

**TOWN OF WESTPORT**  
**REGULAR BOARD MEETING**  
Kennedy Administration Building  
Community Meeting Room  
5387 Mary Lake Road  
Town of Westport, Wisconsin

**AGENDA** - Monday, November 4, 2019 7:00 p.m.

1. Call to Order
2. Public Comment On Matters Not On the Agenda
3. Approve Minutes
4. Review/Approve Operator Licenses
5. Driveway/Access/Utility/Road Opening Permits
6. Water Utility/Fire Protection Utility  
Miscellaneous
7. Sewer Utility  
Miscellaneous
8. Engineer Report  
Miscellaneous Ongoing Projects
9. Historic Preservation Commissioner Appointment Discussion/Action
10. 2020 Town Budget Items and Timing Discussion/Action
11. Committee Reports/Items for Action
  - Personnel Committee      Public Works Committee      Westport/Middleton JZC
  - Audit Committee      Town Plan Commission      Westport/Waunakee JPC
12. Administrative Matters
13. Miscellaneous Business/Forthcoming Events
14. Pay Current Bills
15. Community of Bishops Bay Financing Request, Discussion/Action
16. Adjourn to closed session pursuant to Section 19.85(1)(e), Wis. Stats., to deliberate or negotiate the purchase of public properties, the investing of public funds or conducting other specified public business, because competitive or bargaining reasons require a closed session, regarding the Community of Bishops Bay Financing Request
17. Reconvene in Open Session
18. Community of Bishops Bay Financing Request, Discussion/Action
19. Adjourn

If you need reasonable accommodations to access this meeting, please contact the clerk's office at 849-4372 at least three business days in advance so arrangements can be made to accommodate the request.

**TOWN OF WESTPORT**  
AUDIT COMMITTEE MEETING  
Kennedy Administration Building  
Community Meeting Room  
5387 Mary Lake Road  
Town of Westport, Wisconsin

**AGENDA** - Monday, November 4, 2019 6:30 p.m.

This meeting is being noticed as a possible gathering of a quorum of the Westport Town Board due to the possible attendance of Supervisors not appointed to the Committee. Supervisors may discuss items on this agenda, or gather information on these items, but no action will be taken on these items as the Town Board.

1. Call to order
2. Approve minutes
3. Review/approve bills for payment
4. Adjourn

If you need reasonable accommodations to access this meeting, please contact the clerk's office at 849-4372 at least three business days in advance so arrangements can be made to accommodate the request.



## TOWN OF WESTPORT

TOWN BOARD - Monday, October 21, 2019

The regular semi-monthly meeting of the Town Board was called to order in the Community Meeting Room of the Bernard J. Kennedy Administration Building at 7:02 p.m. by Vice Chair Sipsma. Members present: Cuccia, Enge, Sipsma, and Trotter. Members absent: Grosskopf. Also Present: Tom Wilson.

No one was present to provide Public Comment On Matters Not On the Agenda. The minutes of the October 7, 2019 regular meeting were approved as presented on a motion by Enge, second Trotter.

Regular Operator Licenses for Jennifer Cuccia and Tracy Wipperfurth as on file with the Clerk and presented were granted subject all state and local requirements on a motion by Trotter, second Enge, with Cuccia abstaining regarding his spouse's license application.

For an Engineer Report, Wilson advised the Board members of the Caton Lane project status, and continuing work on the Woodland Drive humps.

Wilson reported on the presentations given at the 10/14 Town Plan Commission and 10/15 JPC meetings by Dane County's consultant on the CTH M Improvements project, and the positive reaction of the commissioners. Questions were answered, Wilson advised of upcoming project meetings, and Wilson was directed to continue monitoring the project, but no recommendation was made by the Board.

After a brief presentation by Wilson, Resolution 19-06 [Approve Land Division and Rezone (Split off Farm Home and Buildings with Conditions and Restrictions), Dorn, 6303 Meffert Road, Waunakee ETZ] was adopted as presented and as recommended by the Town Plan Commission and JPC, on a motion by Enge, second Trotter.

After a presentation by Wilson and discussion on the Veridian Development, Breunig Property, STH 19 between Division Street and Schumacher Road, the Board adopted the issues and opportunities noted by the Town Plan Commission, and Wilson was instructed to respectfully present the same to the Village for consideration, including requesting that the JPC be referred documents on the proposed development for review and recommendation, on a motion by Trotter, second Cuccia.

After a presentation by Wilson and discussion, Ordinance 19-03 [Approve Town Zoning Code Revisions (Signage, Outdoor Storage, and Accessory Building Plumbing Revisions)] was adopted as presented, to be effective when adopted by all six Town Zoning Group communities, on a motion by Enge, second Cuccia.

Wilson then gave a report on 2020 Town Budget Items and Timing, including presenting the Senior Center budget items, the public hearing notice for the budget which includes increases for highway improvement and equipment items only as needed and previously determined, and reminding the Board of the November 12 budget meetings. After questions and discussion, the Board made no recommendation at this time, but will review the items further and make a recommendation on the public hearing budget at its next meeting.

Sipsma and Wilson reported on items before the plan commission/committees. The Audit Committee recommended payment of bills as presented by the Administrator after questions were answered.

For Administrative Matters raised, Wilson advised of some more time consuming or interesting matters staff is working on presently, including Lake Life Company improperly trying to reopen its retail sales business on Easy Street in what was the building for a past County LC-1 zoned plumbing business, lighting code violations along the Yahara River, and questions that were raised about public comment at meetings.

For Miscellaneous Business or Forthcoming Events raised, Wilson reminded the Board again of the November 12 budget meetings, and the he will attend the Town Zoning Group BOA hearing on Wednesday October 23 for Westport.

Current bills were paid as presented by the Administrator and recommended by the Audit Committee after questions were answered on a motion by Enge, second Sipsma.

Motion to adjourn by Enge, second Cuccia. The meeting adjourned at 7:52 p.m.

Thomas G. Wilson  
Town Attorney/Administrator/Clerk-Treasurer

AGENDA ITEM #9:

Historic Preservation Commissioner Appointment  
Discussion/Action

Town Board

Dean A. Grosskopf, Chair  
Terry Enge  
Kenneth R. Sipsma  
Mark A. Trotter  
John Cuccia



Kennedy Administration Building  
5387 Mary Lake Road  
Waunakee, WI 53597  
Office: (608)849-4372 \* Fax: (608)849-9657  
[www.townofwestport.org](http://www.townofwestport.org)

Thomas G. Wilson  
Attorney/Administrator/Clerk-Treasurer

Robert C. Anderson  
Utility, Finance, IS Manager, Deputy  
Clerk/Treasurer

Jessica J. Frey  
Executive Assistant

**MEMORANDUM**

Date: 08/05/19

To: Town Board

From: Jessica Frey

RE: Thursday, October 24, 2019

Chris Moore resides at:

5592 Huntingwood Way  
Waunakee, WI 53597

Phone Number: 608-338-5813

Email: [chris@zebradog.com](mailto:chris@zebradog.com)



**CHRISTOPHER MOORE**  
**ZEBRADOG (MADISON, WI)**  
**Executive Vice President / Senior Project Manager / New Media Director**  
University of Wisconsin - Eau Claire  
Bachelor of Science in Political Science & Print Journalism

I have a broad background leading development of communication programs for human spaces, with experience that spans both private and public projects. Over the past 20 years, my work has transected many design disciplines including graphics, architecture, interiors, signage, landscapes / outdoor, and technology. I have a passion for historical preservation and finding modern solutions for connecting people with the past, within spaces they inhabit.

I have worked for the past 13 years at experiential design firm ZEBRADOG (Madison, WI) in a variety of roles - While we work across a large gamut of projects and markets, we are typically sought out for our expertise bring history to life in public spaces and human environments.

Through my professional work, I have experience in historical preservation that spans exhibit development, content production, historical research, planning, implementation, and technical specification. I have extensive experience developing exhibit and storytelling programs for a variety of clients, and have worked with communities, museums, and heritage centers, a portion of my work also involves coordinating and facilitating aspects of donor integration al typically manage large-scale projects around the country and direct our design, production, content and delivery efforts.

DESIGN	PLANNING / IMPLEMENTATION	CONTENT PRODUCTION	TECHNOLOGY
Experiential / Environmental Design	Storytelling Program Development	Content Strategy / Development	Interactive Software
Signature Exhibit Architecture	Experience Planning	Oral Histories	System Engineering
Interactive Media Experiences	Design Detail Documentation	Research / Archival Planning	Content Management Systems
Graphic Design	Bid Management & Review	Digital Content Production	Hardware Specifications
Production File Engineering & Set-Up	Project & Work-Flow Management	Video Development / Editing	AV Procurement / Testing
Sign System / Wayfinding Design	Production Management	Image Restoration / Scanning	
Destination Brand Development	Fabrication & Installation	Copywriting	
	Technical Production	Tour Scripting	
	Construction Administration		
	Training / O&M Documentation		
	Contract Review / Negotiation		



CHRISTOPHER MOORE

VICE PRESIDENT / NEW MEDIA DIRECTOR

PROFILE

Hello.

Extensive background in managing, directing and implementing highly-technical, large scale storytelling programs, installations and digital experiences for a variety of clients. Company leader, manager, senior-level thinker + award-winning experience design expert.

TECHNICAL SKILLS

ADOBE CC	<div></div>
OFFICE	<div></div>
AUDIO / VID	<div></div>
TECH	<div></div>

EDUCATION

PRINT JOURNALISM / POLITICIAL SCIENCE
UW Eau Claire   1995 – 2000
Dean's List / Study Abroad / Newspaper Editor
Marquette High School   1991 - 1995

EXPERTISE

Digital Media
Exhibit / Installation
Communications / Writing
Project Direction
Management + \$\$

EXPERIENCE

PRESENT

from Mar 2010

VICE PRESIDENT / DIGITAL MEDIA DIRECTOR - ZEBRADOg

Lead team of interactive programmers, designers, technologists and content strategists in the creation of award-winning interactive installations for international client base. Direct design development, system architecture and performance criteria planning efforts with clients and studio team. Create detailed system specifications and technical design documentation. Imagine, communicate and produce signature content experiences. Work with multiple client stakeholder groups on global level to define, develop and deploy meaningful, engaging and cutting edge interactive experiences. Scope, estimate and track complex budgets including development, design, fabrication, and cutting-edge audio video components with multiple partners and vendor groups. Lead training and support initiatives. Executive-level company leader and board member handling employee hiring, retention and reviews. Establish company direction, marketing strategy and goals. Involved in forecasting, outreach and company relations. Help keep it all together, everyday, with a smile.

Mar 2010

From Mar 2007

SENIOR PROJECT MANAGER / PRODUCER - ZEBRADOg

Project Management team lead, mentor and manager. Scope, estimate and produce multi-faceted, large-scale experience design programs for diverse markets including professional sports, museums, corporate experiences, healthcare, higher education, science & research facilities and innovation centers. Global client base of international brands. Lead client charettes, communications, meetings and presentations. Manage other project management staff. Communicate and direct design efforts relative to project needs. Create detailed specifications for program implementation. Educate client groups on “what’s possible” with expert-level knowledge and confidence. Produced audio, video, copy and image content for exhibit programs.

CHRISTOPHER MOORE

VICE PRESIDENT / NEW MEDIA DIRECTOR

EXPERIENCE Continued

- 2007

from Jul 2003

DIRECTOR OF OPERATIONS / PREPRESS MANAGER - LF Digital

Managed large format production facility operations including design, engineering, prepress, HR, client relations and project planning and implementation for national brand programs inc. Sears, General Motors, Mazda, Bass Pro Shops. Begun as Prepress Manager and transitioned into overall management after short period. Advanced digital production capabilities, trained employees and refined estimating.
- 2001 - 2003

DIGITAL PREPRESS / WORKFLOW COORDINATOR - Sunny Industries

Lead digital prepress operator for large-scale web / offset printing company producing national publications. Managed files, setup and design for high-volume, large run recurring print programs. Created digital inventory systems, refined PDF proofing systems and led staff training efforts.
- 2000 - 2001





MANAGING EDITOR - Wisconsin West Magazine

Acted as "one man show" developing majority of content for monthly publication – Concepted, wrote, produced, photographed, designed editorial and advertising for variety of stories spanning entertainment, news, reviews and human interest. Created print-ready art and files for output.


ACHIEVEMENTS

- DSE - APEX GOLD AWARD ZEBRADOG
- Wisconsin Institutes for Discovery – Interactive installations (Highest award given for interactive installations) – 2012
- DSA - INDUSTRY EXCELLENCE AWARDS Zebradog
- Best Non-profit Agency Deployment – 2011
- The Saudi Aramco Experience (Interactive installation) - 2013

INTERESTS

- Music
- Photography
- Travel
- Tech R&D

THANK YOU FOR YOUR CONSIDERATION

P	608.338.5813	S	@figyur8	W	christopherjmoore.com	S	
				E	figyur8@gmail.com		





## VILLAGE OF MCFARLAND

Before



After

**Mcfarland** VILLAGE OF

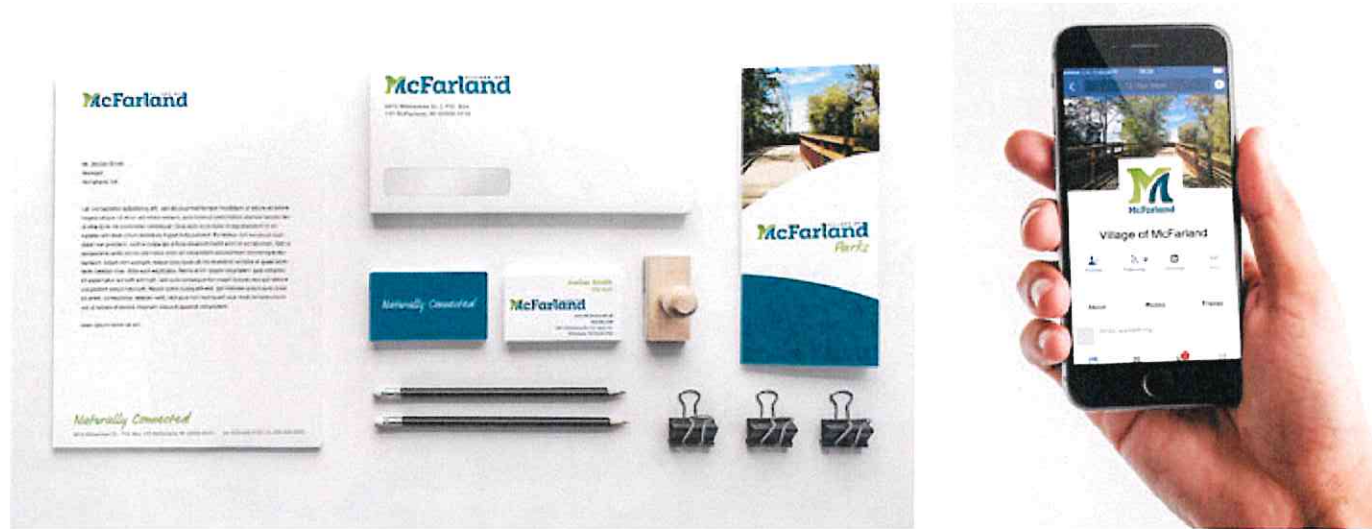


ZEBRADOG





## VILLAGE OF MCFARLAND Brand Identity



ZEBRADOG





After

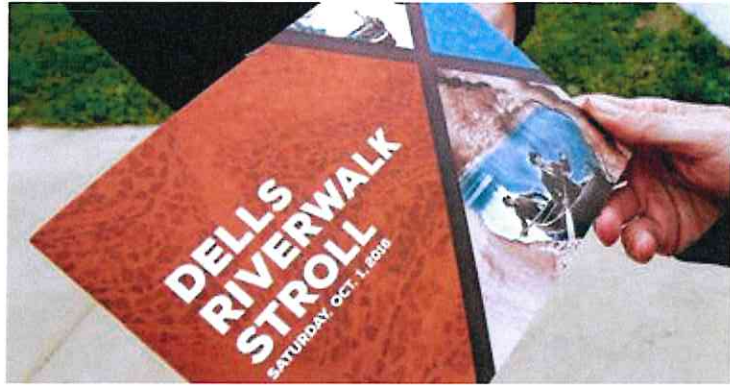






# DELLS RIVER ARTS DISTRICT

Brand Identity / Placemaking



ZEBRADOG

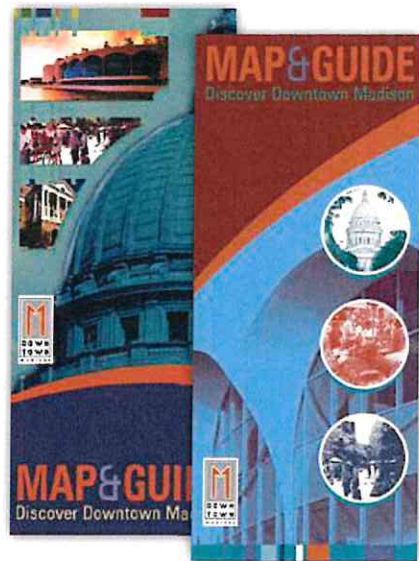




# CITY OF MADISON & STATE STREET














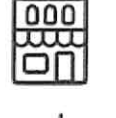












## CITY OF FOND DU LAC BIKE LOOP

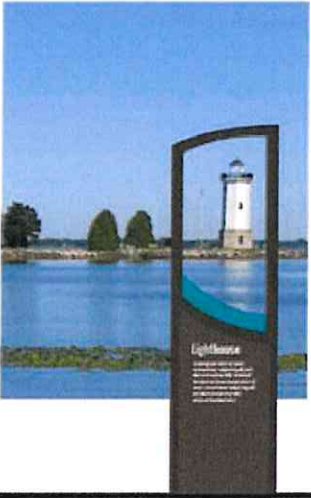



ZEBRADOG


		<b>LAKESIDE DISTRICT</b> SAIL BOAT LIGHTHOUSE FISH WATER	 Camelot Trail ON THE LOOP
		<b>MAKER DISTRICT</b> BUILDINGS CLEAR ROAD BIKE	 Lakeside Trail ON THE LOOP
		<b>DOWNTOWN DISTRICT</b> SHOP BIKE FOOD STOREFRONTS	 Brooke St. Trail ON THE LOOP
		<b>LEDGEVIEW DISTRICT</b> CATTAILS TREES MAP LANDSCAPE	 Riverwalk Trail ON THE LOOP
			 Pioneer Trail ON THE LOOP
			<b>EXPANSION COLORS</b>
			 Peebles Trail ON THE LOOP
			 Winnebago Trail ON THE LOOP













 WINNEBAGO ST. TRAIL  
 LAKESIDE TRAIL

STORY KIOSK

MULTIDIRECTIONAL WAYFINDING

ZEBRADOG





## CITY OF MEQUON / THIENSVILLE GATEWAY FEATURE







## THE STORY OF OUR FATHERS

Livsreise (Life's Journey) is a modern experience designed by ZEBRADOg and dedicated to the many significant stories of Norwegian immigrants who arrived in Stoughton, Wisconsin between the years 1825 and 1924. The integration of interactive storytelling exhibits coupled with 150-year-old cherished artifacts makes this heritage center truly unique within the United States. The space exudes the authentic experiences Norwegian emigrants lived through at the turn of the 19th Century. Community leaders and delegates from Norway continue to send waves of Norwegian natives to Stoughton to experience Livsreise - a Norwegian-American Treasure.









**SUB-ZERO PRODUCT & FAMILY HISTORY MUSEUM: FITCHBURG, WISCONSIN**  
ZEBRADOOG was retained to design the first product and family history museum for the mega brands of Sub-Zero | WOLF in 2007. A quintessential American success story based on product innovation and a passion to succeed. Fast forward another decade leveraging new technology, market awareness, and intuition. In 2018, we reopened the Product History Museum as the Innovation Center at Sub-Zero | WOLF | COVE. Reimagined to reflect current brand standards and design techniques, the Innovation Center is a showplace of first-to-market technology redefining an entire industry.



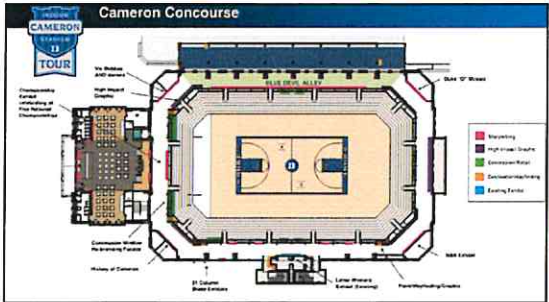




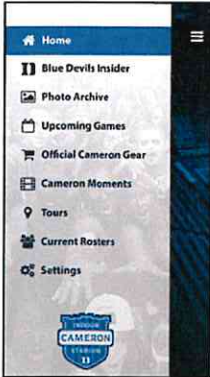
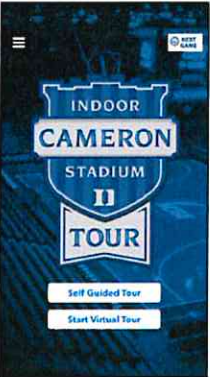
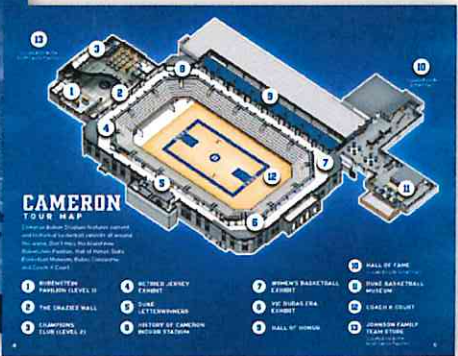
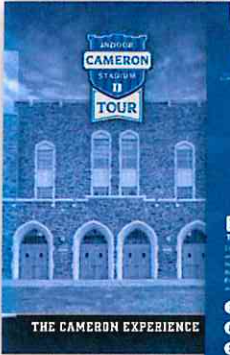
DUKE

CAMERON INDOOR STADIUM: DUKE UNIVERSITY

Duke University has been trusting ZEBRADOG for over 14 years with its facility tour programming, content development, and deep visual brand integration throughout seven different athletic facilities on campus. The Cameron TOUR hosts over 35,000 guests a year and takes people through myriad visual communication layers to emotionally connect with decades of successful student athlete accomplishments. Duke University continues to receive accolades for ZD's work on a national level. "Mark and his team at ZEBRADOG continue to prove their value to our entire organization. We are so proud they are on OUR team." - Mike Krzyzewski (Coach K) Head Coach Men's Basketball Duke University.



DUKE





DUKE



DUKE





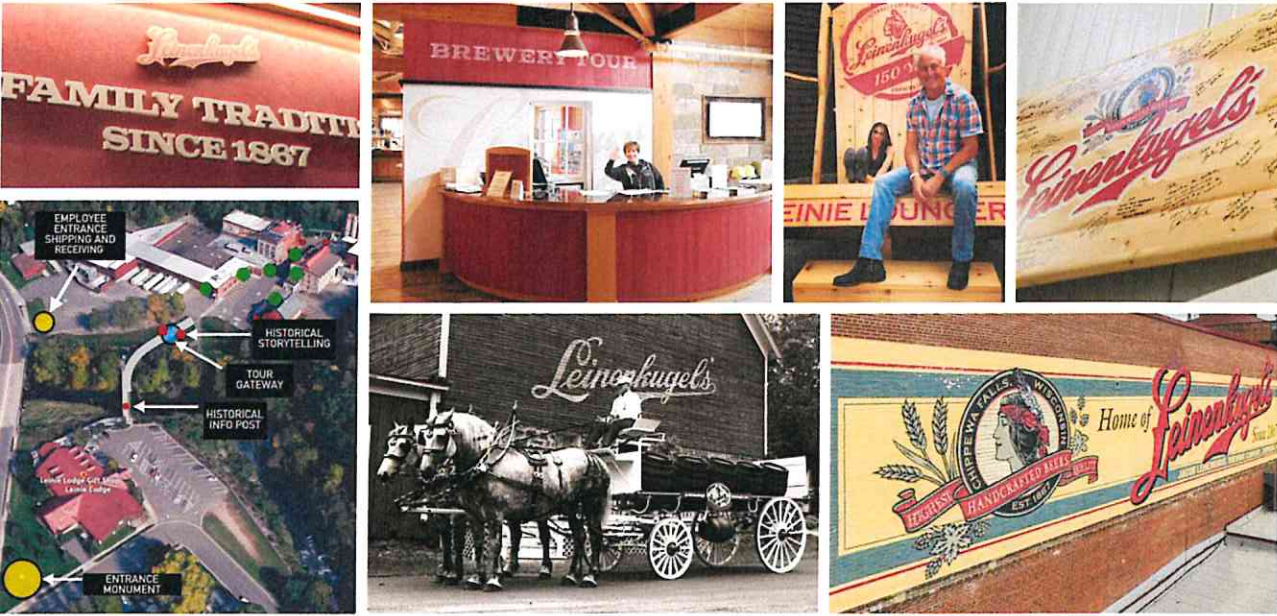
DUKE





**JACOB LEINENKUGEL'S BREWERY TOUR: CHIPPEWA FALLS, WISCONSIN**

MillerCoors selected ZEBRADOg to reenergize The BREWERY TOUR for their famous 150-year-old brand in Chippewa Falls, Wisconsin. Leinenkugel's has enjoyed national distribution and spectacular growth since Miller Brewing Company purchased them in the 1980s. Jacob Leinenkugel started his brewery in 1867 at the very spot it is still brewed at today. The ZD team spent three years researching, designing, writing, and deploying a transformational visual TOUR program throughout the campus of buildings from the Malthouse to the Brewhouse to the famous Leinie Lodge. You can take a "Beer Quiz" to create your personal perfect 6-pack and stroll through six generations of Leinenkugel's family history.





*Leinenkugel's*





### DIGITAL EXPERIENCE

Over 20,000 people have put their pictures from the Tour into the digital "Family Album" at the Leinie Lodge since opening last summer. "ZEBRADOg was amazing at learning and then telling our special story. We truly enjoyed our experience with the whole team." - Richard Leinenkugel, President of Jacob Leinenkugel Brewing Company.

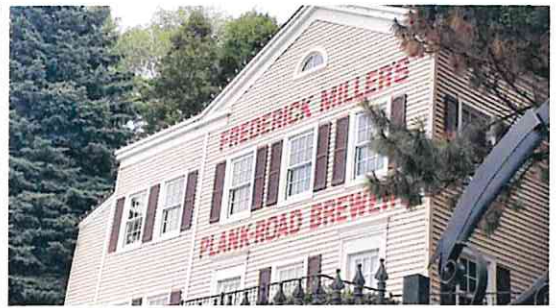
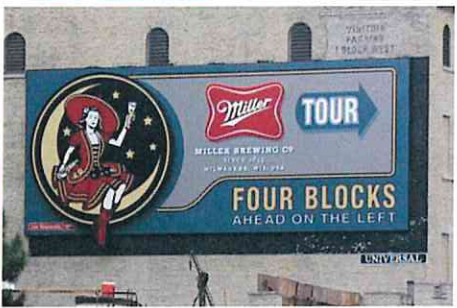
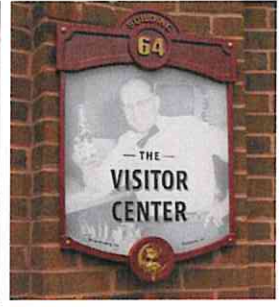
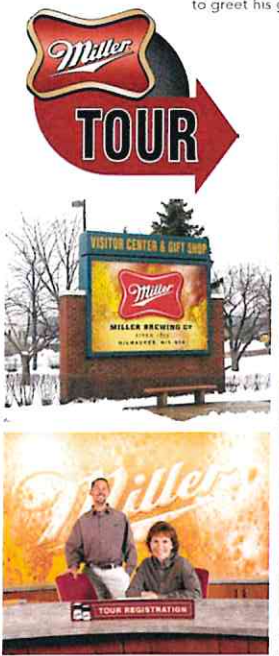
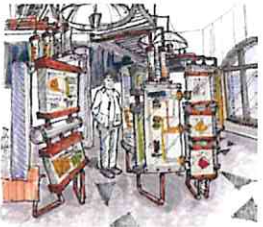






**MILLER BREWING COMPANY: MILWAUKEE, WISCONSIN**

Miller Brewing Company trusted the re-imagination of its time-honored Brewery Tour program to ZEBRADOG. The tour brings nearly 100,000 guests through the front doors every year and has become one of Milwaukee's most popular tourist stops. Working with many partners, ZD was able to deliver a signature 13 minute, three screen, surround sound video intro which prepares a guest for a walk through the entire campus ending at The Miller Inn for free samples of Milwaukee's greatest beer collections. A highlight on the TOUR is 95' below ground in the famous beer caves. ZD created an entire audio visual production of a ghosted Fredrick Miller who comes out of the walls to greet his guests.











**LAMBEAU FIELD AND THE GREEN BAY PACKERS: GREEN BAY, WISCONSIN**

Long considered the crown jewel of the National Football League, the Lambeau Field "Experience" is like none other. In the year 2000, ZEBRADOg was selected after a national search to create the visual brand program for the renovation of this sacred place. ZD was the designer to define the look for the opening signature restaurants, Hall of Fame, team stores, Lambeau Field TOUR, locker rooms, team meeting rooms, and sponsorship zones throughout the \$295 million project. Its enormous financial success story is due to the vision of then President Bob Harlan, the citizens of Green Bay, and the many professionals who dedicated their lives so that professional football would always have a true home.

