

**CITY OF BERLIN
COMMON COUNCIL MEETING
STAFF REPORT**

TO: Common Council
FROM: Jessi Balcom, City Administrator
AGENDA ITEM: 2026 Budget Preparation Update
MEETING DATE: July 8, 2025

BACKGROUND

Staff is working to prepare the 2026 budget. The 2025 budget was adopted with a \$456,281 deficit between budgeted expenditures and anticipated revenues. In order to move forward, the City must work to address this deficit and move towards a balanced budget in 2026. It is assumed that the deficit was to be paid out of City reserve funds. Moving forward, continuing to budget utilizing a substantial amount of reserve funds to cover expenditures will not be feasible.

To begin to close the \$456,281 gap (which does not account for any cost increases needed in 2026), the following options are provided for consideration and discussion:

Move the collection of the cost of providing recycling to 1-4 unit residential homes from the general tax levy to a special charge on the tax bill or as a monthly bill on the utility bill. For one to four unit homes, property owners would see a special charge of approximately \$70.81 per unit (single family \$70.81, duplex \$141.62, triplex \$212.43, quad \$283.24). If the Council would rather move the fee to the Utility bill it could be charged out monthly at approximately \$5.90 per unit. Implementation of this option has not been fully vetted at this time and it is anticipated that collecting the recycling fee as a special charge on the tax bill would be the least disruptive of the two options. Enclosed please find two articles from the League of Wisconsin Municipalities discussing the collection of recycling monies.

Implement a wheel tax. A wheel tax of \$30 per vehicle is anticipated to generate approximately \$143,000. The wheel tax would be created by ordinance and collected by the DMV when vehicles are registered each year.

Consider options for the aquatic center. The pool operates at a significant deficit each year. In 2024, the pool had expenditures of more than \$120,000 over what was taken in for revenues. A Special Meeting of the Common Council is scheduled for Monday, July 28 at 5:30PM to discuss the future of the pool.

Potential borrowings. The City may consider borrowing for the Riverview Drive extension which is currently under construction. Additionally, there are maintenance expenses that could be borrowed for.



Garbage Collection and Recycling FAQs

Curt Witynski, JD, Deputy Executive Director, League of Wisconsin Municipalities

1. Must municipalities provide garbage collection services?

No. While cities and villages have traditionally and historically provided garbage collection services to their residents, Wisconsin municipalities are not required by law to do so and indeed many, mainly small, communities do not provide such a service. While large communities tend to use their own employees and equipment to collect solid waste, many medium and small communities contract with private haulers for such services.

2. What about recycling? Must communities collect recyclables?

Yes. Every city and village is required to administer their own recycling collection program or contract with another local government (also known as a responsible unit under the recycling law) to manage the recycling program within the community. Wisconsin Stat. § 287.09.

3. May a municipality provide garbage collection services for some classes of property but not others? Yes. Wis. Stat. § 66.0405 expressly provides that “cities, villages, and towns may remove... garbage and rubbish from such classes of places in the city, village, or town as the board or council directs.” The statute further states that “Districts may be created and removal provided for certain districts only, and different regulations may be applied to each removal district or class of property.” This statute has been interpreted by the Wisconsin Court of Appeals to provide municipalities with substantial discretion in creating classifications for garbage pickup. For example, in *Rubin v. City of Wauwatosa*,¹ the court of appeals upheld the city’s garbage program, which in 1983 involved picking up garbage from residential and commercial properties, but not industrial. Also, the city used its general fund to pay for residential garbage service and charged commercial properties a fee for the service. The city also charged residential properties special charges to pick up large items like appliances. The court upheld all aspects of the city’s

program against challenges based on lack of authority and equal protection arguments. Similarly, the Court of Appeals upheld the City of Racine’s decision to not provide solid waste pickup for buildings containing five or more dwelling units. *Carpenter v. Commissioner of Public Works of the City of Racine*.² For a more detailed discussion of these cases, see League legal opinion Ordinances & Resolutions #438.

4. How can communities pay for garbage and recycling collection services? The cost of a garbage and/or recycling collection program may be paid for out of a community’s general fund or by charging a fee against the property served. Wisconsin Stat. § 66.0627 authorizes a municipality to charge for various “current services” including “garbage and refuse disposal” and “recycling.”

5. When a community shifts from paying for garbage collection services through the property tax to a fee, is there an impact on the community’s levy limit? Yes. If a municipality adopts a new fee or a fee increase for garbage collection services which were partly or wholly funded in 2013 by property taxes, the municipality must reduce its levy limit by the amount of revenue from the new fee or fee increase. See Wisconsin Stat. § 66.0602(2m)(b). Note, that this requirement does **not** apply to **recycling fees**. The Department of Revenue (DOR), which oversees municipal compliance with the levy limit law, interprets the term “garbage collection” in Wisconsin Stat. § 66.0602(2m) (b), to not include recycling. Therefore, if a community adopts a new recycling fee or increases an existing recycling fee, there is no requirement that it reduce its levy limit by the amount of recycling fee revenue it collects.

Curt Witynski is the League’s Deputy Executive Director. Contact Curt at witynski@lwm-info.org

Sanitation 30

1. 116 Wis. 2d 305, 342 N.W.2d 451 (Ct. App. 1983).

2. 115 Wis. 2d 211, 339 N.W.2d 608 (Ct. App. 1983).

Paying for Recycling



According to a recent report¹ by the Wisconsin Policy Forum, state recycling grants cover a steadily decreasing portion of the costs municipalities incur in complying with the recycling mandate. This is because total funding for state recycling grants has remained flat at \$19 or \$20 million annually since 2011, while the cost of recycling has slowly but steadily increased over the same period. Municipalities experienced a severe decline in the prices paid for recycled materials from 2017 to 2020. While in recent years, prices for recycled materials have rebounded somewhat, the market remains volatile.²

Report 20-21³ from the nonpartisan Legislative Audit Bureau (LAB) analyzed how much of each responsible unit's (i.e., a local unit of government) expenses were covered by state grant funding in 2018. The report found that 702 of the state's 1,032 responsible units that received grants (68%) had less than 20% of their total eligible expenses covered. Ninety-four responsible units (9%) were receiving more than 40% of their total eligible expenses through state grants. This disparity is due to an antiquated recycling grants formula that has been frozen at the proportion of grant funding received by each responsible unit in 1999. Total state funding in 2018 was only enough to cover 16.4% of all responsible unit eligible expenses, down from its high of 52.7% in 1994.

Given this environment, many municipalities find it challenging to fund recycling programs. Levy limits make it difficult for communities to turn to the property tax to fill any budget holes caused by reduced earnings from the sale of recyclables and stagnant recycling grants from the state. However, one option municipalities may want to consider,

which would not affect a community's allowable levy, is charging or increasing an existing fee for collecting recyclables. Wisconsin municipalities have broad authority under Wis. Stat. § 66.0627 to charge for services like recycling. The state's recycling law clearly contemplates municipalities and other responsible units charging for recycling services and many communities do. See, for example, Wis. Stat. § 287.093 (Recycling Fee Liens).

While it is true that if a municipality adopts a new fee or a fee increase for garbage collection services (which were partly or wholly funded in 2013 by property tax levy) the municipality must reduce its levy limit by the amount of revenue from the new fee or fee increase, this requirement does not apply to recycling fees. The Department of Revenue (DOR) has previously concluded that the term "garbage collection" does not include recycling for the purposes of Wis. Stat. § 66.0602(2m)(b). This is particularly relevant because the DOR oversees municipal compliance with the levy limit law. Therefore, a municipality is not required to reduce its levy limit by the amount of any new or increased recycling fee revenues it collects.

Municipalities may also consider analyzing their recycling programs to find cost savings. One avenue is consolidation. Current grant funding for general recycling grants is \$19 million per year, but \$1 million per year is also made available by the Department of Natural Resources (DNR) for consolidation grants. This program is available to responsible units that have consolidated to a whole county, responsible units over 25,000 in population consisting of one or more municipalities, or a responsible unit that consists of what had

been at least two responsible units in the preceding year or had entered into a cooperative agreement with another responsible unit for the joint provisions of service in the preceding year. Innovation Planning Grants from DOR, due on April 30, may assist in exploring this option under a public works classification.⁴

The implementation of best practices may also help to achieve cost savings. LAB has published Report 20-22⁵ which identifies 15 best practices that responsible units may use to ensure compliance with state recycling laws and improve the administration of their recycling programs. These best practices include examples utilized by local governments throughout the state and are organized into five categories: outreach and

education; containers; collection; drop-off sites; and program administration and oversight.



Curt Witynski, JD, Witynski Consulting LLC.
Contact Curt at cawitynski@gmail.com



Evan Miller, Government Affairs Specialist,
League of Wisconsin Municipalities. Contact Evan
at emiller@lwm-info.org

1. <https://wispolicyforum.org/research/wisconsin-recycling-changes/>

2. *Wisconsin Recycling Changes*, Wisconsin Policy Forum, January 2025.

3. <https://legis.wisconsin.gov/lab/by-year/2019-2020/report-20-21-state-recycling-programs/>

4. <https://www.revenue.wi.gov/Pages/SLF/IG.aspx>

5. <https://legis.wisconsin.gov/lab/by-year/2019-2020/report-20-22-best-practices-for-local-recycling-programs/>

Cybersecurity Grant Reopens

April 1-May 30



Up to \$100,000 can be awarded to fund cybersecurity defense activities, specifically multi-factor authentication (MFA) and endpoint detection and response (EDR), with 25% allocated to rural designated communities. Learn more about the grant and League Cybersecurity Services powered by VC3.



Find out more



Innovation Planning Grant Deadline Extended!

\$100,000 is available to fund the analysis of potential service sharing, collaborations, and consolidations. \$3 million is available to fund studies in communities below 5,000 in population (due April 30). Eligible services to "study" with a planning grant include:

- Public safety, including law enforcement (not jails)
- Fire protection
- Emergency services
- Courts
- Jails
- Training
- Communications
- Public works
- Information technology
- Administration, including staffing, payroll, and human resources
- Economic development and tourism
- Public health
- Housing, planning, and zoning
- Parks and recreation

Innovation Implementation grants are available July 2025. \$300 million is available to fund implementation activities of cost-saving transfers of service.



