

CITY OF WISCONSIN DELLS MEETING AGENDA

MEETING DESCRIPTION: FINANCE COMMITTEE
DATE: Monday October 17, 2016 **TIME:** 6:00 P.M. **LOCATION:** MUNICIPAL BUILDING COUNCIL CHAMBERS - 300 LA CROSSE STREET, WISCONSIN DELLS, WI 53965

COMMITTEE MEMBERS	
	Ald. Brian Holzem Chair
	Ald. Mike Freel
	Mayor Brian Landers
	Ald. Dar Mor
AGENDA ITEMS	
1	CALL TO ORDER, ATTENDANCE NOTED
2	APPROVAL OF THE OCTOBER 11, 2016 MEETING MINUTES
3	DISCUSSION AND DECISION ON SCHEDULE OF BILLS PAYABLE DATED OCTOBER 17, 2016; AND ANY OTHER RELATED FINANCIAL INFORMATION
4	REVIEW AND DISCUSSION ON THE 12/31/2015 ANNUAL AUDIT REPORTS FOR GENERAL OPERATIONS AND THE UTILITIES AS PRESENTED BY BRETT HOFMEISTER REPRESENTING JOHNSON BLOCK AND COMPANY
5	DISCUSSION AND DECISION TO APPROVE THE 2017 AUDIT ENGAGEMENT LETTER FROM JOHNSON BLOCK & COMPANY
6	DISCUSSION AND DECISION TO PROCEED WITH WISCONSIN PUBLIC FINANCE PROFESSIONALS, LLC REFINANCING THE 2009 GENERAL OBLIGATION NOTES AS PRESENTED IN THE REPORT ON REFINANCING DATED OCTOBER 17, 2016
7	DISCUSSION AND DECISION TO APPROVE THE FINANCIAL ADVISORY AGREEMENT WITH WISCONSIN PUBLIC FINANCE PROFESSIONALS, LLC TO REFINANCE THE 2009 GENERAL OBLIGATION NOTES
8	DISCUSSION AND DECISION TO APPROVE THE SCHEDULE OF FEES FOR 2017
9	DISCUSSION AND DECISION TO APPROVE THE EMPLOYEE REIMBURSEMENT SCHEDULE FOR 2017
10	ITEMS FOR REFERRAL TO FUTURE MEETINGS
11	ADJOURN
	ALD. BRIAN HOLZEM, CHAIRMAN
	POSTED AND DISTRIBUTED: 10/14/2016
	<p>Open Meetings Notice: If this meeting is attended by one or more members of the Common Council who are not members of this committee, their attendance may create a quorum of another city commission, board or committee under the Wisconsin Open Meetings Law; However, no formal action will be taken by any governmental body at the above stated meeting other than the body, committee, commission, or board identified in this meeting notice. Please be advised that upon reasonable notice, the City of Wisconsin Dells will furnish appropriate auxiliary aids and services to afford individuals with disabilities an equal opportunity to participate in meeting activities.</p>

SCHEDULE OF BILLS PAYABLE
OCTOBER 17, 2016
MONDAY
COMMON COUNCIL

10	GENERAL FUND	550,670.56
13	DEBT SERVICE FUND	500.00
14	CAPITAL PROJECTS FUND	29,845.00
26	FIRE SERVICE FUND	6,035.83
27	RIVER & BAY FUND	1,558.93
50	PARKING UTILITY FUND	11,726.37
53	SEWER FUND	51,133.76
52	WATER FUND	8,336.77
59	ELECTRIC FUND	828,173.08
	TOTAL	1,487,980.30

October 17, 2016

To the City Council and City Treasurer
City of Wisconsin Dells
300 La Crosse Street
Wisconsin Dells, Wisconsin 53965

We are pleased to confirm our understanding of the services we are to provide for the City of Wisconsin Dells for the year ended December 31, 2016.

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Wisconsin Dells as of and for the year ended December 31, 2016. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Wisconsin Dells' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of Wisconsin Dells' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI (if prepared) is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedule for the general fund
3. Wisconsin Retirement System Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Wisconsin Dells' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Schedule of assigned general fund balances
2. Combining statements of non-major governmental funds

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the additional information referred to in the previous paragraph when considered in relation to the basic financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the City of Wisconsin Dells' financial statements. Our report will be addressed to the City Council of the City of Wisconsin Dells. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Wisconsin Dells' compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of the City of Wisconsin Dells in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

Management Responsibilities (Continued)

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Johnson Block & Company, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulator or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Johnson Block & Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the regulator or its designee. The regulator or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit by the end of January 2017 and to prepare our draft audit reports by June 15, 2017. Carrie Leonard, CPA is the engagement partner and is responsible for supervising the engagement and signing the report. We will also prepare the Department of Revenue financial report form, the Public Service Commission annual reports, and the TID annual reports. We will meet with the City Finance Committee at the conclusion of the audit to discuss our findings.

Engagement Administration, Fees and Other (Continued)

Our fees for the audit and other services will not exceed \$29,800. Fees related to individual parts are estimated as follows:

General City	\$ 8,600
Electric Utility	5,925
Water Utility	4,585
Sewer Utility	4,230
TIDs and CDA	5,160
BID	<u>1,300</u>
	<u>\$29,800</u>

Services related to GASB 68 implementation will be billed at our standard hourly rates.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If additional services are necessary, we will discuss them with you and arrive at a fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to City of Wisconsin Dells and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the letter and return it to us.

Very truly yours,

Johnson Block & Company, Inc.