"ZEBRADOg played an enormous role in defining the future of the Lambeau Experience. They are passionate about their work and it shows." - Bob Harlan - President (retired) - Green Bay Packers



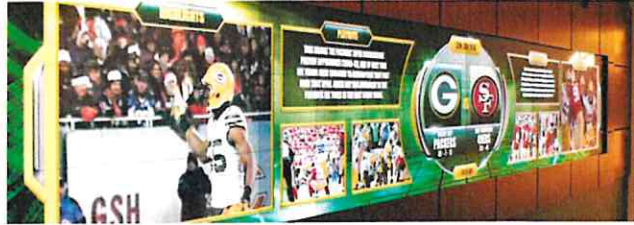
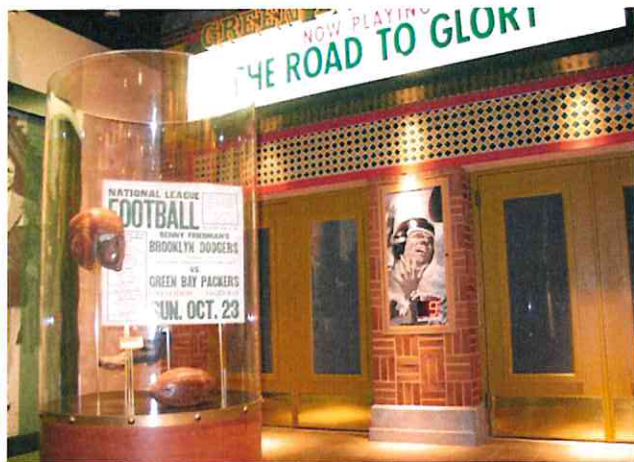




**A TEAM EXPERIENCE**

The recent Legends and Champions Clubs, indoor practice area, workout facility, and team dining areas feature another ZEBRADOg layer of delight. A fully interactive media wall greets players when they arrive to work each day with custom messages from the coaching staff. A new display featuring the original Lombardi trophies and the history of the franchise surrounds the champions with the story they are a part of everyday.









**WADE HOUSE HISTORIC SITE: GREENBUSH, WISCONSIN**

Frank Lloyd Wright's 150th Birthday presented the perfect opportunity for the Wisconsin Historical Society to imagine a unique exhibit showcasing rare archival material and beautifully restored carriages. Time was short and internal resources were tight, but it all came together in time for Wright's celebration.









**WISCONSIN INSTITUTE FOR DISCOVERY: MADISON, WISCONSIN**

ZEBRADOG was retained by WARF (Wisconsin Alumni Research Foundation) to develop the public facing TOUR experience for The Wisconsin Institute for Discovery Town Center. This project was the first permanent media installation enabling multi-sensory interactivity using Christie Digital's MicroTiles display technology. It is one of the highest resolution, fully interactive, audio & video environments in the world. It supported the guest experience for WID's Town Center which includes three dining venues, dynamic digital kiosks, an interactive exhibit within a mesozoic forest, an interactive 3D microscopy niche, and two dynamic media wall exhibits. Beautiful rich media integrated to a public space featuring Christie MicroTiles with laser cameras, RFID, and gesture motion detection. Multiple displays, kiosks, and systems powered by custom designed, open-source CMS. The ZEBRADOG team won multiple industry awards for their use of dynamic media to tell stories of Wisconsin medical research.







## AGENDA ITEM #10

2020 Town Budget Items and Timing Discussion/Action

NOTICE OF SPECIAL TOWN MEETING OF THE ELECTORS OF THE TOWN OF WESTPORT, DANE COUNTY

Notice is hereby given that pursuant to Sec 60.12 of the Wisconsin Statutes a special Town Meeting and Budget Hearing will be held on November 12, 2019 in the Kennedy Administration Building meeting room immediately following the public hearing for the concurrent purposes of formulating a Town Budget, including, but not limited to, expenditures, appropriations and income, a town tax, if any, and such other matters relating to the Town Budget, expenses and income as may be necessarily involved, including Board member pay.

The meeting of the Westport Town Board will be held immediately following the special Town meeting.

Dated this 24nd day of October, 2019.  
Thomas G Wilson, Clerk

SUMMARY	2019 Budget	2020 Proposed			
REVENUES					
Taxes					
General Property Taxes	1,882,415	2,340,567	24.34%		
Other Taxes.....	78,006	78,006			
Special Assessments.....	0	0			
Intergovernmental Revenues..	258,168	289,199			
Fees & Permits.....	114,445	106,095			
Public Charges for Services.	302,650	312,750			
Miscellaneous.....	84,600	99,600			
Other Financing Sources.....	0	1,200,000			
	=====	=====			
Total Revenues	2,720,284	4,426,217	62.71%		
Cash Balance Applied	550,000	0			
Total Rev. & Cash Bal. Appl.	=====	=====			
	3,270,284	4,426,217			
EXPENSES					
General Government.....	784,237	748,293			
Public Safety.....	500,254	530,254			
Public Works.....	1,167,765	1,713,657			
Health & Human service.....	60,000	35,000			
Culture, Recreation etc....	74,495	84,295			
Conservation & Development.	39,161	33,537			
Capital Outlay.....	60,000	380,000			
Waste Service.....	560,000	765,860			
Other Financing Uses.....	25,000	25,000			
	=====	=====			
	3,270,912	4,315,896	31.95%		
	Fund Bal.	Total	Total	Fund Bal.	Property Tax
	Jan. 1	Revenues	Expenses	Dec. 31	Contribution
General Fund	725,000	4,426,217	4,315,896	835,321	2,315,567
Capital Reserve Fund	35,200	25,100	0	60,300	25,000
Grants	89,000	150	0	89,150	0
Enterprise Funds	2,050,000	735,000	725,000	2,060,000	0
	=====	=====	=====	=====	=====
Total	2,899,200	5,186,467	5,040,896	3,044,771	2,340,567



Account Number	2018 Actual 12/31/2018	2019 Actual 10/14/2019	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Chg Budget
100-00-41111-000-000 REAL PROPERTY TAXES	1,346,943.00	1,556,911.00	1,556,911.00	1,556,911.00	2,011,063.00	29.17
100-00-41112-000-000 WAUNAKEE FIRE	220,000.00	180,000.00	180,000.00	180,000.00	180,000.00	0.00
100-00-41113-000-000 MIDDLETON FIRE	145,000.00	100,000.00	100,000.00	100,000.00	104,000.00	4.00
100-00-41114-000-000 OVER/UNDER RUN	13,869.98	0.00	0.00	0.00	0.00	0.00
100-00-41115-000-000 OMITTED TAXES	0.00	0.00	0.00	0.00	0.00	0.00
100-00-41116-000-000 PUBLIC FIRE CHARGE	45,504.00	45,504.00	45,504.00	45,504.00	45,504.00	0.00
100-00-41155-000-000 FOREST CROP/MGD FOREST	3.84	4.80	6.00	6.00	6.00	0.00
100-00-41320-000-000 WESTSHIRE PILT	158,471.39	78,000.00	78,000.00	78,000.00	78,000.00	0.00
<b>TAXES</b>						
	1,929,792.21	1,960,419.80	1,960,421.00	1,960,421.00	2,418,573.00	23.37
100-00-43410-000-000 STATE SHARED REVENUE	66,127.65	9,901.13	66,000.00	66,000.00	65,000.00	-1.52
100-00-43420-000-000 FIRE INSURANCE TAX	26,036.47	29,016.17	29,000.00	23,000.00	25,000.00	8.70
100-00-43531-000-000 LOCAL TRANSPORTATION AID	158,114.65	143,949.19	144,000.00	144,000.00	155,000.00	7.64
100-00-43532-000-000 TRIP	0.00	0.00	11,000.00	11,000.00	0.00	-100.00
100-00-43545-000-000 RECYCLE GRANT	6,655.14	6,666.28	6,000.00	6,000.00	6,000.00	0.00
100-00-43610-000-000 PMS	288.24	295.37	295.37	300.00	310.00	3.33
100-00-43620-000-000 PAYMENT IN LIEU OF TAX	7,942.71	8,394.14	8,300.00	7,000.00	7,000.00	0.00
100-00-43690-000-000 EXEMTP COMPUTER AID	868.58	889.60	868.00	868.00	889.00	2.42
100-00-43710-000-000 LOCAL GRANTS HWY & BRIDGE	0.00	0.00	0.00	0.00	0.00	0.00
100-00-43790-000-000 OTHER STATE PMTS	0.00	31,640.13	31,640.00	0.00	30,000.00	999.99
<b>INTERGOVERNMENTAL REVENUES</b>						
	266,033.44	230,752.01	297,103.37	258,168.00	289,199.00	12.02
100-00-44110-000-000 LIQUOR LICENSES	5,770.00	5,770.00	5,800.00	5,800.00	5,800.00	0.00
100-00-44120-000-000 OPERATOR LICENSES	995.00	1,015.00	900.00	900.00	900.00	0.00
100-00-44121-000-000 CIGARETTE LICENSES	500.00	400.00	400.00	500.00	400.00	-20.00
100-00-44122-000-000 AMUSEMENT LICENSES	115.00	110.00	100.00	100.00	100.00	0.00
100-00-44125-000-000 CABLE TV FRANCHISE	72,877.43	54,337.02	65,000.00	55,000.00	60,000.00	9.09
100-00-44201-000-000 DOG LICENSES	800.25	759.50	800.00	800.00	800.00	0.00
100-00-44301-000-000 BLDG PERMITS	51,672.51	20,245.18	22,000.00	20,000.00	20,000.00	0.00
100-00-44302-000-000 ELECTRIC PERMITS	10,985.00	6,810.00	8,000.00	9,000.00	9,000.00	0.00

Account Number		2018 Actual 12/31/2018	2019 Actual 10/14/2019	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Chg Budget
100-00-44303-000-000	PLUMBING PERMITS	9,831.70	2,226.00	3,500.00	10,000.00	4,000.00	-60.00
100-00-44304-000-000	HVAC PERMITS	2,533.14	1,591.00	3,000.00	10,000.00	3,000.00	-70.00
100-00-44305-000-000	DRIVEWAY/RD PERMITS	4,250.00	1,750.00	1,500.00	2,000.00	1,750.00	-12.50
100-00-44901-000-000	DESIGN REVIEW PERMITS	1,280.00	1,280.00	1,280.00	320.00	320.00	0.00
100-00-44903-000-000	WATER CONNECT PERMITS	175.00	175.00	175.00	25.00	25.00	0.00
100-00-44904-000-000	DEVELOPMENT FEES	5,100.00	1,300.00	1,300.00	100.00	100.00	0.00
LICENSES AND PERMITS		166,885.03	97,768.70	113,755.00	114,545.00	106,195.00	-7.29
100-00-45100-000-000	COURT FINES	13,568.11	7,478.30	9,000.00	8,000.00	8,000.00	0.00
FINES, FORFEITS AND PENALTIES		13,568.11	7,478.30	9,000.00	8,000.00	8,000.00	0.00
100-00-46101-000-000	TITLE SEARCHES	5,400.00	3,300.00	3,500.00	4,000.00	4,000.00	0.00
100-00-46102-000-000	BILLABLE TIME	17,720.00	8,660.00	9,000.00	10,000.00	10,000.00	0.00
100-00-46110-000-000	PUBLICATION FEE	650.00	650.00	650.00	550.00	650.00	18.18
100-00-46420-000-000	REFUSE COLLECTION	220,983.08	227,565.00	227,500.00	220,000.00	230,000.00	4.55
100-00-46435-000-000	RECYCLE CHARGE	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	0.00
PUBLIC CHARGES FOR SERVICES		304,753.08	300,175.00	300,650.00	294,550.00	304,650.00	3.43
100-00-48110-000-000	INTEREST	58,526.59	89,845.91	95,000.00	20,000.00	45,000.00	125.00
100-00-48111-000-000	COBB loan .5% Int	7,048.96	2,456.03	3,000.00	1,000.00	1,000.00	0.00
100-00-48113-000-000	CAP RESERVE INT	0.00	0.00	0.00	0.00	0.00	0.00
100-00-48130-000-000	INT - SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00
100-00-48200-000-000	RENTAL INCOME	59,496.06	51,670.87	51,670.00	40,000.00	30,000.00	-25.00
100-00-48303-000-000	SALE OF HWY EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
100-00-48309-000-000	SALE OF OTHER EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
100-00-48430-000-000	INSURANCE RECOVERY HIGHWAY	590.32	9,482.68	0.00	0.00	0.00	0.00
100-00-48500-000-000	DONATION	1,552.62	100.00	1,000.00	1,000.00	1,000.00	0.00
100-00-48901-000-000	UT DIST PHONE PMT	1,283.30	0.00	1,600.00	1,600.00	1,600.00	0.00
100-00-48902-000-000	UTILITY DIST WAGE PMT	20,014.00	0.00	20,000.00	20,000.00	20,000.00	0.00
100-00-48904-000-000	MISC REVENUE	307,405.38	10,287.29	9,000.00	1,000.00	1,000.00	0.00



Account Number	2018 Actual 12/31/2018	2019 Actual 10/14/2019	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Chg Budget
MISCELLANEOUS REVENUES	455,917.23	163,842.78	181,270.00	84,600.00	99,600.00	17.73
100-00-49120-000-000 OTHER FINANCING	0.00	1,602,000.00	1,602,000.00	0.00	1,200,000.00	999.99
OTHER FINANCING SOURCES	0.00	1,602,000.00	1,602,000.00	0.00	1,200,000.00	999.99
TOTAL REVENUES	3,136,949.10	4,362,436.59	4,464,199.37	2,720,284.00	4,426,217.00	62.71

Account Number	2018 Actual 12/31/2018	2019 Actual 10/14/2019	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Chg Budget
100-00-51101-000-000 BOARD	14,164.24	21,657.08	25,000.00	25,000.00	25,000.00	0.00
100-00-51101-201-000 BOARD	26,380.00	25,800.00	30,000.00	30,000.00	30,000.00	0.00
100-00-51101-222-000 BOARD	2,018.24	1,973.65	2,295.00	2,295.00	2,295.00	0.00
100-00-51104-000-000 DUES	4,489.50	4,281.50	4,800.00	5,000.00	5,000.00	0.00
100-00-51201-000-000 JOINT COURT	1,103.40	630.00	1,500.00	1,500.00	1,500.00	0.00
100-00-51300-000-000 LEGAL FEES	679.26	0.00	500.00	500.00	500.00	0.00
100-00-51300-201-000 WAGES	54,865.41	42,805.77	55,000.00	55,000.00	57,000.00	3.64
100-00-51300-222-000 FICA	2,785.65	2,680.74	4,250.00	4,250.00	4,361.00	2.61
100-00-51300-223-000 RETIRE	7,351.76	5,607.58	7,100.00	7,100.00	7,500.00	5.63
100-00-51300-224-000 INSURANCE	5,914.77	4,363.13	7,000.00	7,000.00	8,000.00	14.29
100-00-51401-000-000 OFFICE SUPPLIES	8,096.91	5,231.85	9,000.00	10,000.00	10,000.00	0.00
100-00-51411-000-000 OFFICE MANAGER	0.00	0.00	0.00	0.00	0.00	0.00
100-00-51411-201-000 WAGES	54,865.41	42,805.77	55,000.00	55,000.00	57,000.00	3.64
100-00-51411-222-000 FICA	2,785.77	2,680.74	4,250.00	4,250.00	4,361.00	2.61
100-00-51411-223-000 RETIRE	7,351.99	5,607.58	7,100.00	7,100.00	7,500.00	5.63
100-00-51411-224-000 INS	5,914.67	4,363.13	7,000.00	7,000.00	8,000.00	14.29
100-00-51420-000-000 CLERK	8,913.11	9,075.19	7,000.00	7,000.00	9,000.00	28.57
100-00-51420-201-000 CLERK WAGES	129,012.18	99,590.27	135,000.00	140,000.00	145,000.00	3.57
100-00-51420-222-000 CLERK FICA	4,992.45	7,024.31	10,328.00	10,710.00	11,100.00	3.64
100-00-51420-223-000 RETIRE	12,132.76	9,318.62	14,000.00	14,000.00	14,000.00	0.00
100-00-51420-224-000 INS	41,657.75	36,138.04	45,000.00	45,000.00	49,000.00	8.89
100-00-51440-000-000 ELECTION	10,031.03	1,925.96	13,000.00	8,000.00	10,000.00	25.00
100-00-51440-201-000 WAGES	6,814.75	1,793.70	2,000.00	4,000.00	8,000.00	100.00
100-00-51440-222-000 FICA	521.33	137.23	160.00	325.00	612.00	88.31
100-00-51440-223-000 RETIRE	425.22	117.49	140.00	300.00	500.00	66.67
100-00-51440-224-000 INS	1,952.73	547.56	650.00	1,000.00	2,000.00	100.00
100-00-51510-000-000 ACCOUNTING/AUDIT	9,600.00	12,000.00	12,000.00	12,500.00	13,500.00	8.00
100-00-51511-000-000 OFFICE	1,857.42	3,953.27	5,000.00	5,000.00	5,000.00	0.00



Account Number	2018 Actual 12/31/2018	2019 Actual 10/14/2019	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Chg Budget
100-00-51511-201-000 WAGES	50,738.00	46,213.20	60,000.00	60,000.00	60,000.00	0.00
100-00-51511-222-000 FICA	4,263.96	3,535.32	4,600.00	4,600.00	4,600.00	0.00
100-00-51511-223-000 RETIRE	3,734.45	3,026.96	4,200.00	4,200.00	4,200.00	0.00
100-00-51511-224-000 INS	16,320.47	13,521.73	17,000.00	19,000.00	19,000.00	0.00
100-00-51513-000-000 SOFTWARE ANNUAL LICENSE	2,250.00	0.00	4,000.00	5,500.00	5,500.00	0.00
100-00-51521-000-000 TREASURER	2,404.11	1,110.00	3,000.00	3,000.00	3,000.00	0.00
100-00-51521-201-000 WAGES	54,865.41	42,805.76	55,000.00	55,000.00	57,000.00	3.64
100-00-51521-222-000 FICA	2,785.77	2,680.74	4,200.00	4,200.00	4,361.00	3.83
100-00-51521-223-000 RETIRE	7,351.99	5,607.58	7,100.00	7,100.00	7,500.00	5.63
100-00-51521-224-000 INS	5,914.67	4,363.13	7,000.00	7,000.00	8,000.00	14.29
100-00-51532-000-000 OTHER ASSESSOR	10,281.98	41.87	45.00	0.00	14,000.00	999.99
100-00-51535-000-000 REASSESSMENT	0.00	97,566.86	100,000.00	100,000.00	0.00	-100.00
100-00-51536-000-000 BOARD OF REVIEW	118.16	257.80	500.00	1,000.00	500.00	-50.00
100-00-51536-201-000 BOR WAGES	225.00	1,689.00	1,900.00	1,000.00	750.00	-25.00
100-00-51536-222-000 BOR FICA	17.20	129.24	146.00	77.00	58.00	-24.68
100-00-51536-223-000 BOR RETIRE	0.00	60.53	60.00	80.00	20.00	-75.00
100-00-51536-224-000 BOR INS	0.00	279.29	280.00	150.00	75.00	-50.00
100-00-51602-000-000 SEWER/WATER ADMIN	479.16	310.60	500.00	600.00	600.00	0.00
100-00-51605-000-000 PHONE/DATA ADMIN	2,566.60	1,903.96	3,500.00	4,500.00	4,000.00	-11.11
100-00-51607-000-000 ELECTRIC ADMIN	5,481.38	4,005.20	4,500.00	4,600.00	4,600.00	0.00
100-00-51613-000-000 HEAT ADMIN	1,314.83	1,030.17	1,800.00	1,800.00	1,800.00	0.00
100-00-51615-000-000 REPAIRS ADMIN BLDG	10,925.80	9,587.80	14,000.00	14,000.00	35,000.00	150.00
100-00-51910-000-000 TAX REFUNDS ETC	1,565.56	2,436.21	2,436.00	0.00	0.00	0.00
100-00-51938-000-000 OTHER INSURANCE	15,332.00	15,198.00	15,200.00	17,500.00	17,500.00	0.00
100-00-51982-000-000 MISC	387.42	0.00	0.00	500.00	500.00	0.00
GENERAL GOVERNMENT						
	626,001.63	609,471.11	775,040.00	784,237.00	748,293.00	-4.58
100-00-52101-000-000 CONTRACT POLICE	45,911.25	31,332.67	70,000.00	70,000.00	80,000.00	14.29
100-00-52200-000-000 PUBLIC FIRE CHARGE	45,504.00	0.00	45,504.00	45,504.00	45,504.00	0.00

Account Number		2018 Actual 12/31/2018	2019 Actual 10/14/2019	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Chg Budget
100-00-52201-000-000	FIRE WAUNAKEE	239,322.69	149,855.00	180,000.00	180,000.00	180,000.00	0.00
100-00-52202-000-000	FIRE MIDDLETON	134,642.84	80,537.73	100,000.00	100,000.00	104,000.00	4.00
100-00-52300-000-000	EMS	79,240.00	70,315.00	71,000.00	71,000.00	83,000.00	16.90
100-00-52401-000-000	BLDG INSPECTOR	43,361.30	17,420.92	17,000.00	26,750.00	26,750.00	0.00
100-00-52404-000-000	PLBG INSPECTOR	5,735.50	1,335.35	3,000.00	0.00	2,000.00	999.99
100-00-52404-201-000	WAGES	2,702.35	340.00	340.00	0.00	0.00	0.00
100-00-52404-222-000	FICA	206.74	26.01	26.00	0.00	0.00	0.00
100-00-52407-000-000	ELECTRIC INSPECTOR	0.00	0.00	0.00	0.00	0.00	0.00
100-00-52407-201-000	WAGES	9,379.75	5,969.00	5,500.00	6,500.00	6,500.00	0.00
100-00-52407-222-000	FICA	717.56	456.62	450.00	500.00	500.00	0.00
100-00-52410-000-000	HVAC INSPECTOR	2,160.67	1,237.60	3,400.00	0.00	2,000.00	999.99
100-00-52410-201-000	WAGES	0.00	331.50	331.50	0.00	0.00	0.00
100-00-52410-222-000	FICA	0.00	25.36	25.36	0.00	0.00	0.00
PUBLIC SAFETY		608,884.65	359,182.76	496,576.86	500,254.00	530,254.00	6.00
100-00-53311-000-000	MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
100-00-53311-201-000	MAINT WAGES	112,394.08	96,410.51	120,000.00	100,000.00	125,000.00	25.00
100-00-53311-202-000	SNOW WAGES	18,176.32	21,388.01	23,000.00	20,000.00	20,000.00	0.00
100-00-53311-222-000	FICA	6,545.94	9,011.45	9,000.00	8,200.00	11,092.00	35.27
100-00-53311-223-000	MAINT RETIRE	8,387.60	6,350.72	8,200.00	8,200.00	9,000.00	9.76
100-00-53311-224-000	INSURANCE	40,697.66	28,431.98	39,000.00	47,000.00	47,000.00	0.00
100-00-53311-310-000	R & M	40,671.30	11,517.84	22,000.00	22,000.00	22,000.00	0.00
100-00-53311-312-000	FUEL & OIL	15,036.01	13,435.54	15,000.00	15,000.00	15,000.00	0.00
100-00-53311-314-000	OTHER HWY & STREETS	58,023.69	36,114.13	45,000.00	45,000.00	45,000.00	0.00
100-00-53311-350-000	CONTR PRIVATE	75,834.16	523,167.27	730,000.00	600,000.00	1,100,000.00	83.33
100-00-53311-355-000	DRIVEWAY INSPECT	0.00	0.00	0.00	0.00	0.00	0.00
100-00-53311-380-000	MATERIALS	10,802.26	18,340.42	20,000.00	8,000.00	11,000.00	37.50
100-00-53311-381-000	SNOW MATERIAL	63,789.17	16,741.64	30,000.00	35,000.00	35,000.00	0.00
100-00-53311-385-000	GARAGE SUPPLIES	13,552.04	6,282.49	9,000.00	9,000.00	9,000.00	0.00

Account Number	2018 Actual 12/31/2018	2019 Actual 10/14/2019	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Chg Budget
100-00-53311-501-000 GARAGE SEWER/WATER	482.81	346.60	500.00	550.00	550.00	0.00
100-00-53311-502-000 GARAGE HEAT	2,376.84	1,910.79	2,500.00	2,500.00	2,500.00	0.00
100-00-53311-503-000 GARAGE TELEPHONE	2,883.24	1,874.02	2,200.00	2,000.00	2,200.00	10.00
100-00-53311-504-000 GARAGE ELECTRIC	3,934.30	2,711.47	3,400.00	3,400.00	3,400.00	0.00
100-00-53311-505-000 GARAGE REPAIRS	545.00	711.03	1,500.00	2,000.00	2,000.00	0.00
100-00-53311-510-000 LIGHT SALT SHED	291.29	238.23	310.00	310.00	310.00	0.00
100-00-53311-511-000 REPAIR SALT SHED	0.00	0.00	6,000.00	0.00	0.00	0.00
100-00-53311-512-000 HWY INS	16,994.00	15,198.00	15,500.00	18,000.00	18,000.00	0.00
100-00-53420-000-000 STREET LIGHTS	4,115.26	2,485.86	4,300.00	4,600.00	4,600.00	0.00
100-00-53620-000-000 REFUSE COLLECTION	154,928.56	106,281.81	155,000.00	155,000.00	160,000.00	3.23
100-00-53635-000-000 RECYCLE EXPENSE	74,819.18	48,982.32	62,000.00	62,000.00	71,000.00	14.52
100-00-53641-000-000 WEED CONTROL	3.58	7.64	8.00	5.00	5.00	0.00
<b>PUBLIC WORKS</b>	<b>725,284.29</b>	<b>967,939.77</b>	<b>1,323,418.00</b>	<b>1,167,765.00</b>	<b>1,713,657.00</b>	<b>46.75</b>
100-00-54981-000-000 AGING	46,865.00	14,717.00	15,000.00	60,000.00	35,000.00	-41.67
<b>HEALTH AND HUMAN SERVICES</b>	<b>46,865.00</b>	<b>14,717.00</b>	<b>15,000.00</b>	<b>60,000.00</b>	<b>35,000.00</b>	<b>-41.67</b>
100-00-55200-000-000 PARK COSTS	50,657.35	82,252.02	83,000.00	35,000.00	45,000.00	28.57
100-00-55200-201-000 WAGES	17,132.50	17,669.38	25,000.00	30,000.00	30,000.00	0.00
100-00-55200-222-000 FICA	1,310.64	1,351.74	1,912.00	2,295.00	2,295.00	0.00
100-00-55200-223-000 RETIRE	679.63	647.79	1,000.00	2,000.00	2,000.00	0.00
100-00-55200-224-000 INS	3,650.83	2,892.95	3,500.00	5,200.00	5,000.00	-3.85
<b>CULTURE, RECREATION AND EDU.</b>	<b>73,430.95</b>	<b>104,813.88</b>	<b>114,412.00</b>	<b>74,495.00</b>	<b>84,295.00</b>	<b>13.16</b>
100-00-56300-000-000 PLAN COMISSION	21,565.29	7,548.51	15,000.00	30,000.00	25,000.00	-16.67
100-00-56300-201-000 WAGES	0.00	350.00	1,000.00	5,000.00	5,000.00	0.00
100-00-56300-222-000 FICA	0.00	26.81	76.00	383.00	383.00	0.00
100-00-56301-000-000 JT PLAN WAUNAKEE	31.75	62.75	500.00	500.00	500.00	0.00
100-00-56301-201-000 WAGES	925.00	830.00	1,000.00	1,500.00	1,000.00	-33.33
100-00-56301-222-000 FICA	70.73	63.52	80.00	115.00	77.00	-33.04

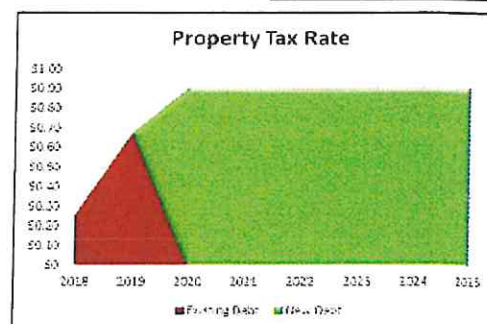
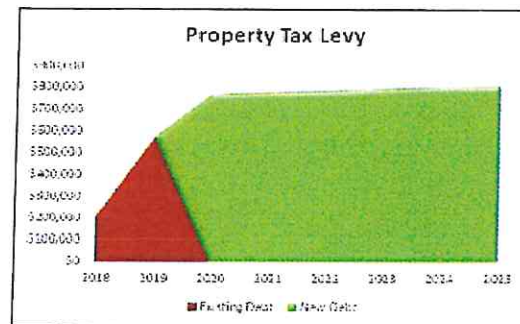