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**CITY OF BERLIN
COMMON COUNCIL MEETING
STAFF REPORT**

TO: Common Council
FROM: Jessi Balcom, City Administrator
AGENDA ITEM: Development Agreement with Premier Berlin LLC and TW Berlin LLC
for 48 Unit Apartment Complex in TID 16 (Land on N. Wisconsin Street, Tax Key
206-01082-0200)
MEETING DATE: July 8, 2025

BACKGROUND

The Developer Agreement with Premier Berlin, LLC that was approved at the June 10, 2025 Common Council meeting is proposed to be amended. TW Berlin, LLC has been added to the agreement and will also provide an additional signatory to the Guaranty of Completion. The addition of TW Berlin, LLC to the agreement is the only change to the documents.

Premier Berlin, LLC and TW Berlin, LLC has proposed to build market rate multifamily residential housing consisting of 4 buildings with 12 units each off of Riverview Drive (previously named Oak Street).

Plans for the development went to the Plan Commission for review at the June 24 meeting. The construction is planned to be completed by the end of 2027.

The 4 buildings are projected to have an assessed value of at \$7,200,000. Because this project would not be feasible without TIF assistance, an incentive package is proposed. The incentive would be payable as a pay-go, meaning that the payments would be made to the developer only after the tax increment generated by the project has been collected by the City. If the developer completes the project by the end of 2027, and the project has an assessed value of at least \$7.2M, payments not to exceed a total of \$1,440,000 will be made through 2040. No more than 90% of the available tax increment will be paid to the developer.

The amended development agreement has been reviewed by the City Attorney. Completion of the project has been personally guaranteed. A short-form memorandum of the Development Agreement will be recorded.

SUGGESTED MOTION

Motion to approve the Development Agreement between the City of Berlin and Premier Berlin, LLC and TW Berlin, LLC for a development within TID 16 for the creation of a 4 building, 48-unit apartment complex on Parcel Number 206-01082-0200, acceptance of the Guaranty of Completion, and acceptance of the Short Form Memorandum of Development Agreement City of Berlin to be recorded. This agreement to replace the agreement previously approved by the Common Council on June 10, 2025.

DEVELOPMENT AGREEMENT
(Tax Incremental District No. 16)

THIS DEVELOPMENT AGREEMENT (this "Agreement") is entered into as of the day of ____ day of _____, 2025 (the "Effective Date") between the **City of Berlin, Wisconsin**, a Wisconsin municipal corporation (the "City"), and **Premier Berlin, LLC** and **TW Berlin, LLC**, each a Wisconsin limited liability company (collectively, "Developer").

WHEREAS, the City has established Tax Incremental District No. 16 (the "District"), which includes the Property, and has adopted a project plan for the District (as may be amended, the "Project Plan") to finance certain project costs and development incentives within the District as permitted under Wis. Stats. Section 66.1105; and

WHEREAS, the Developer will acquire all or a portion of the approximately 7.30-acre tract of land located within the District described on Exhibit A hereto (the "Property"); and

WHEREAS, the Developer will develop construction plans, site plans and other construction documents (collectively, the "Plans") for the construction of a multifamily residential project at the Property consisting of four (4) buildings with twelve (12) units in each building plus a small office/garage building (the "Project"); and

WHEREAS, the Developer would not undertake the Project without the incentives and agreements of the City as set forth herein.

NOW, THEREFORE, the City and the Developer, in consideration of the terms and conditions contained in this Agreement and for other good and valuable consideration, receipt of which is hereby acknowledged, agree as follows:

1. DEVELOPER OBLIGATIONS.

(a) Acquisition of Property. The Developer shall acquire fee simple title to the Property no later than December 31, 2025.

(b) Recordation of Development Agreement. Simultaneously with the purchase of the Property, the Developer shall record a short form memorandum of this Agreement in the form attached as Exhibit B hereto (the "Memorandum") executed by both the Developer and the City, to be recorded with the Register of Deeds for Green Lake County, Wisconsin. The Memorandum shall be recorded prior to the recordation of any mortgages or other liens. In the event that a mortgage is recorded prior to the Memorandum, then, no later than thirty (30) days after the purchase of the Property, Developer shall record one or more subordination agreements in form and substance reasonably acceptable to the City which have been executed by the holder(s) of any mortgages or liens affecting the Property as of the date of recording of the Memorandum which subordinates such mortgage(s) and lien(s) to this Agreement.

(c) Preparation of the Plans. To the extent not already completed, the Developer shall prepare the Plans in form and substance acceptable to the City prior to commencement of

construction. The Plans shall include, among other details, the schematics and location of the Water Mains, Sanitary Sewer Mains, and Storm Sewer System (defined below).

(d) Construction of the Project. The Developer shall, subject to receipt of all necessary governmental approvals, construct and pay all costs of the Project on the Property, including, without limitation, all other proposed Storm Water management facilities, driveways, and parking areas. The Project to be constructed upon the Property and its uses shall be in conformity with the City approved Plans and in compliance with all applicable municipal ordinances of the City. Neither the establishment of the District nor this Agreement shall obligate the City to grant variances, exceptions, or conditional use permits. The improvements set forth in this Agreement shall be completed by the Developer in total within twenty-four months after Developer's acquisition of the Property, except as otherwise provided for in this Agreement. In every case, regardless of circumstances, all work contemplated by this Agreement must be completed no later than December 31, 2027, unless this ultimate deadline is extended in writing by the Common Council.

(e) Construction of Sanitary Sewer, Water Mains/Laterals, and Storm Sewer System; Grant of Easements. Buyer will build the sewer mains and water mains/laterals to service the Property which shall remain the property of the Developer and will not be dedicated to the City. The City will not require that the size of the sewer or water lines be larger than that sufficient to service the Project. Each apartment unit to be constructed within the Project will require a separate meter for billing purposes for a total of 48 meters (4 Buildings x 12 meters per building).

(f) Standard of Care. Developer shall construct the sanitary sewer, water mains/laterals, and storm sewer system in accordance with the degree of professional care, skill, judgment, and diligence usually exercised by project developers regularly developing and operating development projects similar in scope and complexity to the Project. Developer shall fully and faithfully discharge its obligations and responsibilities hereunder and shall devote sufficient time and attention to ensure the full, prompt, and professional discharge of its duties under this Agreement. The City will approve all utility plans prior to construction. Any and all changes to the approved utility plans will require approval by the City. Developer Entity is responsible for all costs to provide the following:

1. Utility Inspections by City or City Engineer during all utility construction.
2. Delivery of a set of As-Built plans for the City at Project completion.

(g) Employees. Developer shall assign to the construction of the sanitary sewer, water mains/laterals, and storm sewer system such staff as may be reasonably required to complete the Project with due diligence and to cause the Project to be completed in accordance with the Project schedule and Plans. All persons employed by Developer in connection with the Services will be Developer's employees or independent contractors, and the City shall have no liability, responsibility, or authority regarding them. Developer is solely responsible for the salaries of its

employees and any employee benefits to which they may claim to be entitled. Developer will fully comply with all applicable laws and regulations relating to worker's compensation, social security, unemployment insurance, hours of labor, wages, working conditions, and other employer-employee related laws.

(h) No Transfer to Tax-Exempt Entity; PILOT. Developer agrees that as long as the District is in existence, no portion of the Property shall be sold, transferred or conveyed to, or leased or owned by any entity or used in any manner which would render any part of the Property exempt from property taxation, except that portion of the Property dedicated to the City under the terms of this Agreement. In the event the Property, or any part of it, becomes exempt or partially exempt from general property taxes during the term of this Agreement, the Developer and its successors and assigns shall make annual payments in lieu of taxes to the City in an amount equal to the property taxes that would otherwise have been paid as property taxes on the Property, or the applicable portion thereof.

(i) Final Acceptance. Throughout this Agreement, various stages of the Project will require approval by the City. "Final Acceptance" as used herein, however, shall be the ultimate acceptance of all of the improvements in the completed development as a whole, and shall be granted specifically by separate resolution of the Common Council. Granting Final Acceptance does not relieve the Developer of any obligations of this Agreement for uncompleted improvements, and does not constitute a waiver, in particular, of the Developer's obligation to complete any other improvements or obligations that may be outstanding at the time that Final Acceptance is granted.

(j) Approval by City Not to be Deemed a Waiver. The ultimate responsibility for the proper design and installation of water facilities, drainage facilities, ditches, landscaping, and all other improvements are upon the Developer. The fact that the City or its Engineer, or its Attorney, or its Common Council may approve a specific project shall not constitute a waiver, or relieve the Developer from the ultimate responsibility for the design, performance, and function of the project and related infrastructure.

(j) City Responsibility for Improvements. The City shall not be responsible to perform repair, maintenance, or snow plowing, unless otherwise approved by the Common Council, on any improvements.

(k) Guaranty of Completion. Contemporaneously with the execution of this Agreement, Calvin M. Akin ("Akin"), the Sole Member of Developer, shall execute the Guaranty of Completion in the form attached hereto as Exhibit C. The City acknowledges that Akin has provided the City's outside financial consultant with a current Personal Financial Statement, warranted by Akin to be complete and accurate in all material respects. The City agrees that Akin's Personal Financial Statement will not be shared with the City, or any employee thereof, nor shared with the City's attorney, nor distributed or disseminated in any fashion that would cause Akin's Personal Financial Statement or the information contained therein to become a public record or such that Akin's Personal Financial Statement could be discoverable or subject to an open records demand. Following the approval of Akin's Personal Financial Statement by the

City's financial consultant, the City's financial consultant shall destroy all copies, physical or electronic, regardless of format, of Akin's Personal Financial Statement and shall not retain information related to the content of Akin's Personal Financial Statement.

(l) Building and Occupancy Permits. It is expressly understood and agreed that the occupancy permit for the final building to be completed within the Project shall not be issued until the City Engineer has determined that the following requirements which are deemed to be related to public safety as set forth below are met. The City shall, upon approval of the completion of each specific building within the Project by the City Engineer, issue an occupancy permit as each building is completed, and shall not delay the issuance of occupancy permits until completion of the Project.