JOHNSON BLOCK AND COMPANY, INC.
CERTIFIED PUBLIC ACCOUNTANTS
MADISON, WISCONSIN

RESPONSE:

This letter correctly sets forth the understanding of the City of Wisconsin Dells.

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____

ADDENDUM A

We will perform the following services:

We will compile, from information you provide, the annual Financial Report Form to the Wisconsin Department of Revenue, for the year ended December 31, 2016. Upon completion of the compilation of the annual Financial Report Form, we will provide the City with our accountant's compilation report. If, for any reason caused by or relating to affairs or management of the City, we are unable to complete the compilation or if we determine in our professional judgement the circumstances necessitate, we may withdraw and decline to submit the annual Financial Report Form to you as a result of this engagement.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with accounting principles generally accepted in the United States of America.

Our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

Management's Responsibilities

The City's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements, (iii) preventing and detecting fraud, (iv) identifying and ensuring that the entity complies with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that the City complies with the laws and regulation applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making City personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.

ADDENDUM B

We will perform the following services:

We will compile, from information you provide, the Public Service Commission Annual Reports, including the balance sheets of the water utility and the electric utility, enterprise funds of the City of Wisconsin Dells, as of December 31, 2016 and 2015, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2016. Upon completion of the Public Service Commission Annual Reports, we will provide the City with our accountant's compilation reports. If, for any reason caused by or relating to affairs or management of the City, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the Public Service Commission Annual Report to you as a result of this engagement.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with accounting principles generally accepted in the United States of America.

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Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making City personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.

ADDENDUM C

We will perform the following services:

We will compile, from information you provide the special-purpose Financial Report Form of TIF Districts No. 2, 3, and 4 in accordance with requirements of the Wisconsin State Statutes from the date of creation through December 31, 2016. Upon completion of the compilation of the special-purpose Financial Report Form, we will provide the City with our accountant's compilation report. If, for any reason caused by or relating to affairs or management of the City, we are unable to complete the compilation or if we determine in our professional judgement the circumstances necessitate, we may withdraw and decline to submit the special-purpose Financial Report Form to you as a result of this engagement.

Our Responsibilities and Limitations

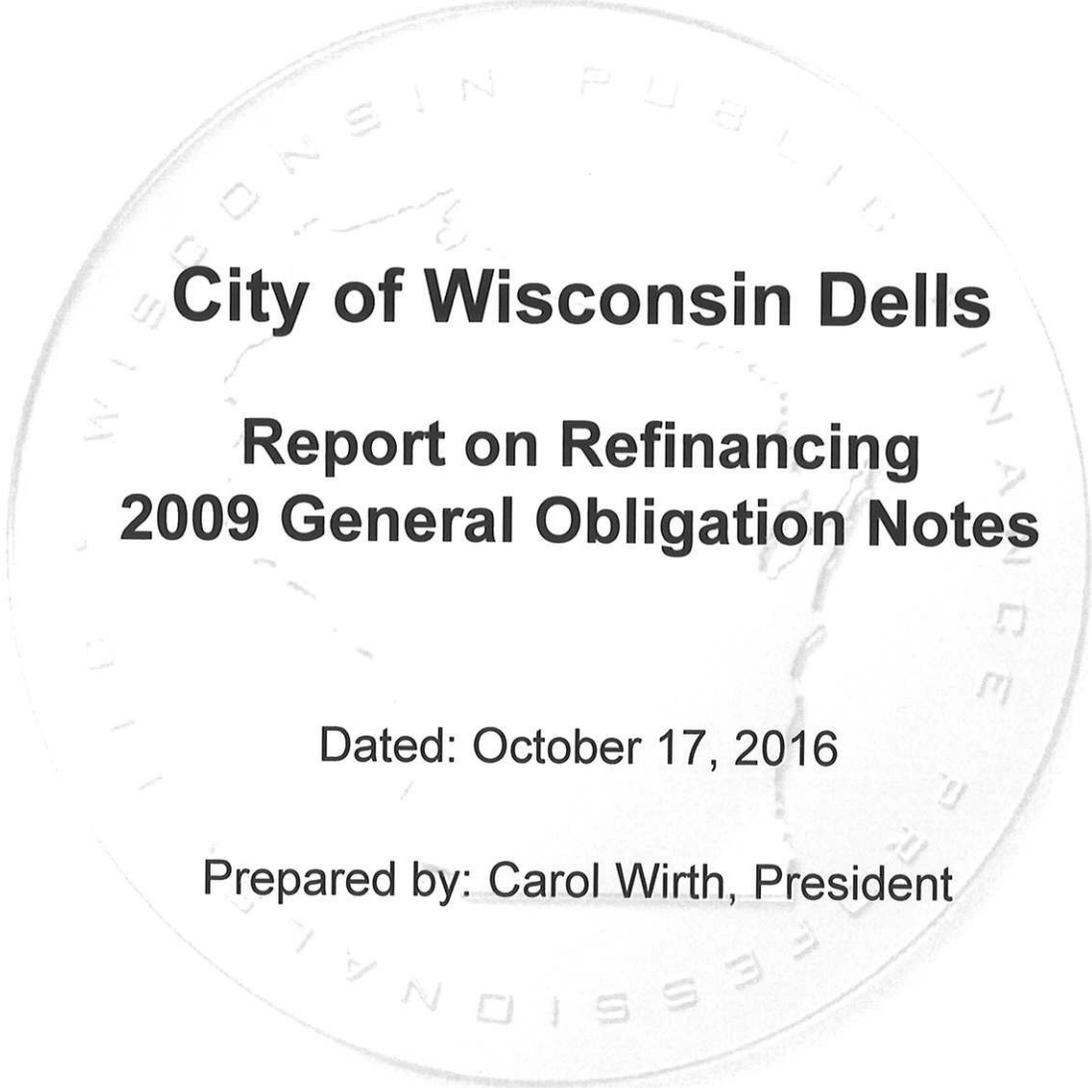
We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with accounting principles generally accepted in the United States of America.

