn's performance, and the value of the services provided to Client. Any written objections shall specify the claimed defects sufficiently to allow Spohn's prompt and effective correction.
- Spohn shall have the right to cure any alleged default within a reasonable time
- Client acknowledges that Spohn is not party to any organized labor agreements. Client agrees that Spohn will not be responsible or liable for any issues, injuries or damages, relating to labor peace, strikes, picketing or otherwise, regardless as to cause. Client agrees that delays related to labor issues shall constitute a contractual delay and entitle Spohn to additional time to perform for the length of the delay, and compensation for any additional costs incurred. These terms are material conditions to Spohn's willingness to provide a proposal to Client.
- In the event that other entities affect the site conditions adversely or impede the progress of the work, the Client shall be responsible for any additional costs
- In the event the Client is responsible for rough grading or other site preparation, Client shall provide proof of correct grades / site preparation prior to Spohn Ranch mobilizing. In the event that the grades / elevations are incorrect, Client will be responsible for demobilization / remobilization costs, and any additional costs incurred. The schedule will be updated according to Spohn Ranch's prior professional commitments, and completion date shall be automatically extended to reflect Spohn's updated schedule.
- Any liability of Spohn which relates to the sale, manufacture, delivery, resale, installation or use of any goods sold by or furnished by Spohn, whether arising out of contract, negligence, strict tort, under any warranty or otherwise, shall be limited to Spohn's choice of the following: the repair of the goods; the replacement of the goods; the cancellation of the contract, return of the goods in question to Spohn, and Spohn's refund of the purchase price
- In no event shall Spohn's liability exceed the price of the specific goods upon which the liability is based
- In addition, Spohn shall not, under any circumstances, be responsible for special, consequential, or incidental damages such as, but not limited to, damage to or loss of other property; loss of profit, revenue or reputation; loss of capital; loss of purchased or replaced goods; or claims for delays, back charges, or loss of use
- Spohn reserves the right to make any corrections as necessary to typographic errors
- In the event of any action, suit, arbitration, or other proceeding of any nature is brought in connection with the payment terms related to these Terms and Conditions, any related agreement, or Spohn's provision of goods, services, products, or to recover any of Spohn's property ("Dispute"), the prevailing party shall be entitled to recover its reasonable attorney's fees, expert-witness fees, other litigation costs and fees (e.g., deposition costs, trial preparation costs, etc.), and other costs and expenses of suit, judgment or award. Any Dispute including the determination of the scope or applicability of this agreement to arbitrate, shall be determined by arbitration in Los Angeles, California, before one arbitrator. At the option of the first to commence an arbitration, the arbitration shall be administered either by the American Arbitration Association (AAA) pursuant to its Commercial Rules or by JAMS pursuant to its Comprehensive Arbitration Rules and Procedures. Judgment on the Award may be entered in any court having jurisdiction. This clause shall not preclude parties from seeking provisional remedies in aid of arbitration from a court of appropriate jurisdiction. The arbitrator shall, in the Award, allocate costs, reasonable attorney's fees, expert-witness fees, other litigation fees and expenses including the costs of arbitration to the prevailing party in accordance with the Attorney's Fees provision. Judgment on any arbitration award may be entered by any court of competent jurisdiction.
- Spohn shall, at its expense, procure and maintain insurance with carriers acceptable to Client, and in amounts set forth below. Spohn shall provide certificates of insurance to Client upon request. The certificates of insurance shall provide that there will be no cancellation nor reduction of coverage without thirty (30) days prior written notice to Client. Required coverage amounts:
  - Workers Compensation and Employers Liability insurance in the amount of \$1,000,000;
  - Automobile Coverage for all Owned, Non-Owned and Hired vehicles in the amount of \$1,000,000 per occurrence, \$2,000,000 aggregate;
  - Comprehensive General Liability or Commercial General Liability insurance covering all operations or job specific in the amount of \$1,000,000 per occurrence, \$2,000,000 aggregate;
  - Excess Liability/ Umbrella Insurance in the amount of \$5,000,000;
  - Errors and Omissions/ Professional Liability insurance in the amount of \$2,000,000 per occurrence, \$2,000,000 aggregate.
- Spohn offers a 12-Month Materials and Workmanship Warranty effective upon the date of substantial completion of the project or first use by Client
- These Terms and Conditions are necessarily incorporated by reference into any other related agreement; Client agrees that California law shall govern the relationship between the Client and Spohn to the fullest extent of applicable law including enforcement of any part of these Terms and Conditions or any other related agreement between or among Client and Spohn.
- Each Term and/or Condition herein is severable in the event one or more provisions are unenforceable for any reason