Account Number	2018 Actual 12/31/2018	2019 Actual 10/14/2019	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Chg Budget
100-00-56302-000-000 JT PLAN MIDDLETON	355.41	46.56	500.00	500.00	500.00	0.00
100-00-56302-201-000 WAGES	405.00	240.00	500.00	1,080.00	1,000.00	-7.41
100-00-56302-222-000 FICA	30.97	18.37	35.00	83.00	77.00	-7.23
CONSERVATION AND DEVELOPMENT	23,384.15	9,186.52	18,691.00	39,161.00	33,537.00	-14.36
100-00-57190-000-000 CAPITAL GEN ADMIN	2,745.00	10,118.95	10,200.00	10,000.00	10,000.00	0.00
100-00-57324-000-000 CAPITAL HIGHWAY	5,226.00	131,138.85	200,000.00	20,000.00	350,000.00	999.99
100-00-57620-000-000 CAPITAL PARKS	31,969.59	10,000.00	15,000.00	30,000.00	20,000.00	-33.33
CAPITAL OUTLAY	39,940.59	151,257.80	225,200.00	60,000.00	380,000.00	533.33
100-00-58101-451-000 GARAGE LOAN	100,000.00	0.00	0.00	0.00	0.00	0.00
100-00-58101-453-000 ROAD PROJECTS	300,000.00	300,000.00	550,000.00	550,000.00	722,000.00	31.27
100-00-58290-451-000 GARAGE LOAN	1,989.04	0.00	0.00	0.00	0.00	0.00
100-00-58290-453-000 ROAD PROJECTS	20,259.68	7,437.50	7,500.00	10,000.00	43,860.00	338.60
DEBT SERVICE	422,248.72	307,437.50	557,500.00	560,000.00	765,860.00	36.76
100-00-59240-000-000 TO CAP RESERVE	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00
OTHER FINANCING USES	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00
TOTAL EXPENSES	2,566,039.98	2,524,006.34	3,550,837.86	3,270,912.00	4,315,896.00	31.95
NET TOTALS	570,909.12	1,838,430.25	913,361.51	-550,628.00	110,321.00	-120.04

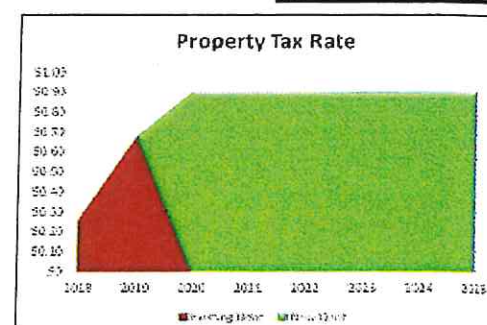
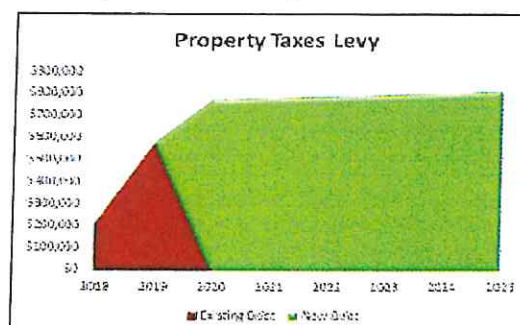


## Summary of Road Construction Financing Options

Year	7 Year Bank Note			
	Levy Dollars	Levy Rate	Estimated Taxes on \$250,000 House	Estimated Annual Tax Change to a \$250,000 House
2018	\$ 206,515	\$ 0.25	\$ 63.51	
2019	568,816	0.67	168.26	104.75
2020	769,082	0.90	225.24	56.99
2021	778,173	0.90	225.65	0.41
2022	782,887	0.90	224.77	(0.88)
2023	791,663	0.90	225.04	0.27
2024	802,478	0.90	225.85	0.82
2025	806,497	0.90	224.74	(1.12)
2026	744,659	0.82	205.45	(19.29)
2027	679,364	0.74	185.58	(19.87)
2028	586,197	0.63	158.55	(27.04)
2029	456,882	0.49	122.35	(36.20)
2030	327,717	0.35	86.89	(35.46)
2031	179,743	0.19	47.18	(39.71)
Estimated Total Principal and Interest for Projects			\$ 7,705,341	



Year	7 Year Competitive Bid			
	Levy Dollars	Levy Rate	Estimated Taxes on \$250,000 House	Estimated Annual Tax Change to a \$250,000 House
2018	\$ 206,515	\$ 0.25	\$ 63.51	
2019	568,816	0.67	168.26	104.75
2020	769,328	0.90	225.32	57.06
2021	777,378	0.90	225.42	0.10
2022	784,456	0.90	225.22	(0.20)
2023	791,256	0.90	224.92	(0.30)
2024	800,001	0.90	225.16	0.23
2025	809,994	0.90	225.71	0.56
2026	718,294	0.79	198.18	(27.53)
2027	662,875	0.72	181.08	(17.10)
2028	573,525	0.62	155.12	(25.96)
2029	451,493	0.48	120.90	(34.21)
2030	322,829	0.34	85.59	(35.31)
2031	178,465	0.19	46.85	(38.74)
Estimated Total Principal and Interest for Projects			\$ 7,639,894	



Capital Project List

Street Name / Item	From	To	Type	2019	2020	2021	2022	2023	2024
Reynolds Ave	Unknown	Termini	Reconstruction	550,000	-	-	-	-	-
Salter Ct	Caton Ln	Termini	Reconstruction	110,000	-	-	-	-	-
Caton Ln	Riverview Dr	Salter Ct	Reconstruction	115,000	-	-	-	-	-
Caton Ln	Salter Ct	Termini	Reconstruction	75,000	-	-	-	-	-
Gerend Rd	Lavin Way	Labuwi Ln	Reconstruction	-	55,475	-	-	-	-
Gerend Rd	Labuwi Ln	Riveredge Rd	Reconstruction	-	64,750	-	-	-	-
Labuwi Ln	Gerend Rd	Shamrock Rd	Reconstruction	-	129,325	-	-	-	-
Labuwi Ln	Shamrock Rd	Maria Way	Reconstruction	-	64,750	-	-	-	-
Lavin Way	Shamrock Rd	Gerend Rd	Reconstruction	-	129,325	-	-	-	-
Woodland Dr	Aldora Ln	Ganser Dr	Crackfill	-	4,185	-	-	-	-
Gerend Rd	Auchter Ln	Lavin Way	Reconstruction	-	55,475	-	-	-	-
Gilkeson Rd	Termini	Weiss Rd	Reconstruction	-	157,150	-	-	-	-
Gilkeson Rd	Weiss Rd	River Rd	Reconstruction	-	157,150	-	-	-	-
Huntingwood Ln	Rainbow Rd	Rainbow Rd	Reconstruction	-	175,525	-	-	-	-
Huntingwood Ln	Rainbow Rd	Moonlight Dr	Reconstruction	-	64,750	-	-	-	-
Rainbow Rd	Riveredge Rd	Huntingwood Ln	Reconstruction	-	-	46,200	-	-	-
Rainbow Rd	Huntingwood Ln	Huntingwood Ln	Reconstruction	-	-	147,875	-	-	-
Rainbow Rd	Huntingwood Ln	Termini	Reconstruction	-	-	27,650	-	-	-
Huntingwood Ln	Moonlight Dr	Termini	Reconstruction	-	-	36,925	-	-	-
Batz Rd	Morris Ct / Perch	Termini	Sealcoat	-	-	16,880	-	-	-
Simon Trl	Borchers Beach	Borchers Beach R	Reconstruction	-	-	138,600	-	-	-
Wakanda Dr (2)	Borchers Beach	Wakanda Dr (1)	Reconstruction	-	-	36,925	-	-	-
Wakanda Dr (2)	Wakanda Dr (1)	Termini	Reconstruction	-	-	55,475	-	-	-
Auchter Ln	Maria Way	Shamrock Rd	Reconstruction	-	-	64,575	-	-	-
Auchter Ln	Shamrock Rd	Gerend Rd	Reconstruction	-	-	129,325	-	-	-
River Rd	Crossover STH 1	Easy St / River Rd	Overlay	-	-	438,200	-	-	-
Maria Way	Termini	Riveredge Rd	Reconstruction	-	-	-	73,850	-	-
Maria Way	Riveredge Rd	Labuwi Ln	Reconstruction	-	-	-	64,750	-	-
Maria Way	Labuwi Ln	Auchter Ln	Reconstruction	-	-	-	101,675	-	-
Cobblestone Ln	Polo Ridge	Termini	Reconstruction	-	-	-	206,325	-	-
Moonlight Dr	Clove Rd / River	eHuntingwood Ln	Reconstruction	-	-	-	138,600	-	-
Riveredge Rd	Gerend Rd	Clove Rd / Moonlig	Reconstruction	-	-	-	46,200	-	-
Shamrock Rd	Labuwi Ln	Lavin Way	Reconstruction	-	-	-	55,475	-	-
Shamrock Rd	Lavin Way	Auchter Ln	Reconstruction	-	-	-	55,475	-	-
Shamrock Rd	Auchter Ln	Mary Lake Rd	Reconstruction	-	-	-	83,125	-	-



Capital Project List

Street Name / Item	From	To	Type	2019	2020	2021	2022	2023	2024
Sunset Trl	Tall Oaks Rd	Riveredge Rd	Sealcoat	-	-	-	8,440	-	-
Cherokee Valley	River Rd	Termini	Reconstruction	-	-	-	231,000	-	-
Cobblestone Ln	Woodland Dr	Surrey Ln	Reconstruction	-	-	-	-	129,325	-
Cobblestone Ln	Surrey Ln	Surrey Ln	Reconstruction	-	-	-	-	175,525	-
Cobblestone Ln	Surrey Ln	Polo Ridge	Reconstruction	-	-	-	-	110,950	-
Cobblestone Ln	Polo Ridge	Termini	Reconstruction	-	-	-	-	83,125	-
Kirkwood Dr	River Rd	Valleybrook Rd	Reconstruction	-	-	-	-	110,950	-
Kirkwood Dr	Valleybrook Rd	Imperial Dr	Reconstruction	-	-	-	-	157,150	-
Kirkwood Dr	Imperial Dr	Termini	Reconstruction	-	-	-	-	27,650	-
River Rd	Cherokee Valley	Imperial Dr	Overlay	-	-	-	-	158,400	-
Willow Rd	Parliament Ln	Westshire Blvd (1)	Reconstruction	-	-	-	-	15,050	-
Willow Rd	Westshire Blvd (	1Westshire Blvd (2)	Reconstruction	-	-	-	-	21,175	-
Willow Rd	Westshire Blvd (	2Liverpool St	Reconstruction	-	-	-	-	32,900	-
Willow Rd	Liverpool St	CTH M	Reconstruction	-	-	-	-	32,550	-
Perch Pl	CTH M	Batz Rd / Morris Ct	Sealcoat	-	-	-	-	-	33,800
Perch Pl	Batz Rd / Morris	CTH M	Sealcoat	-	-	-	-	-	4,240
Willow Rd	CTH M	Parliament Ln	Reconstruction	-	-	-	-	-	69,650
Willow Rd	Parliament Ln	Westshire Blvd (1)	Reconstruction	-	-	-	-	-	105,875
Deer Path Rd	Termini	Harrier Ln / Meado	Reconstruction	-	-	-	-	-	184,800
Sunset Trl	Riveredge Rd	Mary Lake Rd	Reconstruction	-	-	-	-	-	240,275
Mary Lake Rd	Woodland Dr	Sunset Trl	Reconstruction	-	-	-	-	-	110,950
Mary Lake Rd	Sunset Trl	Shamrock Rd	Reconstruction	-	-	-	-	-	129,325
Mary Lake Rd	Shamrock Rd	Kennedy Dr	Reconstruction	-	-	-	-	-	194,075
Mary Lake Rd	Kennedy Dr	CTH M / Kupfer Rd	Reconstruction	-	-	-	-	-	73,850
Street Contingency/Equipment				90,000	90,000	90,000	90,000	90,000	90,000
Total Projects				940,000	1,147,860	1,228,630	1,154,915	1,144,750	1,236,840



### Capital Financing Plan Sizing

Projects	GO Notes 2019	GO Notes 2020	GO Notes 2021	GO Notes 2022	GO Notes 2023	GO Notes 2024	Proposed Totals
Capital Projects	940,000	1,147,860	1,228,630	1,154,915	1,144,750	1,236,840	6,852,995
Issuance Expenses	7,500	7,500	7,500	7,500	7,500	7,500	45,000
<b>Total Funds Needed</b>	947,500	1,155,360	1,236,130	1,162,415	1,152,250	1,244,340	6,897,995
Less Interest	(2,350)	(5,739)	(6,143)	(5,775)	(5,724)	(6,184)	(31,915)
Rounding	4,850	379	13	3,360	3,474	1,844	13,920
<b>Size of Issue</b>	<b>950,000</b>	<b>1,150,000</b>	<b>1,230,000</b>	<b>1,160,000</b>	<b>1,150,000</b>	<b>1,240,000</b>	<b>6,880,000</b>





Projected Impact of Proposed Projects - 7 Year Bank Note

Existing General Obligation Debt Only										Projected Debt Service									
YEAR	Equalized Value Projection	Growth %	Total Payment (p&i)	Total Less Non Levy Revenues	Net Debt Service Levy	Debt Service Tax Rate	Capital Plan Debt Service			Net Debt Service Levy	Levy Change	Debt Service Tax Rate @ 1.00% Growth	Impact on a \$ 250,000 Home						
							Principal	Interest	Total				Taxes	Change	YEAR				
2018	812,925,400		506,515		206,515	0.25				206,515		0.25	63.51		2018				
2019	845,156,800	3.96%	568,816	(300,000)	568,816	0.67				568,816		0.67	168.26		2019				
2020	853,608,368	1.00%				0.00	745,000	24,082	769,082	769,082		0.90	225.24	104.75	2020				
2021	862,144,452	1.00%				0.00	735,000	43,173	778,173	778,173		0.90	225.65	56.99	2021				
2022	870,765,896	1.00%				0.00	715,000	67,887	782,887	782,887		0.90	224.77	0.41	2022				
2023	879,473,555	1.00%				0.00	700,000	91,663	791,663	791,663		0.90	225.04	(0.88)	2023				
2024	888,268,291	1.00%				0.00	685,000	117,478	802,478	802,478		0.90	225.85	0.27	2024				
2025	897,150,974	1.00%				0.00	655,000	151,497	806,497	806,497		0.90	224.74	(1.12)	2025				
2026	906,122,483	1.00%				0.00	625,000	119,659	744,659	744,659		0.82	205.45	(19.29)	2026				
2027	915,183,708	1.00%				0.00	590,000	89,364	679,364	679,364		0.74	185.58	(19.87)	2027				
2028	924,335,545	1.00%				0.00	525,000	61,197	586,197	586,197		0.63	158.55	(27.04)	2028				
2029	933,578,901	1.00%				0.00	420,000	36,882	456,882	456,882		0.49	122.35	(36.20)	2029				
2030	942,914,690	1.00%				0.00	310,000	17,717	327,717	327,717		0.35	86.89	(35.46)	2030				
2031	952,343,837	1.00%				0.00	175,000	4,743	179,743	179,743		0.19	47.18	(39.71)	2031				
TOTALS			1,075,332	(300,000)	775,332		6,880,000	825,341	7,705,341	8,480,672					TOTALS				

NOTES    Rate for 2019 (4.17%) based on 3/7/19 quote from the State Bank of Cross Plains.    Rates for years 2020 - 2024 increased by .25 each year.





### Capital Financing Plan Sizing

Projects	GO Notes 2019	GO Notes 2020	GO Notes 2021	GO Notes 2022	GO Notes 2023	GO Notes 2024	Proposed Totals
Capital Projects	940,000	1,147,860	1,228,630	1,154,915	1,144,750	1,236,840	6,852,995
Issuance Expenses							
Municipal Advisor	16,800	17,700	18,100	17,700	17,700	18,100	106,100
Bond Counsel	10,000	10,000	10,000	10,000	10,000	10,000	60,000
Paying Agent If terms	850	850	850	850	850	850	5,100
Underwriter Fees	9,800	11,850	12,650	11,900	11,800	12,750	70,750
Total Funds Needed	977,450	1,188,260	1,270,230	1,195,365	1,185,100	1,278,540	7,094,945
Less Interest	(2,350)	(5,739)	(6,143)	(5,775)	(5,724)	(6,184)	(31,915)
Rounding	4,900	2,479	913	410	624	2,644	11,970
Size of Issue	980,000	1,185,000	1,265,000	1,190,000	1,180,000	1,275,000	7,075,000



Projected Impact of Proposed Projects - 7 Year Competitive Bid

Existing General Obligation Debt Only							Projected Debt Service						
YEAR	Equalized Value Projection	Growth %	Total Payment (P&I)	Total Less Non Levy Revenues	Net Debt Service Levy	Debt Service Tax Rate	Capital Plan Debt Service	Net Debt Service Levy	Levy Change	Debt Service Tax Rate @ 1.00% Growth	Impact on a \$ 250,000	Home Change	YEAR
							Principal	Interest	Total		Taxes		
2018	812,925,400		506,515		206,515	0.25					63.51		2018
2019	845,156,800	3.96%	568,816	(300,000)	568,816	0.67	755,000	14,328	769,328		168.26	104.75	2019
2020	853,608,368	1.00%				0.00	750,000	27,378	777,378	362,301	225.32	57.06	2020
2021	862,144,452	1.00%				0.00	740,000	44,456	784,456	200,511	225.42	0.10	2021
2022	870,765,896	1.00%				0.00	730,000	61,256	791,256	8,050	225.22	(0.20)	2022
2023	879,473,555	1.00%				0.00	720,000	80,001	800,001	7,078	224.92	(0.30)	2023
2024	888,268,291	1.00%				0.00	705,000	104,994	809,994	6,800	225.16	0.23	2024
2025	897,150,974	1.00%				0.00	635,000	83,294	718,294	8,745	225.71	0.56	2025
2026	906,122,483	1.00%				0.00	600,000	62,875	662,875	9,993	198.18	(27.53)	2026
2027	915,183,708	1.00%				0.00	530,000	43,525	573,525	(91,700)	181.08	(17.10)	2027
2028	924,335,545	1.00%				0.00	425,000	26,493	451,493	(89,350)	155.12	(25.96)	2028
2029	933,578,901	1.00%				0.00	310,000	12,829	322,829	(55,419)	120.90	(34.21)	2029
2030	942,914,690	1.00%				0.00	175,000	3,465	178,465	(122,032)	85.59	(35.31)	2030
2031	952,343,837	1.00%				0.00				(128,664)	46.85	(38.74)	2031
TOTALS			1,075,332	(300,000)	775,332		7,075,000	564,894	7,639,894	8,415,225			TOTALS

NOTES 2019 Rates based on "A" rates as of 2/22/19 actual sale + .45 (Non Rated). Rates for years 2020 - 2024 increased by .25 each year.



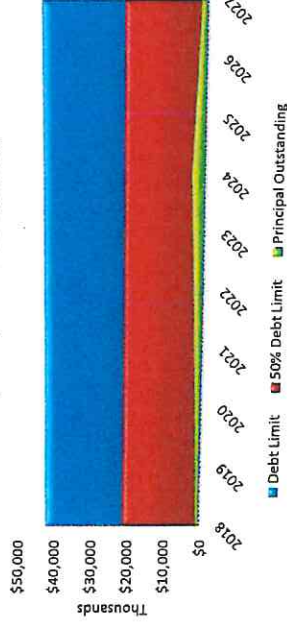


Current and Projected Debt Limit Calculations - 7 Year Payback

Year	Projected Equalized Value (TID IN) <sup>1</sup>	Change in EV	Existing General Obligation Debt			Projected General Obligation Debt										Residual Capacity	Year		
			Debt Limit	50% Debt Limit	Principal Outstanding	% of Limit	2016 Fire District Loan	2018 Developer Loan	2019 Notes	2020 Notes	2021 Notes	2022 Notes	2023 Notes	2024 Notes	Principal Outstanding			% of Limit	
2018	845,156,800	3.96%	42,257,840	21,128,920	555,000	1.31%	30,712	627,214								1,212,926	2.87%	41,044,914	2018
2019	853,608,368	1.00%	42,680,418	21,340,209	0	0.00%		627,214	980,000							1,607,214	3.77%	41,073,204	2019
2020	862,144,452	1.00%	43,107,223	21,553,611	0	0.00%		627,214	225,000	1,185,000						2,037,214	4.73%	41,070,009	2020
2021	870,765,896	1.00%	43,538,295	21,769,147	0	0.00%		627,214	190,000	470,000	1,265,000					2,552,214	5.86%	40,986,081	2021
2022	879,473,555	1.00%	43,973,678	21,986,839	0	0.00%		627,214	155,000	395,000	635,000	1,190,000				3,002,214	6.83%	40,971,464	2022
2023	888,268,291	1.00%	44,413,415	22,206,707	0	0.00%		627,214	120,000	320,000	530,000	675,000	1,180,000			3,452,214	7.77%	40,961,201	2023
2024	897,150,974	1.00%	44,857,549	22,428,774	0	0.00%		627,214	80,000	240,000	425,000	565,000	795,000	1,035,000		4,007,214	8.93%	40,850,335	2024
2025	906,122,483	1.00%	45,306,124	22,653,062	0	0.00%		627,214	40,000	160,000	320,000	455,000	665,000	865,000	3,302,214	7.29%	42,003,910	2025	
2026	915,183,708	1.00%	45,759,185	22,879,593	0	0.00%		627,214		80,000	215,000	345,000	535,000	865,000	2,667,214	5.83%	43,091,971	2026	
2027	924,335,545	1.00%	46,216,777	23,108,389	0	0.00%					110,000	230,000	405,000	695,000	2,067,214	4.47%	44,149,563	2027	
2028	933,578,901	1.00%	46,678,945	23,339,473	0	0.00%						115,000	270,000	525,000	1,537,214	3.29%	45,141,731	2028	
2029	942,914,690	1.00%	47,145,734	23,572,867	0	0.00%							135,000	350,000	1,112,214	2.36%	46,093,520	2029	
2030	952,343,837	1.00%	47,617,192	23,808,596	0	0.00%									802,214	1.68%	46,814,978	2030	
2031	961,867,275	1.00%	48,093,364	24,046,682	\$50,000										627,214	1.30%	47,466,150	2031	
2032	971,485,948	1.00%	48,574,297	24,287,149	\$40,000										627,214	1.29%	47,947,083	2032	
2033	981,200,807	1.00%	49,060,040	24,530,020	\$30,000										627,214	1.28%	48,432,826	2033	

Debt Capacity - 1.00% Growth

Debt Capacity - 1.00% Growth



NOTES:



**TOWN OF WESTPORT  
CAPITAL IMPROVEMENTS PLAN  
(2020 - 2025)**

**YEAR 2020**

**Road Construction:**

Gilkeson Road	300,000
Woodland Drive Maintenance (Aldora Lane to West)	5,000
West River Road Reconstruct/Construct STH 113 to Kennedy (Developer)	200,000
Mary Lake Neighborhood Road Work (Gerend, Labuwi, Lavin, Huntingwood)	700,000
Meffert Road Work (Chip Seal)	40,000
Westport Road Bridge Repairs	15,000
Mill Road Bridge Work (Railing)	6,500
Shilling Lane Repair/Maintenance	20,000
Crossing Improvements/Flashing Lights, Woodland at Mary Lake (2020) and Tall Oaks (2019)	8,000

Harris Circle Maintenance	10,000
River Road Improvements (STH 19 Intersection with State)	14,000

**Maintain Highways:**

Various Wedging, Crack Filling, Sealing Work and Striping	75,000
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**Water and Sewer Utility:**

Miscellaneous Work	50,000
Lift Station Upgrades	80,000

**Parks:**

Trails/Paths	15,000
Schumacher Farm Building Grant (final year)	10,000
CTH M Trailwork (Bishops Bay to Woodland through Gov. Nelson, Town Contribution)	20,000

**Miscellaneous:**

Dane County Buoy Contribution (ongoing)	3,000
Community Drive to 8 <sup>th</sup> Street Contribution (with County and Village, to 2027)	5,000
Waunakee Library Contribution (to 2027)	5,000
Trucks & Equipment	300,000

## YEAR 2021

### **Road Construction:**

Mary Lake Neighborhood Road Work (Rainbow, Huntingwood, Auchter)	350,000
Batz Road/Perch Place (sealcoat)	50,000
Cobblestone Drive (Consider concrete ribbon curb)	600,000

### **Maintian Highways:**

Various Wedging, Crack Filling, Sealing Work and Striping	75,000
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### **Water and Sewer Utility:**

Miscellaneous Work	50,000
Lift Station Upgrades	80,000
Bishops Bay Utility (Developer Assessment Paid)	2,500,000

### **Parks:**

Trails/Paths	15,000
Ella Wheeler Wilcox Site Work	10,000

### **Miscellaneous:**

Town Center Streetscape Work	25,000
Dane County Buoy Contribution	3,000
Community Drive to 8 <sup>th</sup> Street Contribution (with County and Village, to 2027)	5,000
Waunakee Library Contribution (to 2027)	5,000
Trucks & Equipment	300,000

## YEAR 2022

### **Road Construction:**

Mary Lake Neighborhood Road Work (Maria, Moonlight, Riveredge, Shamrock, Sunset all)	750,000
Willow Road, Replace Box Culvert with Pipe (if necessary)	50,000
Willow Road (Westshire to Bridge)	160,000

### **Maintain Highways:**

Various Wedging, Crack Filling, Sealing Work and Striping	70,000
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### **Water and Sewer Utility:**

Miscellaneous Work	50,000
Lift Station Upgrades	80,000
Bishops Bay Utility (Developer Assessment Paid)	2,500,000
Repeater Tower and Change Lift Station Alarm Systems (2, Part Developer)	80,000

### **Parks:**

Trails/Paths	10,000
Asphalt Trail, Enchanted View to Peaceful Valley Parkway	35,000
Town Center Asphalt Paths	30,000

**Miscellaneous:**

Town Center Parking Improvements	30,000
Dane County Buoy Contribution (ongoing)	3,000
Community Drive to 8 <sup>th</sup> Street Contribution (with County and Village, to 2027)	5,000
Waunakee Library Contribution (to 2027)	5,000

**YEAR 2023****Road Construction:**

Mary Lake Road	400,000
Cherokee Valley Pass (Overlay)	160,000
Simon Trail	140,000
Wakanda Drive	40,000
Oncken Road (with Drainage Improvements, Bike/Pedestrian Paths, & Turn/Passing Lanes (part developer paid)	100,000
CTH M Intersection Contributions (to County)	TBA

**Maintain Highways**

Various Wedging, Crack Filling, Sealing Work and Striping	100,000
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**Water and Sewer Utility:**

Miscellaneous Work	80,000
Bishops Bay Utility (Developer Assessment Paid)	2,500,000

**Parks:**

Trails/Paths/Park Maintenance	20,000
River Road Corridor/Bong Road Recreation Path Study	10,000
Bluebill Park Drive to Willow Road Path along CTH M (As part of CTH M construction)	0
Prairie Reclamation - Willow Road/CTH M Property	8,000
Replace Town Center Park Equipment	40,000

**Miscellaneous:**

Town Center Parking Improvements	30,000
Dane County Buoy Contribution (ongoing)	3,000
Community Drive to 8 <sup>th</sup> Street Contribution (with County and Village, to 2027)	5,000
Waunakee Library Contribution (to 2027)	5,000

**YEAR 2024****Road Construction:**

River Road (Overlay, Bong Road to Easy St.)	600,000
Kirkwood Drive	290,000
Deerpath	185,000



**Maintain Highways**

Various Wedging, Crack Filling, Sealing Work and Striping	50,000
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**Water and Sewer Utility:**

Miscellaneous Work	80,000
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**Parks:**

Trails/Paths/Park Maintenance	20,000
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**Miscellaneous:**

Dane County Buoy Contribution (ongoing)	3,000
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Community Drive to 8 <sup>th</sup> Street Contribution (with County and Village, to 2027)	5,000
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Waunakee Library Contribution (to 2027)	5,000
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**YEAR 2025****Road Construction:**

Kennedy Road (113 to Mary Lake)	600,000
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**Maintain Highways:**

Various Wedging	100,000
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**Water and Sewer Utility:**

Miscellaneous Work	80,000
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**Parks:**

Trails/Paths/Park Maintenance	20,000
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Replace Steeplechase Park Equipment	35,000
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Small Shelter Without Restrooms at Tuscany Trail Park	10,000
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**Miscellaneous:**

Dane County Buoy Contribution (ongoing)	3,000
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Community Drive to 8 <sup>th</sup> Street Contribution (with County and Village, to 2027)	5,000
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Waunakee Library Contribution (to 2027)	5,000
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**MISCELLANEOUS/PROJECTS TO CONSIDER:**

CTH K/M Work (with Dane County, Town Portion)	2,000,000
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South Waunakee Collector (Woodland to STH 113/W. River Rd.)	2,000,000
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Buy New Highway Tractor (vs. leasing)	150,000
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Military Trail Planning/Site Construction	300,000
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Tennis Court Lights [No]	30,000
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Baseball/Softball Field at Town Center	25,000
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Town/Village/County Saddlebrook Property Park Study and	
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Improvements	150,000
Mill Road Park Shelter, Parking and Other Improvements (with Village)	75,000
Six Mile Creek Trail Improvements (with Village and County), Village to Oncken Road (West of Woodland Dr.)	250,000
Mary Lake Road and CTH M Crosswalk/Signals [with CTH M]	100,000
Woodland Drive/Six Mile Creek Bridge Replacement (2030)	75,000
Additional Parking at Town Center, East Side	10,000
Town Center Soccer Player/Official Covers (9)	36,000
Balzer Road (with Turn/Passing Lanes at CTH Q)	75,000
Mary Lake Pond Dredging	200,000
River Road Work and Recreation Path	800,000
Bong Road Work and Recreation Path	800,000
Renovation of West Woodland Drive from Village Border to Town of Westport Border (with Village)	80,000
Burr Oak Drive (Complete, Property Owner Assessment)	150,000
Reynolds Avenue Berm [No]	80,000
Yahara River Channel Grant/Study	100,000
Westport Road Bridge Deck Replacement	250,000
Extend Water Utility to Town Center from Willow Road	300,000
Kennedy Property Trail (Kennedy Drive to Village along/near R.R. Tracks)	80,000
Plow for Pick-up	10,000
Trucks and Equipment (Every 5 years from 2025)	300,000