Our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

Management's Responsibilities

The City's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements, (iii) preventing and detecting fraud, (iv) identifying and ensuring that the entity complies with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that the City complies with the laws and regulation applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making City personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.



City of Wisconsin Dells
Report on Refinancing
2009 General Obligation Notes

Dated: October 17, 2016

Prepared by: Carol Wirth, President



2009 Notes Existing Debt Service Payments

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
09/01/2016	-	-	-	-	-
03/01/2017	150,000.00	3.900%	35,585.00	185,585.00	-
09/01/2017	-	-	32,660.00	32,660.00	218,245.00
03/01/2018	200,000.00	4.100%	32,660.00	232,660.00	-
09/01/2018	-	-	28,560.00	28,560.00	261,220.00
03/01/2019	1,360,000.00	4.200%	28,560.00	1,388,560.00	-
09/01/2019	-	-	-	-	1,388,560.00
Total	\$1,710,000.00	Avg 4.19%	\$158,025.00	\$1,868,025.00	-

The City will make the March 1, 2017 principal and interest payment. The 2018 and 2019 principal will be refinanced and paid off on March 1, 2017 with proceeds from General Obligation Refunding Bonds.

The refinancing will also restructure the March 1, 2019 balloon payment.



Refinancing the 2009 Notes

Interest on the 2009 Notes can be stopped as of March 1, 2017

Federal arbitrage law allows the City to refinance the 2009 Notes 90 days prior to March 1, 2017

Sources Of Funds

City Issues General Obligation Refunding Bonds Dated December 15, 2016	\$1,590,000.00
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Total Sources	\$1,590,000.00
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Uses Of Funds

Est. Underwriter's Discount (0.400%)	6,360.00
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Costs of Issuance (WFPF - Municipal Advisor \$15,250); Quarles & Brady - Bond Counsel \$8,250)	23,500.00
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Refund 2009 Notes (2018 & 2019 Maturities) on March 1, 2017	1,560,000.00
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Excess Proceeds - Deposit to Debt Service	140.00
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Total Uses	\$1,590,000.00
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\$1,590,000 General Obligation Refunding Bonds Estimated Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
12/15/2016	-	-	-	-	-
09/01/2017	-	-	13,687.11	13,687.11	13,687.11
03/01/2018	185,000.00	0.900%	9,623.75	194,623.75	-
09/01/2018	-	-	8,791.25	8,791.25	203,415.00
03/01/2019	185,000.00	1.000%	8,791.25	193,791.25	-
09/01/2019	-	-	7,866.25	7,866.25	201,657.50
03/01/2020	385,000.00	1.150%	7,866.25	392,866.25	-
09/01/2020	-	-	5,652.50	5,652.50	398,518.75
03/01/2021	385,000.00	1.300%	5,652.50	390,652.50	-
09/01/2021	-	-	3,150.00	3,150.00	393,802.50
03/01/2022	450,000.00	1.400%	3,150.00	453,150.00	-
09/01/2022	-	-	-	-	453,150.00
Total	\$1,590,000.00	NIC - 1.38%	\$74,230.86	\$1,664,230.86	-



Preliminary Pricing Summary - Week of October 10, 2016

Maturity	Type of Bond	Coupon	Yield	Maturity Value	Price	Dollar Price
03/01/2018	Serial Coupon	0.900%	0.900%	185,000.00	100.000%	185,000.00
03/01/2019	Serial Coupon	1.000%	1.000%	185,000.00	100.000%	185,000.00
03/01/2020	Serial Coupon	1.150%	1.150%	385,000.00	100.000%	385,000.00
03/01/2021	Serial Coupon	1.300%	1.300%	385,000.00	100.000%	385,000.00
03/01/2022	Serial Coupon	1.400%	1.400%	450,000.00	100.000%	450,000.00
Total	-	-	-	\$1,590,000.00	-	\$1,590,000.00
Par Amount of Bonds						\$1,590,000.00
Total Underwriter's Discount (0.400%)						\$(6,360.00)
Total Purchase Price						\$1,583,640.00
Bond Year Dollars						\$5,835.67
Net Interest Cost (NIC)						1.3810052%



Preliminary Debt Service Comparison

Calendar Year	2016 Bonds Est. D/S	2009 Notes D/S from 9/01	Net Est. Savings
2016	-	-	-
2017	13,687.11	32,660.00	18,972.89
2018	203,415.00	261,220.00	57,805.00
2019	201,657.50	1,388,560.00	1,186,902.50
2020	398,518.75	-	(398,518.75)
2021	393,802.50	-	(393,802.50)
2022	453,150.00	-	(453,150.00)
-	\$1,664,230.86	\$1,682,440.00	\$18,209.14

Accomplishments:

- The March 1, 2019 balloon payment restructured to annual principal payments repaid through March 1, 2022
- Preliminary refunding comparison reflects potential net interest savings