- i. The installation of the first lifts of asphalt of the driveway and parking areas within the Project has been installed and approved by the City Engineer.
- ii. The site grading and construction of surface and storm water drainage facilities required to serve the Project are completed, are connected with an operating system as required herein, are cleaned as needed, and are approved by the City Engineer.
- iii. All landscaping and removal of unwanted items, including buildings, has been certified as complete by the City Engineer.
- iv. All required grading plans have been submitted to, reviewed by, and approved by the City Engineer
- v. The Developer has paid in full all permit fees and reimbursement of administrative costs as required by this Agreement.
- vi. The Developer has prepared appropriate deed restrictions which are approved by the City, filed with the City and recorded with the Green Lake County Register of Deeds.
- vii. All destroyed trees, brush, tree trunks, shrubs, and other natural growth and all rubbish are removed from the development and disposed of lawfully.
- viii. All required "as built" plans for the Project have been submitted and approved by the City Engineer.
- ix. All private utilities have been installed to serve the Project.
- x. The Developer is not in material default of any aspect of this Agreement.

(m) Miscellaneous Requirements. The Developer shall:

- i. Easements: Provide any easements on the Property deemed necessary by the City Engineer.
- ii. Manner of Performance: Cause all construction called for by this Agreement to be carried out and performed in a good and workerlike manner.
- iii. Underground Utilities: Install all electrical, telephone, cable and gas utilities underground. Coordination of installation and all costs shall be the responsibility of the Developer.
- iv. Permits: Provide and submit to the City requesting the same, valid copies of any and all governmental agency permits.
- v. Removal of Topsoil: The Developer agrees that no topsoil shall be removed from the Property without approval from the City Engineer, which approval shall not be unreasonably delayed, conditioned or withheld.
- vi. Noise: Developer shall make reasonable efforts, consistent with industry standards, to minimize noise, dust and similar disturbances. Construction of improvements shall not begin before 7:00 a.m. during weekdays and Saturdays, and 9:00 a.m. on Sundays. Construction of improvements shall not continue beyond 7:00 p.m. during weekdays and Saturdays, and 5:00 p.m. on Sundays.
- vii. Debris: Have ultimate responsibility for cleaning up debris that has blown from buildings under construction within the Property until such time as all improvements have been installed and approved by the City Engineer.. The City shall make a reasonable effort to require the contractor, who is responsible for the debris, to clean up the same. The Developer shall clean up the debris within forty-eight (48) hours after receiving written notice from the City Engineer. If said debris is not cleaned within forty-eight hours after Developer's actual receipt of notification by the City Engineer, the City will do so at the Developer's expense, provided, however, that if written notice is received by the Developer after normal business hours, during a weekend or holiday, the time for cleanup shall be extended until the first business day following Developer's receipt of notice. .
- viii. Duty to Clean Roadways: The Developer shall be responsible for cleaning up the mud and dirt on the roadways until such time as the final lift of asphalt has

been installed. The Developer shall clean the roadways within forty-eight (48) hours after receiving written notice from the City Engineer. If said mud, dirt and stone is not cleaned up after notification, the City will do so at the Developer's expense. The City will make a good faith effort to enforce existing ordinances that require builders to clean up their mud from construction.

- ix. Zoning Code: The Developer acknowledges that the Property and Project are subject to the City of Berlin Zoning Code.
 - x. Diggers Hotline: The Developer shall contact Digger's Hotline before commencing any land disturbing activities on the Property.
 - xi. No Agricultural Use. The Developer shall not permit any open space or undeveloped lands within the Property to be used for any agricultural uses as defined in Tax 18 of the Wisconsin Administrative Code. In the event the Developer uses the land in a manner that causes the Property or any portion thereof to be assessed in a manner that reduces the property tax liability below what would apply to residential property in the City, the Developer shall make an additional payment in lieu of taxes (PILOT) so that the total tax payment plus PILOT equals the amount that would be paid if the Property were classified for assessment as residential.
- (n) Payment of Costs, Inspection, and Administrative Fees. The Developer shall pay and reimburse the City promptly upon billing for all fees, expenses, costs, and disbursements which shall be incurred by the City in connection with this development or relative to the construction, installation, dedication, and acceptance of the development improvements covered by this Agreement, including without limitation by reason of enumeration, design, engineering, review, supervision, inspection, and legal, administrative, and fiscal work. City employee costs shall be based on regular City pay rates (or engineering and administrative overtime, if applicable) plus forty percent (40%) on the hourly rate for overhead and fringe benefits for any time actually spent on the Project. Any costs for outside consultants shall be charged at the rate the consultant charges the City. Any such charge not paid by the Developer within thirty (30) days of being invoiced may be charged against the Financial Guarantee held by the City pursuant to this Agreement, or assessed against the development land as a special charge pursuant to Section 66.0627, Wisconsin Statutes. Any such charges or assessments may be imposed on the Property or any portion thereof then owned by the Developer, or then owned by any successor, or assign of the Developer.
- (o) Insurance. The Developer, shall maintain at all times insurance coverage in the forms and in the amounts as required by the City. The insurance requirements applicable to

the Developer for the Project, are set forth on Exhibit D, attached hereto and incorporated herein by reference.

2. CITY OBLIGATIONS.

Section 2.2 Payment of Certain Tax Increment Revenues Toward Cost of the Project.

(a) Incentive Amount. Subject to the conditions set forth herein (including without limitation, (i) completion of the Project on or before December 31, 2027 with a minimum value of Seven Million Two Hundred Thousand and 00/100 Dollars (\$7,200,000) (the "Minimum Value") for the 4 buildings within the Project; (ii) and completion of the Sewer and Water Mains/Laterals, the City shall pay to the Developer, as an incentive for development of the Property, an amount not less than nor greater than One Million Four Hundred Forty Thousand and 00/100 Dollars (\$1,440,000.00) [the "Incentive Amount"]. If the Project is not completed by December 31, 2027, the Incentive Amount shall be reduced in proportion to the total value of the buildings within the Project delivered by December 31, 2027, measured against the Minimum Value. The failure to complete the Project by December 31, 2027 shall not negate the City's obligation to pay the Developer the Incentive Amount but, shall only reduce the Incentive Amount as herein provided.

(b) Source of Payment. The Incentive Amount shall be payable solely from Available Tax Increment (as defined below) which have been received and retained by the City in accordance with the provisions of Section 66.1105 of the Wisconsin Statutes, and appropriated by the Common Council to payment of the Incentive Amount. The Incentive Amount shall be payable in installments on or before March 31st of each year, commencing with, 2026, and on each March 31st thereafter based on Available Tax Increments generated in the immediately prior tax year. If Available Tax Increments have been insufficient to pay the full Incentive Amount after the scheduled installment payable on or before March 31, 2040 (based on the Available Tax Increment generated in 2039), then the Incentive Amount shall be deemed paid in full, the obligation of the City to make any further payment shall terminate, and the Developer shall have no right to receive any additional payments. The City makes no representation or covenant, express or implied, that Available Tax Increments will be generated or that they will be sufficient to pay, in whole or in part, the Incentive Amount. All Tax Increment received by the City which are not appropriated to pay the Incentive Amount may be used by the City for any legally permitted purpose, in its sole discretion.

(c) Payment Subject to Annual Appropriation. As stated above, the application of Available Tax Increments to payment of the Incentive Amount each year is subject to future annual appropriation by the Common Council. The City makes no representation or covenant, express or implied, that any non-zero Available Tax Increments will be generated and/or appropriated in any given year, nor does the City make any representation or covenant as to any aggregate amount of Available Tax Increments to be paid to the Developer. Any Tax Increment

(defined below) which is not appropriated and allocated toward the Available Tax Increments may be used by the City for any legally permitted purpose, in its sole discretion.

(d) Available Tax Increments. In this Agreement, "Available Tax Increments" for any given year means an amount equal to 90% of the result of the following computation:

(i) the annual gross tax increment revenues (using a 2024 base year) paid with respect to the Project and actually received and retained by the City which is generated by property tax payments on the Property (the "Tax Increment"); minus.

(ii) the Project's share (as reasonably determined by the City) of the actual legal, financial and administrative expenses incurred by the City in connection with the creation or administration of the District and the negotiation, preparation and administration of this Agreement and related documentation which has not yet been reimbursed by Tax Increment.

(e) Tax Increment Revenue Bond. Notwithstanding anything to the contrary in this Section 2 or in this Agreement, in the event the City determines, in its discretion, that the Incentive Amount may not be paid in full prior to the end of the District's statutorily-permitted expenditure period, the City shall (unless the City, in its sole discretion, prepays the Incentive Amount prior to the expiration of the District's statutorily-permitted expenditure period) issue the Developer a taxable tax increment revenue bond evidencing the City's obligation to pay the then-remaining balance of the Incentive Amount. Such revenue bond shall be payable solely from Available Tax Increments and shall be subject to the terms and conditions of this Agreement, including, without limitation, that all payments under the bond shall be subject to and conditioned upon future annual appropriation of Available Tax Increments by the City Board to payment of the bond.

3. NOTICES

All notices hereunder must be in writing and must be sent by United States registered or certified mail (postage prepaid) or by an independent overnight courier service, addressed to the addresses specified below:

If to the Developer:

Premier Berlin, LLC
3120 Gateway Road

Brookfield, WI 53045
Attn: Calvin M. Akin

If to the City:

City of Berlin
108 N Capron
Street, P.O. Box
727

Berlin, WI 54923
Attn: City
Administrator

4. TERM.

Section 4.1 Term. Unless sooner terminated, the term of this Agreement shall commence on the date hereof and continue until all of the following have occurred: (a) final completion of the Project; and (b) payment of the Incentive Amount due in accordance with this Agreement.

Section 4.2 Default. In the event that either the City or the Developer defaults under any material terms or conditions of this Agreement, the defaulting party shall be responsible for all costs and expenses incurred by reason of such default including, but not limited to, any legal expenses incurred by the non-defaulting party. The rights and remedies of the non-defaulting party shall not be limited to those, if any, specified in this Agreement, but the non-defaulting party shall have all rights and remedies to which it may be entitled, either at law or in equity. Developer Entity and Developer Principal shall be jointly and severally liable for the payment and performance of all obligations of the Developer under this Agreement and the City may bring suit against each such entity, jointly or severally, or against any one or more of them.