#### **Future Projects from Comp Plan 2017**

Install Streetscape Enhancements that will Help Create an Identity  
and Unifying Theme for Historic Downtown Waunakee and  
The Town Center

Identify and Map Significant Agricultural Viewsheds in the Town of  
Westport

Identify, Inventory, and Preserve Cultural, Historic and Archeological  
Sites. (Town: Develop a Volunteer Effort to Assist in the  
Identification of Historic and Archeological Sites)

Complete Regional Flood Protection and Stormwater Management  
Plans and Apply these to Developmental Proposals

Complete and Maintain Utility Master Plans for each Utility Service  
that Describes Service Area, Levels of Use, Overall Capacity  
And Features a Timetable for Capital Improvements

Explore the Feasibility of Establishing a Pedestrian Ferry Service  
Across Lake Mendota, Connecting Westport to Downtown  
Madison

Develop More-detailed, Area-specific Land Use and Local Roadway  
Plans for the CTH M and STH 113 Corridors in Coordination  
with Future Planning for the Parkway

Pursue a Boundary Agreement Between the Town of Westport and  
the Village of Deforest

#### **Future Projects from CORP Plan 2017**

##### **Park Updates**

**Christina Park - DONE 2018**

Add Sandbox (Similar to Mary Lake)  
Upgrade Play Equipment. Ensure it is Suitable for  
Children under 5 Years Old

Steeplechase Park

Add an Infant/Toddler Swing to Existing Swingset - **DONE 2017**  
Install a Stand-alone Piece of Play Equipment for Younger  
Children (<5 years old) to Fit in Existing Play Area  
Budget and Schedule Replacement of all Park Equipment by 2025

Mary Lake Park

Resurface Basketball Court - **DONE 2018**  
Add a Medium Sized Shelter

Town Center Park/Daleo Soccer Fields

Redo Sand Area  
Install Swing Set  
Add Field Signage  
Expand Park to the North  
Add Field Shelters for Players and Referees  
Budget/Schedule Replacement of Main Play Structure No Later  
Than 2023  
Add paved Trail Connections Throughout and To Woodland Drive

Jackson Landing Conservancy Park

Remove Buckthorn and Other Invasive Species - **ONGOING**  
Improve Pedestrian/Bike Access Along/Across CTH M From  
Mary Lake Road  
Improve Gravel Parking Area by the Willows  
Improve Access From Blue Bill Park Drive  
Prairie Reclamation on Farmed Land

Bolz Property (Jointly Owned)

Do a Needs/Use Study in Conjunction with Dane County for  
For North Mendota Natural Resource Area

Carriage Ridge Area Park/Trails

Add Signage  
Add Prairie Plantings in Newly Acquired Area and Along Trails  
Acquire Easement Rights on Reis Land for Blue Ridge Trail  
Add a Small Shelter on the Newly Dedicated Property

**Off-Road Recreational Trail Improvements**

County M Corridor

Hwy 113 and Westport Road to Mendota County Park in Middleton  
Construct Paved, Multi-use Path  
Between Holy Wisdom Monastery and Governor Nelson State Park  
Provide Ungroomed Cross Country Ski Trail on West Side of  
CTH M Parallel to Proposed Bike Trail

Town Center

Town Center and Kennedy Drive  
Acquire Additional Land and Construct 15,000 ft. Paved  
Multi-use Trail

Mary Lake Road



Westport Town Hall to Woodland Drive  
Acquire Land and Construct this 3,700 ft. Paved Multi-use Trail  
Linking Westport's Town Hall with Woodland Drive

Oncken Road

County M to County Q  
Add Recreational Paths on South Side and a 4' Bike Lanes

Woodland Drive

Enchanted View to Peaceful Valley Parkway - **2022 CAPITAL PLAN**  
Add Asphalt Trail on east side of Woodland

Balzer Road

County Q to the West  
Add Recreational Paths on South Side and 4' Bike Lanes

Six Mile Creek

County M to Blue Bill Park Drive  
Add Paved Path, Signage, Install Path Lighting

Blueridge Trail

Blueridge to Governor Nelson State Park  
Add Unpaved Path, Signage

Caton Lane

Dane County Dog Park off of Catfish Court to the Madison County Day  
School  
Add a Boardwalk

Yahara River Trail

HWY 113 to the East, Along the Yahara River  
Paved Multi-use Path Along Highway and Through Governor  
Nelson Park

River Road Trail

Acquire Land and Add an Unpaved Multi-use Trail, River Road  
Corridor/Bong Road Recreation Path. Study Included in Westport's  
CIP (2018)

Bong Road

Hwy 113 to Yahara River  
Acquire Land and Construct a 15,000 ft. Paved Off-road Trail

Blue Bill Park Drive

County M to Mary Lake Road  
Paved Multi-use Path Along River Road of the Yahara River

Westport Railroad Connection

River Road to Potential Montondon Trails  
Paved Multi-use Path Along Railroad Right-of-Way

Blueridge to Onken

Blueridge to Oncken Road  
Add Unpaved Path, Signage

**On-Road Bicycle Improvements**

Oncken Road

County M to County Q  
Add Bike Lane When Roadway is Reconstructed

Balzer Road

County Q to West

Add Bike Lane When Roadway is Reconstructed

County Q

Woodland Drive to Middleton

Add Bike Lane When Roadway is Reconstructed

County K

County M to County Q and West

Widen Paved Shoulder to When a Roadway is Reconstructed

County I

Hwy 19 to the North

Widen Paved Shoulder to When a Roadway is Reconstructed

Hwy 19 West

West Village Line to the West

Widen Paved Shoulder to When a Roadway is Reconstructed

Hwy 19 East

Hwy 113/19/I Intersection to East

Widen Paved Shoulder to When a Roadway is Reconstructed

Schumacher Road

Main Street to East Street

Add Paved Shoulder When Roadway is Reconstructed

River Road

Hwy 113 to Hwy 19

Widen Paved Shoulder When a Roadway is Reconstructed

Bong Road

Hwy 113 to River Road

Add Bike Lane When Roadway is Reconstructed

Easy Street

Schumacher Road to River Road

Add Bike Lane on Both Sides of the Road When Reconstructed

Meffert Road

County Q to the West

Add Bike Lane on Both Sides of Road When Reconstructed

**Intersection Improvements**

County M and Woodland Drive with Trail

Enhanced Crosswalk (Colored Surfaces, Driver Warning Lights and/or Signage, Refuge Median)

Woodland Drive to Mary Lake Road [2020]

Enhanced Crosswalk (Colored/Textured Surfaces, Driver Warning Lights and/or Signage)

Woodland Drive to Tall Oaks Road [DONE 2019]

Enhanced Crosswalk (Rapid Flash Beacon, Signage)

County K and County M

Bike Turn Lanes, Driver Warning Lights and/or Signage)

County M and Mary Lake/Kupfer Road

Enhanced Crosswalk (Colored, Driver Warning Lights and/or Signage, Refuge Median)

Woodland Drive and Potential Trail Crossing Below Cobblestone Lane

Enhanced Crosswalk (Colored/Textured Surfaces, Driver Warning Lights

and/or Signage, Timed Pedestrian Signals)

County Q and Oncken

Enhanced Crosswalk (Colored/Textured Surface, Signage, Driver Warning Lights)

County Q and Balzer

Enhanced Crosswalk (Colored/Textured Surface, Signage, Driver Warning Lights)

County K Near County M

Underpass to Provide Link from North to South Under County K

County K and County Q

Existing Bike Turn Lanes; Enhanced Crosswalk (Colored Surfaces, Flashing Lights, Timed Pedestrian Signals, Signage)

HWY 113/19 and Hogan Road

Traffic Signals, Pedestrian Signals, Enhanced Crosswalk (Colored Surfaces, Flashing Lights, Timed Pedestrian Signals, Signage)

Dorn Creek Trail North

Bridge Over Dorn Creek North Branch

Six Mile Creek Crossing

Bridge Over Creek, West of Woodland, South Side of County M

Dorn Creek Crossing

Bridge Over Creek, North of Oncken Road

County K

Underpass to Provide Link From North to South Under County K



2020 Budget for Northeast Community Court

	2017 Budget	2018 Budget	2019 Budget	2019 YTD as of 9/30	2019 Final Estimated	2020 Budget
<b>INCOME</b>						
Court Costs Retained	\$ 17,500.00	\$ 16,000.00	\$ 20,000.00	\$26,310.60	\$ 32,000.00	\$ 20,000.00
Atty Fee Reimbursements	2,800.00	2,900.00	2,900.00	1,852.02	\$ 2,800.00	2,900.00
Miscellaneous Income	1,200.00	1,000.00	1,500.00	-	\$ 1,650.00	1,250.00
Town Support payments	12,000.00	6,550.00	6,550.00	5,167.34	\$ 6,550.00	3,276.00
<b>Total Income</b>	<b>\$33,500.00</b>	<b>\$ 26,450.00</b>	<b>\$ 30,950.00</b>	<b>\$33,329.96</b>	<b>\$ 43,000.00</b>	<b>\$ 27,426.00</b>
<b>Fixed Expenses</b>						
Judge Salary	\$4,800.00	\$4,800.00	\$4,800.00	\$ 3,600.00	\$4,800.00	\$4,800.00
Insurance/Bonds	500.00	500.00	500.00	200.00	\$500.00	500.00
Supreme Court	700.00	750.00	750.00	700.00	\$700.00	750.00
Travel/Training	500.00	500.00	500.00	792.25	\$325.00	500.00
<b>Total Fixed Expenses</b>	<b>\$6,500.00</b>	<b>\$6,550.00</b>	<b>\$6,550.00</b>	<b>\$5,292.25</b>	<b>\$6,325.00</b>	<b>\$6,550.00</b>
<b>Variable Expenses</b>						
Clerk Wages	\$11,500.00	\$ 11,500.00	\$ 12,600.00	\$ 7,484.39	\$12,600.00	\$ 12,600.00
Westport Administration	1,100.00	1,100.00	1,100.00	456.00	1,100.00	1,100.00
Attorney Fees	5,500.00	6,000.00	6,000.00	4,112.72	6,000.00	6,000.00
Office Supplies	2,500.00	2,200.00	2,500.00	1,884.11	2,000.00	2,500.00
Payroll Expenses	1,250.00	1,250.00	1,350.00	807.28	1,100.00	1,350.00
NSF Fees	150.00	150.00	100.00	12.00	36.00	100.00
Immate Fees	500.00	200.00	-	-	0.00	-
Suspension Fees (TVRP)	400.00	400.00	500.00	66.00	500.00	500.00
<b>Total Variable Expenses</b>	<b>\$22,900.00</b>	<b>\$22,800.00</b>	<b>\$24,150.00</b>	<b>\$14,822.50</b>	<b>\$23,336.00</b>	<b>\$24,150.00</b>
<b>Total Expenses</b>	<b>\$29,400.00</b>	<b>\$29,350.00</b>	<b>\$30,700.00</b>	<b>\$20,114.75</b>	<b>\$29,661.00</b>	<b>\$30,700.00</b>
<b>NET INCOME</b>	<b>\$ 4,100.00</b>	<b>(\$2,900.00)</b>	<b>\$ 250.00</b>	<b>\$13,215.21</b>	<b>\$ 13,339.00</b>	<b>\$ (3,274.00)</b>

BUDGET NOTES:

2020 MUNICIPAL CONTRIBUTION

	Fixed*	Variable	Total
Blooming Grove	\$ 546.00		546.00
Burke	546.00		546.00
Bristol	546.00		546.00
Westport	546.00		546.00
Sun Prairie	546.00		546.00
Village of Dane	546.00		546.00
	\$ 3,276.00	\$ -	\$ 3,276.00

## Tom Wilson

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**From:** Brian Adler <waunakeefire@tds.net>  
**Sent:** Monday, October 14, 2019 8:18 AM  
**To:** Tom Wilson  
**Cc:** Robert Anderson  
**Subject:** RE: WAFD 2020 Budget - Final

The largest (by far) portion of our budget increase is in the truck replacement. For years we were putting 50k annually in our truck replacement portion of the budget. The discussions we had with the District Board were that amount of money won't come close to funding some of the trucks that are on the horizon (Engine 1 - \$750k, Squad 5 - \$550k, and Ladder 1 - \$1.4 mil). After paying off Tender 7 this past year, the truck replacement account is at zero. The past couple of years, we had been putting 100k, but our budget number was moved to 200k for 2020. That will give us about ½ the funds needed for the Engine that will be ordered in 2020, with a delivery date of 2021. In the past, we have typically borrowed for the remainder.

I'm not positive of the exact amount, but I believe that the rest of our budget is about a 7% increase, if we didn't have the additional 100k added to the new truck account.

Brian

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**From:** Tom Wilson [mailto:twilson@townofwestport.org]  
**Sent:** Monday, October 14, 2019 7:42 AM  
**To:** Brian Adler (waunakeefire@tds.net)  
**Cc:** Robert Anderson  
**Subject:** FW: WAFD 2020 Budget - Final

Brian, I think I can see it but could you please give me a summary to pass on to the Board about where the 30% increase is coming from and maybe a short explanation? Thank you.

T

**From:** WFD - Andy Stringer <wafdsecretary@gmail.com>  
**Sent:** Sunday, October 13, 2019 12:56 PM  
**To:** Andy Stringer <ajs4487@charter.net>; Bill Ranum <branum@waunakee.com>; Robert Anderson <banderson@townofwestport.org>; Catlin Stene <cstene@waunakee.com>; 'Dave Kopp' <dkopp@meffertoil.com>; Dianah - Town of Springfield <dianah@town.springfield.wi.us>; fiveand10@tds.net; Gary Endres <gnendres@tds.net>; 'Gary Hansen' <gjhanzen2@gmail.com>; Jessica Frey <jfrey@townofwestport.org>; jhelt@vil.waunakee.wi.us; jmpulvermacher@gmail.com; jtenge2@gmail.com; Laurie Helt <lhelt@waunakee.com>; Nikki Rossler <tovtreas@centurytel.net>; Patricia McNeill <Patricia.McNeill@bakertilly.com>; rmeinholz@waunakee.com; tovclerk@centurytel.net; townhall@town.springfield.wi.us; Tom Wilson <twilson@townofwestport.org>; waunakeefire@tds.net; Wendi.Unger@bakertilly.com  
**Subject:** WAFD 2020 Budget - Final

Please find attached the final Waunakee Area Fire District approved budget. Also attached are is the breakdown of 2020 municipal allocations (in blue).

My apologies for the delay in sending the budget to you, there were a few items that needed to be confirmed.



Waunakee Area Fire District  
2020 Budget

ACCOUNT NUMBER	ACCOUNT NAME	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2019 7 MONTH ACTUAL	2019 ESTIMATED	2020 BUDGET	PERCENT CHANGE
<b>REVENUES</b>								
100-47100	Municipal Assessments	576,721	576,721	642,505	321,253	642,506	841,024	30.90%
100-48010	Miscellaneous Revenue	-	48,193	-	5,000	-	-	-
100-48020	Municipal Contribution	-	162,492	-	-	-	-	-
100-48100	Interest Income	-	(4,625)	-	10,444	-	-	-
100-48210	Highway Claims	-	-	-	-	-	-	-
100-48300	Property Sales	-	-	-	-	-	-	-
100-48400	Insurance Recoveries	-	-	-	-	-	-	-
100-48900	Refund Of Prior Year Expend	-	12,433	-	-	-	-	-
100-49110	Long-Term Debt	-	-	-	-	-	-	-
	Total Revenues	576,721	795,214	642,505	336,697	642,506	841,024	30.90%
<b>EXPENDITURES</b>								
<b>WAGES AND FRINGES</b>								
100-52300-110	Inspector #1	52,598	52,598	54,176	31,255	54,176	60,000	10.75%
	Inspector #2	-	-	21,000	-	-	42,000	100.00%
100-52300-111	Firefighters	100,000	116,996	145,638	-	145,638	160,000	9.86%
100-52300-130	Fica	11,674	12,613	16,892	2,216	15,286	20,043	18.65%
100-52300-131	Retirement	3,524	3,930	4,924	2,047	3,549	6,681	35.68%
100-52300-132	Health Insurance	20,000	19,756	30,400	9,089	30,400	30,400	0.00%
100-52300-133	Life Insurance	125	110	175	64	175	350	100.00%
100-52300-135	Income Continuation	-	(487)	-	-	-	-	-
100-52300-136	Firefighters Losap	42,000	39,709	22,000	-	22,000	22,000	0.00%
100-52300-511	Workers Compensaton	-	-	-	-	-	-	-
	Total Wages And Fringes	229,921	245,224	295,205	44,672	271,224	341,474	15.67%
<b>ADMINISTRATION</b>								
100-52301-302	Code Update NFPA	700	-	700	-	700	700	0.00%
100-52301-303	Computer Tech Support	1,500	107	1,500	458	1,500	2,000	33.33%
100-52301-304	Dues	900	520	900	520	900	900	0.00%
100-52301-305	Fire Safety House	690	-	690	-	690	690	0.00%
100-52301-306	Office Miscellaneous	10,000	12,743	12,000	6,323	12,000	12,000	0.00%
100-52301-307	Rent	35,000	35,000	35,000	17,500	35,000	35,000	0.00%
100-52301-308	Telephone/Communications	5,000	4,819	5,000	2,192	5,000	5,000	0.00%
100-52301-309	Insurance	32,960	30,548	32,960	4,519	32,960	32,960	0.00%
100-52301-310	Legal	-	-	-	-	-	-	-
100-52301-390	Other	1,500	1,191	1,500	48	1,500	1,500	0.00%
		88,250	84,928	90,250	31,560	90,250	90,750	0.55%
<b>TRAINING</b>								
100-52302-320	Travel	250	65	250	105	250	250	0.00%
100-52302-321	Public Education	3,000	2,884	3,000	-	3,000	4,500	50.00%
100-52302-322	Training	1,000	1,012	1,000	485	1,000	1,000	0.00%
	Total Training	4,250	3,962	4,250	590	4,250	5,750	35.29%
<b>EQUIPMENT MAINTENANCE</b>								
100-52303-340	Batteries	1,000	367	1,000	-	1,000	1,000	0.00%
100-52303-341	Air Pack Repair & Maint	5,000	375	2,500	-	2,500	2,500	0.00%
100-52303-342	Pump/Ladder Test	2,500	2,538	2,500	2,050	2,500	2,500	0.00%
100-52303-343	Miscellaneous	20,000	17,012	20,000	18,052	20,000	20,000	0.00%
100-52303-344	Purified Air	800	-	800	-	800	800	0.00%
100-52303-345	Radios & Pagers	5,000	3,964	5,000	4,197	5,000	6,000	20.00%
100-52303-347	Repair & Maintenance	3,000	3,976	3,000	2,165	3,000	4,000	33.33%
100-52303-348	Personal Equipment	15,000	32,697	15,000	7,586	15,000	20,000	33.33%
100-52303-349	Fire Hose Repair/Replacement	2,000	1,550	2,000	1,905	2,000	3,000	50.00%
		54,300	62,479	51,800	35,955	51,800	59,800	15.44%
<b>VEHICLES</b>								
100-52304-360	Batteries	1,500	265	1,500	204	1,500	1,500	0.00%
100-52304-361	Gas & Oil	6,000	6,790	6,000	3,138	6,000	6,000	0.00%
100-52304-363	Repair & Maintenance	20,000	30,433	20,000	15,498	20,000	25,000	25.00%
100-52304-390	Other	500	312	500	199	500	500	0.00%
	Total Vehicles	28,000	37,801	28,000	19,038	28,000	33,000	17.86%
<b>PERSONNEL</b>								
100-52305-380	Clothing Allowance	3,000	4,723	3,000	70	3,000	3,000	0.00%
100-52305-381	Physicals & Hep B Vaccine	500	-	500	-	500	500	0.00%
100-52305-382	Drug Screening	-	-	-	-	-	250	New
	Total Personnel	3,500	4,723	3,500	70	3,500	3,750	7.14%

Waunakee Area Fire District  
2020 Budget

ACCOUNT NUMBER	ACCOUNT NAME	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2019		2020 BUDGET	PERCENT CHANGE
					7 MONTH ACTUAL	2019 ESTIMATED		
<b>BUILDING MAINTENANCE</b>								
100-52306-210	Cleaning Service & Windows	7,000	6,177	7,000	3,340	7,000	7,000	0.00%
100-52306-211	Maintenance Contracts	5,000	3,109	5,000	538	5,000	5,000	0.00%
100-52306-220	Utilities	17,000	14,701	18,000	9,131	18,000	18,000	0.00%
100-52306-221	Gas Heat	8,500	4,686	8,500	3,482	8,500	8,500	0.00%
100-52306-350	Repairs And Maintenance	7,000	2,469	7,000	2,231	7,000	7,000	0.00%
100-52306-390	Other	1,000	1,041	1,000	360	1,000	1,000	0.00%
	Total Building Maintenance	45,500	32,183	46,500	19,081	46,500	46,500	0.00%
<b>EXPENDITURES (CONT.)</b>								
<b>CAPITAL OUTLAY</b>								
100-52310-810	New Truck Account	46,714	-	(56,936)	-	(56,936)	200,000	-451.27%
100-52310-812	Electronic Equipment	-	1,220	-	-	-	5,000	New
100-52310-813	Radio Replacement	-	38,005	-	-	-	25,000	New
100-52310-814	Capital Outlay (Building)	10,000	-	10,000	-	10,000	10,000	0.00%
100-52310-815	Tool / Equipment Replacement	3,000	-	3,000	-	3,000	3,000	0.00%
100-52310-818	Air Pack Replacement	10,000	164,205	10,000	(1,400)	10,000	15,000	50.00%
100-52310-816	Helmets	-	-	-	-	-	2,000	New
	Total Capital Outlay	69,714	203,430	(33,936)	(1,400)	(33,936)	260,000	-401.27%
<b>DEBT SERVICE</b>								
00-58100-610	Principal Payments	48,830	48,668	153,626	153,025	153,626	-	-100.00%
00-58200-620	Interest Payments	4,456	4,618	3,310	3,190	3,310	-	-100.00%
	Total Debt Service	53,286	53,286	156,936	156,215	156,936	-	-100.00%
	Total Expenditures	576,721	728,015	642,505	305,781	618,524	841,024	30.90%
Net Change In Fund Balance		-	67,199	-	30,916	23,982	-	
Fund Balance								
Beginning Fund Balance		424,098	424,098	491,297	491,297	491,297	515,279	
Ending Fund Balance		\$ 424,098	\$ 491,297	\$ 491,297	\$ 522,212	\$ 515,279	\$ 515,279	

	12/31/2017		12/31/2018		12/31/2019	
	Balance	Change	Balance	Change	Balance	
Designated Fund Balance						
Truck replacement	\$ 200,118	\$ 46,714	\$ 246,832	\$ (156,215)	\$ 90,617	
Electronic equipment	53,646	(1,220)	52,426	-	52,426	
Radio replacement	46,021	-	46,021	-	46,021	
Building	40,000	10,000	50,000	10,000	60,000	
Tool / Equipment Replacement	6,000	3,000	9,000	3,000	12,000	
Air Pack Replacement	-	10,000	10,000	10,000	20,000	
Emergency fund	78,313	(1,295)	77,018	57,918	134,936	
Total	\$ 424,098	\$ 67,199	\$ 491,297	\$ (75,297)	\$ 416,000	

Waunakee Area Fire District  
 Distribution of 2020 Fire District Budget

	2017 Equalized Value	% Allocation	Dollar Allocation	
<b>2019 Budget</b>				
Springfield	150,389,392	6.18%	39,724	
Vienna	26,966,317	1.11%	7,123	
Westport	537,770,033	22.11%	142,045	
Waunakee	1,717,335,100	70.60%	453,613	
	<u>\$ 2,432,460,842</u>	100%	<u>\$ 642,505</u>	
<b>2020 Budget</b>				
	2018 Equalized Value	% Allocation	Dollar Allocation	Compared To PY
Springfield	156,198,248	5.96%	50,145	10,421
Vienna	27,265,161	1.04%	8,753	1,630
Westport	556,776,328	21.25%	178,743	36,698
Waunakee	1,879,516,500	71.74%	603,384	149,771
	<u>\$ 2,619,756,237</u>	100%	<u>\$ 841,025</u>	<u>\$ 198,520</u>



APPROVED  
Middleton Fire District  
2020 MIFD Budget Overview

V 09/09/19

Operating Budget		2019	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton	2020	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
110 Wages	\$423,676.61	\$23,429.32	\$22,920.90	\$100,580.83	\$276,745.56	\$449,208.60	\$25,380.29	\$23,089.32	\$105,384.34	\$295,354.65	
111 PT Wages	\$26,507.00	\$1,465.84	\$1,434.03	\$6,292.76	\$17,314.37	\$27,038.00	\$1,527.65	\$1,389.75	\$6,343.11	\$17,777.49	
122 Quarterly Stipend	\$192,578.00	\$10,649.56	\$10,418.47	\$45,718.02	\$125,791.95	\$196,431.00	\$11,098.35	\$10,096.55	\$46,082.71	\$129,153.38	
135 Longevity	\$13,792.10	\$762.70	\$746.15	\$3,274.24	\$9,009.00	\$14,956.74	\$845.08	\$768.78	\$3,508.85	\$9,834.06	
145 Unemployment Wages	\$350.00	\$19.36	\$18.94	\$83.09	\$228.62	\$350.00	\$19.78	\$17.99	\$82.11	\$230.13	
190 Fringe Benefits-Other	\$3,635.00	\$201.02	\$196.65	\$862.95	\$2,374.38	\$3,635.00	\$205.38	\$186.84	\$852.77	\$2,390.01	
191 Volunteer Fire Retention Program	\$107,000.00	\$5,917.10	\$5,788.70	\$25,401.80	\$69,892.40	\$107,000.00	\$6,045.50	\$5,499.80	\$25,102.20	\$70,352.50	
192 Retirement	\$55,389.73	\$3,063.05	\$2,996.58	\$13,149.52	\$36,180.57	\$63,541.08	\$3,590.07	\$3,266.01	\$14,906.74	\$41,778.26	
193 FICA	\$33,028.70	\$1,826.49	\$1,786.85	\$7,841.01	\$21,574.35	\$33,998.78	\$1,920.93	\$1,747.54	\$7,976.11	\$22,354.20	
194 Health Insurance	\$93,756.44	\$5,184.73	\$5,072.22	\$22,257.78	\$61,241.71	\$99,381.85	\$5,615.07	\$5,108.23	\$23,314.98	\$65,343.57	
195 Dental Insurance	\$12,810.00	\$708.39	\$693.02	\$3,041.09	\$8,367.49	\$12,810.00	\$723.77	\$658.43	\$3,005.23	\$8,422.58	
210 Office Supplies	\$4,000.00	\$221.20	\$216.40	\$949.60	\$2,612.80	\$4,000.00	\$226.00	\$205.60	\$938.40	\$2,630.00	
220 Sup. & Mat.	\$56,250.00	\$3,110.63	\$3,043.13	\$13,353.75	\$38,742.50	\$56,250.00	\$3,178.13	\$2,891.25	\$13,196.25	\$36,984.38	
240 Computer Software & Support	\$6,500.00	\$359.45	\$351.65	\$1,543.10	\$4,245.80	\$6,500.00	\$367.25	\$334.10	\$1,524.90	\$4,273.75	
280 Communications	\$5,000.00	\$276.50	\$270.50	\$1,187.00	\$3,266.00	\$5,000.00	\$282.50	\$257.00	\$1,173.00	\$3,287.50	
290 Uniform & Equipment	\$4,500.00	\$248.85	\$243.45	\$1,068.30	\$2,939.40	\$4,500.00	\$254.25	\$231.30	\$1,055.70	\$2,958.75	
300 Legal Services	\$5,000.00	\$276.50	\$270.50	\$1,187.00	\$3,266.00	\$5,000.00	\$282.50	\$257.00	\$1,173.00	\$3,287.50	
340 Building Materials	\$22,000.00	\$1,216.60	\$1,190.20	\$5,222.80	\$14,370.40	\$32,000.00	\$1,808.00	\$1,644.80	\$7,507.20	\$21,040.00	
350 Station 2 Rent	\$142,400.00	\$7,874.72	\$7,703.84	\$33,805.76	\$93,015.68	\$142,400.00	\$8,045.60	\$7,319.36	\$33,407.04	\$93,628.00	
410 Equip. Maintenance	\$44,875.00	\$2,481.59	\$2,427.74	\$10,653.33	\$29,312.35	\$44,875.00	\$2,535.44	\$2,306.58	\$10,527.68	\$29,505.31	
420 Motor Fuel & Lube	\$17,000.00	\$940.10	\$919.70	\$4,035.80	\$11,104.40	\$17,000.00	\$960.50	\$873.80	\$3,988.20	\$11,177.50	
440 Training	\$15,250.00	\$843.33	\$825.03	\$3,620.35	\$9,961.30	\$15,250.00	\$861.63	\$783.85	\$3,577.65	\$10,026.88	
441 Health Maintenance	\$21,000.00	\$1,161.30	\$1,136.10	\$4,985.40	\$13,717.20	\$21,000.00	\$1,186.50	\$1,079.40	\$4,926.60	\$13,807.50	
445 Memberships	\$4,250.00	\$235.03	\$229.93	\$1,008.95	\$2,776.10	\$4,250.00	\$240.13	\$218.45	\$997.05	\$2,794.38	
460 Insurance	\$71,400.00	\$3,948.42	\$3,862.74	\$16,950.38	\$46,638.48	\$71,400.00	\$4,034.10	\$3,669.96	\$16,750.44	\$46,945.50	
470 Utilities	\$84,100.00	\$4,650.73	\$4,549.81	\$19,965.34	\$54,934.12	\$84,100.00	\$4,751.65	\$4,322.74	\$19,729.86	\$55,295.75	
480 Data Processing	\$7,000.00	\$387.10	\$378.70	\$1,661.80	\$4,572.40	\$7,000.00	\$395.50	\$359.80	\$1,642.20	\$4,602.50	
485 Meals	\$5,500.00	\$304.15	\$297.55	\$1,305.70	\$3,592.60	\$5,500.00	\$310.75	\$282.70	\$1,290.30	\$3,616.25	
490 Other Expenses	\$11,220.00	\$620.47	\$607.00	\$2,663.63	\$7,328.90	\$11,220.00	\$633.93	\$576.71	\$2,632.21	\$7,377.15	
		\$1,489,768.58	\$82,384.20	\$80,596.48	\$353,671.06	\$973,116.84	\$1,545,596.05	\$87,326.18	\$79,443.64	\$362,596.83	\$1,016,229.40