Method of Sale

- **Wisconsin Law allows General Obligation Notes and Refunding Bonds to be sold at Public or Negotiated Sale**
 - **Public Sale** – City Advertises for Underwriter Nation-wide – to Submit Bid on Specific Date and Time
 - Underwriter's Bid Dependent Upon –
 - Market Conditions on Day of Bid
 - Number of Issues Underwriter Will Bid on (Bidding Calendar) or Purchase That Day
 - Limited Ability to Pre-sell Notes/Bonds - Risk May be Built into Bid as Cost to City
 - Underwriting Cost Locked in on the Day of Sale
 - **Negotiated Sale** – Underwriter is Selected By City
 - Underwriter Provides Assistance to City in Advance of Entering the Bond Market -
 - Updates and Advises City of Changes to Market Conditions, Interest Rates
 - Investors and Local Banks Contacted Early to Determine Interest in Purchasing Notes/Bonds
 - Reduces Underwriter's Risk of Unsold Notes/Bonds - Potential for Lower Underwriting Cost
 - Cost of Underwriting Locked in Prior to Sale Date
 - Underwriter Has Flexibility to Capture Market Opportunities Several Days in Advance of Award
 - City Has Flexibility to Change Dollar Amount and Structuring Terms Up to Time of Order Period
 - Underwriter Provides City with Comparable Sales in Market
- **The City of Wisconsin Dells has historically used the Negotiated Sale method**
 - The City's historical underwriter has been the firm of Bankers Bank, in association with Bank of Wisconsin Dells



Timeline For 2016 General Obligation Refunding Bonds

October 17	Presentation to Finance & Common Council on 2016 Refinancing Motion to Proceed with Refinancing 2009 Notes
	Coordinate Financing Team and Legal Documents: Financing Team - Financial Advisor, Bond Counsel, Underwriter
November 4	Official Statement Completed
November 15	Draft Award Resolution Emailed to City
November 17	Pricing 2016 Refunding Bonds (Final Interest Rates)
November 21**	Council Adopts Final Award Resolution (Sale)
December 15	Closing – Delivery of Funds
January 5, 2017	Notice of Call Published on EMMA / DTC
March 1	2009 G.O. Notes Paid Off

** Regular Council meeting or Special Council meeting prior to November 21



2017 Refunding Candidates Community Development Authority - Lease Revenue Bonds - TIF 3

Three Outstanding Lease Revenue Bond Issues - Dated: May 1, 2006, October 2, 2007 and August 7, 2008

Principal Balance Combined CDA Revenue Bond Issues - \$13,330,000

Original Purpose - TIF 3

Prepayment Date - March 1, 2017

Outstanding \$3,257,500 General Obligation State Trust Fund Loan @ 3.75% dated February 19, 2015

Issued to Refinance 2005 CDA Lease Revenue Bonds:

Prepayment Date - January 1, 2017

Non-Bank Qualified Refinancing - Amount in Excess of \$10 Million Annual Bank Qualified Limits

Timeline - Sale of New CDA Lease Revenue Bonds: January 2017

Closing of Refinancing: February 2017

Refunding Goal - Lower interest rate, structure repayment to TIF 3 revenue stream



2006 CDA Lease Revenue Bonds - TIF 3 Existing Debt Service Schedule

Year	Principal	Coupon	Interest	Total D/S
2016	-	-	-	-
2017	1,000,000.00	4.300%	402,850.00	1,402,850.00
2018	1,000,000.00	4.400%	359,350.00	1,359,350.00
2019	1,000,000.00	4.500%	314,850.00	1,314,850.00
2020	600,000.00	4.500%	278,850.00	878,850.00
2021	700,000.00	4.500%	249,600.00	949,600.00
2022	750,000.00	4.500%	216,975.00	966,975.00
2023	1,350,000.00	4.600%	169,050.00	1,519,050.00
2024	1,450,000.00	4.600%	104,650.00	1,554,650.00
2025	1,550,000.00	4.600%	35,650.00	1,585,650.00
-	\$9,400,000.00	-	\$2,131,825.00	\$11,531,825.00

2007 CDA Lease Revenue Bonds - TIF 3 Existing Debt Service Schedule

Year	Principal	Coupon	Interest	Total D/S
2016	-	-	-	-
2017	300,000.00	3.900%	115,125.00	415,125.00
2018	300,000.00	4.000%	103,275.00	403,275.00
2019	300,000.00	4.100%	91,125.00	391,125.00
2020	300,000.00	4.200%	78,675.00	378,675.00
2021	300,000.00	4.250%	66,000.00	366,000.00
2022	300,000.00	4.300%	53,175.00	353,175.00
2023	325,000.00	4.450%	39,493.75	364,493.75
2024	350,000.00	4.450%	24,475.00	374,475.00
2025	375,000.00	4.450%	8,343.75	383,343.75
-	\$2,850,000.00	-	\$579,687.50	\$3,429,687.50

2008 CDA Lease Revenue Bonds - TIF 3 Existing Debt Service Schedule

Year	Principal	Coupon	Interest	Total D/S
2016	-	-	-	-
2017	105,000.00	4.500%	51,042.50	156,042.50
2018	110,000.00	4.700%	46,095.00	156,095.00
2019	115,000.00	4.800%	40,750.00	155,750.00
2020	120,000.00	4.900%	35,050.00	155,050.00
2021	125,000.00	5.000%	28,985.00	153,985.00
2022	130,000.00	5.050%	22,577.50	152,577.50
2023	135,000.00	5.100%	15,852.50	150,852.50
2024	140,000.00	5.150%	8,805.00	148,805.00
2025	100,000.00	5.200%	2,600.00	102,600.00
-	\$1,080,000.00	-	\$251,757.50	\$1,331,757.50