SPOHN RANCH, INC.  
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 W SPOHNRANCH.COM  
 E INFO@SPOHNRANCH  
 6824 S CENTINELA AVE.  
 LOS ANGELES, CA 90230

**LET'S ROLL.**

# PRICE PROPOSAL

OAK ISLAND SKATEPARK  
CITY OF WAUSAU, WISCONSIN

PROPOSAL VALID FOR 30 DAYS FROM AUGUST 8, 2024

I AUTHORIZE THE PURCHASE OF THE PRODUCTS AND SERVICES FROM SPOHN RANCH INCLUDED IN THIS PROPOSAL ACCORDING TO THE SPECIFIED TERMS AND CONDITIONS.

SOLD TO: \_\_\_\_\_

SHIP TO: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

CONTACT: \_\_\_\_\_

CONTACT: \_\_\_\_\_

PHONE: \_\_\_\_\_

PHONE: \_\_\_\_\_

EMAIL: \_\_\_\_\_

EMAIL: \_\_\_\_\_

SPOHN RANCH REPRESENTATIVE:

PURCHASE AUTHORIZED BY:

\_\_\_\_\_

\_\_\_\_\_

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_



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6824 S CENTINELA AVE.  
LOS ANGELES, CA 90230

**LET'S ROLL.**



**TO: Finance Committee**

**FROM: Maryanne Groat**

**DATE: August 22, 2024**

**RE: Animal Control**

The current salaries and benefits for Animal Control is expected to exceed budget by \$4,041 by yearend. The shortfall calculation includes the Humane Officer projected to 12/31/2024 and CSO staffing through August 2024. The resolution amendment proposed funding for 2 non-sworn officers. This would add additional costs of \$21,603. This is calculation is shown below.

Hours in Month		173
Number of FIES		2
Number of Months (Sept - Dec)		4
Total Hours		1384
Hourly Rate	\$	14.50
Total Payroll		20,068.00
Fica	0.0765	1,535.20
Total Cost		21,603.20

Total financial impact for the year would be \$25,644. Funds could be transferred from reserves. This would also have a financial impact for future budgets.

Dept. of Public Works & Utilities



Eric Lindman, P.E.  
Director of Public Works & Utilities

**TO:** Finance Committee

**FROM:** Eric Lindman, P.E.  
Director of Public Works & Utilities

**DATE:** August 27, 2024

**SUBJECT:** 700 Grand Ave - Vacation of ROW for Commonwealth Development and Releasing Obligation of the DOT for Reimbursing City for Property Purchase

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Property at this address was purchased by the city many years ago for the intention of using this property for road right of way when Grand Ave was reconstructed. At the time the city purchased the property the DOT committed to reimbursing the city for the cost of the property purchase as long as the property remained right of way. Please see attached map of proposed vacation.