Capital Budget	2019	2020
(Page 5)	\$295,000.00	\$295,000.00
	\$16,313.50	\$16,667.50
	\$15,959.50	\$15,163.00
	\$70,033.00	\$69,207.00
	\$192,694.00	\$193,962.50

Income	2019	2020
State of Wisconsin 2% Income	\$(188,048.00)	\$(14,508.00)
800-4693-00 Petroleum Tank Program	\$(15,370.00)	\$(904.00)
800-4694-00 Fitness Program Income	\$(18,020.00)	\$(1,018.13)
	\$(221,438.00)	\$(16,430.13)
	\$(13,476.00)	\$(7,484.00)
	\$(849.96)	\$(822.40)
	\$(831.52)	\$(3,753.60)
	\$(4,277.85)	\$(4,227.49)
	\$(11,770.68)	\$(58,888.09)
	\$(55,021.79)	\$(159,197.15)
	\$(142,523.35)	
	\$(243,726.00)	

Total	2019	2020
Operating + Capital - Income	\$1,563,330.58	\$1,596,870.05
	\$83,375.24	\$87,563.55
	\$87,985.58	\$85,394.01
	\$368,682.27	\$372,917.74
	\$1,023,287.49	\$1,050,994.75



2020 APPROVED  
Budget Detail Page 2

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111 Part-time Wages			Town of	Town of	Town of	City of
	2019	2020	Westport	Springfield	Middleton	Middleton
Custodial	\$13,390.00	\$13,658.00	\$771.68	\$702.02	\$3,204.17	\$8,980.14
Petroleum Tank Inspections	\$-	\$-	\$-	\$-	\$-	\$-
Fitness/Training Care	\$3,230.00	\$3,295.00	\$186.17	\$169.38	\$773.01	\$2,166.46
Community Education	\$1,615.00	\$1,647.00	\$93.06	\$84.66	\$386.39	\$1,082.90
Hose Testing	\$2,177.00	\$2,221.00	\$125.49	\$114.16	\$521.05	\$1,460.31
Pump Testing	\$618.00	\$630.00	\$35.60	\$32.38	\$147.80	\$414.23
Misc. PT	\$5,477.00	\$5,587.00	\$315.67	\$287.17	\$1,310.71	\$3,673.45
Sub Total	\$26,507.00	\$27,038.00 (Line 122)	\$1,527.65	\$1,389.75	\$6,343.11	\$17,777.49
FICA	\$2,027.79	\$2,068.41 (Line 193)	\$116.86	\$106.32	\$485.25	\$1,359.98
Total	\$28,534.79	\$29,106.41	\$1,644.51	\$1,496.07	\$6,828.36	\$19,137.46

122 Quarterly Stipend

Estimated Line Officer Stipend Pool

Battalion Chief	\$7,854.00	Battalion Chief	\$8,011.00	\$452.62	\$411.77	\$1,879.38	\$5,267.23
Battalion Chief	\$7,854.00	Battalion Chief	\$8,011.00	\$452.62	\$411.77	\$1,879.38	\$5,267.23
Captain	\$5,884.00	Captain	\$6,002.00	\$339.11	\$308.50	\$1,408.07	\$3,946.32
Captain	\$5,884.00	Captain	\$6,002.00	\$339.11	\$308.50	\$1,408.07	\$3,946.32
Captain	\$5,884.00	Captain	\$6,002.00	\$339.11	\$308.50	\$1,408.07	\$3,946.32
Captain	\$5,884.00	Captain	\$6,002.00	\$339.11	\$308.50	\$1,408.07	\$3,946.32
Captain	\$5,884.00	Captain	\$6,002.00	\$339.11	\$308.50	\$1,408.07	\$3,946.32
Captain	\$5,884.00	Captain	\$6,002.00	\$339.11	\$308.50	\$1,408.07	\$3,946.32
Sub Total	\$51,012.00	\$52,034.00	(Line 122)	\$2,939.92	\$2,674.55	\$12,207.18	\$34,212.36
FICA	\$3,902.42	\$3,980.60	(Line 193)	\$224.90	\$204.60	\$933.85	\$2,617.25
Total	\$54,914.42	\$56,014.60		\$3,164.82	\$2,879.15	\$13,141.03	\$36,829.60

Training

Sub Total	\$39,205.00	\$39,989.00 (Line 122)	\$2,259.38	\$2,055.43	\$9,381.42	\$26,292.77
FICA	\$2,999.18	\$3,059.16 (Line 193)	\$172.84	\$157.24	\$717.68	\$2,011.40
Total	\$42,204.18	\$43,048.16	\$2,432.22	\$2,212.68	\$10,099.10	\$28,304.16

Fire Incident Pay

Sub Total	\$102,361.00	\$104,408.00 (Line 122)	\$5,899.05	\$5,366.57	\$24,494.12	\$68,648.26
FICA	\$7,830.62	\$7,987.21 (Line 193)	\$451.28	\$410.54	\$1,873.80	\$5,251.59
Total	\$110,191.62	\$112,395.21	\$6,350.33	\$5,777.11	\$26,367.92	\$73,899.85

122 Quarterly Stipend Total	\$192,578.00	\$196,431.00	\$11,098.35	\$10,096.55	\$46,082.71	\$129,153.38
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2020 APPROVED  
Budget Detail Page 3

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Chief (Hire date: 9/1/07)		2019	2020		Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
FICA		\$100,546.07	\$109,124.00 (Line 110)		\$8,165.51	\$5,608.97	\$25,600.49	\$71,749.03
Health Ins.		\$1,457.92	\$1,582.30 (Line 193)		\$89.40	\$81.33	\$371.21	\$1,040.36
Dental Program		\$17,329.60	\$18,369.38 (Line 194)		\$1,037.87	\$944.19	\$4,309.46	\$12,077.87
Retirement		\$2,438.10	\$2,438.10 (Line 195)		\$137.75	\$125.32	\$571.98	\$1,603.05
Longevity (3%)		\$15,031.64	\$17,732.65 (Line 192)		\$1,001.89	\$911.46	\$4,160.08	\$11,659.22
Sub Total		\$3,016.38	\$3,273.72 (Line 135)		\$184.97	\$168.27	\$768.01	\$2,152.47
		\$139,819.71	\$152,520.15		\$8,617.39	\$7,839.54	\$35,781.23	\$100,282.00
Assistant Chief / Head of Maintenance (Hire date: 1-1-07)								
FICA		\$84,304.75	\$93,983.00 (Line 110)		\$5,310.04	\$4,830.73	\$22,048.41	\$61,793.82
Health Ins.		\$1,222.42	\$1,362.75 (Line 193)		\$77.00	\$70.05	\$319.70	\$896.01
Dental Program		\$17,329.60	\$18,369.38 (Line 194)		\$1,037.87	\$944.19	\$4,309.46	\$12,077.87
Retirement		\$2,438.10	\$2,438.10 (Line 195)		\$137.75	\$125.32	\$571.98	\$1,603.05
Longevity (3%)		\$12,603.56	\$15,272.24 (Line 192)		\$862.88	\$784.99	\$3,582.87	\$10,041.50
Sub Total		\$2,529.14	\$2,819.49 (Line 135)		\$159.30	\$144.92	\$661.45	\$1,853.81
		\$120,427.57	\$134,244.96		\$7,584.84	\$6,900.19	\$31,493.87	\$88,266.06
Battalion Chief / Comm. Ed. Specialist (Hire Date: 07/17/95)								
FICA		\$75,513.11	\$78,523.00 (Line 110)		\$4,436.55	\$4,036.08	\$18,421.50	\$51,628.87
Health Ins.		\$1,094.94	\$1,138.58 (Line 193)		\$64.33	\$58.62	\$287.11	\$748.62
Dental Program		\$17,329.60	\$18,369.38 (Line 194)		\$1,037.87	\$944.19	\$4,309.46	\$12,077.87
Retirement		\$2,438.10	\$2,438.10 (Line 195)		\$137.75	\$125.32	\$571.98	\$1,603.05
Longevity (6%)		\$11,289.21	\$12,759.99 (Line 192)		\$720.94	\$655.86	\$2,993.49	\$8,389.69
Sub Total		\$4,530.79	\$4,711.38 (Line 135)		\$266.19	\$242.16	\$1,105.29	\$3,097.73
		\$112,195.75	\$117,940.43		\$6,663.63	\$6,062.14	\$27,668.83	\$77,545.83
Fire Inspector (Hire Date: 01/01/91)								
FICA		\$44,713.33	\$45,607.60 (Line 110)		\$2,576.83	\$2,344.23	\$10,699.54	\$29,987.00
Health Ins.		\$3,420.57	\$3,488.98 (Line 193)		\$197.13	\$179.33	\$818.52	\$2,294.01
Dental Program		\$7,108.44	\$7,534.95 (Line 194)		\$425.72	\$387.30	\$1,767.70	\$4,954.23
Retirement		\$619.50	\$619.50 (Line 195)		\$35.00	\$31.84	\$145.33	\$407.32
Longevity (6%)		\$2,995.79	\$3,055.71 (Line 192)		\$172.65	\$157.06	\$716.87	\$2,009.13
Sub Total		\$2,682.80	\$3,078.51 (Line 135)		\$173.94	\$158.24	\$722.22	\$2,024.12
		\$61,540.43	\$63,385.25		\$3,581.27	\$3,258.00	\$14,670.18	\$41,675.80
Office Manager (Hire Date: 05/24/10)								
FICA		\$51,649.35	\$53,682.00 (Line 110)		\$3,033.03	\$2,759.25	\$12,593.80	\$35,295.92
Health Ins.		\$3,951.18	\$4,106.67 (Line 193)		\$232.03	\$211.08	\$963.43	\$2,700.14
Dental Program		\$17,329.60	\$18,369.38 (Line 194)		\$1,037.87	\$944.19	\$4,309.46	\$12,077.87
Retirement		\$2,438.10	\$2,438.10 (Line 195)		\$137.75	\$125.32	\$571.98	\$1,603.05
Longevity (2%)		\$3,460.51	\$3,623.54 (Line 192)		\$204.73	\$188.25	\$850.08	\$2,382.47
Sub Total		\$1,032.99	\$1,073.64 (Line 135)		\$80.66	\$55.19	\$251.88	\$705.92
		\$79,861.72	\$83,293.33		\$4,708.07	\$4,281.28	\$19,540.61	\$54,765.36
Battalion Chief / Petroleum Tank Inspector / Plan Review / Fire Inspector (Hire date: 02/05/18)								
FICA		\$66,950.00	\$68,289.00 (Line 110)		\$3,858.33	\$3,510.05	\$16,020.60	\$44,900.02
Health Ins.		\$5,121.68	\$5,224.11 (Line 193)		\$295.16	\$268.52	\$1,225.58	\$3,434.85
Dental Program		\$17,329.60	\$18,369.38 (Line 194)		\$1,037.87	\$944.19	\$4,309.46	\$12,077.87
Retirement		\$2,438.10	\$2,438.10 (Line 195)		\$137.75	\$125.32	\$571.98	\$1,603.05
Longevity		\$10,009.03	\$11,096.96 (Line 192)		\$626.98	\$570.38	\$2,603.35	\$7,296.25
Sub Total		\$-	\$- (Line 135)		\$-	\$-	\$-	\$-
		\$101,848.40	\$105,417.55		\$5,958.09	\$5,418.46	\$24,730.96	\$69,312.04
110 Wages Total								
		\$423,676.61	\$449,208.60		\$25,380.29	\$23,089.32	\$105,384.34	\$295,354.65
190 Fringe Benefits Other								
	2019	2020						
Income Continuation Ins.	\$690.00	\$690.00		\$38.99	\$35.47	\$161.87	\$453.68	
Life Insurance	\$545.00	\$545.00		\$30.79	\$28.01	\$127.86	\$368.34	
Emp. Assist. Prog. (EAP)	\$2,400.00	\$2,400.00		\$135.60	\$123.38	\$563.04	\$1,578.00	
Total (Line 190)	\$3,635.00	\$3,635.00		\$205.38	\$186.84	\$852.77	\$2,390.01	
192 Retirement								
	\$55,389.73	\$63,541.08		\$3,590.07	\$3,266.01	\$14,906.74	\$41,778.26	
193 FICA								
	\$33,028.70	\$33,998.78		\$1,920.93	\$1,747.54	\$7,976.11	\$22,354.20	
135 Longevity								
	\$13,792.10	\$14,956.74		\$845.06	\$768.78	\$3,508.85	\$9,834.06	
145 Unemployment Wages								
	\$350.00	\$350.00		\$19.78	\$17.99	\$82.11	\$230.13	
191 Vol Fire Ret. Prgm								
	2019	2020						
LOSAP(1)	\$75,000.00	\$75,000.00		\$4,237.50	\$3,855.00	\$17,595.00	\$49,312.50	
SAP (2)	\$32,000.00	\$32,000.00		\$1,808.00	\$1,644.80	\$7,507.20	\$21,040.00	
Total (Line 191)	\$107,000.00	\$107,000.00		\$6,045.50	\$5,499.80	\$25,102.20	\$70,352.50	
194 Health Insurance								
	\$93,756.44	\$99,381.85		\$5,615.07	\$5,108.23	\$23,314.98	\$65,343.57	
195 Dental Program								
	\$12,810.00	\$12,810.00		\$723.77	\$658.43	\$3,005.23	\$8,422.58	



**2020 APPROVED**  
**Budget Detail Page 4**

V 09/09/19

Line 210 – 490	2019	2020	Town of Westport	Town of Springfield	Town of Middleton	City of Middleton
210 Office Supplies	\$4,000.00	\$4,000.00	\$226.00	\$205.60	\$938.40	\$2,630.00
220 Supplies & Materials	\$56,250.00	\$56,250.00	\$3,178.13	\$2,891.25	\$13,196.25	\$36,984.38
240 Computer Software & Support	\$6,500.00	\$6,500.00	\$367.25	\$334.10	\$1,524.90	\$4,273.75
280 Communications	\$5,000.00	\$5,000.00	\$282.50	\$257.00	\$1,173.00	\$3,287.50
290 Uniform & Equipment	\$4,500.00	\$4,500.00	\$254.25	\$231.30	\$1,055.70	\$2,958.75
300 Legal Services	\$5,000.00	\$5,000.00	\$282.50	\$257.00	\$1,173.00	\$3,287.50
340 Building Materials	\$22,000.00	\$32,000.00	\$1,808.00	\$1,644.80	\$7,507.20	\$21,040.00
350 Station 2 Rent	\$142,400.00	\$142,400.00	\$8,045.60	\$7,319.36	\$33,407.04	\$93,628.00
410 Equip. Maintenance	\$44,875.00	\$44,875.00	\$2,535.44	\$2,306.58	\$10,527.68	\$29,505.31
420 Motor Fuel & Lube	\$17,000.00	\$17,000.00	\$960.50	\$873.80	\$3,988.20	\$11,177.50
440 Training	\$15,250.00	\$15,250.00	\$861.63	\$783.85	\$3,577.65	\$10,026.88
441 Health Maintenance	\$21,000.00	\$21,000.00	\$1,186.50	\$1,079.40	\$4,926.60	\$13,807.50
445 Memberships	\$4,250.00	\$4,250.00	\$240.13	\$218.45	\$997.05	\$2,794.38
460 Insurance	\$71,400.00	\$71,400.00	\$4,034.10	\$3,669.96	\$16,750.44	\$46,945.50
470 Utilities	\$85,000.00	\$85,000.00	\$4,802.50	\$4,369.00	\$19,941.00	\$55,887.50
480 Data Processing	\$7,000.00	\$7,000.00	\$395.50	\$359.80	\$1,642.20	\$4,602.50
485 Meals	\$5,500.00	\$5,500.00	\$310.75	\$282.70	\$1,290.30	\$3,616.25
490 Other Expenses	\$11,220.00	\$11,220.00	\$633.93	\$576.71	\$2,632.21	\$7,377.15

2020 APPROVED  
Line 801 - Capital Outlay Page 5

V 09/09/19

Line 801				Town of	Town of	Town of	City of
Capital Budget		Capital Budget	CIP Project#	Westport	Springfield	Middleton	Middleton
Capital Replacement Fund	\$295,000.00	Capital Replacement Fund	F-20-01	\$16,667.50	\$15,163.00	\$69,207.00	\$193,962.50
	\$0.00			\$-	\$-	\$-	\$-
	\$0.00			\$-	\$-	\$-	\$-
	\$0.00			\$-	\$-	\$-	\$-
	\$0.00			\$-	\$-	\$-	\$-
Sub Total	\$295,000.00	Sub Total		\$16,667.50	\$15,163.00	\$69,207.00	\$193,962.50

Actual 2019 Purchases		Actual 2020 Scheduled Purchases					
	\$-	HMA Ground Sweep Retrofit & Electrical Upgrades	\$15,500.00	\$875.75	\$796.70	\$3,636.30	\$10,191.25
	\$-	Diesel UHP Fire Attack Unit and Vehicle Upgrades	\$35,000.00	\$1,977.50	\$1,799.00	\$8,211.00	\$23,012.50
	\$-		\$0.00	\$-	\$-	\$-	\$-
Subtotal- Act. 2019	\$-	Subtotal - Actual 2020 Purchases	\$50,500.00	\$2,853.25	\$2,595.70	\$11,847.30	\$33,203.75

2020 APPROVED

Distribution

Distribution and Income Page 6

Equalized Property Values		2019	2020
City of Middleton		\$3,360,068,100.00	\$3,829,510,100.00
Town of Middleton		\$1,221,514,000.00	\$1,366,516,300.00
Town of Springfield		\$278,198,848.00	\$299,695,232.00
Town of Westport		\$284,523,890.00	\$329,355,250.00
		\$5,144,304,838.00	\$5,825,076,882.00

Distribution of costs		2019	2020
City of Middleton	65.32%	\$973,116.84	\$1,016,229.40
Town of Middleton	23.74%	\$353,671.06	\$362,596.83
Town of Springfield	5.41%	\$80,596.48	\$79,443.64
Town of Westport	5.53%	\$82,384.20	\$87,326.18
	100.00%	\$1,489,768.58	\$1,545,596.05

800-4690-00 Income

State of Wisconsin 2% Income		2019	2020
City of Middleton		\$(120,713.00)	\$(136,829.00)
Town of Middleton		\$(47,095.00)	\$(50,905.00)
Town of Springfield		\$(6,764.00)	\$(7,464.00)
Town of Westport		\$(13,476.00)	\$(14,508.00)
Total		\$(188,048.00)	\$(209,706.00)

Petroleum Tank Program Income		2019	2020
		\$(15,370.00)	\$(16,000.00)

Fitness Program Income		2019	2020
		\$(18,020.00)	\$(18,020.00)
Total		\$(221,438.00)	\$(243,726.00)



2020 Middleton Fire District Capital Replacement Fund Working Document

\* Assuming a 2016 starting Capital Replacement Fund balance of \$1,000,000 and continuing an annual \$295,000 fund contribution.

Description	Purchased	Est. Cycle	In-service	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
Self Contained Breathing Apparatus (SCBA)	2017	15 Years	2017		\$100,000														\$615,000						
Engine 1	2013	24 Years	2014																						
Engine 2	2014	24 Years	2005																						
Engine 3	1991	24 Years	1991						\$775,000									\$985,000							
Ladder 1	2009	24 Years	2010																						
Squad 1	2012	20 Years	2013																		\$1,800,000				
Tender 1	1999	23 Years	1999							\$400,000										\$1,250,000					
Tender 2	2003	20 Years	2003								\$440,000														
Rapid Response Vehicle 1 (PTO)	2015	24 Years	2017																						
Rapid Response Vehicle 2 (Gas)	2011	24 Years	2011																		\$485,000				
Rapid Response Vehicle 3 (Gas)	2008	24 Years	2008									\$380,000													
Car 2 (Plow)	2015	10 Years	2015										\$63,000										\$83,500		
Car 3 Staff Vehicle	2007	10 Years	2007		\$55,000											\$75,000									
Car 4 Staff Vehicle	2007	10 Years	2007		\$55,000											\$75,000									
Car 5 Staff Vehicle	2007	10 Years	2007		\$25,000											\$35,000									
Brush 1 (Potential elimination due to RRV implementation)	2010	20 Years	2010																						
ATV 1	2011	10 Years	2011						\$32,000											\$43,000					
ATV 2	2001	10 Years	2002		\$25,000											\$35,000									
Utility 1	2001	20 Years	2001						\$25,000																
Small Capital Equipment	2017	n/a	2017		\$40,500			\$50,500																	
Station 3 Land Acquisition	2017	n/a	2017		\$741,600				\$25,000																
3% Multiplier				Total	\$0	\$1,042,100	\$0	\$0	\$50,500	\$857,000	\$400,000	\$440,000	\$380,000	\$63,000	\$0	\$220,000	\$0	\$985,000	\$0	\$658,000	\$1,735,000	\$1,800,000	\$0	\$83,500	\$0
			*Capital Replacement Fund	\$1,000,000	\$1,295,000	\$547,900	\$842,900	\$1,137,900	\$1,382,400	\$820,400	\$715,400	\$570,400	\$485,400	\$717,400	\$1,012,400	\$1,087,400	\$1,382,400	\$692,400	\$987,400	\$624,400	-\$815,600	-\$2,320,600	-\$2,025,600	-\$1,814,100	
			Balance	\$1,000,000	\$252,900	\$547,900	\$842,900	\$1,087,400	\$525,400	\$420,400	\$275,400	\$190,400	\$422,400	\$717,400	\$792,400	\$1,087,400	\$397,400	\$692,400	\$329,400	-\$1,110,600	-\$2,615,600	-\$2,320,600	-\$2,109,100	-\$1,814,100	



SHERIFF DAVID J. MAHONEY  
**DANE COUNTY SHERIFF'S OFFICE**

JEFF HOOK, Chief Deputy  
(608) 284-6167



DAVID R. DOHNAL  
Captain, Administrative Services  
(608) 284-6175

TIM R. SCHUETZ  
Captain, Support Services  
(608) 284-6186

CHRISTOPHER J. NYGAARD  
Captain, Security Services  
(608) 284-6165

JANICE L. TETZLAFF  
Captain, Field Services  
(608) 284-6870

2020 Budget

September 16, 2019

Town of Westport  
Chair Dean Grosskopf  
5387 Mary Lake Road  
Waunakee, WI 53597

Dear Mr. Grosskopf:

Enclosed/attached you will find the updated Schedule A regarding the estimated contract costs for 2020 for the Village of Dane and Town of Westport.

In 2019, the retirement contribution for the deputies decreased to 12.72%; however, in 2020 it is expected to increase to 13.49%. The attached schedule A includes that adjustment as well as an estimated wage increase of 3%. These increases are the main reason for the increase in your costs. The deputies' contract is not yet settled for 2020. Once their contract is ratified we will be able to provide a more accurate estimate on salary increases.

We look forward to continuing to provide your community's policing services throughout 2020. We appreciate your support and commitment to our partnership in the upcoming year.

Please feel free to contact me directly at (608) 284-6870 with any questions you may have. Thank you.

Sincerely,

DAVID J. MAHONEY  
SHERIFF OF DANE COUNTY

Jan Tetzlaff  
Captain  
Field Services Division

Village of Dane & Town of Westport  
Schedule A

2020

Contract for 1 FTE with VDAN, who then bills TWES

	Total Annual Cost Duffrin	50% Cost Duffrin
Deputy's Hourly Wage with Benefits	\$ 65.13	\$ 65.13
Liability Insurance	\$ 1.00	\$ 1.00
Initial Training	\$ 0.70	\$ 0.70
Initial costs determined by cost at time of original contract		
Inservice Training	\$ 0.17	\$ 0.17
Portable Radio Depreciation	\$ 0.25	\$ 0.25
Hourly Deputy Wage & Support Costs	\$ 67.25	\$ 67.25
One FTE is 1950 hours	2025	1012.5
calculates to 18.75 hours per week for each site		
Projected Annual Cost for Personnel	\$ 136,181.25	\$ 68,090.63

VEHICLE & EQUIPMENT PROVIDED BY VILLAGE OF DANE

Dane County Indirect Costs	\$ 5,719.61	\$ 2,859.81
Main office at VDAN, used Village indirect percentage		

Estimated Annual Cost - 1 FTE, no Vel	\$ 141,900.86	\$ 70,950.43
	VDAN Expenditure	VDAN Revenue



*Draft*

## 2020 Operating Budget for Waunakee Area EMS

**Proposed**					
	2019	2020	Difference	% Inc./Dec.	
5000 Ambulance					
5010 Fuel & Oil	\$ 9,500.00	\$ 11,000.00	\$ 1,500.00	15.79%	
5020 Repair & Maintenance	6,500.00	7,500.00	1,000.00	15.38%	
5030 Amb Equipment	4,000.00	4,000.00	-	0.00%	
5040 Amb Replace Fund	66,000.00	66,000.00	-	0.00%	
5050 Amb Communications	1,560.00	1,560.00	-	0.00%	
<b>Total Ambulance</b>	<b>\$ 87,560.00</b>	<b>\$ 90,060.00</b>	<b>\$ 2,500.00</b>	<b>2.86%</b>	
5100 Building					
5120 General Supplies	2,500.00	2,500.00	-	0.00%	
5130 Repair & Maintenance	8,000.00	9,000.00	1,000.00	12.50%	
5140 Bldg Improvements	6,000.00	6,000.00	-	0.00%	
5150 Building Conting Fund	10,000.00	10,000.00	-	0.00%	
5160 Building Remodel & Land	-	-	-	0.00%	
5170 Building & Grounds Mtnc W	3,000.00	3,000.00	-	0.00%	
<b>Total Building</b>	<b>\$ 29,500.00</b>	<b>\$ 30,500.00</b>	<b>\$ 1,000.00</b>	<b>3.39%</b>	
5200 General Operations					
5210 Disposable Med Supp	\$ 45,000.00	\$ 45,000.00	\$ -	0.00%	
5220 Bank Service Charges	-	-	-	0.00%	
5230 Bad Debt Write Off	-	-	-	0.00%	
5240 Waunafest	1,000.00	1,000.00	-	0.00%	
5250 Special Events	9,000.00	8,000.00	(1,000.00)	-11.11%	
5260 Miscellaneous	250.00	250.00	-	0.00%	
5270 Gen Contingency Fund	-	-	-	0.00%	
5280 Picnic Supplies	1,700.00	1,200.00	(500.00)	-29.41%	
5290 Legal Fees	-	5,000.00	5,000.00	-	
<b>Total General Operations</b>	<b>\$ 56,950.00</b>	<b>\$ 60,450.00</b>	<b>\$ 3,500.00</b>	<b>6.15%</b>	
5300 Equipment					
5310 Cell Phones & Service	\$ 900.00	\$ 900.00	\$ -	0.00%	
5320 Pagers & Radios	2,500.00	2,500.00	-	0.00%	
5330 Non-Ambulance Equip	750.00	750.00	-	0.00%	
5340 Repair & Maintenance	1,500.00	1,500.00	-	0.00%	
5350 Defibrillator Maintenance	3,276.00	3,500.00	224.00	6.84%	
5360 Radio Maintenance	1,000.00	1,000.00	-	0.00%	
5370 Defibrillator Replace Fund	5,000.00	5,000.00	-	0.00%	
5380 MDT Fund	1,500.00	1,500.00	-	0.00%	
5390 Capital Reserve Fund	-	-	-	0.00%	
<b>Total Equipment</b>	<b>\$ 16,426.00</b>	<b>\$ 16,650.00</b>	<b>\$ 224.00</b>	<b>1.36%</b>	
5400 Office					
5410 Utilities	\$ 16,000.00	\$ 16,000.00	\$ -	0.00%	
5420 Telephone	2,400.00	2,400.00	-	0.00%	
5430 Postage	450.00	450.00	-	0.00%	
5440 Office Equipment	2,500.00	6,500.00	4,000.00	160.00%	
5450 Office Supplies	750.00	1,250.00	500.00	66.67%	
5455 Internet	1,020.00	1,020.00	-	0.00%	
5460 Computer Software	4,700.00	4,700.00	-	0.00%	
5465 Printed Materials	425.00	425.00	-	0.00%	
5470 Annual Audit	-	-	-	0.00%	
5480 Insurance	14,000.00	14,000.00	-	0.00%	
5490 Mileage Reimbursement	1,500.00	1,500.00	-	0.00%	
5495 Billing Service (LifeQuest)	53,000.00	53,000.00	-	0.00%	
<b>Total Office</b>	<b>\$ 96,745.00</b>	<b>\$ 101,245.00</b>	<b>\$ 4,500.00</b>	<b>4.65%</b>	
6000 Personnel					
6010 General Personnel	\$ 12,000.00	\$ 12,000.00	\$ -	0.00%	
6020 Coats & Jackets	1,500.00	1,500.00	-	0.00%	
6030 Uniforms	10,000.00	10,000.00	-	0.00%	
6040 Immunizations & Testing	300.00	300.00	-	0.00%	
6050 Gift & Recognition Items	8,000.00	8,000.00	-	0.00%	
<b>Total Personnel</b>	<b>\$ 31,800.00</b>	<b>\$ 31,800.00</b>	<b>\$ -</b>	<b>0.00%</b>	