(a) Waiver. Any delay by the non-defaulting party in instituting or prosecuting any action or proceeding or other asserting its rights under this article shall not operate as a waiver of such rights or to deprive it of or to limit such rights in any way (it being the intent of these provisions that such non-defaulting party should not be constrained, so as to avoid the risk of being deprived of or limited in the exercise of the remedy provided for in this Section because of concepts of waiver, laches or otherwise, to exercise such remedy at a time when it may still hope otherwise to resolve the Project created by the default involved). No waiver in fact made by the non-defaulting party with respect to any specific default by the defaulting part under this Section is to be considered or treated as the waiver of the rights of the non-defaulting party with respect to any other defaults by the defaulting party under this Section, or with respect to the particular default except to the extent specifically waived in writing.

Section 4.3 Termination of Agreement. If the Developer shall not acquire the Property by December 31, 2025, this Agreement shall terminate and be of no further force or effect.

5. **DEVELOPER REPRESENTATIONS** Developer hereby represents, warrants, and covenants to the City as follows:

(a) Developer Entity is a limited liability company, duly formed, validly existing, and in good standing under the laws of the State of Wisconsin,

(b) Developer has all requisite power and authority, has taken all actions required by its organizational documents and applicable law, and has obtained all necessary consents, to: (i) execute and deliver this Agreement; and (ii) consummate the transactions contemplated by this Agreement. This Agreement has been duly authorized and properly executed and delivered and constitutes the valid and binding obligations of Developer, enforceable in accordance with its terms, subject to principles of equity, bankruptcy, insolvency, and other laws generally affecting creditors' rights and the enforcement of debtors' obligations.

(c) Developer is qualified and has the skill and professional competence, expertise, and experience to undertake the obligations imposed, and to perform the work contemplated by this Agreement and the requirements of a project of the magnitude and scope of the Project.

(d) Developer has and shall maintain at all times during the term of this Agreement, sufficient facilities, expertise, staff, assets, and other resources to perform its duties under this Agreement. The services to be rendered and performed for the City

under this Agreement shall be performed and rendered by professionals experienced, licensed (if a license is required), and qualified to perform such services in the State of Wisconsin.

(e) Developer holds and shall maintain at all times during the term of this Agreement, all licenses, permits, or other certifications necessary to perform its duties under this Agreement, and is in compliance with and shall continue to comply with all applicable laws.

6. MISCELLANEOUS PROVISIONS.

Section 6.1 Assignment; Covenants Run with the Land. This Agreement shall not be assignable by the Developer without the prior written consent of the City, except that the Developer may make a collateral assignment of the right to receive payment of the Incentive Amount under this Agreement to its lender as part of a first mortgage on the Property, subject to all terms and conditions of this Agreement. No assignment of this Agreement shall serve to release the Developer from any liability or obligations under this Agreement. The Memorandum of Agreement in the form attached hereto as Exhibit B shall be recorded. The provisions of this Agreement shall run with the land and inure to the benefit of and be binding upon the successors and assigns of the parties and all assignees, mortgagees, purchasers and transferees of all or any part of or interest in the Property. This section allows for City enforcement of the terms and conditions of this Agreement against all such Successors, as though such Successors were the Developer. This section does not, however, grant rights to such Successors absent City written consent.

Section 6.2 Indemnification: No Personal Liability. The Developer shall indemnify, save harmless and defend the City and its respective officers, agents and employees from and against any and all liability, suits, actions, claims, demands, losses, costs, damages and expenses of every kind and description, including reasonable attorney costs and fees, for claims of any kind including liability and expenses in connection with the loss of life, personal injury or damage to property, or any of them brought because of any injuries or damages received or sustained by any persons or property relating to or in connection with the Property, including, without limitation, on account of or arising out of the construction and/or operations of the Project. Under no circumstances shall any trustee, officer, official, director, administrator, attorney, employee or agent of the City have any personal liability arising out of this Agreement, and no party shall seek or claim any such personal liability. The provisions of this Section shall survive the term of this Agreement.

Section 6.3 No Third-Party Beneficiaries: Relationship of the Parties. This Agreement is intended solely for the benefit of the Developer and the City, and no third party (other than successors and permitted assigns) shall have any rights or interest in any provision of this Agreement, or as a result of any action or inaction of the City in connection therewith. The Developer and its contractors and subcontractors shall be solely responsible for the completion of the Project. This Agreement does not create the relationship of principal and agent, or of partnership, joint venture, or of any association or relationship between the City and the Developer or any contractor or subcontractor employed by the Developer in the construction of the Project.

Section 6.4 Conflicts of Interest. No member of the governing body or other officer of the City shall have any financial interest, direct or indirect, in this Agreement, the Property, or the Project, or

any contract, agreement or other transaction contemplated to occur or be undertaken thereunder or with respect thereto, nor shall any such member of the governing body or other official participate in any decision relating to the Agreement which affects his or her personal interests or the interests of any corporation, partnership or association in which he or she is directly or indirectly interested.

Section 6.5 Entire Agreement: Waiver: Amendment: Severability. This Agreement and the documents executed pursuant to this Agreement contain the entire understanding of the parties with respect to the subject matter hereof. There are no restrictions, promises, warranties, covenants or undertakings other than those expressly set forth in this Agreement and the documents executed in connection with this Agreement. This Agreement and the documents executed in connection herewith supersede all prior negotiations, agreements and undertakings between the parties with respect to the subject matter hereof. No waiver, amendment, or variation in the terms of this Agreement shall be valid unless in writing and signed by the City and the Developer, and then only to the extent specifically set forth in writing. Nothing contained in this Agreement is intended to or has the effect of releasing the Developer from compliance with all applicable laws, rules, regulations and ordinances in addition to compliance with all terms, conditions and covenants contained in this Agreement. If any covenant, condition, provision, term or agreement of this Agreement is, to any extent, held invalid or unenforceable, the remaining portion thereof and all other covenants, conditions, provisions, terms, and agreements of this Agreement will not be affected by such holding, and will remain valid and in force to the fullest extent by law.

Section 6.6 (Reserved).

Section 6.7 Headings. Descriptive headings as used in this Agreement are for convenience only and shall not control or affect the meaning or construction of any provision of this Agreement.

Section 6.8 Governing Law. This Agreement is governed by the laws of the State of Wisconsin.

Section 6.9 Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed an original but all of which counterparts collectively shall constitute one instrument representing the agreement among the parties.

Section 6.10 General Conditions and Regulations. All provisions of the City ordinances are incorporated herein by reference, and all such provisions shall bind the parties hereto and be a part of this Agreement as fully as if set forth at length herein. This Agreement and all work and improvements required hereunder shall be performed and carried out in strict accordance with and subject to the provisions of said ordinances.

Section 6.11 Zoning. The City does not guarantee or warrant that the Property will not at some later date be rezoned, nor does the City herewith agree to rezone the lands into a different zoning district. It is further understood that any rezoning that may take place shall not void this Agreement.

Section 6.12 Compliance with Codes and Statutes. The Developer shall comply with all current and future applicable codes of the City, County, State, and Federal government and, further, the Developer shall follow all current and future lawful orders of any and all duly authorized employees and/or representatives of the City, County, State, or Federal government.

Section 6.13 Mortgagee Consent. The undersigned mortgagee of the property identified in Exhibit A, consents to this Agreement, and agrees that its lien of mortgage shall be subordinate to the rights of the City granted by this Agreement.

Section 6.14 Stormwater Agreement. The DEVELOPER shall enter a Stormwater Agreement in a form approved by the City Attorney and the City Engineer to ensure the proper maintenance of all stormwater facilities within the Property, and such Stormwater Agreement shall be recorded against the Property.

Section 6.15 Interpretation. The City shall have sole authority to interpret the TID Project Plan and related TID Tax Increment as they relate to this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date stated in the first paragraph of this Agreement.

THE CITY:

CITY OF BERLIN

By:_____

By:_____

DEVELOPER:

PREMIER BERLIN, LLC

By:_____

Calvin M. Akin

Title: Sole Member

TW BERLIN, LLC

By:_____

Thomas A. Wright

Title: Sole Member

EXHIBIT A
TO
DEVELOPMENT AGREEMENT

Description of Property

Lot 1 of Certified Survey Map No. 3037, recorded in the office of the Register of Deeds for Green Lake County, Wisconsin, on November 1, 2005 in Volume 15 of Certified Survey Maps at Page 3037, being a resurvey and division of Lot 2 Certified Survey Map 2689, being part of the NW1/4 of the NW1/4 of Section 3, Township 17 North, Range 13 East, City of Berlin, Green Lake County, Wisconsin.

For informational purposes only:

Property Address: Land on N. Wisconsin Street, Berlin, WI 54923

Tax Key Number: 206-01082-0200

EXHIBIT B TO
DEVELOPMENT AGREEMENT

Form of Memorandum

Attached behind

EXHIBIT C

FORM OF COMPLETION GUARANTY

****Attached behind****

EXHIBIT D

CITY'S INSURANCE REQUIREMENTS

****Attached behind****

GUARANTY OF COMPLETION

This Guaranty of Completion (this "**Guaranty**"), dated as of _____, 2025 is made by Calvin M. Akin ("**Akin**") and Thomas A. Wright ("**Wright**"), each individuals with an address of 3120 Gateway Road, Brookfield, WI 53045 (collectively, "**Guarantor**"), in favor of and for the benefit of the CITY OF BERLIN, a Wisconsin municipal corporation with a business address of 108 N. Capon Street, P.O. Box 727, Berlin, Wisconsin 54923 ("**Beneficiary**"), in connection with the Development Agreement dated on or about the date hereof (the "**Underlying Agreement**"), by and between PREMIER BERLIN, LLC, a Wisconsin limited liability company ("**Premier**") and TW BERLIN, LLC, a Wisconsin limited liability company ("**TW**") [TW and Premier will be collectively referred to as Developer], Guarantor and Beneficiary.

Akin is the Sole Member of Premier. Wright is the Sole Member of TW. In consideration of the substantial direct and indirect benefits derived by Akin and Wright from the transactions under the Underlying Agreement, and in order to induce Beneficiary to enter into the Underlying Agreement with Developer, Akin and Wright, Akin and Wright, jointly and severally and collectively as Guarantor hereby agrees as follows:

1. Guaranty and Indemnity.

(a) Guarantor hereby guarantees to Beneficiary and its successors, transferees, and assignees the completion of the Project in connection with the Underlying Agreement (the "**Developer Obligations**").