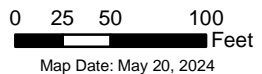
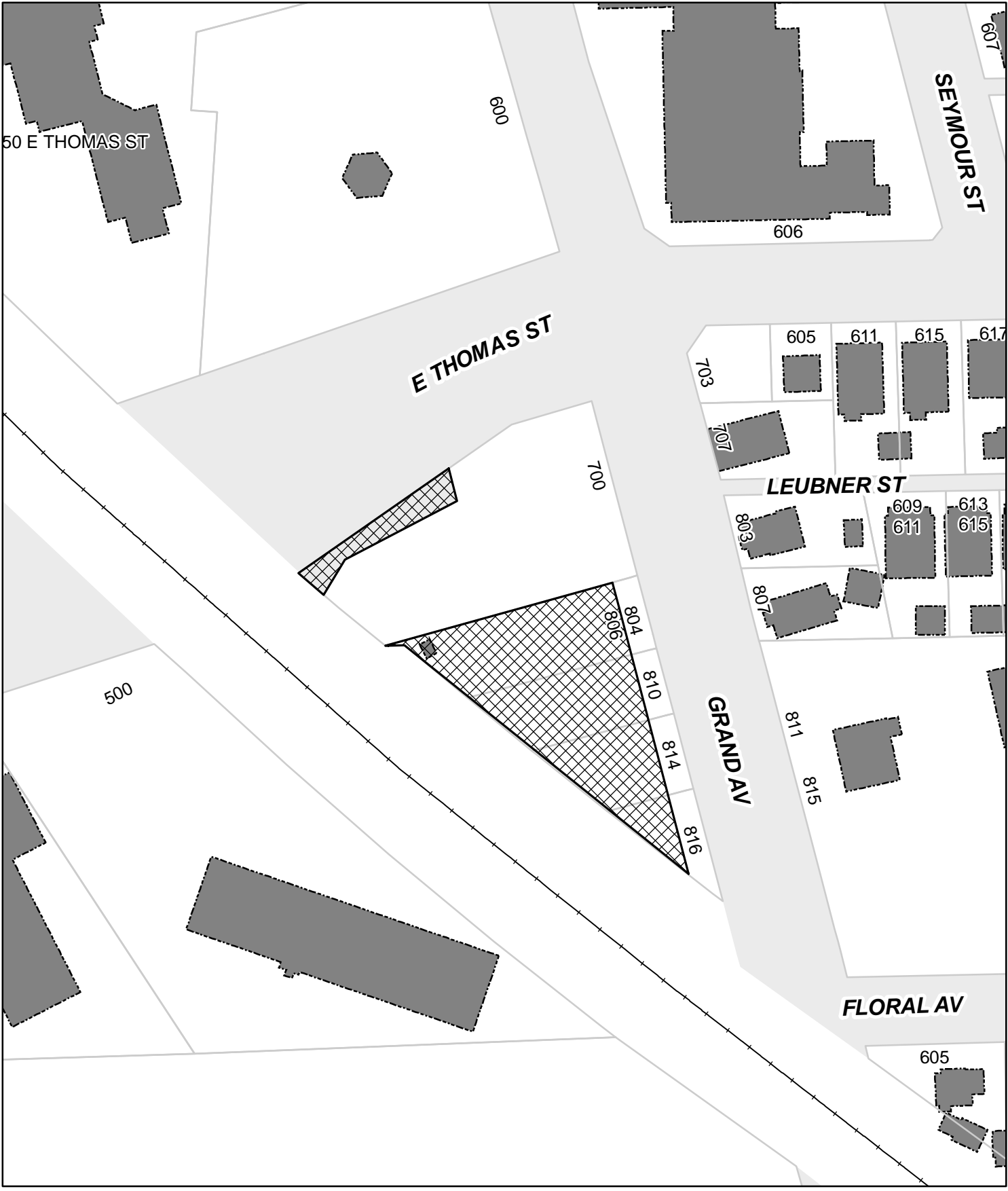
When Commonwealth proposed their development on this property a few years ago the DOT did not have Grand Ave on a reconstruction schedule. Our recent conversations with the DOT, in spring of 2024, revealed the DOT now has Grand Ave on their reconstruction list for 2030/2031. The DOT is committed to honor their agreement with the city to reimburse the cost of the property purchase in the amount of \$332,474.92. If the property were not to be used for ROW then the DOT would not reimburse the city for the expense. With the Commonwealth development proposed on this property the ROW would need to be vacated and therefore no reimbursement would be given by the DOT.

The vacation of right of way was brought to I&F and Council for approval to set a Public Hearing. That Public Hearing is proposed for the October I&F meeting.

Staff has spoken with the DOT and they do not feel they need the property proposed for vacation to reconstruct Grand Ave at this time. The city working with Commonwealth has preserved a 20ft strip of land on the east side of the property to allow for any possibility of needed area for traffic lane improvement and we do not feel any additional property would be required.

Staff is requesting the Finance Committee make a determination to either keep the ROW and get reimbursed the expense of the property purchase or vacate the ROW to allow for the new development to take place.








Map Date: May 20, 2024

# CITY OF WAUSAU

Marathon County, Wisconsin

### Legend

-  Existing Building
-  Existing Right-of-Way
-  Proposed ROW Vacation