2015 General Obligation STF Loan - TIF 3 Existing Debt Service Schedule

Year	Principal	Coupon	Interest	Total D/S
2016	-	-	-	-
2017	10,000.00	3.750%	122,156.25	132,156.25
2018	15,000.00	3.750%	121,781.25	136,781.25
2019	20,000.00	3.750%	121,218.75	141,218.75
2020	163,171.75	3.750%	120,798.80	283,970.55
2021	169,620.74	3.750%	114,349.81	283,970.55
2022	175,981.52	3.750%	107,989.03	283,970.55
2023	182,580.83	3.750%	101,389.72	283,970.55
2024	189,168.58	3.750%	94,801.97	283,970.55
2025	196,521.43	3.750%	87,449.12	283,970.55
2026	203,890.98	3.750%	80,079.57	283,970.55
2027	211,536.89	3.750%	72,433.66	283,970.55
2028	219,292.81	3.750%	64,677.74	283,970.55
2029	227,693.01	3.750%	56,277.54	283,970.55
2030	236,231.50	3.750%	47,739.05	283,970.55
2031	245,090.18	3.750%	38,880.37	283,970.55
2032	254,199.72	3.750%	29,770.83	283,970.55
2033	263,813.55	3.750%	20,157.00	283,970.55
2034	273,706.51	3.750%	10,263.99	283,970.50
-	\$3,257,500.00	-	\$1,412,214.45	\$4,669,714.45



WISCONSIN PUBLIC FINANCE PROFESSIONALS, LLC
1025 SOUTH MOORLAND ROAD, SUITE 504
BROOKFIELD, WI 53005
414-434-9644
FAX: 414-226-2014

Financial Advisory Agreement

City of Wisconsin Dells, Wisconsin

\$ 1,590,000 General Obligation Refunding Bonds - 2016

Wisconsin Public Finance Professionals, LLC ("WPFP") is a "municipal advisor" as defined by the Securities and Exchange Commission ("SEC") Final Rule adopted September 18, 2013. WPFP is registered and regulated by the SEC and the Municipal Securities Rulemaking Board ("MSRB"). As Municipal Advisor to the City of Wisconsin Dells, Wisconsin ("City"), WPFP will have fiduciary duties, including a duty of care and a duty of loyalty. WPFP is required to act in the City's best interests without regard to its own financial and other interests.

Disclosure of Conflicts of Interest and Other Information

Included on the last page of this Financial Advisory Agreement ("Agreement") are disclosures in accordance with MSRB Rule G-42 related to conflicts of interest and other information. All financial advisory services are performed by employees of WPFP. WPFP has no relationships with other firms, or employees of the City, that could present a real or perceived conflict of interest.

Financial Advisory Services

WPFP will perform financial advisory services for the issuance of the City's tax-exempt \$1,590,000 General Obligation Refunding Bonds, hereinafter referred to as the "Obligations" issued to current refund existing general obligation debt of the City. The City hereby retains WPFP as its Municipal Advisor to perform the services listed below in accordance with the terms of this Agreement.

1. Attend meetings with Administration, Finance Committee and Common Council to provide information on various matters related to debt authorization or issuance, refinancing, structuring flexibility, redemption features, timing of issuance, and related State and Federal regulations.
2. Confer with City's Administrative staff to be familiar with the project originally financed, and, the goals of refinancing existing debt. Amortization options and analysis will be prepared and presented to Administrative staff, Common Council or Committees, as directed.
3. Coordinate information with City's nationally recognized municipal bond attorney ("Bond Counsel") to prepare appropriate debt authorization, award and redemption resolutions for Common Council action.
4. Assist with distribution and publication of Notice of Call for refunded debt on MSRB's EMMA website, and DTC.

5. Discuss and coordinate with Administrative staff, Finance Committee and Common Council, the date, time and method of selling the Obligations either as a negotiated or competitive sale. If applicable, assist in the selection of an underwriter for the Obligations.
6. Assist with the sale of the Obligations, including the preparation and circulation of the required disclosure document, the "Preliminary Official Statement," describing the details of the Obligations, the City's economic/demographic and financial information, and the refinancing.
7. Conduct all steps necessary for the pricing or sale of the Obligations, including, if applicable, preparation of the Notice of Sale, advertising the sale of the Obligations, assisting potential bidders with submitting bids, verify bids received, recommend suitability of interest rates based on compliance with Notice of Sale; or, participate in preliminary pricing analysis, review summary of order period results and market comparables. Prepare and coordinate final pricing information with Bond Counsel to complete the award resolution.
8. Coordinate the completion of closing documents with the City's Bond Counsel and purchaser of the Obligations; preparation of final amortization schedules; and, preparation and distribution of the Final Official Statement. Prepare settlement statement and closing memorandums, coordinate financing team participants, and monitor wire transfers, to accomplish the closing of the financing and delivery of funds.
9. Work with the City's Bond Counsel, whose fees will be paid by the City, and who will prepare the proceedings, provide legal advice concerning the steps necessary to issue the Obligations and issue an unqualified opinion approving the legality of the Obligations and their tax status.

Fees and Expenses

WPFP's fee for services performed under this Agreement shall be \$14,500. WPFP's fee includes all necessary in-state travel and general out-of-pocket expenses i.e. supplies and copying. WPFP's fee is due and payable upon the closing of the Obligations. The City shall pay the fees and expenses determined by each respective financing team participant including Bond Counsel, Rating Agency, Underwriter, and \$1,000 for printing and distribution of Official Statements. All fees of issuance may be paid from the proceeds of the Obligations. If, for any reason, a financing is not consummated, WPFP shall be compensated at our normal hourly rates (\$150/hour professional staff, \$85/hour support staff) for time actually spent.