(b) If Developer fails to complete the Project, then Guarantor shall, following any applicable notice period under the Underlying Agreement, complete the Project at Guarantor's cost and expense. Guarantor's obligations under this provision shall be subject to any materiality or other qualifications on Developer's obligations set forth in the Underlying Agreement.

(c) Guarantor, as a principal and not as a separate and independent obligation from its obligations under Sections 1(a) and 1(b), shall indemnify Beneficiary for any losses, costs, and expenses arising out of or in connection with Developer's failure to perform the Developer Obligations, except where such failure is excused under the Underlying Agreement.

(d) Guarantor's liability under the foregoing indemnity provision shall not exceed Developer's indemnification liability under the Underlying Agreement for the failure of performance that triggered this Guaranty.

2. Beneficiary Protections.

(a) Guaranty Absolute and Unconditional. Guarantor agrees that its obligations under this Guaranty are irrevocable, continuing, absolute, and unconditional and shall not be reduced, discharged or otherwise adversely affected by, and Guarantor hereby irrevocably waives any defenses to enforcement it may have (now or in the future) by reason of:

- (i) any arrangement made between the Developer and the Beneficiary;
- (ii) any alteration in the Developer Obligations resulting from an addendum or modification of the Underlying Agreement, as set forth in Section 4, or otherwise;
- (iii) the Beneficiary's waiver, forbearance, or failure to assert any claim or demand to exercise or enforce any right or remedy under the Underlying Agreement or otherwise;
- (iv) any unenforceability, illegality, or invalidity of any of the provisions of the Underlying Agreement or any Developer Obligations, such that this guaranty shall be construed as if there were no such unenforceability, illegality or invalidity;
- (v) any legal limitation, disability, incapacity or other circumstances affecting Developer or any of its personnel providing the services that make up the Developer Obligations; or
- (vi) any change, restructuring or termination of the corporate structure, ownership or existence of Guarantor or Developer or any insolvency, bankruptcy, reorganization or other similar proceeding affecting Developer or its assets or any resulting restructuring, release or discharge of any Developer Obligations.

(b) Immediate Demand. Guarantor waives any right it may have to require Beneficiary or any agent or trustee on Beneficiary's behalf to proceed against or enforce any other right against any person before claiming from Guarantor under this guaranty.

3. Certain Waivers; Acknowledgments. Guarantor further acknowledges and agrees as follows:

(a) Guarantor hereby unconditionally and irrevocably waives any right to revoke this Guaranty and acknowledges that this Guaranty is continuing in nature and applies to all presently existing and future Developer Obligations, until the complete, irrevocable and indefeasible satisfaction in full of the Developer Obligations.

(b) This Guaranty is a guaranty of performance. Beneficiary shall not be obligated to enforce or exhaust its remedies against Developer or under the Underlying Agreement before proceeding to enforce this Guaranty, notwithstanding any dispute resolution process or notice period set forth in the Underlying Agreement.

(c) This Guaranty is a direct guaranty and independent of the obligations of Developer under the Underlying Agreement. Beneficiary may resort to Guarantor for performance of the Developer Obligations whether or not Beneficiary has proceeded against Developer or any other guarantors with respect to the Developer Obligations. Beneficiary may, at Beneficiary's option, proceed against Guarantor and Developer jointly and severally or against Guarantor only without having obtained a judgment against Developer.

4. Modification of the Underlying Agreement. Guarantor authorizes Developer and Beneficiary to make any addendum or modification to the Underlying Agreement in accordance with the terms of the Underlying Agreement, and acknowledges and agrees that any performance under such addendum or modification shall be subject to the terms of this guaranty and, among other things, guaranteed by the Guarantor in accordance with the terms of this Guaranty.

5. Representations and Warranties. To induce Beneficiary to enter into the Underlying Agreement, Guarantor represents and warrants that: (a) Guarantor is a natural person with no legal disabilities; (b) this Guaranty constitutes Guarantor's valid and legally binding agreement in accordance with its terms; (c) the execution, delivery and performance of this Guaranty have been duly authorized by all necessary action and will not violate any order, judgment or decree to which Guarantor may be subject; and (d) Guarantor is currently solvent and will not be rendered insolvent by providing this Guaranty.

6. Notices. All notices, requests, consents, demands and other communications hereunder (each, a "Notice") shall be in writing and delivered to the parties at the addresses set forth herein or to such other address as may be designated by the receiving party in a Notice given in accordance with this section. All Notices shall be delivered by personal delivery, nationally recognized overnight courier, facsimile, email or certified or registered mail (return receipt requested, postage prepaid). Except as otherwise provided in this Guaranty, a Notice is effective only (a) with written confirmation of delivery or transmission; (b) upon receipt of the receiving party; and (c) if the party giving the Notice has complied with the requirements of this section.

7. Assignment. This Guaranty shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns; provided, however, that Guarantor may not, without the prior written consent of Beneficiary, assign any of its rights, powers or obligations hereunder. Beneficiary may assign this Guaranty and its rights hereunder without the consent of Guarantor upon thirty (30) days' advance notice to Guarantor in connection with a permitted assignment of the Underlying Agreement. Any attempted assignment in violation of this section shall be null and void.

8. Governing Law; Service of Process. This Guaranty shall be governed by and construed under the laws of Wisconsin, without reference to any choice of law provision or rule, whether of Wisconsin or otherwise. Each party irrevocably consents to service of process in the manner provided for notices in Section 6 hereof and agrees that nothing herein shall affect the right of any party hereto to serve process in any manner permitted by applicable law.

9. Waiver of Jury Trial. EACH PARTY HEREBY IRREVOCABLY WAIVES ANY AND ALL RIGHTS TO TRIAL BY JURY WITH RESPECT TO ANY LEGAL PROCEEDING ARISING OUT OF OR RELATING TO THIS GUARANTY OR ANY OF THE OBLIGATIONS HEREUNDER.

10. Cumulative Rights. Each right, remedy and power hereby granted to Beneficiary or allowed it by applicable law or other agreement shall be cumulative and not exclusive of any other and may be exercised by Beneficiary at any time or from time to time.

11. Severability. If any provision of this Guaranty is to any extent determined by final decision of a court of competent jurisdiction to be unenforceable, the remainder of this Guaranty shall not be affected thereby, and each provision of this Guaranty shall be valid and enforceable to the fullest extent permitted by law.

12. Entire Agreement; Amendments; Headings; Effectiveness. This Guaranty constitutes the sole and entire agreement of Guarantor, Developer and Beneficiary with respect to the subject matter hereof and supersedes all previous agreements or understandings, oral or written, with respect to such subject matter. No amendment or waiver of any provision of this Guaranty shall be valid and binding unless it is in writing and signed, in the case of an amendment, by both parties, or in the case of a waiver, by the party against which the waiver is to be effective. Section headings are for convenience of reference only and shall not define, modify, expand or limit any of the terms of this Guaranty. Delivery of this Guaranty by facsimile or in electronic (i.e., pdf or tif) format shall be effective as delivery of a manually executed original of this Guaranty.

13. Termination. The obligations of the Guarantor hereunder shall terminate upon the completion of the Project, which shall be defined as the issuance by the City of Berlin of the final occupancy permit for the final building to be constructed in the Project and Final Acceptance, as defined in the Underlying Agreement.

SIGNATURE PAGE FOLLOWS

IN WITNESS WHEREOF, Guarantor has executed this Performance Guaranty as of the date set forth above.

GUARANTOR:

Calvin M. Akin, individually

Thomas W. Wright, individually

**SHORT FORM MEMORANDUM OF
DEVELOPMENT AGREEMENT CITY
OF BERLIN**

Document Number

Document Title

This SHORT FORM MEMORANDUM OF DEVELOPMENT AGREEMENT (this "Memorandum"), effective as of the ____ day of _____, 2025 (the "Effective Date"), is entered into by, between and among the City of Berlin, Green Lake County, Wisconsin, a municipal corporation, ("City") and Premier Berlin, LLC and TW Berlin, LLC, each a Wisconsin limited liability company (collectively "Developer"). Developer and City are collectively referred to herein as the "Parties").

WHEREAS, the Parties entered into that certain Development Agreement dated as of _____, 2025 (as may be amended from time to time, the "Development Agreement") respecting the real property described below (the "Property"); and

WHEREAS, the Parties desire to place this Memorandum of record in the real estate records for Green County, Wisconsin to provide notice of the Development Agreement to third parties.

Recording Area

Name and Return Address:

Parcel Identification Number (PIN):

206-01082-0200

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. Notice is hereby given that the Parties have entered into the Development Agreement affecting the Property. Until termination or fulfillment of the Development Agreement, the Development Agreement runs with the Property and is binding upon, benefits and burdens the Property, Developer and any subsequent owner and/or mortgagee of all or any portion of the Property and each of their successors and assigns. The Development Agreement imposes certain obligations, liabilities and restrictions on the owners and/or mortgagees of all or any portion of the Property. The term of the Development Agreement commences as of the date thereof and terminates as provided therein.

2. The terms, conditions and other provisions of the Development Agreement are set forth in the Development Agreement, express reference to which is made for greater particularity as to the terms, conditions and provisions thereof. Without limiting the generality of the foregoing, the Development Agreement contains provisions which provide for a payment in lieu of taxes in the event all or a portion of the Property becomes exempt from property taxes. A copy of the Development Agreement is available upon request from the City at the offices of the City Clerk.

3. This Memorandum is intended for recording purposes only to provide notice of certain terms and conditions contained in the Development Agreement and is not to be construed as a complete summary of the terms and conditions thereof. This Memorandum is subject to the Development Agreement and any amendments, modifications, alterations, renewals, and extensions of the Development Agreement. The terms and provisions of the Development Agreement are incorporated in this Memorandum by reference. Provisions in this Memorandum shall not be used to interpret the provisions of the Development Agreement. In the event of any conflict between this Memorandum and the Development Agreement, the provisions of the Development Agreement shall control. The Parties shall execute, deliver, and file of record a termination and release of this Memorandum upon the expiration or earlier termination of the Development Agreement.