6100 Training					
6120 Professional Memberships	950.00	950.00	-	0.00%	
6140 EMT Basic Training	3,000.00	3,000.00	-	0.00%	
6150 EMT Continuing Education	6,000.00	6,000.00	-	0.00%	
6160 EMT National Registry	150.00	150.00	-	0.00%	
6170 Refresher & EVOC	1,000.00	1,000.00	-	0.00%	
6180 CPR Training Aids/Instruct	1,500.00	1,500.00	-	0.00%	
6190 Community Education	5,000.00	5,000.00	-	0.00%	
<b>Total Training</b>	<b>\$ 17,600.00</b>	<b>\$ 17,600.00</b>	<b>\$ -</b>	<b>0.00%</b>	
6200 Admin Wages & Stipends					
6210 Service Director Wages	\$ 91,027.26	\$ 87,550.00	\$ (3,477.26)	-3.82%	
6220 Service Admin Wages	51,125.00	62,693.51	11,568.51	22.63%	
6230 Board Member Stipends	18,000.00	24,000.00	6,000.00	33.33%	
6240 Medical Director Stipends	3,600.00	23,600.00	20,000.00	100.00%	
<b>Total Admin Wages &amp; Stipends</b>	<b>\$ 163,752.26</b>	<b>\$ 197,843.51</b>	<b>\$ 34,091.25</b>	<b>20.82%</b>	
6300 Operational Wages & Stipends					
6310 Volunteer Stipend	71,684.00	\$ 71,684.00	\$ -	0.00%	
6320 Employee Wages	137,238.02	281,364.61	144,126.59	105.02%	
6330 Overtime	7,500.00	10,000.00	2,500.00	33.33%	
6340 Part-Time Employees	50,000.00	50,000.00	-	0.00%	
<b>Total Ops Wages &amp; Stipends</b>	<b>\$ 266,422.02</b>	<b>\$ 413,048.61</b>	<b>\$ 146,626.59</b>	<b>55.04%</b>	
6400 Payroll Taxes & Benefits					
6410 Payroll Taxes	\$ 33,137.83	\$ 46,962.75	\$ 13,824.92	41.72%	
6420 Health Insurance	80,348.40	111,382.68	31,034.28	38.62%	
6430 Retirement Contributions	30,754.64	51,844.79	21,090.15	68.58%	
6440 Life Insurance	450.00	660.00	210.00	46.67%	
6450 Income Continuation Ins	590.00	590.00	-	0.00%	
6460 Workers' Comp Insurance	21,000.00	21,000.00	-	0.00%	
<b>Total Payroll Taxes &amp; Benefits</b>	<b>\$ 166,280.87</b>	<b>\$ 232,440.22</b>	<b>\$ 66,159.35</b>	<b>39.79%</b>	
<b>Total Expenses</b>	<b>\$ 933,036.15</b>	<b>\$ 1,191,637.35</b>	<b>\$ 258,601.20</b>	<b>27.72%</b>	

### Income

	<u>2019 Budget</u>	<u>2020 Estimate</u>	<u>Difference</u>	<u>% Inc./Dec.</u>
Assessed to Municipalities	\$ 380,362.50	\$ 429,360.00	\$ 48,997.50	12.88%
Generated from Operations	557,043.73	600,000.00	42,956.27	7.71%
<b>Totals</b>	<b>\$ 937,406.23</b>	<b>\$ 1,029,360.00</b>	<b>\$ 91,953.77</b>	<b>9.81%</b>

	2019		2020		Change
	<u>Population</u>	<u>Assessment</u>	<u>Population</u>	<u>Assessment</u>	
Town of Dane	1001	\$ 17,517.50	501	\$ 10,020.00	-42.80%
Village of Dane	1099	19,232.50	1102	22,040.00	14.60%
Town of Springfield	1541	26,967.50	1572	31,440.00	16.58%
Town of Vienna	401	7,017.50	401	8,020.00	14.29%
Village of Waunakee	13675	239,312.50	13855	277,100.00	15.79%
<b>Town of Westport</b>	<b>4018</b>	<b>70,315.00</b>	<b>4037</b>	<b>80,740.00</b>	<b>14.83%</b>
<b>Totals</b>	<b>21735</b>	<b>\$ 380,362.50</b>	<b>21468</b>	<b>\$ 429,360.00</b>	

(Population change = -267)

Rate / Person	\$ 17.50	\$ 20.00
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**WAEMS**  
2020 Budget Notes

**AMBULANCE**

<b>5010 – Fuel &amp; Oil</b>	<b>\$11,000</b>
Slight increase to cover fuel costs of the jump car.	
<b>5020 – Repair and Maintenance</b>	<b>\$7,500</b>
Slight increase to account for maintenance on aging trucks and to prepare current Trucks for sale.	
<b>5030 – Ambulance Equipment</b>	<b>\$4,000</b>
Non-disposable equipment for ambulances. There is no change from 2019. Our equipment is in good shape and the majority were replaced throughout the last couple of years.	
<b>5040 – Ambulance Replacement Fund</b>	<b>\$66,000</b>
Dedicated sinking fund for purchase of two new ambulances on a five year replacement cycle (2020).	
<b>5050 – Ambulance Communications</b>	<b>\$1,560</b>
Expenses related to Mobile Data Terminal and CAD software for both ambulances. This amount includes monthly data charges for wireless internet to operate the CAD and report software as well as the modems for the 12-lead telemetry. No change from 2019.	

**BUILDING**

<b>5120 – General Supplies</b>	<b>\$2,500</b>
Miscellaneous cleaning and paper products for building, random item needs relating to the building in general and landscaping materials. No changes from 2019.	
<b>5130 – Repair and Maintenance</b>	<b>\$9,000</b>
Building repair and general maintenance expenses. Increase from 2019 mainly to account for rising historical costs as building ages.	
<b>5140 – Building Improvements</b>	<b>\$6,000</b>
No change from 2019.	
<b>5150 – Building Contingency Fund</b>	<b>\$10,000</b>
Designated fund for unplanned building capital costs. No change from 2019.	
<b>5170 – Building and Grounds Maintenance Wages</b>	<b>\$3,000</b>
Wages for part-time employee performing routine and random maintenance tasks throughout the building and property. No change from 2019.	



**GENERAL OPERATIONS**

<b>5210 – Disposable Medical Supplies</b>	<b>\$45,000</b>
Replacement of all disposal medical supplies used on day to day emergency medical calls. All disposable supplies used are billed back to the patients that they were used on. We switched over to a new vendor this year that brought significant savings. Those savings will be used to offset the added costs of new equipment needed for the paramedic level.	
<b>5220 – Bank Service Charges</b>	<b>\$0</b>
Occasional service charge for moving funds between accounts. No change from 2019.	
<b>5240 – Waunafest</b>	<b>\$1,000</b>
Expenses related to events throughout the annual Waunafest weekend. No change from 2019.	
<b>5250 – Special Events</b>	<b>\$8,000</b>
Volunteer recognition expenses. Includes annual dinner, summer appreciation event and formal holiday dinner. Slight decrease based off historical needs.	
<b>5260 – Miscellaneous</b>	<b>\$250</b>
2017 includes five (5) year Medicare revalidation expenses. Covers any miscellaneous expenses that arise. No change from 2019.	
<b>5280 – Picnic Supplies</b>	<b>\$1,200</b>
Expenses associated with annual community picnic/open house during EMS week. Lowered to reflect average expenses.	
<b>5290 – Legal Fees</b>	<b>\$5,000</b>
New account for 2020.	

**EQUIPMENT**

<b>5310 – Cell Phones &amp; Service</b>	<b>\$900</b>
Service for cell phones on ambulances and for Director's cell phone. No change from 2019.	
<b>5320 – Pagers and Radios</b>	<b>\$2,500</b>
Purchasing of new pagers, radios, chargers etc. We have an ample stock of both radios and pagers. Will be continuing to slowly update pagers. No change from 2019.	
<b>5330 – Non-Ambulance Equipment</b>	<b>\$750</b>
Miscellaneous equipment not ambulance related. No change from 2019.	
<b>5340 – Repair &amp; Maintenance</b>	<b>\$1,500</b>

Covers unexpected repairs to equipment both throughout the building and on the ambulances. No change from 2019.

**5350 – Defibrillator Maintenance** **\$3,500**

Contracted maintenance of LifePak 15 Monitor/Defibrillators in ambulances. Our agreement runs through August of 2020. Slight increase is an estimate based off past price increases.

**5360 – Radio Maintenance** **\$1,000**

Maintenance on Mobile and portable radios. No change from 2019.

**5370 – Defibrillator Replacement Fund** **\$5,000**

Sinking fund for replacement of two LifePak defibrillator/monitor units. These units are on a ten (10) year replacement cycle with a projected cost of \$25k each.

**5380 – MDT Fund** **\$1,500**

Sinking fund for replacement of Mobile Data Terminals (MDT) in each ambulance. Each unit is on a four (4) year replacement cycle with an estimated cost of \$3,000 per unit. No change from 2019.

**Office**

**5410 – Utilities** **\$16,000**

This covers all costs related to building utilities. No change from 2019.

**5420 – Telephone** **\$2,400**

\$140/month for 6 lines. No change from 2019.

**5430 – Postage** **\$450**

No change from 2019.

**5440 – Office Equipment** **\$6,500**

Printer maintenance, copier lease, and usage charges. \$4,000 increase to replace one computer and the server.

**5450 – Office Supplies** **\$1,250**

Covers all general office supplies. Increase to reflect historical trends.

**5455 – Internet** **\$1,020**

Building internet access. No change from 2019.

**5460 – Computer Software** **\$4,700**

Scheduling, antivirus, Microsoft Office, Quickbooks and report softwares. No change from 2019.

**5465 – Printed Materials** **\$425**

No change from 2019

<b>5480 – Insurance</b>	<b>\$14,000</b>
General and commercial liability insurance as well as building and capital equipment replacement insurance. No change from 2019.	

<b>5490 – Mileage Reimbursement</b>	<b>\$1,500</b>
Reimbursement for employee and volunteer members that use their personal vehicle for business purposes. No change from 2019.	

<b>5495 – Billing Service (LifeQuest)</b>	<b>\$53,000</b>
Percentage paid to billing company for services rendered. This amount is directly effected by amount of moneys received from patients and insurance. We currently are charged 8, 22, and 33 percent per dollar received depending on if the bill is currently in phase I, II, or III respectively. No change from 2019 as we are not projecting any large changes in revenue for 2020.	

**Personnel**

<b>6010 – General Personnel</b>	<b>\$12,000</b>
Covers general costs related to personnel amenities. No change for 2019.	

<b>6020 – Coats &amp; Jackets</b>	<b>\$1,500</b>
No change from 2019.	

<b>6030 – Uniforms</b>	<b>\$10,000</b>
Provides members with mandatory “on-duty” uniform. No change from 2019.	

<b>6040 – Immunizations &amp; Testing</b>	<b>\$300</b>
Provides members with annual flu shots. No change from 2019.	

<b>6050 – Gift &amp; Recognition Items</b>	<b>\$8,000</b>
Years of service awards and recognition at annual dinner. No change from 2019.	

**Training**

<b>6120 – Professional Memberships</b>	<b>\$950</b>
Department memberships for PAAW and WEMSA. No change from 2017.	

<b>6140 – EMT Basic Training</b>	<b>\$3,000</b>
Tuition, textbooks, exam fees, etc for new volunteers going to EMT Basic class. This line is supplemented through the State Funding Assistance Program (FAP). No change from 2019.	

<b>6150 – EMT Continuing Education</b>	<b>\$6,000</b>
Tuition, textbooks, exam fees, etc for AEMT classes and refreshers as well as CPR card fees and outside trainings. No change from 2019.	

<b>6160 – EMT National Registry</b>	<b>\$150</b>
Fees associated with maintaining members’ National Registry Certification. Not all	



members have their NREMT but we maintain it for those that do. No change from 2017.

**6170 – Refresher & EVOC** **\$1,000**

Tuition for refreshers and EVOC instructor courses. These costs are also offset by FAP funding. No change from 2019.

**6180 – CPR Training Aids/ Instructors** **\$1,500**

Maintains CPR training manikins and aides as well as pays CPR instructors. Decrease from 2016 to reflect historical needs and decreasing CPR instructing needs.

**6190 – Community Education** **\$5,000**

Educational posters/displays and educational pamphlets etc. This line is used to fund the community EMS program being developed. No change from 2019.

**Administrative Wages and Stipends**

**6210 – Service Director Wages** **\$87,550**

Service Director Salary per contract. This number includes a potential 3% increase.

**6220 – Service Administrator Wages** **\$62,693.51**

Service Administrator Salary. This salary includes a 3% merit increase at the anniversary date as well as the potential increase for obtaining a paramedic license in August.

**6230 – Officer Stipends** **\$24,000**

Monthly stipends to account for extra duties of the officers. There is a slight increase in stipend amount from previous years.

**6240 – Medical Director Stipends** **\$23,600**

Stipends paid to Medical Director for services rendered. Increase due to bringing in additional medical director assistance for the new licensure level.

**Operational Wages & Stipends**

**6310 – Volunteer Stipends** **\$71,684**

Covers stipends for volunteers including scheduled hours, in-house trainings, outside trainings, and responses to back-up calls. No change from 2019.

**6320 – Employee Wages** **\$281,364.61**

Includes potential 3% increase in wages for three full time employees at their anniversary dates as well as placement on the wage scale for paramedic licensure upon obtaining license and going live with the new licensure level. It also includes the hiring of three (3) new employees at the starting line of the wage scale.

**6330 – Overtime** **\$10,000**

Overtime contingency to cover schedule openings not filled by volunteers and time spent on medical calls that may go over allotted workday. Allows for

approximately 500 hours of overtime. Increase from 2019 to account for projected schedule openings during the transition period.

<b>6340 – Part Time Employees</b>	<b>\$50,000</b>
Covers part time employee wages to cover schedule openings where needed. No changes from 2019.	

**Payroll Taxes & Benefits**

<b>6410 – Payroll Taxes</b>	<b>\$46,962.75</b>
7.65% payroll taxes on all wages.	

<b>6420 – Health Insurance</b>	<b>\$111,382.68</b>
Total employer share of health insurance. This includes one (1) single plan and four (4) family plans as well as an addition three (3) plans projected at family rates to account for the new employees starting mid-year.	

<b>6430 – Retirement Contributions</b>	<b>\$51,844.79</b>
Employer paid WRS contributions for employees. Employer contributions for 2020 are 11.74% for protective service employees, increased from 10.7% in 2019.	

<b>6440 – Life Insurance</b>	<b>\$660</b>
Basic Group Life insurance premiums for five employees. Supplemental and additional coverage is available at the employees' expense. Increase due to new employees starting mid-year.	

<b>6450 – Income Continuation Insurance</b>	<b>\$590</b>
Income continuation insurance premiums for employees. The last few years have seen a "premium holiday" and it sounds like that will be the case again for 2020. This line will be updated upon final notice of whether or not a holiday will be realized.	

<b>6460 – Workers Comp Insurance</b>	<b>\$21,000</b>
Workers' Comp Insurance premiums. Although 2019 saw a savings, it is projected to back to more historical rates with the addition of the new employees mid-year.	

**2020 Health Insurance Figures**

2019 Monthly Premiums PO12						
	Single Coverage			Family Coverage		
Carrier	Employer	Employee	Total Cost	Employer	Employee	Total Cost
Dean	582.68	87.12	669.80	1,429.55	214.11	1,643.66
GHC-SCW	582.68	88.42	671.10	1,429.55	217.35	1,646.90
Quartz UW	582.68	62.82	645.50	1,429.55	153.35	1,582.90

2020 Monthly Premiums PO12						
	Single Coverage			Family Coverage		
Carrier	Employer	Employee	Total Cost	Employer	Employee	Total Cost
Dean	613.56	99.08	712.64	1,504.40	243.68	1748.08
GHC-SCW	613.56	105.96	719.52	1,504.40	260.88	1765.28
Quartz UW	613.56	45.96	659.52	1,504.40	110.88	1615.28

2020 Monthly Premiums PO2 (Dental)						
	Single Coverage			Family Coverage		
Carrier	Employer	Employee	Total Cost	Employer	Employee	Total Cost
Dean	640.14	102.7	742.84	1,570.84	252.74	1823.58
GHC-SCW	640.14	109.58	749.72	1,570.84	269.94	1840.78
Quartz UW	640.14	49.58	689.72	1,570.84	119.94	1690.78

PO 12 Total Department Cost	\$ 111,382.68
PO 2 Total Department Cost	116,069.64
Total Cost to Add Dental	<u>\$ 4,686.96</u>



**Village of Waunakee  
Senior Center  
2020 Budget**

	Per Original Agreement					
	2018 Usage	Percent Usage	Senior Center Budget	2020 Assessment	Amount Owed Waunakee	
					4/15/20	10/15/20
Waunakee	3,289	65.64%	139,878	91,810	45,905.00	45,905.00
Westport	1,144	22.83%	139,878	31,934	15,967.00	15,967.00
Village of Dane	114	2.27%	139,878	3,182	1,591.00	1,591.00
Town of Dane	91	1.82%	139,878	2,540	1,270.00	1,270.00
Vienna	86	1.72%	139,878	2,401	1,200.50	1,200.50
Springfield	287	5.73%	139,878	8,011	4,005.50	4,005.50
	<u>5,011</u>	100.00%		<u>\$ 139,878</u>	<u>69,939.00</u>	<u>69,939.00</u>

Senior Center Budget \$ 615,833

Less:

Outreach Funding	68,119	
Nutrition Funding	37,731	
Administration department	222,955	
Programs	147,150	
	<u>-</u>	
		<u>(475,955)</u>

TOTAL \$ 139,878

**Village of Waunakee  
Senior Center  
2018 True Up**

	Per Original Agreement					Amount
	2018 Usage	Percent Usage	Senior Center Budget	2018 Assessment	Billed Amount	(Owed to Waunakee) Refund to Muni:
Waunakee	3,289	65.64%	150,859	99,017	92,945	(6,072)
Westport	1,144	22.83%	150,859	34,441	47,607	13,166
Village of Dane	114	2.27%	150,859	3,432	1,095	(2,337)
Town of Dane	91	1.82%	150,859	2,740	2,670	(70)
Vienna	86	1.72%	150,859	2,589	1,602	(987)
Springfield	287	5.73%	150,859	8,640	4,940	(3,700)
	<u>5,011</u>	100.00%		<u>\$ 150,859</u>	<u>\$ 150,859</u>	<u>\$ -</u>

Senior Center Actual	\$ 571,075
Less:	
Outreach Funding	46,544
Nutrition Funding	32,306
Administration department	203,155
Programs	138,211
	<u>-</u>
	<u>(420,216)</u>
TOTAL	<u>\$ 150,859</u>

AGENDA ITEM #15:

Community of Bishops Bay Financing Request,  
Discussion/Action





October 14, 2019

Attorney Tom Wilson  
Attorney/Administrator/Clerk-Treasurer  
Town of Westport  
5387 Mary Lake Road  
Waunakee, WI 53597

RE: Bishops Bay – Phase 5 - Farm & Prairie  
Managing Housing – Affordability

Attorney Wilson & Town Board:

The Community of Bishops Bay ("Bishops Bay") is requesting the Town of Westport consider financing infrastructure for Phase 5 of the Community of Bishops Bay. The proposed structure would finance the public infrastructure costs associated with the recent development on Highway M over 20 years through special assessments on the lots, allowing a reduction in the lot prices, which would make the lots and housing more affordable given the disproportionately high cost structure of this first phase of Bishops Bay in Westport (the expensive Highway M improvements and the extraordinarily long water/sewer main extensions).

#### BACKGROUND

The Community of Bishops Bay is a master planned community in the Town of Westport and City of Middleton with seven distinct neighborhoods comprising up to 1,350 single family lots and 1,650 multi-family lots; 394 of those single-family lots are in Westport. Currently the Community of Bishops Bay has developed phases 1-5 of the development; with 4 phases completed (and nearly sold out) in the Back



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Nine Neighborhood in Middleton (175 single family lots; 268 multi-family units) and the first phase of the Farm & Prairie neighborhood in Westport (86 single family lots).

The Community of Bishops Bay also recently completed the infrastructure improvements associated with Phase 5 (the Farm & Prairie ) in the Town of Westport off of Highway M (86 single family lots).

#### CHALLENGE TO PROVIDING REASONABLY PRICED HOUSING

Currently Phase 5 of Bishops Bay is moving far slower than anticipated due to: (1) very significant increases in construction costs; (2) sky-rocketing new home construction costs; and (3) large upfront plat payments associated with regional utility financing. Specifically:

- 1) **Infrastructure Construction Costs.** The development costs for Phase 5 (constructed in 2018) are 20%-36% higher than prior phases of The Community of Bishops Bay, a dramatic increase. On top of overall infrastructure construction cost increases, Phase 5 had extraordinarily higher costs due to the Highway M improvements and the remarkably long extension of sewer and water to serve the site. The increases in year-over-year costs are due to tariffs and severe labor and material shortages in the construction industry never experienced before in the history of the industry.
- 2) **Home Construction Costs.** Since 2016, housing construction costs have soared more than 30%. Dane County has a huge housing shortage (see Wisconsin Realtor's Association new housing study by UW Professor Kurt Paulsen), especially for middle-income buyers, and it is impossible to construct a house that is affordable for middle-income buyers. The restriction on supply is further exacerbated by the fact that new houses are not appraising for what they cost to build, because appraisals are based on prior sales, not on high construction costs, which results in banks financing less than they would have previously because banks



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finance based on appraised values. Therefore, the buyer needs to come up with a higher cash down-payment as a result of the smaller bank loan. The net outcome is unaffordable housing due to huge cost barriers to entry. For example, homes that used to cost \$350,000-\$500,000 for middle-income buyers now cost literally \$476,000-\$680,000, which is unaffordable for middle-income buyers.

3) **Repayment.** Under the current Westport financing structure, the developer paid \$1,332,216 to Westport and \$485,541 to Middleton for Phase 5's portion of the total regional utilities. That amounts to \$1,790,757 just for regional utilities, not to mention all that the developer paid for local public utilities to serve the Phase 5 lots, Highway M improvements and the like.

All of these factors combine to make the cost of lots and therefore home ownership in Phase 5 unaffordable. For example, Lot 168 in the Farm Neighborhood is currently listed at \$175,000, at least \$50,000 higher than comparable lots in a nearby competing community, *due to the fact that the cost of a lot in Phase 5 is higher than the price of a lot in that nearby community.* Therefore, under the current scenario, it is impossible to provide new affordable middle-income housing in Westport, which is already in dire need. For more background on the growing dearth of new middle-income housing, please read the enclosed WRA 2019 Special Report: *Falling Behind; Addressing Wisconsin's Workforce Housing Shortage to Strengthen Families, Communities and Our Economy*, by Dr. Kurt Paulsen (a Middleton Plan Commission member).

Given the high cost of housing construction and the lots themselves, sales have been very slow in Phase 5 and therefore at this rate, absorption will take many years versus the original two to three years anticipated. We will never get to the remaining phases of The Community of Bishops Bay if that becomes the reality.





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PROPOSED SOLUTION

It is recognized as good public policy for communities to provide affordable, reasonably-priced housing, and many communities in Wisconsin and Dane County assist development with special help. To that end, the Developer requests financing for the public infrastructure for Phase 5, just as thousands of communities across the United States have done, whereby the public infrastructure costs would be financed and specially assessed on the Phase 5 lots over 20 years to provide a significant public benefit.

Specifically, this financing structure would enable the reduction in lot prices in Phase 5 in exchange for a deferred special assessment of approximately \$7,465 per lot per year for 20 years, which the future home owners would pay over the course of 20 years.

Per Ehler's report dated July 1, 2019 (enclosed), Westport could finance approximately \$9,005,000, which is limited to the cost for the infrastructure associated with Phase 5 and does not include many other costs associated with the development. The data is summarized below:

Total Finance Request	Special Assessment per Lot Per Year	Price Reduction Per Lot
\$9,000,000	\$7,465	Approx. \$90,000

The proposed financing helps future lot owners of Westport, who are able to finance the lot price over a longer period of time via a special assessment per year rather than a large up-front payment. Meanwhile, Westport obtains security via the first lien position via a special assessment to assure Westport of repayment, as well as 50 basis points (0.5%) interest "override" on the financing – which is revenue to Westport and another public benefit.

Some municipalities use TIF to help in situations like this, but the proposed alternative method of financing is probably preferred, because it doesn't have any



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of the impacts of TIF and this method has the housing itself paying for its own costs and NOT other Westport citizens paying. Keep in mind, the net property taxes (with the special assessment) that a Phase 5 buyer would pay on an \$800,000 house would be only \$3,281 per year more than the property taxes a resident of Waunakee would pay on the same valued property. See below:

Annual Property Tax Analysis			
Municipality	Property Tax	Special Assessment	Total Taxes
Waunakee	\$17,648	-	\$17,648
Westport	\$13,464	\$7,465	\$20,929

Difference = \$3,281

\*Assumes property valued at \$800,000

\*Assumes \$9,000,000 Financing from Westport

This proposal of reducing lot costs by specially assessing those costs over 20 years allows the residents of Phase 5 to pay nearly the same all-in taxes as their Wauankee neighbors while obtaining a financing mechanism critical to providing affordably-priced housing in Westport.

### HOW

If Westport approves financing public infrastructure for Phase 5 by specially assessing such cost to the Phase 5 lots over 20 years, then Bishops Bay would work with Westport on an agreement that describes the specifics of the infrastructure financing and potential bonding in exchange for specific lot price reductions. Furthermore, part of the agreement would specify the notice/ disclosure that would be recorded with each lot in Phase 5, because it is important to explain to future buyers the existence of special assessment on their lots and the benefits the special assessment provides. Then the final agreement incorporating these concepts would come before Westport's board for approval.





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## BENEFITS

Why should Westport, instead of the developer, provide this financing for homeowners?

The answer is simple: as a municipality, Westport can obtain longer-term financing for a lower cost, which results in a lower payment for the homeowner and more affordably-priced new homes.

**Financing Cost & Duration.** The developer can only obtain, at most, 10-year financing with a lender. Instead, Westport can potentially finance the infrastructure cost through bonding for a period of 20 years at an interest rate that is at least 250 basis points (2.50%) less than the rate the developer could secure.

**Financing Security.** Additionally, a developer-obtained loan would require a mortgage on the lots which would jeopardize the homeowner's mortgage. Conversely, Westport can specially assess the financing on the tax bill, which is a first lien position (i.e. priority over mortgage), and a deferred special assessment does not conflict with the homeowner's mortgage because the homeowner's lender underwrites the annual payment for the special assessment similarly to the cost for the homeowner's insurance and property taxes.

**Result of Lower Financing Cost.** Westport's lower cost financing (via interest and longer payoff – 20 years vs. 10 years) results in a lower upfront lot price AND a lower annual cost to the future homeowners. Lower upfront property cost would help more potential homeowners qualify for loans to construct/buy new houses. For example, assuming Westport finances \$9 million of infrastructure, the homeowner could purchase the home for \$90,000 less at closing.

**Who Benefits?** New home owners in Westport and the Town of Westport itself, because this method would make new homeownership accessible and affordable. This proposed solution is a method to catalyze lot sales and provide more





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affordably-priced housing in Westport. By selling homes faster, the developer is also able to start the next phase of the development sooner than under the current model because the developer cannot start the next phase of the development until a majority of Phase 5 is sold to buyers.

**Tax Base Growth.** Increased sales in Phase 5 will bring more tax revenue faster to Westport. For every year in which 25 Phase 5 lot sales occur that wouldn't have otherwise occurred, \$336,6000 of additional tax revenue is generated, compounded year after year. For each year the entire 84 remaining lots are sold and built on, an additional \$1 million (approximately) in tax revenue will be paid to the Town of Westport. And if that revenue growth occurs five years sooner than under the present conditions, over \$5 million more in taxes will be paid to Westport.

Simply put, this is a solution that helps keep The Community of Bishops Bay's development on track, increases sales, and most importantly makes new housing in Westport more affordable, a significant public benefit. This proposal lowers the barriers to entry by lowering the upfront expense to homeowners and thereby making new housing more accessible to meet the severe housing shortage in Dane County.

We sincerely appreciate Westport's time in considering this opportunity to expand homeownership.

Sincerely,

The Community of Bishops Bay LLC  
By: Terrence R. Wall, President

Enclosures: WRA 2019 Special Report: *Falling Behind; Addressing Wisconsin's Workforce Housing Shortage to Strengthen Families, Communities and Our Economy*, by Dr. Kurt Paulsen; & Ehler's Report dated July 1, 2019.





SPECIAL REPORT  
**FALLING  
BEHIND**

Addressing Wisconsin's workforce housing shortage to strengthen families, communities and our economy.

**ALL ACROSS WISCONSIN**  
communities and employers are recognizing the critical need to address Wisconsin's housing shortage.