Indemnification; Limitation of Liability/Insurance

The City acknowledges that advice and recommendations involve professional judgment on WPFP's part and that the results cannot be, and are not, guaranteed. The City agrees that neither WPFP, nor its employees, shall have any liability to the City for the services provided except to the extent it is judicially determined that WPFP engaged in gross negligence or willful misconduct. WPFP shall maintain, throughout the term of this Agreement, professional general liability insurance in the amount of \$1,000,000 per occurrence, having a \$5,000 deductible.

The City agrees to provide WPFP with information relating to the City, the security for the Obligations, and other matters considered appropriate to perform our duties under this Agreement. The City acknowledges that WPFP is entitled to rely on the accuracy and completeness of all information provided by the City on

its behalf. To the extent permitted by law, the City shall indemnify, defend and hold WFPF and its employees harmless from and against any losses, claims, damages and liabilities that arise from or relate to this Agreement, except to the extent such are judicially determined to be the result of WFPF's gross negligence or willful misconduct.

The City acknowledges that the City is responsible for the contents of the Preliminary and Final Official Statements and is subject to, and may be held liable under, federal or state securities laws for misleading or incomplete disclosure.

Termination

This Agreement is subject to the condition that Carol Ann Wirth is the responsible party for WFPF in its relationship with the City. This Agreement may be amended or modified only by a writing signed by both parties. This Agreement may be terminated by either party upon 30-day's written notice. This Agreement is solely for the benefit of the City and WFPF and no other person. WFPF may not assign this Agreement without the City's prior written consent. The laws of the State of Wisconsin shall apply to this Agreement.

WISCONSIN PUBLIC FINANCE
PROFESSIONALS, LLC

CITY OF WISCONSIN DELLS, WISCONSIN

By Carol Wirth
Carol Ann Wirth, President

By: _____

Title: _____

Date: _____

Wisconsin Public Finance Professionals, LLC**MSRB Rule G-42 Disclosure**

1. Wisconsin Public Finance Professionals, LLC ("WPFP") is an MSRB Registered Municipal Advisor that conducts all municipal advisory activities subject to the fiduciary standards of conduct.
2. The Form MA of WPFP along with the most recent Form MA-I for each MSRB associated person is posted in the Edgar Database located on the US Securities and Exchange Commission website (www.sec.gov). If you require a hard-copy of any of these forms, please send a written request to the Firm's Chief Compliance Officer's attention at the address below.
3. To the best of our knowledge and belief, neither WPFP nor any Associated Person has any material undisclosed conflict of interest.
 - A. WPFP has no financial interest in, nor does WPFP receive any undisclosed compensation from, any firm or person that WPFP may use in providing any advice, service, or product to or on behalf of any WPFP client.
 - B. WPFP does not pay MSRB registered solicitors or other MSRB Registered Municipal Advisors directly or indirectly in order to obtain or retain an engagement to perform municipal advisory services for any municipal entity.
 - C. WPFP does not receive any payments from a third party to enlist WPFP's recommendation of services, municipal securities transactions, or any municipal financial product or service.
 - D. WPFP does not have any undisclosed fee-splitting arrangements with any provider of investments or services to any municipal entity.
 - E. WPFP does not have any conflicts of interest arising from compensation for municipal activities to be performed that are contingent on the size or closing of any transaction for which WPFP is providing advice.
 - F. There is no other actual or potential conflict of interest that could reasonably be anticipated to impair WPFP's ability to provide advice to any municipal entity in accordance with the standards of fiduciary conduct.
4. WPFP ("the Firm") nor any of its Associated Person are not currently subject to or have been subject to any legal or disciplinary event that could be material to a client's evaluation of the Firm or the integrity of its management or Associated Persons.

New Address Effective October 7, 2016
1025 South Moorland Road, Suite 504
Brookfield, WI 53005

Item # 8

~ CITY OF WISCONSIN DELLS ~
PROPOSED - 2017 SCHEDULE OF FEES

Type	Proposed FEE	Current FEE		Code Section	Year Revised
Adult Oriented Establishment		1000.00	Annually	16.18(5)(a)	2002
Alarm Monitor at Police Dept		125.00	Annually	9.05(7)	2010
Annexation Review Fee		100.00			2016
Awning & Canopies Inspections		60.00	Every 2 years	22.26(6)	2010
Bicycle License		Free	For life of bike	23.04	2005
Board of Appeals		300.00	Plus Public Hearing Fee	19.221	2010
Boat Dock Rental Fee	413.75	401.70	Annually-primary city residents	3% increase every other yr	2015
(plus tax)	595.86	578.50	Annually-school district residents	3% every other	2015
	978.81	950.30	Annually-all others	3% every other	2015
Boat Launch Fee (Daily)		8.00		8.03(4)(a)	2010
Boat Launch Fee (Annual)		50.00			2010
Building Inspection Fees (Commercial)		75.00	Roof Re-Shingle Electric Service Upgrade Required by code violations	13.01(3)	2010
Building Inspection Fees (Residential)		50.00	Roof Re-Shingle Electric Service Upgrade Required by code violations		2010
Building Permits (Residential)		45.00	First \$1000 of cost or less; \$20 each add'l \$1000	13.01(3)	2008
		2500.00	Maximum fee		2008
Building Permits (Commercial)		45.00	First \$1000 of cost or less	13.01(3)	2008
		25.00	Each add'l \$1000 to \$500,000		2008
		50.00	Each add'l \$100,000 thereafter		2009
		25,000	Maximum fee		2009
Building Permits (REU fee)		1920.00			2014
Building Footings & Foundation Fee (Commercial)		125.00			2008
Busking Permit		50.00	Per performer/per season	16.10	2014
Cemetery Columbarium Units: Single Unit Double Unit		800.00 1300.00	Cost includes the unit, name/date plaque, as well as the opening and closing costs.		2016
Cemetery Lots	600.00	550.00	Per lot		2008
Grave Opening		400.00	Monday-Friday		2008
Cremation		225.00	Monday-Friday		2008
After hours/weekend add'l fee		75.00	Per hour		2015
Deed Transfer		20.00	Per Transfer		2016