LEGAL DESCRIPTION: Lot 1 of Certified Survey Map No. 3037, recorded in the office of the Register of Deeds for Green Lake County, Wisconsin, on November 1, 2005 in Volume 15 of Certified Survey Maps at Page 3037, being a resurvey and division of Lot 2 Certified Survey Map 2689, being part of the NW1/4 of the NW1/4 of Section 3, Township 17 North, Range 13 East, City of Berlin, Green Lake County, Wisconsin.

TWO SIGNATURE PAGES FOLLOW

CITY:

CITY OF BERLIN
Green County, Wisconsin

By _____

ATTEST:

By _____
City Clerk

STATE OF WISCONSIN)
)ss
COUNTY OF GREEN LAKE)

Personally came before me this _____ day of _____, 2025, the above-named _____, Mayor, and _____, City Clerk, of the City of Berlin, to me known to be the persons and officers who executed the foregoing instrument and acknowledged that they executed the same as such officers by the City's authority.

Subscribed and sworn to before me.

This _____ day of _____, 2025.

Notary Public, State of Wisconsin
Print Name: _____
My Commission: _____

DEVELOPER:

Premier Berlin, LLC

By: _____
Calvin M. Akin, Sole Member

STATE OF WISCONSIN)
)ss
COUNTY OF WAUKESHA)

Personally came before me this _____ day of _____, 2025 the above-named Calvin M. Akin to me known to be the person who executed the foregoing instrument and acknowledged the same.

Notary Public, State of Wisconsin
Print Name: Joe A. Goldberger
My Commission is permanent.

TW Berlin, LLC

By: _____
Thomas A. Wright, Sole Member

STATE OF WISCONSIN)
)ss
COUNTY OF WAUKESHA)

Personally came before me this _____ day of _____, 2025 the above-named Thomas A. Wright to me known to be the person who executed the foregoing instrument and acknowledged the same.

Notary Public, State of Wisconsin
Print Name: Joe A. Goldberger
My Commission is permanent.



City of Berlin - Department of Planning and Development

108 North Capron St • P.O. Box 272 • Berlin, Wisconsin 54923-0272

(920) 361-5400 • Fax: (920) 361-5454

**CITY OF BERLIN
COMMON COUNCIL MEETING
STAFF REPORT**

MEMO

TO: Common Council
FROM: Deputy Clerk Treasurer
RE: Liquor Licenses
DATE: July 8th 2025

BACKGROUND AND DISCUSSION

The City of Berlin has a quota of 17 "Class B" Liquor Licenses. With the approval of Bijak's and Violet & Company the city will have fulfilled that quota. Anyone wishing to get a liquor license moving forward will need to get one of the reserved Liquor licenses that can be purchased for \$10,000.00.

All current liquor, beer and tobacco licenses have been paid for.

**2025 - 2026 CLASS "A" & CLASS "B" BEER
"CLASS A" & "CLASS B" INTOXICATING LIQUOR LICENSE AND "CLASS C" WINE
LICENSES**

Notice is hereby given that the following applications for licenses to deal in intoxicating liquor have been filed with the City Clerk of the City of Berlin, Wisconsin for the year ending June 30, 2026:

Bijak's Culinary Café, LLC, Nicholas Bijak, 567 E Marquette St, Berlin, Agent for Bijak's Culinary Café, LLC, Class "B" Beer and "Class C" Wine license

Violet & Company, LLC, Deena Marie Ceman, W2108 Cumberland Drive, Berlin, Agent for Violet & Company, LLC, Class "B" Beer and "Class B" Liquor license

**CITY OF BERLIN
COMMON COUNCIL MEETING
STAFF REPORT**

TO: Common Council
FROM: Jessi Balcom, City Administrator
AGENDA ITEM: Lakeside Municipal Court Appointment of Temporary Judge and Ordering of a Special Election
MEETING DATE: July 8, 2025

BACKGROUND

The Municipal Court Judge has retired and a replacement judge will need to be appointed. At this point, the plan is to have all 23 municipalities that are members of the court adopt a resolution appointing the interim judge by mid July. Troy Damsteegt has accepted the interim judge position.

Following the appointment of the interim judge, all member municipalities will have to hold a special election on November 4 to elect a judge to the remainder of the term (through April 2027). If more than 2 candidates run for the position, a primary will be held in October. No other offices are up for election in November, so this will likely be a very low turnout election (that was not budgeted for).

SUGGESTED MOTION

Motion to adopt Resolution 25-06 Appointing a Temporary Municipal Judge for the Lakeside Municipal Court to Fill a Temporary Term Until an Election is Held on November 4.

Motion to adopt Resolution 25-07 Ordering a Special Election for Municipal Judge of the Lakeside Municipal Court to be Held on November 4, 2025.

RESOLUTION 25-06

A RESOLUTION APPOINTING A TEMPORARY MUNICIPAL JUDGE FOR THE LAKESIDE MUNICIPAL COURT TO FILL A TEMPORARY TERM UNTIL AN ELECTION IS HELD ON NOVEMBER 4, 2025

The Common Council of the City of Berlin do resolve as follows:

WHEREAS, the Lakeside Municipal Court serves multiple municipalities, including the CITY OF BERLIN; and

WHEREAS, the position of Municipal Judge for the Lakeside Municipal Court has been vacated or otherwise requires temporary appointment to maintain judicial operations; and

WHEREAS, the Lakeside Municipal Court Executive Committee has reviewed qualified candidates and has recommended an individual to serve as Temporary Municipal Judge; and

WHEREAS, the CITY OF BERLIN supports the recommendation of the Lakeside Municipal Court Executive Committee to ensure continuity of court functions and fair administration of justice;

NOW, THEREFORE, BE IT RESOLVED by the *Common Council of the City of Berlin*, Green Lake and Waushara Counties, Wisconsin, as follows:

1. **Appointment:** The CITY OF BERLIN hereby appoints **Troy Damsteegt** as Temporary Municipal Judge for the Lakeside Municipal Court, in accordance with the recommendation made by the Lakeside Municipal Court Executive Committee.
2. **Term of Appointment:** This appointment shall become effective on or before August 1, 2025 as mutually agreed upon by Troy Damsteegt and the Lakeside Municipal Court Office and shall continue until a duly elected Municipal Judge assumes office following the general election to be held on **November 4, 2025**, and the subsequent certification of election results.
3. **Authority:** The Temporary Municipal Judge shall have all powers, duties, and responsibilities granted under Wisconsin law and local ordinances applicable to the Municipal Court.
4. **Filing and Distribution:** A copy of this Resolution shall be filed with the Lakeside Municipal Court and distributed to all participating municipalities.

Adopted this 8th day of July, 2025.

Mayor Catrina Burgess

Attest: _____
Jessi Balcom, City Administrator/Clerk/Treasurer

Aye _____
Nay _____
Abstain _____

RESOLUTION 25-07

A RESOLUTION ORDERING A SPECIAL ELECTION FOR MUNICIPAL JUDGE OF THE LAKESIDE MUNICIPAL COURT TO BE HELD ON NOVEMBER 4, 2025

The Common Council of the City of Berlin do resolve as follows:

WHEREAS, a vacancy exists in the office of Municipal Judge for the Lakeside Municipal Court;
and

WHEREAS, Wisconsin Statutes § 8.50(4)(fm) authorize the governing body of a municipality to
order a special election to fill a vacancy in the office of municipal judge; and

WHEREAS, the Common Council of the City of Berlin deems it necessary to fill the vacancy in the
office of Municipal Judge for the Lakeside Municipal Court;

NOW, THEREFORE, BE IT RESOLVED by the COMMON COUNCIL of the City of Berlin,
Green Lake and Waushara County , Wisconsin, as follows:

1. Order of Special Election: A special election is hereby ordered to be held on November 4,
2025, for the purpose of electing a Municipal Judge for the Lakeside Municipal Court.
2. Notice of Election: The Fond du Lac County Clerk is directed to provide notice of the special
election as required by Wisconsin Statutes 8.50(1)(b).
3. Filing of Candidacy: Candidates for the office of Municipal Judge shall file their declarations
of candidacy with the Fond du Lac County Clerk no later than 5:00 p.m. on September 9,
2025, in accordance with Wisconsin Statutes 8.05.
4. Ballot Preparation: The Fond du Lac County Clerk is authorized and directed to prepare and
distribute ballots for the special election in accordance with Wisconsin Statutes 5.60.
5. Conduct of Election: The special election shall be conducted in accordance with all applicable
provisions of Wisconsin law governing the conduct of municipal elections.

Adopted this 8th day of July, 2025.

Mayor Catrina Burgess

Attest: _____
Jessi Balcom, City Administrator/Clerk/Treasurer

Aye _____
Nay _____
Abstain _____

**CITY OF BERLIN
COMMON COUNCIL MEETING
STAFF REPORT**

TO: Common Council
FROM: Jessi Balcom, City Administrator
AGENDA ITEM: Creation and Posting of Senior Center and Aquatic Center Manager Position
MEETING DATE: July 8, 2025

BACKGROUND

The Park and Recreation Director (or Senior Center Director) has resigned. In light of the upcoming vacancy, it is pertinent to review the staffing needs of the City. I would like to propose combining the duties of the current Park and Recreation Director and the Aquatic Center Manager into one position.

Currently the Park and Recreation Director's primary duties are to plan for, direct and manage the Senior Center, coordinate the rental of park amenities and provide staff support to the Park and Recreation Commission and the Committee on Aging.

The Aquatic Manager directs and manages the overall operation of the Berlin Aquatics Center. This is currently a seasonal, part-time position.

Combining the duties and responsibilities of these two positions would allow for some cost savings (as there would not be an additional staff member brought on seasonally) and would provide year-round attention to the pool. It is a heavy lift for a seasonal person to hire, train and prepare for the upcoming season.

SUGGESTED MOTION

Motion to approve the position creation and hiring of a Senior Center and Aquatic Center Manager.