WRA

SPECIAL REPORT  
**FALLING  
BEHIND**

Addressing Wisconsin's  
workforce housing  
shortage to strengthen  
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**ABOUT THE WISCONSIN REALTORS® ASSOCIATION**  
The WRA is one of the largest trade associations in the state, headquartered in Madison, Wis. The WRA represents and provides services to more than 16,500 members statewide, made up of practicing real estate sales agents, brokers, appraisers, inspectors, bankers and other professionals who touch real estate. The WRA is under the direction of a statewide board of directors, comprised of members from the top real estate firms around the state.



**ABOUT THE AUTHOR**  
Kurt Paulsen, Ph.D., AICP, is a professor of urban and regional planning at the University of Wisconsin–Madison, where he teaches on and researches housing policy, land use planning and public finance. Professor Paulsen was born and raised in Wisconsin, and is a lifelong Badgers, Packers and Brewers fan. He lives in Middleton where he chairs the city's Workforce Housing Committee. His research has appeared in national academic journals; and he has conducted housing research and analysis for Dane County, Waukesha County, and the Wisconsin Housing and Economic Development Authority.

**ACKNOWLEDGEMENTS AND DISCLAIMERS**  
All statements in this document are the opinion of Professor Paulsen himself and do not necessarily reflect the views of the University of Wisconsin, or any city, county or state agency.

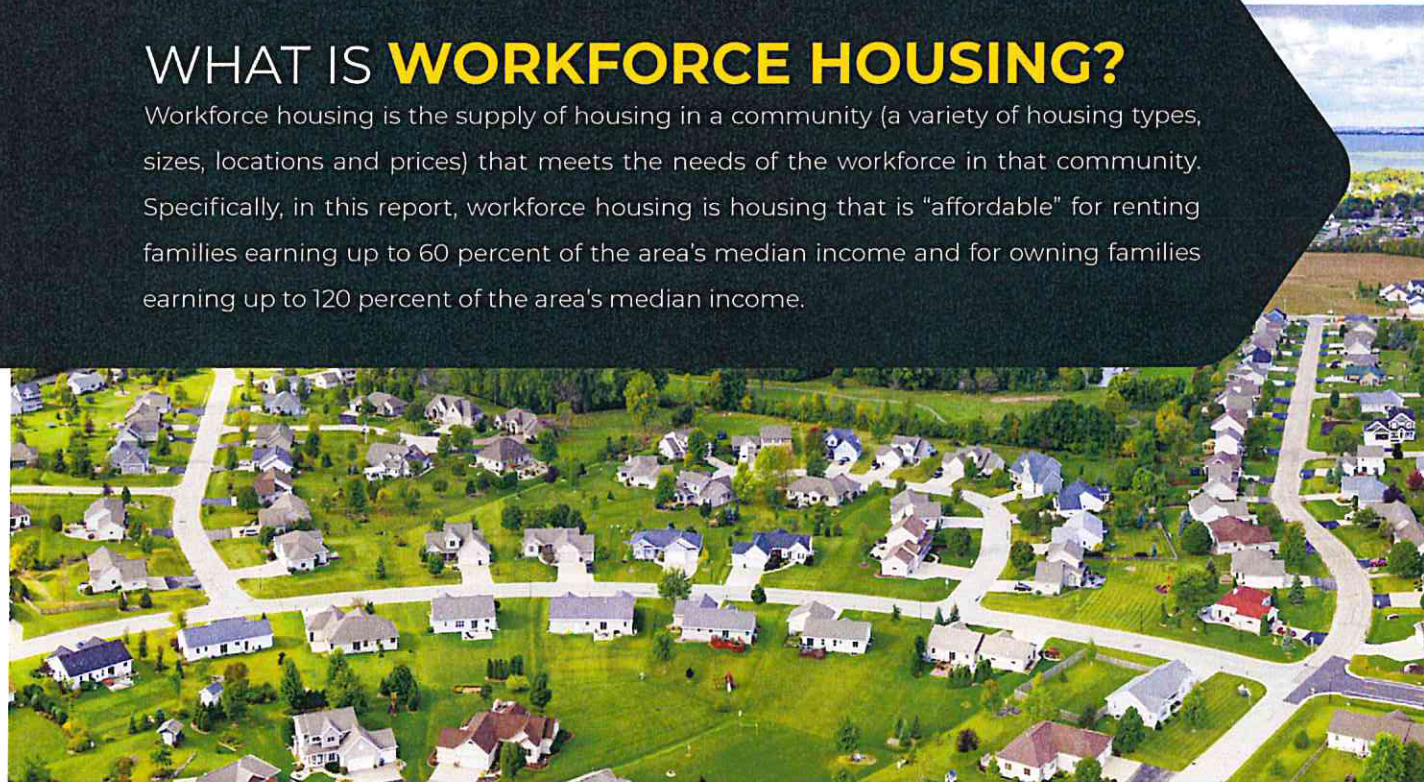


## ABOUT THIS STUDY

# EXECUTIVE SUMMARY

### WHAT IS **WORKFORCE HOUSING**?

Workforce housing is the supply of housing in a community (a variety of housing types, sizes, locations and prices) that meets the needs of the workforce in that community. Specifically, in this report, workforce housing is housing that is "affordable" for renting families earning up to 60 percent of the area's median income and for owning families earning up to 120 percent of the area's median income.



Wisconsin has a workforce housing shortage. While the Wisconsin economy has returned to growth since the end of the Great Recession, our housing stock is falling behind. We are not building enough housing to keep up with demand for our growing workforce. Our existing housing stock is aging, and construction prices and housing costs are rising faster than inflation and incomes. This state has seen declining homeownership, particularly among younger families, first-time homebuyers, and African American and Hispanic families. Housing costs and rents are rising faster than incomes, too. Compared to our neighboring states, we have the highest rate of extreme rental cost burden for lower-income families and the second highest rate of extreme cost burden for lower-income homeowners.

The purpose of this report is to document

the significant workforce housing shortage in Wisconsin, and to explain the main causes (lack of supply, rising construction costs and outdated regulations) and main results (rising prices, decreasing homeownership and decreased affordability).

This report also outlines a roadmap to reform to meet our workforce housing challenges. Reforms and policies are focused on five key goals: building more housing, increasing housing choice through a diverse housing stock, rebuilding and strengthening homeownership, reinvesting in older housing and older neighborhoods, and making housing a priority. These reforms and policies can help Wisconsin address our workforce housing shortage; modernize our housing system; and ensure a more prosperous, equitable and sustainable future for all our residents.



## CAUSES OF THE WORKFORCE HOUSING SHORTAGE

**Cause 1: Wisconsin has not built enough homes to keep up with population and income growth.** Housing units authorized by building permits and new housing lots are way down from pre-crisis levels, and we are creating about 75 percent fewer lots and 55 percent fewer new housing units than pre-recession averages. Our fastest-growing counties — such as Dane, Brown and Waukesha — have collectively under-produced 15,000 housing units in the past decade.

FIGURE 1



Source: Subdivision Lots from Wis. Dept. Admin.; Building Permits Database, U.S. Census Bureau.

### Cause 2: Construction costs are rising faster than inflation and incomes.

In the past seven years, construction costs have risen substantially faster than inflation, and construction companies report severe labor shortages in Wisconsin.

### Cause 3: Outdated land use regulations drive up the cost of housing.

Large minimum lot sizes, prohibitions on non-single-family housing, excessive parking requirements, requirements for high-end building materials, and long approval processes do not protect public health and safety. They serve mostly to raise the cost of housing.



## RESULTS OF WORKFORCE HOUSING SHORTAGE

### Result 1: Housing costs are rising.

The report demonstrates how housing costs are rising across Wisconsin. Housing prices for ownership now exceed pre-crisis (2007) levels. Rents are growing faster than incomes.

### Result 2: Declining homeownership,

especially among younger households and African American and Hispanic families. While homeownership rates across the United States declined from 2007-2017, Wisconsin was hit particularly hard. Compared to our neighboring states, Wisconsin has lower homeownership rates for 25-34 and 35-44 year-old households than all of our neighbors except Illinois. We have lower homeownership rates for African Americans than all of our neighbors except Minnesota, and have lower Hispanic homeownership rates than all of our neighbors.

### Result 3: Declining housing affordability.

Overall affordability of housing for our workforce, both owners and renters, has declined in the past decade in Wisconsin. This report presents new measures of workforce housing affordability for renters and owners for each of Wisconsin's counties. Entry-level housing affordability has declined from 2010 to 2017 in 57 of Wisconsin's 72 counties. There are 14 counties across the state where the typical renter household cannot afford the middle-priced rental unit, and another 37 counties where this typical renter household can just barely afford the middle-priced rental home. Over 158,000 renting households in Wisconsin pay more than half of their income for housing,

and over 94,000 owning households pay more than half of their income for housing.

### Roadmap to Reform:

Addressing Wisconsin's Workforce Housing Challenge. In this report, we present a number of strategies and policies based on our analysis of housing and zoning reform efforts in states such as Utah, New Hampshire, Oregon, New Jersey, Massachusetts and others. We present strategies organized under five goals.

#### Goal 1: Build more housing.

Strategies and policies under these goals include:

- Expedited permitting and development approval processes for housing at the state and local levels.
- Requiring all cities and villages to allow "missing middle" housing types in at least one residential zoning district.
- Requiring municipalities to allow accessory dwelling units (ADUs).
- Better enforcement of existing requirements.
- Establishing maximum/minimum lot sizes in sewer service areas.

#### Goal 2: Increase housing choices with a more diverse housing stock.

Strategies and policies include:

- Using tax incentives to reduce costs for workforce housing.
- Requiring municipalities to allow multifamily housing construction in at least one zoning district.
- Encouraging and/or incentivizing municipalities to plan for a better balance between jobs and housing.
- Analyzing statewide workforce housing data.

- Financing for workforce housing in rural areas and small communities.
- Providing additional incentives to local governments to approve workforce housing.
- Workforce housing tax increment financing districts (TID).

#### Goal 3: Rebuild and strengthen homeownership.

Strategies and policies include:

- Encouraging cities, villages and counties to make funding available for Down Payment Assistance Programs (DPAP).
- Creating a first-time homebuyer savings account program.

#### Goal 4: Reinvest in older housing stock and neighborhoods.

- Strategies and policies include:
- Expanding WHEDA's Transform Milwaukee Advantage program.
  - Creating a state tax credit or other financial incentives for the rehabilitation of older housing in older neighborhoods.
  - Expanding training and apprentice programs for displaced or underemployed workers.

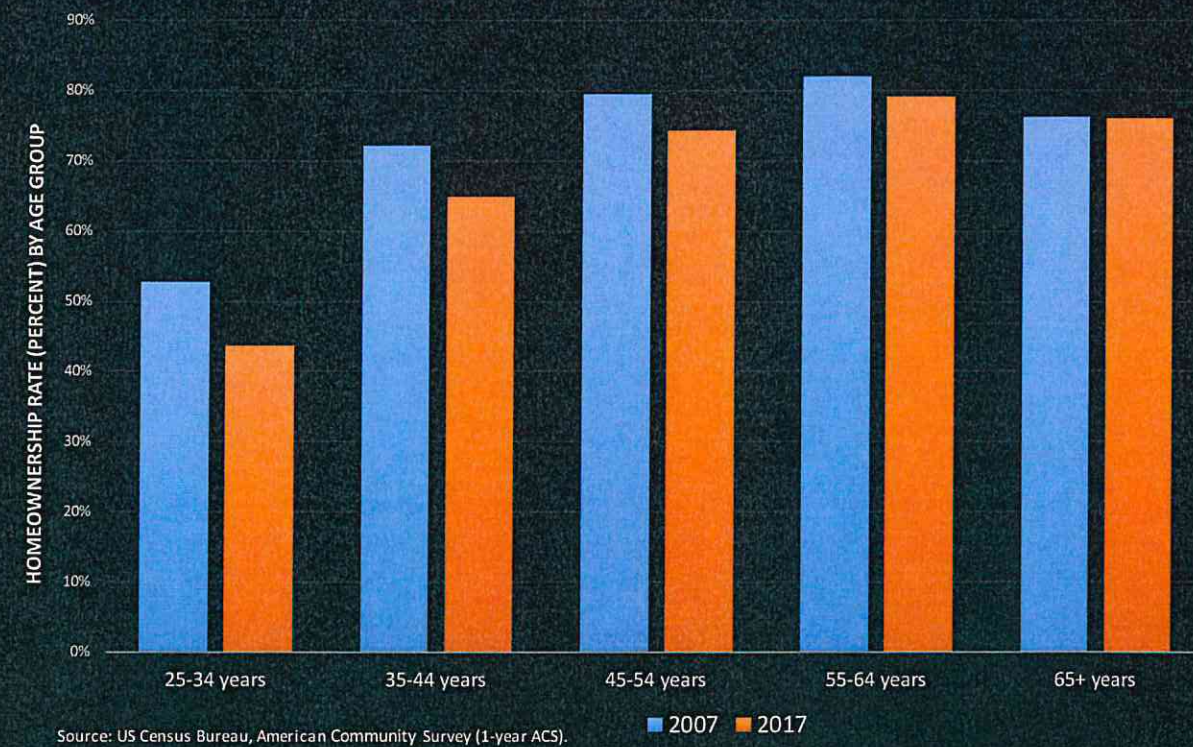
#### Goal 5: Make housing a priority!

Policies and strategies include:

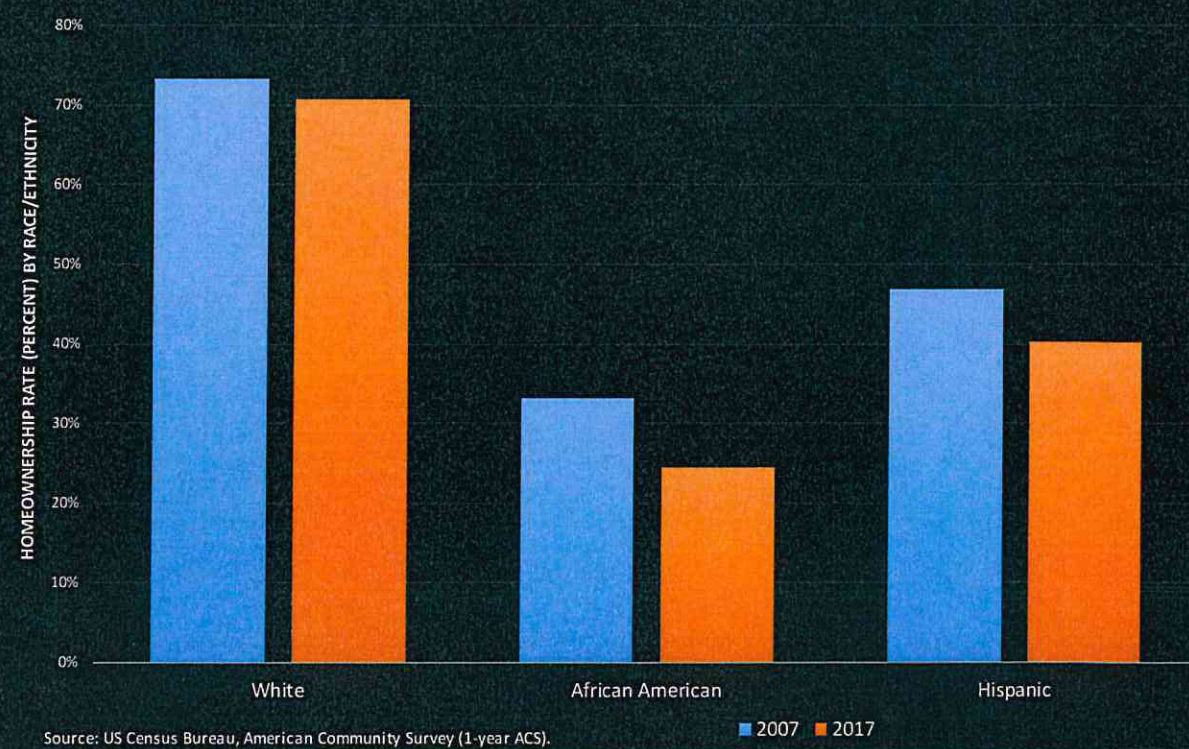
- Coordinating housing programs across state agencies, expanding financial incentives for development of new and rehabilitation of older housing in areas such as Opportunity Zones and rural areas.
- Providing technical and financial assistance to local governments.
- Providing financing incentives for innovative models, as well as providing pre-development funds for nonprofit and affordable housing providers.



**FIGURE 3** Homeownership Rates Declined in Wisconsin from 2007-2017 Across All Age Groups (except Seniors), with Largest Drop for Youngest Families



**FIGURE 4** Homeownership Rates Declined in Wisconsin from 2007-2017 Across All Racial/Ethnic Groups, with Largest Drop for African American Families

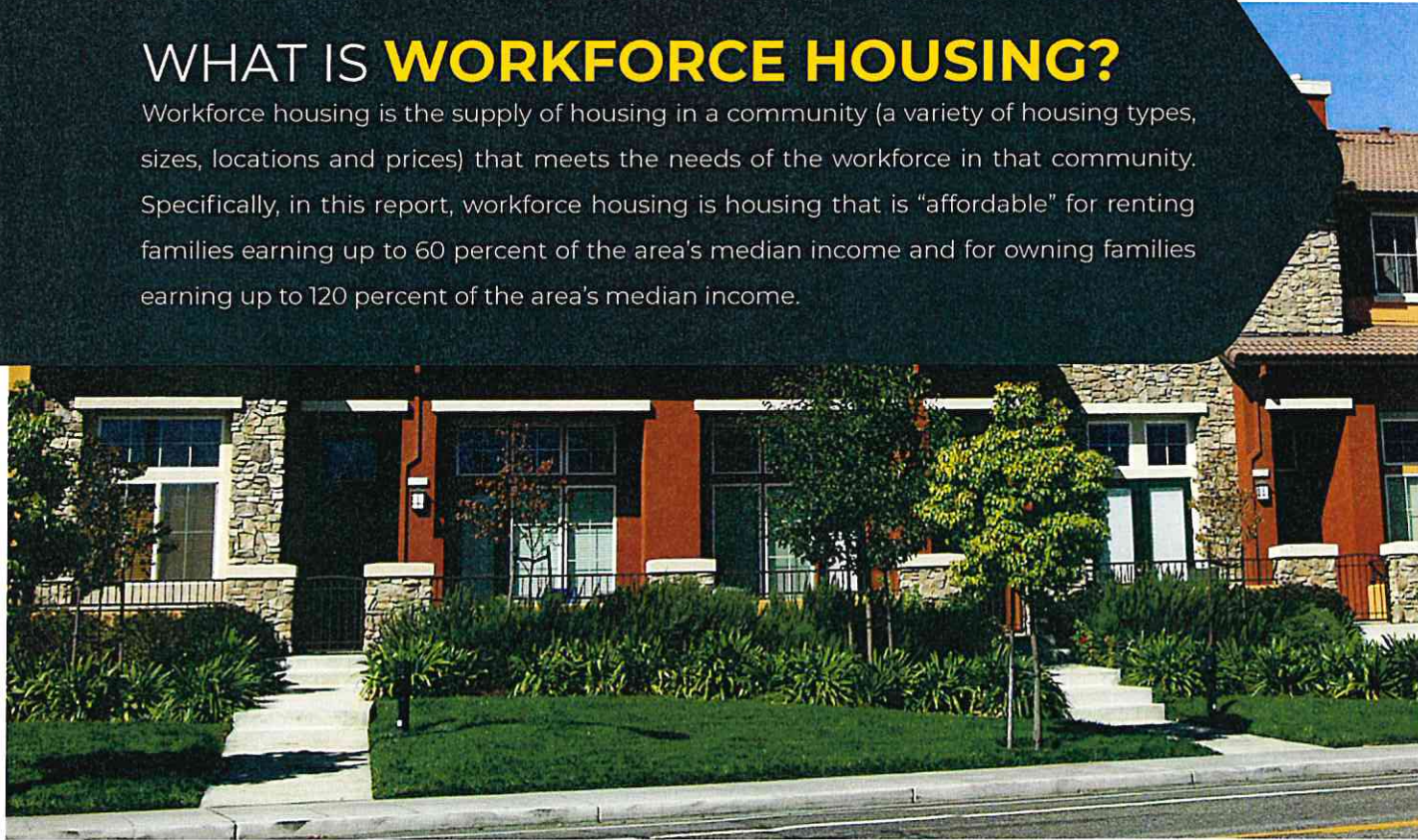




## INTRODUCTION

### WHAT IS **WORKFORCE HOUSING**?

Workforce housing is the supply of housing in a community (a variety of housing types, sizes, locations and prices) that meets the needs of the workforce in that community. Specifically, in this report, workforce housing is housing that is “affordable” for renting families earning up to 60 percent of the area’s median income and for owning families earning up to 120 percent of the area’s median income.



All across this great state — cities, suburbs, small towns and rural areas — communities and employers are recognizing the critical need to address Wisconsin’s workforce housing shortage, to expand housing opportunities for all, and to update our housing system to reflect 21st century needs.

Our business leaders recognize that workers need quality, affordable homes close to where they work or easily accessible to a reliable transportation system. Communities increasingly recognize that workforce housing is economic development because a home is where a job goes to sleep at night.

The Wisconsin economy has slowly returned to growth since the end of the Great Recession. From 2010-2017, Wisconsin experienced a 7.6 percent increase in real (adjusted for inflation) median household income, an 8.2 percent increase in the number of jobs, and a 1.2 percent increase in population.

#### **Our economy is growing, but our housing stock is falling behind.**

We are not building enough new housing units to keep up with demand, and we are not building enough housing for our growing workforce. Our existing housing stock is aging faster than most neighboring states.



Construction costs are rising faster than inflation, and regulations often drive up the cost of housing.

The result of this workforce housing shortage has been declining homeownership, particularly among younger-adults, first-time homebuyers and African American and Hispanic families. The result of this workforce housing shortage also has been rising housing costs, with rents rising faster than incomes. And the results of this workforce housing shortage have been particularly hard on workers at the lower end of the wage scale.

On most of the housing indicators presented in this report, we are falling behind neighboring states.

The shortage of workforce housing makes it harder for businesses to recruit or retain workers and harms our economic competitiveness. If workers are unable to find decent, affordable homes near where they work, they either have to live further away and travel long distances or pay a higher portion of their income for housing. Some workers might leave the state altogether, or never come here.

## WISCONSIN ECONOMIC GROWTH

The Wisconsin economy has slowly returned to growth since the end of the Great Recession, but our housing stock is falling behind.



The purpose of this report is to document the significant workforce housing shortage in Wisconsin, and to explain the main causes (lack of supply, rising construction costs and outdated regulations) and main results (rising prices, decreasing homeownership and decreased affordability).

This report also outlines a roadmap to reform to meet our workforce housing challenges. Reforms and policies are focused on five key goals: building more housing, increasing housing choice through a diverse housing stock, rebuilding and strengthening

homeownership, reinvesting in older housing and older neighborhoods, and making housing a priority. These reforms and policies can help Wisconsin address our workforce housing shortage; modernize our housing system; and ensure a more prosperous, equitable and sustainable future for all our residents.



## What caused the workforce housing shortage?

# 1. **WISCONSIN HAS NOT BUILT ENOUGH HOMES** *TO KEEP UP WITH POPULATION AND INCOME GROWTH*

From 1994 through 2004 (before the housing bubble and subsequent crash), building permits for new housing units in Wisconsin averaged nearly 36,000 units per year, including about 24,500 single-family permits and nearly 8,000 multifamily units. During this time period, land divisions (“subdivisions”) to create building lots averaged over 14,000 new lots per year.

Like all states in the U.S., construction activity significantly declined in Wisconsin during the Great Recession and has not recovered to pre-crisis levels. From 2012 through the most recent data, annual lots created have averaged 3,375 lots per year, and building permits have averaged about 16,000 per year. Housing production is falling behind: we are creating approximately 75 percent fewer lots and 55 percent fewer new homes than pre-recession averages.

### FIGURE 1

## **HOUSING CONSTRUCTION AND SUBDIVISION ACTIVITY IN WISCONSIN HAVE NOT RECOVERED FROM THE GREAT RECESSION** AND REMAIN HISTORICALLY LOW

Figure 1 shows the dramatic decline of housing production in Wisconsin. Single-family building permits only climbed back over 10,000 per year in 2016 and remain well below historical levels. Likewise, multifamily building permits dropped off significantly during the recession, even as demand for apartments surged. The number of units authorized by multifamily permits are still thousands of units below permit levels in the 90s and early 2000s.





FIGURE 1



Source: Subdivision Lots from Wis. Dept. Admin.; Building Permits Database, U.S. Census Bureau.



## What caused the workforce housing shortage?

# 1. **WISCONSIN HAS NOT BUILT ENOUGH HOMES** *TO KEEP UP WITH POPULATION AND INCOME GROWTH*

### [CONTINUED]

The population of Wisconsin has increased faster than housing construction. When adjusted for population, building permits per capita and development lots per capita are less than half what they were in the 90s and early 2000s.

If the same rate of construction from 1994 through 2004 were applied to our most recent decade, Wisconsin would have created over 200,000 more new homes and more than 115,000 new building lots.

If housing is not produced to meet demand, housing prices go up and families have difficulty finding housing they can afford in communities where they want to live. Families trying to save for a down payment fall further behind.

To create a lot or parcel where a home can be built, developers must first get subdivision approval from a local government, and then have that subdivision certified by the Wisconsin Department of Administration (DOA). Figure 1 (on page 11) shows the number of building lots approved in Wisconsin each year based on DOA data. In the past two years, 2017 and 2018, fewer than 10,000 buildable house lots were approved in Wisconsin, even though Wisconsin usually adds 10,000-20,000 net new households each year.

Future homes require buildable lots. The current supply pipeline of buildable lots is low, which only exacerbates the existing housing shortage. If we don't create more lots today, we will fall further behind in the future.

Although a shortage of new housing construction affects all areas of the state, the magnitude of the problem varies across different regions. In a balanced regional housing market, the rate of growth of housing units (supply) should be about the same as the rate of growth of households (demand).

However, if an area adds more households than housing units, vacancy rates decline, prices rise, and families have difficulty accessing housing. If developers and builders are unable to secure building sites and permission to meet the increased housing demand in an area (supply constraint), housing is being "under-produced," resulting in a "housing gap."



THE THREE FASTEST-GROWING COUNTIES — DANE, BROWN AND WAUKESHA — ACCOUNTED FOR OVER HALF OF THE HOUSEHOLD GROWTH IN WISCONSIN, AND COLLECTIVELY UNDER-PRODUCED 15,000 HOUSING UNITS FROM 2006-2017

TABLE 1

Table 1 shows the growth in the number of households compared to the growth in net new housing units for Wisconsin's 20 largest counties from 2006-2017. Table 1 shows that the largest 20 counties in Wisconsin under-produced nearly 20,000 units of housing from 2006-2017. The three-fastest growing counties — Dane, Brown and Waukesha — accounted for over half of the household growth in Wisconsin, and collectively under-produced 15,000 housing units, more than three-quarters of the state total. Dane county alone was responsible for the most new households and most new housing units, while also contributing more than half of the statewide supply gap.

Wisconsin's 20 Largest Counties Underproduced Nearly 20,000 Housing Units from 2006-2017

	Growth in households (2006-2017)	Growth in housing units (2006-2017)	Ratio of household growth to housing unit growth	Housing "Underproduction"
Milwaukee County	206	10,754	0.0192	
Dane County	36,334	25,128	1.4460	11,206
Waukesha County	13,199	10,986	1.2014	2,213
Brown County	9,806	8,145	1.2039	1,661
Racine County	2,319	2,645	0.8767	
Outagamie County	5,727	6,249	0.9165	
Winnebago County	3,134	4,903	0.6392	
Kenosha County	3,737	3,922	0.9528	
Rock County	2,516	1,480	1.7000	1,036
Marathon County	3,183	3,231	0.9851	
Washington County	4,019	4,289	0.9370	
La Crosse County	3,402	3,859	0.8816	
Sheboygan County	1,772	1,440	1.2306	332
Eau Claire County	2,504	3,156	0.7934	
Walworth County	3,208	2,671	1.2010	537
Fond du Lac County	3,727	2,929	1.2724	798
St. Croix County	3,164	3,246	0.9747	
Ozaukee County	2,909	2,082	1.3972	827
Dodge County	1,311	1,354	0.9682	
Jefferson County	3,469	2,241	1.5480	1,228
20 Largest Wisconsin Counties	109,646	104,710	1.0471	19,838

Source: Author's calculations based on 2006 and 2017 1-year American Community Survey data, U.S. Census Bureau. Households are 1- or more persons who occupy a housing unit. Housing units include vacant structures for sale or rent.



## What caused the workforce housing shortage?

# 2. CONSTRUCTION COSTS ARE RISING FASTER THAN INFLATION AND INCOMES WISCONSIN

Compounding the housing supply gap, construction costs have been rising faster than inflation and income in recent years. From 2010-2017, construction costs have increased by 14.7 percent in Madison, 14.9 percent in Milwaukee, and 16.2 percent in Green Bay. When construction costs go up, new housing becomes more expensive, but so too does existing housing due to increases in repair, remodeling and replacement costs.

The rise in construction costs is due to an increase in material prices, but also due

to a severe labor shortage in the building and construction trades. According to the Association of General Contractors survey, 73 percent of Wisconsin construction firms reported labor shortages.

Rising construction costs mean that all forms of housing are becoming more expensive and less available. This creates barriers to homeownership and to rental affordability.

## RISING CONSTRUCTION COSTS

Rising construction costs mean that all forms of housing are becoming more expensive and less available. This creates barriers to homeownership and to rental affordability.