Certified Survey Map Fee		130.00	Per Certified Survey Map		2016
Cigarette License		100.00	Annually (highest fee allowed)	16.15(2)	2002
Circus, Carnival, Theatrical Permit		100.00	Per day or \$1500 per month	16.07(3)	2010
Community Center Room Rental:					
City non-profit organizations		25.00	Each additional hour: \$5.00		2010
All other groups		50.00	Each additional hour: \$15.00		2010
Use of kitchen (additional)		25.00	Per hour (max \$100)		1999
Closet/Storage Rental		25.00	Per month		2010
Compliance Certificate		40.00		by Res.	2010
Conditional Use Permit		300.00	Plus Public Hearing Fee	19.3740	2010
Copy Fees:					
Regular		.25	Per page, plus postage if mailed		2002
Large Scale		20.00	Per page, plus postage if mailed		2012
CD copies		10.00	Plus postage if mailed		2009
Demolition Permit		150.00		13.05(7)(f)	2010
Dog & Cat Licenses:					
Spayed or neutered		10.00	Annually	25.13(2)(a)	2014
Not spayed or neutered		15.00	Annually	25.13(2)(b)	2014
Driveway Permit		75.00		6.02	2009
False Alarm Fee-Fire		150.00	For 3 rd and subsequent false calls	9.05(7)	2010
False Alarm Fee-Police		25.00	For 3 rd and subsequent false calls	9.05(7)	2010
Fax		1.00	Per page		2013
Finger Printing		20.00			2011
Fire Inspections		60.00	Per non-compliance f/u inspect.	9.02(9)(c)	2010
Fireworks Display Permit		125.00	Per Display Event	9.11	2013
Firework Sales		275.00	+ \$60 for add'l sites Annually	16.20(4)(b)	2007
Garbage Collection-Tax Exempt:					
Single Family Res Family		275.00	Annually	12.01(11)(a)	2014
Churches		275.00	Annually		2014
Fraternal Organizations		275.00	Annually		2014
Federal Post Office		600.00	Annually		2014
Schools with 100 or less		750.00	Annually		2014
Schools with more than 100		2400.00	Annually		2014
Wastewater Treatment Plant		4800.00	Annually		2014
Garbage Collection-Apartments:					
Base Charge (First 2 units)		275.00	Annually		2014
1-10 units		150.00	Annually		2014
11-20 units		125.00	Annually		2014
21+ units		100.00	Annually		2014
Horse Drawn Vehicles		500.00	Annually	16.015(3)	2000

Horse Drawn Drivers		30.00	Annually	16.015(4)(a)	2011
Horse Stable Inspection		125.00		16.01(3)(c)	2010
Junk Dealer License		1000.00	Annually	16.11(5)	2000
Kennel License		50.00	Annually	25.13(2)(f)	2000
Lawn Mowing		100.00	Per hour (minimum charge)	13	2007
Liquor Licenses:					
Class "A" Beer (off-premise)		100.00	Annually plus publication fee	16.12	
Class "B" Beer (on/off-premise)		100.00	Annually plus publication fee	16.12	
"Class A" Liquor (off-premise)		500.00	Annually plus publication fee	16.12	
"Class B" Liquor (on-premise)		500.00	Annually plus publication fee	16.12	
"Class B" Quota Plus		10,000	Initial Fee plus publication fee	16.12	
"Class B" Quota Plus renewal		500.00	Annually plus publication fee	16.12	
"Class C Wine (on-premise)		100.00	Annually plus publication fee	16.12	
Temporary Beer/Wine (bona fide clubs only)		10.00	Per event	16.12	
Wholesaler Beer License		25.00	Annual Fee plus publication fee	16.12	
Premises Transfer		10.00			
Renewal Filing Late Fee		50.00			NEW-2014
Livestock/Poultry		3.00	Per animal	16.02(3)	2008
Lodging Facility License:					
Each for first 15 sleeping Units		50.00	Annually	16.06	2010
Each add'l unit same location		25.00	Annually	16.06	2008
Mobile Home Park (First 25 units)		350.00	Annually	16.03(6)(b)(4)	2010
Additional Units		25.00	Annually		2010
Moving Permit		500.00	Per structure	13.06(4)	2010
Multi-Family Residential Dev.		550.00	Plus Public Hearing Fee		2010
Paper Service		50.00			2010
Park Picnic Shelter Rental:					
School Groups		35.00			2016
Residents within School Dist.		60.00			2016
All others		250.00			2013
Peddlers & Transient Merchants		175.00		16.09(4)(l)	2014
Planned District Development:					
Review Fee Small Residential		1700.00		19.431	2008
Review Fee Large Residential		5500.00			2008
Review Fee Commercial		8000.00			2008
Review Fee Mixed Use		%	Comb. of cost above prorated %		2008
Amendments		2500.00	Up to \$2500		
Green Space Fee Res. Small		30.00	Per unit		2008
Green Space Fee Res. Large		55.00	Per unit		2008