CITY OF BERLIN
POSITION DESCRIPTION
FOR
SENIOR CENTER & AQUATIC CENTER MANAGER

SUPERVISOR:	City Administrator
SHIFT/HOURS:	7:30 a.m. - 4:30 p.m. M-F generally, (other hours as needed, Must cover pool operations in summer)

JOB SUMMARY

The Senior Center and Aquatic Center Manager is responsible for managing and overseeing the Senior Center and Aquatic Center. This involves the planning and coordination of senior programming, pool programming, regular and special event planning, and managing the senior nutrition and transportation programs. The Manager is directly responsible for working with various agencies to provide services and event planning for older adults, and for record keeping, bookkeeping functions, managing public relations and facility/staff coordination. Responsibilities also include the overall operational, staffing and mechanical aspects of the Aquatic Center and concession stand.

ESSENTIAL JOB FUNCTIONS

- (1) Plans and directs training programs and development initiatives for Senior Center and Aquatic Center staff. Manager hires, trains, and directly supervises all Aquatic Center and Senior Center, nutrition, and transportation staff. Clearly defines and effectively delegates work assignments to staff; provides support and offers guidance to staff as they carry out their assigned tasks.
- (2) Supervises the pool, staff and swimmers during open hours of the pool. Manages day-to-day operations of the Aquatic Center, handling complaints, behavior problems, first-aid emergencies, etc.
- (3) Facilitate County senior nutrition program and senior transportation program and the development of long-range plans. Also includes researching and seeking out of potential grants or any governmental funding programs (including local, state, and federal programs on older adult programs and pool/aquatic needs), prepares and plans information pertaining to applications for state and federal funding of projects. When needed, performs duties of the cook for the nutrition program.
- (4) Serves as staff liaison to the Park and Recreation Commission and Committee on Aging; keeps Commission/Committee informed of pertinent issues and guides their

efforts to provide the City Council with meaningful advice. Provides all correspondence for commission/Committee (i.e. monthly agendas, commission meeting packet, coordinate minutes, maintain commission files, and any other correspondence that pertains to issues the commission must act upon.) Keeps the City Administrator informed of any important developments on a timely basis; attends Park and Recreation Commission, Committee on Aging, and City Council and all other meetings as required or directed; also serves on various committees as assigned.

- (5) Administers the camp ground and pavilion rental program. Manages reservations, collects fees, and ensures policies are communicated and up to date.
- (6) Directs public relations and marketing initiatives. Coordinates updates to City, Senior Center and Aquatic Center websites and social media, writes weekly press release to local papers and media outlets, coordinates advertising initiatives for campground and aquatic center, creates individual program and school flyers for distribution. Works with the school district, counties and other social service agencies to determine the needs of special population groups, which are economically or socially disadvantaged. Directs a strong public relations program; delivers presentations to community groups, professional groups and others; and oversees the development of promotional materials.
- (7) Attends seminars and continuing education to stay abreast of latest trends in senior needs and aquatic management, programming and maintenance. This includes memberships to related organizations in the field of aging, seniors and recreation as required and/or approved by the governing committee.
- (8) Develops and maintains effective communications with the school district and other community groups to avoid duplication of services and to ensure minimal conflicts with programs and maximum utilization of community facilities, including Public Library, Sr. Center, Civic groups (Kiwanis, Rotary, Jaycees, etc.), Adult Sports Leagues, Boys & Girls Club, etc.
- (9) Maintains accurate records of senior programming, and aquatic programs including program registration and data. Responsible for submission of all applicable weekly, monthly, quarterly, semi-annual or annual reports as required. This includes volunteer time, in-kind sheets, expenditures, facility use request and any others as needed due to local, state and federal guidelines.
- (10) Coordinate facility usage/rental (including senior center, schools, ball fields, pavilion use, campgrounds, etc.)

- (11) Receptionist duties as needed.
- (12) Responsible for all departmental purchases, cash deposits, payroll preparation and budgeting (senior nutrition, senior center, senior transportation and aquatic center and concession stand) as required by the City. Aid with cash management and prepare regular deposits of senior nutrition, transportation, program, and recreational facility usage fees.
- (13) Maintains records for Aquatic Center and handles lifeguard supervision, staffing, and training (CPR training, Lifeguard certifications, and standard first-aid).
- (14) Conducts pre-season in-service for all pool guards on pool maintenance, water testing, scheduling, first aid, emergency procedures, and daily procedures at the pool.
- (15) Orders all supplies and chemicals for the pool. Coordinates all cleaning and care of the pool (including, but not limited to, testing and maintaining water balance, care of amenities, cleaning of locker rooms, etc.)
- (16) Performs other duties as needed or assigned.

SKILLS & QUALIFICATIONS

- (1) At least three years of educational and/or experienced background in human services, therapeutic recreation, geriatrics, social work, pool management or a closely related field. Degree not required, but considered a plus.
- (2) Three years administrative and supervisory experience, preferably related to Senior Aging Needs and/or Pool Management including record and personnel management.
- (3) Working knowledge of community resources, activities and agencies geared to the needs and interests of older adults; working knowledge of the equipment, facilities, and operations.
- (4) The knowledge and ability to coordinate and manage promotional activities pertaining to senior and aquatic programming.

- (5) The ability to coordinate and manage the activities of personnel; the ability to prioritize and assign jobs, to prepare schedules and anticipate staffing needs.
- (6) Substantial knowledge of municipal senior and aquatic operations to include multidivisional budget preparation, capital improvement plan development and implementation, coaching and instructing.
- (7) Considerable knowledge of the field of aging and understanding of aging problems.
- (8) Knowledge of recreational activities and community resources and agencies providing service for citizens of all generations.
- (9) Knowledge and education on wellness for all generations and of state and federal agencies and their services for older adults.
- (10) The ability to communicate effectively in both written and verbal form with a variety of city personnel and members of the public, and maintain effective working relationships as well.
- (11) Multi-task oriented and ability to work positively with change.
- (12) Computer literacy including working knowledge of MS Word, Excel, Publisher, PowerPoint, recreation software, and Internet Explorer.
- (13) Valid driver's license.
- (14) Must have knowledge and ability to use various lifesaving equipment.

PHYSICAL DEMANDS

- (1) Ability to occasionally lift and carry heavy objects of 10-50 lbs.
- (2) Ability to sit continuously for long periods of time, and occasionally reach above shoulders and bend.

- (3) While performing the duties of this job, the employee is frequently required to talk or hear; use hands to finger, handle, feel or operate objects, tools, or controls; and reach with hands and arms. The employee is frequently required to stand and walk.
- (4) Aquatic Center work is performed mostly outdoors and around the pool deck.
- (5) Eye-hand coordination is necessary to operate various pieces of equipment.
- (6) Must have excellent swimming ability as well as the strength required to rescue a patron using certified lifesaving techniques, as well as ability to react professionally in a lifesaving situation.

MINIMUM CERTIFICATIONS

All certifications must be obtained within 120 days of hire or prior to seasonal opening of Aquatic Center, whichever comes first.

- (1) Current CPO (Certified Pool Operator) certification or NRPA AFO (Aquatic Facility Operator Certification).
- (2) Current Pro-CPR Trained. (Pro-CPR Instructor Certification preferred.)
- (3) Current Lifeguard Certified. (Lifeguard Instructor preferred.)
- (4) First Aid Safety Instructor
- (5) Water Safety Instructor Certification
- (6) Serve Safe Certification

**CITY OF BERLIN
COMMON COUNCIL MEETING
STAFF REPORT**

TO: Common Council
FROM: Jessi Balcom, City Administrator
AGENDA ITEM: Municipal Vehicle Registration Fee (Wheel Tax) discussion
MEETING DATE: March 4, 2025

BACKGROUND

Trans 126 MUNICIPAL OR COUNTY VEHICLE REGISTRATION FEE identifies how counties and municipalities may enact a vehicle registration fee to be collected by the Department of Motor Vehicles. The fee is collected on all vehicles customarily kept within the county or municipality (with a gross weight not more than 8,000 pounds) when they are registered each year.

The fee is created by ordinance, and the amount of the fee is set by the municipality. The DMV keeps \$0.17 per registration to cover the administrative costs of collecting the fee. Fifty municipalities and thirteen counties have enacted the fee in Wisconsin, many of them neighbors of Berlin.

The City has seen a significant decline in the amount of Transportation Aids received from the State over the past several years. Because transportation aids are based on the amount of money spent, when less money is spent on (able to be budgeted for) transportation, the amount of money given to the municipality for transportation costs by the State decreases.

A Vehicle Registration Fee of \$25 enacted in the City of Berlin is estimated to generate approximately \$119,000 annually, a fee of \$30 would generate approximately \$143,000 annually (assuming 4824 vehicles are customarily kept in the City of Berlin).

Enclosed please find information from the Wisconsin Department of Transportation, a chart showing potential fees and the money that would be generated, a memo from the City Attorney noting that implementation of a Vehicle Registration Fee would not require a levy reduction, and a draft ordinance authorizing the creation of a Municipal Vehicle Registration Fee.



State of Wisconsin

Department of Transportation

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Municipal or county vehicle registration fee (wheel tax)

[Online services](#)

[Vehicles](#)

[Plate guide](#)

[Special plates](#)

[Motor carriers](#)

[DMV customer service centers](#)

[Forms](#)

[Drivers](#)

Wisconsin law allows a town, village, city or county to collect an annual municipal or county vehicle registration fee (wheel tax) in addition to the regular annual registration fee paid for a vehicle. The fee applies to vehicles kept in the municipality or county with:

- Autocycle registration

- Automobile registration
- Truck registration at 8,000 lbs. or less (except dual purpose farm)

This includes most special license plates with autocycle, automobile or truck registration.* State law does not specify the amount of the wheel tax. However, the municipality or county must use all revenue from the wheel tax for transportation related purposes.

For information about the number of vehicles that may be subject to a wheel tax in a specific municipality or county, refer to [lists of vehicle information](#).

*These [special plates](#) are exempt from wheel tax: [Antique](#), [Collector](#) ("Collector Special" plates are not exempt), [Ex-Prisoner of War](#) (if issued without registration fee), [Historic Military](#), [Hobbyist](#) and [Medal of Honor](#). All special plates issued to a farm truck, dual purpose farm truck or motor home are also exempt from wheel tax.

Wheel tax collection

The Wisconsin Department of Transportation (WisDOT) collects wheel tax fees for the municipality or county, keeps an administrative fee of approximately 3 cents per vehicle application and sends the rest to the municipality or county. WisDOT collects the wheel tax at the time of first registration and at each registration renewal. Your certificate of registration will indicate that a municipal and/or county fee was paid.

- Plates issued – If your autocycle, automobile, or light truck is customarily kept in a jurisdiction that has a wheel tax, you must include the fee with the regular registration fee for the vehicle when you first apply for registration. See [applying for title and registration](#).
- Plates renewed – WisDOT sends customers a renewal notice at least 30 days before their license plate registration expires. The renewal notice shows the total fee due including any wheel tax, based on the vehicle location listed on your vehicle registration record.

Customer records

Verify the correct county and city, village or township where your vehicle is customarily kept when you apply for registration and on your license plate renewal notice ([see example](#)). If you recently changed your address, WisDOT records for the vehicle location will update

automatically in most cases. Any person who gives a false or fictitious location where a vehicle is customarily kept may be fined not more than \$200 or imprisoned not more than six months or both ([section 341.60, WI stats.](#))

To correct this information:

- If you mail your renewal notice or apply in person, indicate the correct information on the notice and submit the appropriate fee, or
- Visit [Vehicle kept in information](#) (individuals only; not available for businesses) to change the location, or
- Contact WisDOT at the email address or telephone information below.

Current wheel tax jurisdictions

WisDOT currently collects a wheel tax for the following:

- Municipalities
 - Adams (city; \$25)
 - Appleton (city; \$30)
 - Arena (township; \$20)
 - Ashland (city; \$20)
 - Baraboo (city; \$20)
 - Beloit (city; \$20)
 - Bellevue (village; \$25)
 - Boscobel (city; \$10)
 - Chilton (city; \$20)
 - Delavan (township; \$15)
 - Doylestown (village; \$20)
 - Eden (village; \$30)
 - Eau Claire (city; \$24)
 - Evansville (city; \$40)
 - Fitchburg (city; \$40 for registrations beginning on or after August 1, 2025)
 - Fort Atkinson (city; \$20)
 - Gillett (city; \$20)
 - Green Bay (city; \$25)
 - Hustisford (village; \$35)
 - Janesville (city; \$40)
 - Iron Ridge (village; \$10)
 - Kaukauna (city; \$10)

- Lodi (city; \$20)
- Lomira (village; \$30)
- Madison (city; \$40)
- Manitowoc (city; \$20)
- Milton (city; \$30)
- Milwaukee (city; \$30)
- Montello (city; \$20)
- Neenah (city; \$30 for registrations beginning on or after January 1, 2026)
- New London (city; \$20)
- Oregon (village; \$40)
- Oshkosh (city; \$35)
- Platteville (city; \$20)
- Portage (city; \$20)
- Port Edwards (village; \$35)
- Potosi (village; \$10)
- Prairie du Sac (village; \$20)
- Redgranite (village; \$25)
- Rice Lake (city; \$20)
- Ripon (city; \$25)
- River Falls (city; \$10)
- Sauk City (village; \$20)
- Shawano (city; \$40)
- Sheboygan (city; \$20)
- Shorewood (village; \$30)
- Sun Prairie (city; \$30)
- Tigerton (village; \$10)
- Waterloo (city; \$15)
- Wauwatosa (city; \$15)
- Counties
 - Crawford County (\$20)
 - Dane County (\$28)
 - Dunn County (\$20)
 - Eau Claire (\$30)
 - Green County (\$25)
 - Iowa County (\$25)
 - Langlade County (\$15)
 - Marathon County (\$25)
 - Milwaukee County (\$30)
 - Portage County (\$30)

- Richland County (\$20)
- St. Croix County (\$20)
- Vernon County (\$25)

The full fee is always required to issue or renew registration. Contact WisDOT if you paid the wheel tax in error.

Related information:

- [Lists of vehicle information](#) (Vehicles eligible for wheel tax)
- [Trans 126](#) - Municipal or County Vehicle Registration Fee

Questions?

Email [Wisconsin DMV email service](#)

[Phone](#)

Contact WisDOT

- ☐ [General Contact Information](#)
- ☐ [Technical Web Support](#)
- ☐ [Contact DMV](#)
- ☐ [Media Contacts](#)

Forms / Notices

- [Acceptable Use Policy](#)
- [Accessibility Statement](#)
- [Forms](#)
- [Legal Notices](#)
- [Privacy Policy](#)
- [Software Information](#)

WisDOT Employees

- [Employee Information](#)
- [HR Self-Service](#)
- [Travel Expenses](#)
- [WisDOT LearnCenter](#)

Translate Website

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Communities within 100 Miles of Berlin that have Implemented Proposed Fee	Annual Fee	Number of Vehicles in Berlin Subject to Municipal Vehicle Registration Fee	Annual Revenue (\$0.17 per registration retained by WDOT)
Baraboo	\$20	4824	\$95,659.92
Chilton			
Doylestown			
Fort Atkinson			
Gillett			
Lodi			
Manitowoc			
Montello			
New London			
Portage			
Prairie du Sac			
Sauk City			
Sheboygan			
Adams	\$25	4824	\$119,779.92
Bellevue			
Redgranite			
Ripon			
Appleton	\$30	4824	\$143,899.92
Eden			
Lomira			
Shorewood			
Sun Prairie			
Hustisford	\$35	4824	\$168,019.92
Oshkosh			
Port Edwards			
Madison	\$40	4824	\$192,139.92
Oregon			
Shawano			

Municipal LAW

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February 25, 2025

Jessi Balcom, City Administrator
City of Berlin
108 N. Capron Street
P. O. Box 272
Berlin, WI 549223

**Re: Wheel Tax/Motor Vehicle Registration Fee
Legal Review**

Dear Ms. Balcom:

I am in receipt of your email regarding the potential implementation of a municipal vehicle registration fee and your questions regarding the same. I have had an opportunity to carefully consider this matter.

Based upon my research, I have the following comments, questions, concerns and recommendations in this regard:

1. Legal Issue. Whether the implementation of a municipal vehicle registration fee requires a negative adjustment of the City's levy limit.

My Response. No. The City is able to implement a municipal vehicle registration fee pursuant to Wis. Stats. Section 341.35 and Wis. Admin. Code Ch. Trans 126. Wisconsin Statutes Section 341.35(1) states in part:

"...The governing body of a municipality or county may enact an ordinance imposing an annual flat municipal or county registration fee on all motor vehicles registered in this state which are customarily kept in the municipality or county. A registration fee imposed under this section shall be in addition to state registration fees."

The municipality is also required to notify the Wisconsin Department of Transportation of the fee and the fee amount, pursuant to Wis. Stats. Section 341.35(4). In addition, Wis. Stats. Section 341.35(6r) states that any money received from a vehicle registration fee must be used for "transportation related purposes." Wisconsin Administrative Code Chapter Trans 126 then creates rules for the implementation of the fee.

MUNICIPAL LAW & LITIGATION GROUP, S.C.

Jessi Balcom
February 25, 2025
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Wisconsin Statutes Section 66.0602 relates to municipal levy limits. Wisconsin Statutes Section 66.0602(2m) outlines when a municipality must make a "negative adjustment" to the levy limit. Wisconsin Statutes Section 66.0602(2m)(b)1 states the following:

"In this paragraph, 'covered service' means garbage collection, fire protection, snow plowing, street sweeping, or storm water management, except that garbage collection may not be a covered service for any political subdivision that owned and operated a landfill on January 1, 2013. With regard to fire protection, "covered service" does not include the production, storage, transmission, sale and delivery, or furnishing of water for public fire protection purposes."

A municipality is required to make a negative adjustment to the levy limit if fee revenue is collected for providing a covered service. Implementing a municipal vehicle registration fee would not require a negative adjustment. There are enumerated covered services which require a negative adjustment. A municipal vehicle registration fee is not one of the enumerated services in Wis. Stats. Section 66.0602(2m)(b)1. Further, a municipal vehicle registration fee is not a "service" like the other services listed in the Statute. While Wis. Stats. Section 341.35(6r) states the fee proceeds must be used for transportation related purposes, this is not a covered service and does not require a negative adjustment.

If you should have any questions or concerns regarding these matters, please do not hesitate to contact me.

Yours very truly,

MUNICIPAL LAW & LITIGATION GROUP, S.C.

Eric J. Larson

Eric J. Larson

EJL/BTC/jd

Authority: This section is adopted pursuant to the authority granted by Wisconsin Statutes §341.35, as amended from time to time.

Purpose: The purpose of this ordinance is to provide the City of Berlin a source of revenue to be used to assist with transportation-related purposes and to fund construction, repair, reconstruction and resurfacing of roads.

Definitions: In this section, a "motor vehicle" mean an automobile or motor truck registered under §341.25(1)(c) at a gross weight of not more than 8,000 pounds that is registered in Wisconsin and customarily kept in the City of Berlin.

Imposition of motor vehicle registration fee: There is hereby imposed an annual city registration fee in the amount of XXXXXXXXXXXXXXXX (\$XXXX) on all motor vehicles registered in the state which are customarily kept in the City of Berlin except those vehicles which are exempt from this fee as provided in Wisconsin Statutes §341.35. The city registration fee shall be paid at the time a motor vehicle is first registered or at the time of registration renewal and is in addition to any state registration fees. The Wisconsin Department of Transportation shall collect the City registration fee.

Administrative Costs: The Wisconsin Department of Transportation shall retain a portion of monies collected equal to the actual administrative costs related to the collection of these fees. The method for computing the administrative costs will be reviewed annually by the Wisconsin Department of Transportation, as provided in Wisconsin Statutes §341.35.

Exemptions: The following motor vehicles are exempt from the annual City of Berlin vehicle registration fee:

- (a) All vehicles exempt by Wisconsin Statutes Chapter 341 from payment of a state vehicle registration fee.
- (b) All vehicles registered by the State of Wisconsin under §341.26 for a fee of five dollars (\$5.00).
- (c) No City vehicle registration fee may be imposed on a motor vehicle which is a replacement for a motor vehicle for which a current City vehicle registration fee has been paid.

Deposit of fee revenues: All monies under the applicable statute and chapter remitted to the City by the Wisconsin Department of Transportation or other applicable agency shall be deposited into the City's general fund and be used solely for assisting with road construction, reconstruction, repair and resurfacing.