Green Space Fee Comm. Small		2600.00	Less than 100,000 sq ft		2008
Green Space Fee Comm. Large		5500.00	More than 100,000 sq ft		2008
Green Space Fee Mixed Use		%	Comb. of cost above prorated %		
Plumbing Permit		1.00	Per fixture (\$35 minimum)	15.07	2000
Police Department Charges:					
Traffic Control w/o squad		70.00	Per officer/per hour		2014
Traffic Control w/squad		100.00	Per officer/per hour		2014
Discovery Costs					
Regular		.20-.35	.20 ea per page single sided, .35 ea double sided per page, plus postage if mailed		
CD/DVD copies		5.00	Plus postage if mailed		
Photo Reprints		.50	Per print, 5"x7" or less (if available) plus postage if mailed		
VCR Tapes		5.00	Plus postage if mailed		
Open Records Fees:					
Regular		.25	Per page plus postage if mailed		
Electronic Copies		.10	Per page		
CD/DVD copies		10.00	Plus postage if mailed		
Photo Reprints		.50	Per print (if available) plus postage if mailed		
Cost of Locating		Actual Co	Applies if over \$50.00		
Pool Rates:					
Res. Individual w/lessons		63.00			2011
Res. Family w/lessons		110.00			2011
Res. Individual w/o lessons		47.00			2011
Res. Family w/o lessons		88.00			2011
Res. Daily Swim Pass		5.00			2009
Res. Child Swim Lesson		30.00	Per session		2009
Non-Res. Individual w/lessons		78.00			2011
Non-Res. Family w/lessons		142.00			2011
Non-Res. Indiv. w/o lessons		63.00			2011
Non-Res. Family w/o lessons		110.00			2011
Non-Res. Daily Pass		6.50			2009
Non-Res. Swim Lessons		40.00	Per session		2009
Group Swim Rate (20 or more)		4.00			2009
Seniors		Free			
Portable Amusements		1000.00	Annually	16.08	2010
Prelim Breath Test PBT (Police)		10.00	Per service		2013
Privilege Agreement		Up to \$5,000	Up to \$5,000 maximum/annually		2014
Public Hearing Fee		225.00			2007 2010
Rezoning Request		300.00	Plus Public Hearing Fee		
Room Tax Permit		275.00	Each site	4.10(4)	2010
Saddle Horses (Riding Stable)		200.00	Annually	16.01(2)	2009

Per horse		25.00	Annually		2009
Sidewalk Use Fee		2.50-5.00 sf	Fee depends on location		2014
Sign Permit Fee:				22.03	
Signs Under Projection Structure		15.00	Per sign face		2011
Directional Signs		50.00	Per sign face		2011
Signs in Industrial Park		50.00	Per sign face		2011
Legacy Sign Designation			Per sign face	22.09(4)	2016
All Other Signs		125.00	Per sign face		2010
Inspection Fee		15.00	Per sign face	22.08	2010
Site Plan Review		300.00	Plus Public Hearing Fee	19.391	2010
Snow Removal-Sidewalks		105.00	Per hour	5.04(4)(b)	2010
Special Assessment Letter		60.00	Per Parcel		2009
Special Events/Parade Permit		160.00		24.11	2010
Subdivision Fee (1-39 sites):					
Preliminary Plat		130.00	Double fee for 40+ sites	21.10(2)	2010
Improvement Review		65.00	Double fee for 40+ sites		2010
Inspection		65.00	Double fee for 40+ sites		2010
Final Plat		130.00	Double fee for 40+ sites		2010
Engineer Inspection		Cost	\$60 minimum		
Tavern Operator-Bartender License:					
Regular		60.00	2-year licensing period	16.12(5)(a)	2009
Provisional		10.00	Valid for 60 days	16.12(5)(b)	
Temporary		10.00	Per event, limit 2 per year	16.12(5)(c)	2008
Tax Bills for Mortgage Co.		2.00	Per parcel		2013
Taxicab Service License:		150.00	Annually	16.21(5)	2014
First Vehicle		50.00	Annually	16.21(5)	2011
Each Additional Vehicle		25.00	Annually	16.21(5)	2010
Taxicab Driver's License		30.00	Annually	16.21(5)	2011
Timeshare Unit Fee		1000.00	Per room annually		2007
Traffic Control – Police Dept		\$70	Without squad car		2014
Traffic Control – Police Dept		\$100	With squad car		2014
Vacate of Public Way		300.00	Plus Public Hearing Fee	ss. 66.1003	2010
Variance		300.00	Plus Public Hearing Fee	19.491	2010
Well Permit		300.00	Annually	7.08(2)	2010
WoZhaWa Vendor Permit		750.00	Annually	16.22	2007

**City of Wisconsin Dells
2017 Reimbursable Expenses for City Employees
& Elected Officials**

Meal Allowance

Breakfast	\$10.00 (no reimbursement if included in conference/meeting)
Lunch	\$15.00 (no reimbursement if included in conference/meeting)
Dinner	\$20.00 (no reimbursement if included in conference/meeting)
Entire Day	\$45.00/day (must have receipts for all 3 meals to qualify)

Mileage

Current IRS Rate	54.0 cents per mile (Update to 2017 rate) 54.0 cents per mile (2016 rate)
------------------	--

Per Diem

Away from job for elected officials	\$75.00/day *(prorated for partial day)
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Lodging/Other Expenses Actual

Meeting Allowance **\$50.00/meeting** (eff. 1/01/2017)
\$50.00/meeting elected for officials taking office starting April 2017

**Elected Official
Salaries & Expenses**

Mayor Salary:

Combined Salary & Expense Allowance: \$5000 annually (eff. 2005)

Aldersperson Salary:

Combined Salary & Expense Allowance: \$2500 annually (eff. 2005)

Municipal Court Judge:

Salary of \$6,000 annually