## 3.

## OUTDATED LAND USE REGULATIONS *DRIVE UP THE COST OF HOUSING*

There is a growing bipartisan consensus that restrictive municipal land use regulations constrain housing supply and drive up the cost of housing. This bipartisan consensus is seen in policy proposals to reduce regulations from HUD Sec. Ben Carson (Republican) and Sen. Cory Booker (Democrat). Major research publications from the National Association of Home Builders (NAHB) and the Obama Whitehouse call attention to the effects of zoning restrictions on housing prices. Proposals to reduce restrictive zoning regulations so that developers can supply a greater variety of housing at all price points have been presented by the American Enterprise Institute and the Metropolitan Milwaukee Fair Housing Council.

Academic research by economists like Harvard's Ed Glaeser demonstrates that restrictive zoning policies, such as large minimum lot sizes, excessive parking requirements, prohibitions on multifamily development, accessory dwelling units, townhouses or duplexes collectively reduce housing supply and variety and therefore drive up housing costs.

The NAHB regularly surveys developers of housing and estimates that regulations can drive up the cost of single-family homes by at least 24 percent and multifamily housing by 30 percent.

Of course, regulations to protect public health and safety — such as fire safety, building codes, stormwater management and protecting environmentally sensitive lands — are necessary and proper roles for local governments. But large minimum lot sizes, prohibitions on non-single-family housing, excessive parking requirements, requirements for high-end building materials, and long approval processes do not protect public health and safety. They serve mostly to

raise the cost of housing.

Restrictive zoning regulations drive up the cost of housing in at least three ways. First, they lower the overall supply of housing units in an area. When supply is restricted but demand is increasing, more families chase fewer units, and prices go up. Second, for housing that is built, the underlying land is more expensive. For example, in the latest national survey of developers by the NAHB, the average price per square foot for a finished residential lot is \$8.22 ft<sup>2</sup>. This would mean that a minimum lot size of 15,000 ft<sup>2</sup>, about 1/3 of an acre, would cost \$123,300 while an 8,000 ft<sup>2</sup> minimum lot size would cost only \$65,760. In this example, public health and safety are not affected by smaller lot sizes, but the cost of the land for residential development is reduced nearly \$58,000. Third, when land is more expensive and larger lots are required, developers are forced to build more expensive and larger homes to recover their land costs. Large homes on large lots are not affordable to most of the workforce in a community.

Across the country, there is a growing "YIMBY" (Yes In My Backyard) movement that is calling attention to the outdated zoning and land use regulations in municipalities as a counter to the prevalence of "NIMBY" (Not in My Backyard) residents.

**LARGE MINIMUM LOT SIZES, PROHIBITIONS ON NON-SINGLE-FAMILY HOUSING, EXCESSIVE PARKING REQUIREMENTS, REQUIREMENTS FOR HIGH-END BUILDING MATERIALS, AND LONG APPROVAL PROCESSES DO NOT PROTECT PUBLIC HEALTH AND SAFETY. THEY SERVE MOSTLY TO RAISE THE COST OF HOUSING.**



## What is the result of the workforce housing shortage?

### RESULT 1 HOUSING COSTS ARE RISING

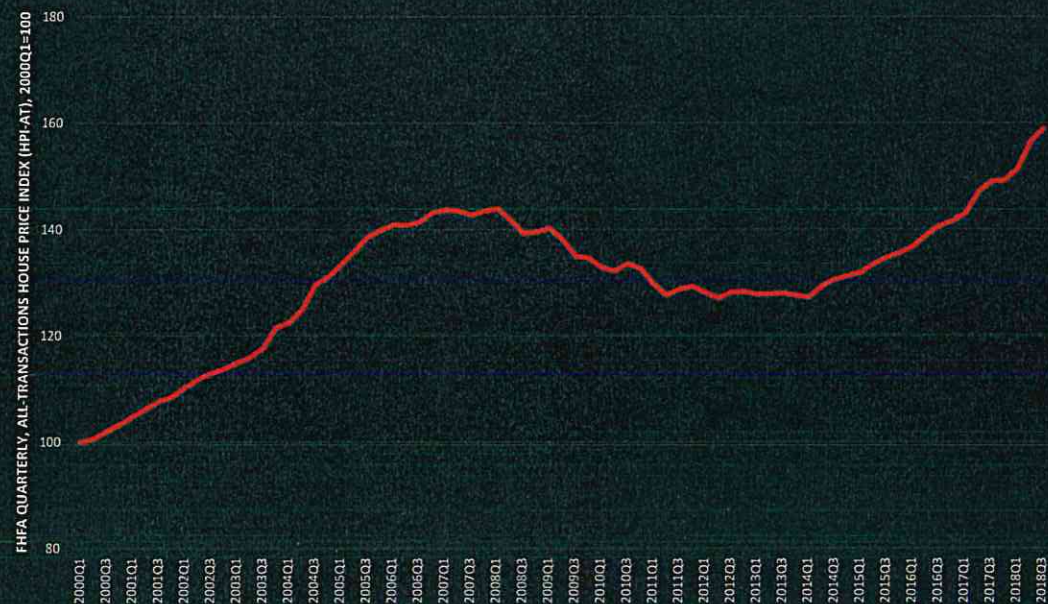
With housing demand growing but housing supply lacking, the cost of housing is rising. While price growth might be good for current homeowners, it can make it harder for first-time homebuyers to enter the market and for seniors to downsize. This can stifle the housing market as families are constrained from moving for job opportunities or are unable to adjust their housing consumption to meet their current lifestyle stage.

Homeownership costs are rising. Figure 2 shows the Federal Housing Finance Agency's (FHFA) House Price Index (HPI-AT) for Wisconsin. This House Price Index is the broadest measure of housing costs because it includes all mortgage transactions — purchase and refinance — and

measures the price change for a “constant quality” house. Because newer homes are almost always priced higher than existing homes, the average sales price of new homes can overstate the costs for the average family.

We re-scaled the House Price Index so that the first quarter of the year 2000 equals 100 so the value of the index represents the percent change in housing costs since 2000. The most recent data for Wisconsin, third quarter 2018, shows a value of 158.9, which means that house prices in Wisconsin have increased 58.9 percent since 2000. House prices in Wisconsin now exceed pre-crisis (2007) levels.

**FIGURE 2** Wisconsin House Prices Now Exceed Pre-crisis (2007Q1) Levels



Source: Federal Housing Finance Agency



# AND RENTS HAVE GROWN FASTER THAN INCOMES

According to data from the U.S. Census, from 2000 to 2017, the median household income in Wisconsin grew 35 percent, not adjusted for inflation, while the median house price grew 59 percent, not adjusted for inflation. When housing costs are growing faster than incomes, fewer families can afford a home.

Rental costs are rising. Table 2 shows changes in median rents and median household income for Wisconsin and our neighboring Midwestern states from 2007 to 2017.

In Wisconsin and all neighboring states, rents grew faster than incomes, which makes workforce housing harder to find and decreases housing affordability.

In Wisconsin, for example, rents grew 21.7 percent while incomes only grew 17.3 percent, not adjusted for inflation.

In terms of rental prices, however, Wisconsin had the slowest rate of rent growth compared to our neighboring states and slower than the nation as a whole. While rents in Wisconsin have increased 21.7 percent since 2007, rents have increased over 28 percent nationwide and over 30 percent in neighboring states Minnesota and Iowa. The difference between the percent change in rents and percent change in income is the smallest in Wisconsin, at 4.4 percent, compared to our neighbors and the U.S. as a whole.

FROM 2000-2014, WISCONSIN PERMITTED MORE MULTIFAMILY UNITS ON A PER-CAPITA BASIS THAN DID ALL OF OUR NEIGHBORS, AND HAD SLOWER RENT GROWTH THAN OUR NEIGHBORING STATES. EXPANDING RENTAL HOUSING SUPPLY CAN IMPROVE RENTAL AFFORDABILITY.

TABLE 2

Rents rose faster than household incomes in Midwestern states

State	Increase median rent, 2007-2017	Increase median income, 2007-2017
ILLINOIS	24.4%	16.4%
INDIANA	24.3%	14.2%
IOWA	34.0%	23.8%
MICHIGAN	22.3%	14.5%
MINNESOTA	32.1%	22.6%
WISCONSIN	21.7%	17.3%
U.S. AVERAGE	28.3%	18.9%

Source: US Census, 1-year American Community Survey (ACS) data, not inflation adjusted

The data from other states actually confirms the link between housing supply, rents and housing affordability. During the time period from 2000-2014, Wisconsin permitted more multifamily units on a per-capita basis than did all of our neighbors. Higher rates of production were associated with a slower increase in rents. Even though Wisconsin did not produce enough total units to meet overall demand, this data demonstrates that expanding rental housing supply can improve rental affordability.

## What is the result of the workforce housing shortage?

### RESULT 2

## DECLINING HOMEOWNERSHIP IN WISCONSIN, ESPECIALLY AMONG YOUNGER HOUSEHOLDS AND AFRICAN AMERICAN AND HISPANIC FAMILIES

With housing prices now exceeding pre-crisis (2007) levels, housing prices and rents rising faster than incomes and inflation, and a shortage of new supply, the ability to attract new workers to Wisconsin or for existing workers to move into homeownership is constrained. Even though incomes and jobs in this state have recovered from the Great Recession, homeownership has not.

Younger adults entering prime homebuying years or families trying to re-enter homeownership face multiple barriers. Because home prices are more expensive, they need to save for a larger down payment, but higher rents make it harder to save for this down payment. Stagnant incomes, decreased credit availability, and higher levels of student loan debt also make it hard for many to transition into homeownership.

While homeownership rates across the United States declined following the Great Recession, Wisconsin has been hit particularly hard. Rebuilding homeownership is vital for economic development. Workers need to be able to find stable and affordable homes for purchase near where they work. Many businesses across the state are experimenting with down-payment assistance and homebuyer counseling programs in order to recruit and retain their workers.

If we are to rebuild and strengthen homeownership in Wisconsin, many of these new homeowners will come from demographic categories of workers not currently in the homeownership market: younger adults, first-time homebuyers, and African American and Hispanic families. Figure 3 shows changes in homeownership rates in Wisconsin across all age groups from 2007-2017, and Figure 4 highlights changes in homeownership rates for racial and ethnic groups. Homeownership rates declined for all age groups except seniors, with the largest declines seen in younger adults.

Among our neighboring states, Wisconsin has a lower homeownership rate for the two youngest age categories — 25-34 year-old households and 35-44 year-old households — than Indiana, Iowa, Michigan and Minnesota. Only Illinois has lower homeownership rates for these age groups. Among our Midwestern neighbors, only Minnesota has a lower rate of homeownership for African American families than Wisconsin. Wisconsin's homeownership rate for Hispanic families is now the lowest of all our Midwestern neighbors.



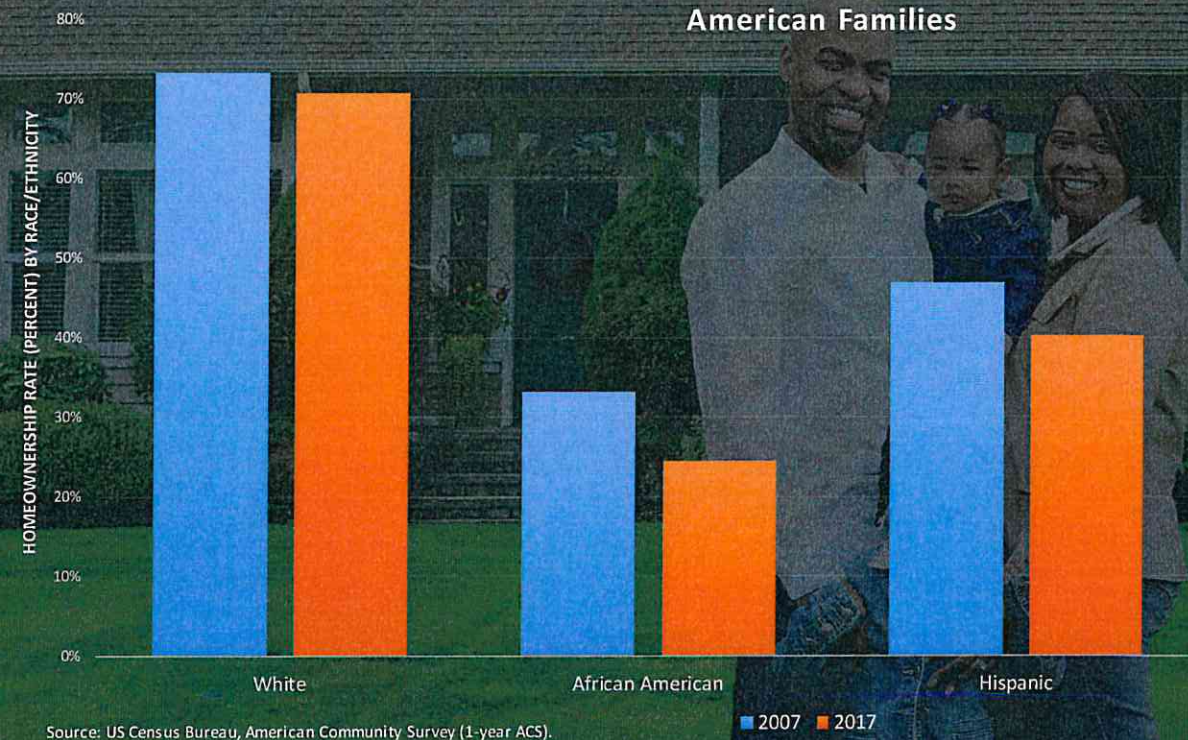
FIGURE 3

Homeownership Rates Declined in Wisconsin from 2007-2017 Across All Age Groups (except Seniors), with Largest Drop for Youngest Families



FIGURE 4

Homeownership Rates Declined in Wisconsin from 2007-2017 Across All Racial/Ethnic Groups, with Largest Drop for African American Families





## What is the result of the workforce housing shortage?

### HOMEOWNERS BORROWING MORE IN WISCONSIN

Families respond to increasing housing prices and a housing shortage near where they want to work in one of three ways: renting, purchasing a less expensive home further away from work, or stretching to purchase a home with more mortgage debt. We see all three happening in Wisconsin.

Despite historically low interest rates, homeowners who have been able to qualify for mortgages have been increasingly taking out larger loans compared to their home's value.

#### FIGURE 5

### WISCONSIN HOMEOWNERS ARE BORROWING A LARGER PERCENTAGE OF THEIR HOME'S VALUE WHILE INTEREST RATES ARE AT HISTORIC LOWS

Figure 5 shows changes in the loan-to-price ratio (also called loan-to-value ratio or LTV) for mortgages in Wisconsin since the year 2000. The loan-to-price ratio equals one minus the down-payment percentage. For example, an 80 percent loan-to-price ratio is the same as a 20 percent down payment. When average loan-to-price ratios exceed 80 percent, this indicates a higher percentage of homeowners utilizing lower down payment loan products. Since 2013, the average loan-to-price ratio for mortgages in Wisconsin has exceeded 80 percent and is over 83 percent in the most recent data (2017).



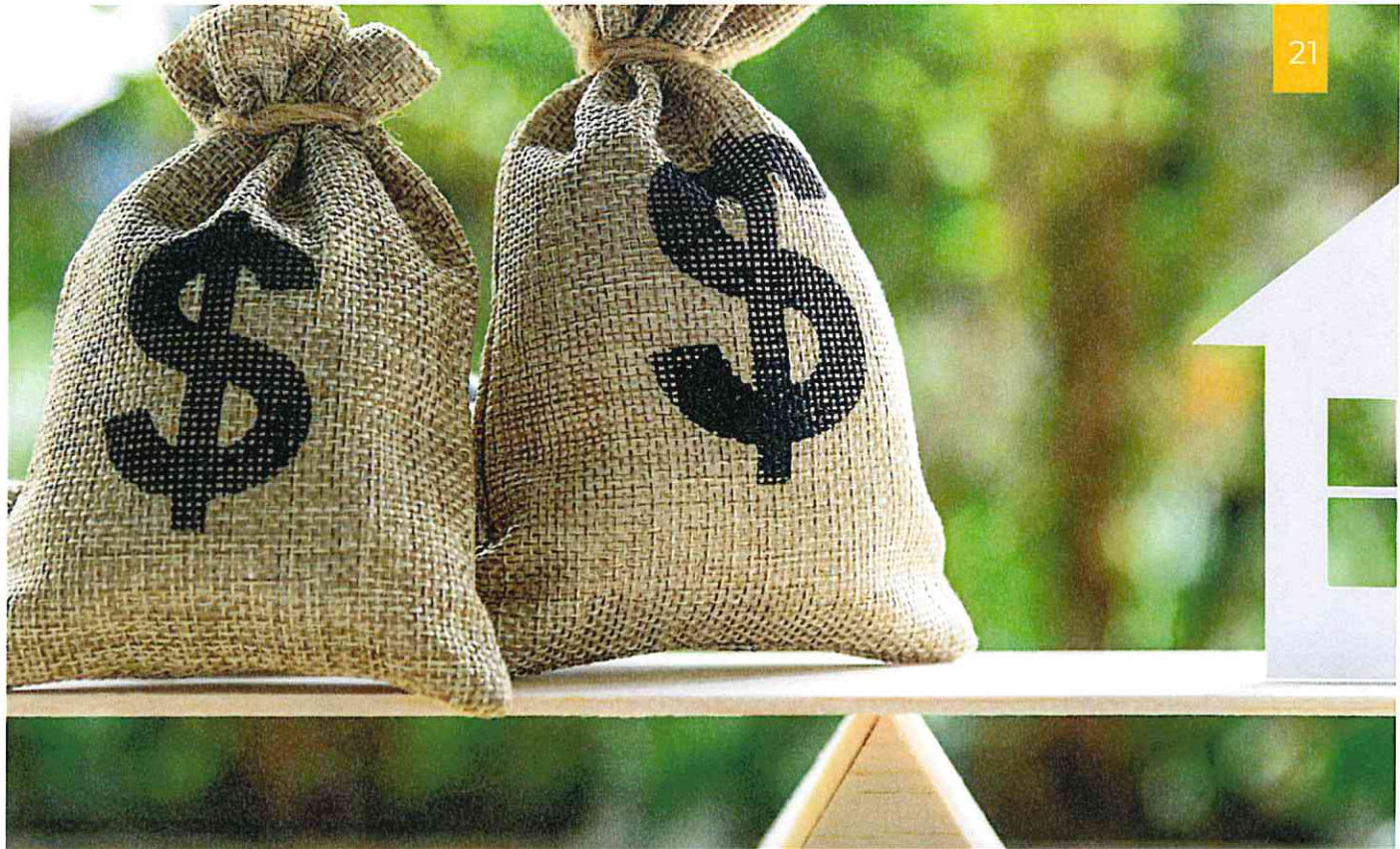
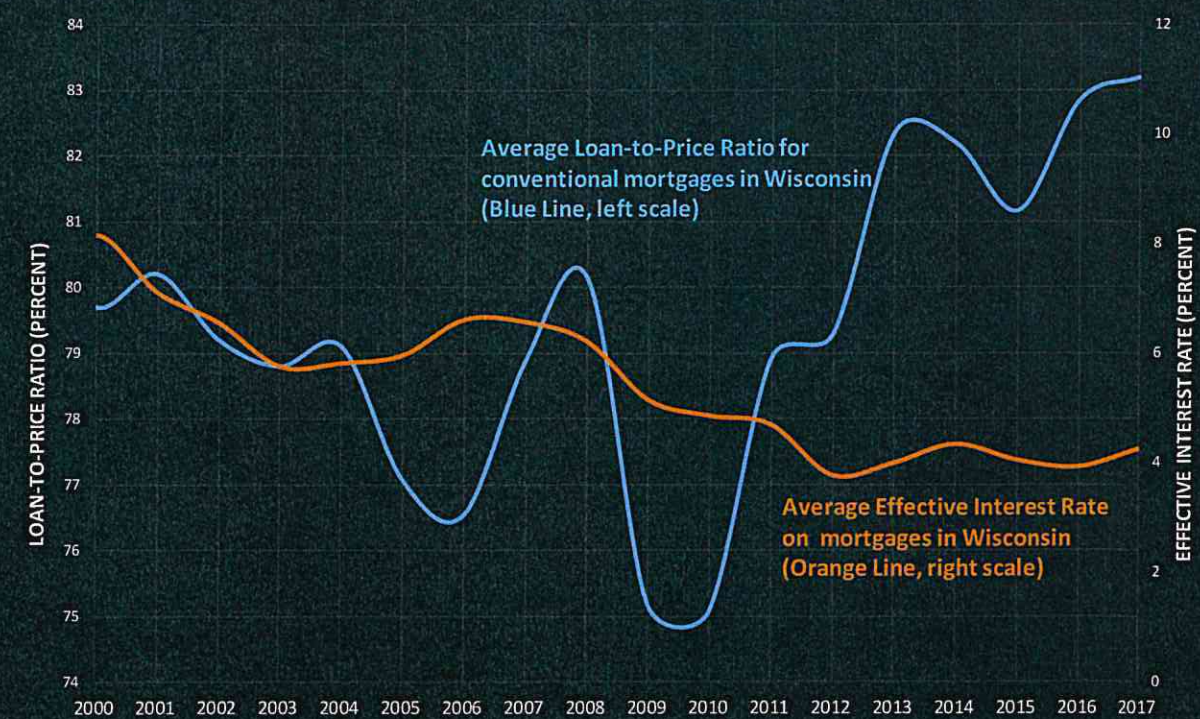


FIGURE 5



Source: Federal Housing Finance Agency, Rates and Terms on conventional, single family, fully amortized, non-farm, mortgages, by state (purchase and refinance, new and existing houses). Effective interest rate amortizes fees and points. Loan-to-price ratio is the ratio of the loan amount to the house value. An 80% loan-to-purchase ratio is equivalent to a 20% downpayment.



## What is the result of the workforce housing shortage?

### RESULT 3

## DECLINING HOUSING AFFORDABILITY

### HOW IS AFFORDABILITY MEASURED?

“Affordability” measures whether a typical household, usually the median income household, can afford the housing in an area. Because this report focuses on workforce housing, we focus on affordability for entry-level homeownership, using a low-down-payment product, and affordability for rental homes.

We create two new indices for Wisconsin counties focusing on housing affordability at the county level. While many workers might live and work in different counties, these indices measure whether the typical household in a county can afford the housing in that county. Our data shows that housing affordability concerns encompass urban and rural areas across the state.

## INDEX 1

### ENTRY-LEVEL HOUSING AFFORDABILITY

Figure 6 shows the “entry-level” housing affordability index for Wisconsin counties. For this workforce housing ownership index, we focus on households utilizing a low-down-payment (3.5 percent down-payment) FHA-insured mortgage. For many first-time homebuyers without the savings for a down payment, FHA-type products are often the only way to become homeowners.

We first calculate what an FHA-insured low-down-payment mortgage would be for the median-priced house in the county. This calculation tells us the monthly mortgage payment that a homeowner would need to pay to purchase the median-priced home. We then calculate how much annual income a family would need to afford this FHA mortgage, assuming that for a mortgage to be affordable the principal and interest should be no more than 25 percent of a family’s income. This 25 percent of income for principal and interest standard is used by the National Association of REALTORS® in its housing affordability research, leaving room in housing expenses to account for property taxes, homeowners insurance and utilities.

The index is then the ratio of the median household income to the income that would be needed to afford the median-priced home with a low down payment mortgage product. Another way to think about this is what percentage of the income needed for the median-priced home does the typical family have? A score of 150, for example, means that the median income household has 50 percent more income than would be necessary to afford the median-priced home with an FHA mortgage. A value of less than 100 means that the median income household in a county cannot afford the median-priced home in the county. Any value greater than 100 indicates that the median income household can afford the median-priced home.





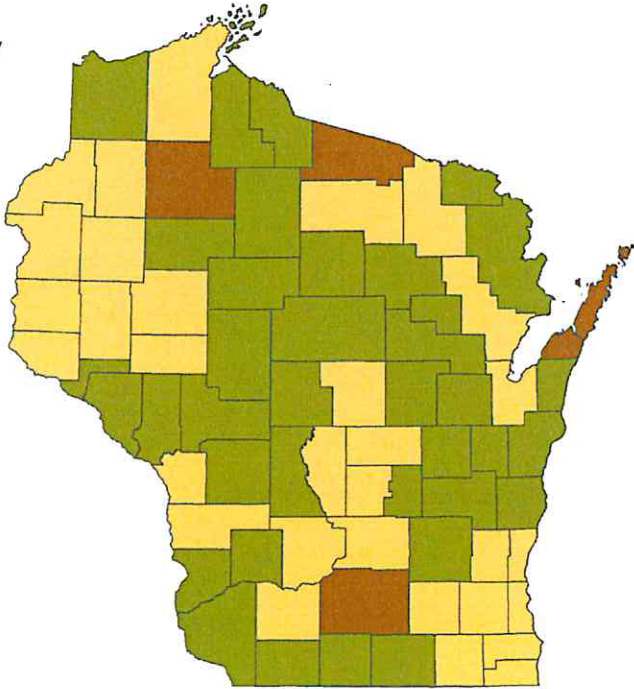
Figure 6 shows that in four Wisconsin counties — Dane, Door, Sawyer and Vilas — the median income household cannot afford the median-priced home, even with a low down-payment FHA mortgage product. There are 31 counties where the index score is above 100 but below 120, meaning that the median income household has enough income to purchase the median-priced home, but just barely. These areas include the southeast — Milwaukee, Racine and Kenosha metropolitan areas — as well as the northwest rural areas.

We can also calculate how this entry-level affordability index has changed over time. From the time period of 2010 through 2017, this index of affordability has declined in 57 out of 72 Wisconsin counties. In eight of those declining affordability counties — Vilas in the north; Marathon, Wood and Portage in the central; La Crosse in the west; and Richland, Grant and Iowa in the southwest — the declines were greater than 10 percentage points.

**FIGURE 6**  
**Wisconsin Entry-level Housing Affordability Index by County, 2017**

- Not affordable (less than 100)
- Barely affordable (100-120)
- Affordable (greater than 120)

Note: A value of less than 100 means that the median-income household in a county cannot afford the median-priced home in the county. Any value greater than 100 indicates that the median-income household can afford the median-priced home.





## What is the result of the workforce housing shortage?

### RESULT 3

## DECLINING HOUSING AFFORDABILITY

[CONTINUED]

### INDEX 2

## RENTAL AFFORDABILITY (2017)

Our second index for workforce housing affordability focuses on rental housing. Figure 7 shows the “rental affordability index” for each county for the most recent year available, 2017. This index measures whether the median-income renting household can afford the median rental unit in the county by spending no more than 30 percent of income on rent. The index is the ratio of the actual county median-renter-household income to the income that would be needed to afford the median rental unit. Just like the entry-level affordability index above, a score less than 100 means that the median-income renting household cannot afford the median-priced rental unit, and a score above 100 means that the median-income renter household can afford the median-priced unit. Again, a score of 150, for example, means that the typical renting household has 50 percent more income than would be needed to rent the median-priced unit.





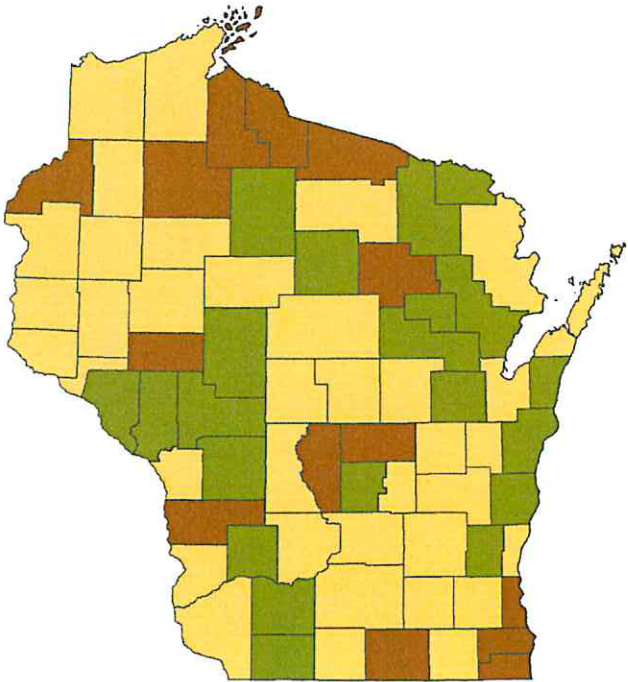


In Figure 7, there are 14 counties where the typical renting household cannot afford the middle-priced rental home: Kenosha, Racine, Milwaukee and Rock in the southeast; Burnett, Sawyer, Ashland, Iron and Vilas counties in the north; Vernon County in the southwest; and Adams and Waushara counties in the central part of the state. Finding adequate and affordable rental homes is thus a problem not only in larger cities and suburbs, but in small towns and rural areas of the state. There are 37 counties where the typical renter household can barely afford the median-priced rent, with scores between 100 and 120.

**FIGURE 7**  
**Wisconsin Renter Affordability Index by County, 2017**

- Not affordable (less than 100)
- Barely affordable (100-120)
- Affordable (greater than 120)

Note: A value of less than 100 means that the median income renter-household in a county cannot afford the median rental unit in the county. A value greater than 100 indicates that the median income renter-household can afford the median rental unit.





# What is the result of the workforce housing shortage?

## RESULT 3 DECLINING HOUSING AFFORDABILITY [CONTINUED]

Workforce housing affordability, of course, is more than whether the median-income families can afford housing opportunities. When there is a shortage of housing at all price points, the workers earning below median income as well as seniors can face significant affordability challenges. So, while the overall affordability indices in Figures 6 and 7 give a picture of the middle of the workforce housing market, it is also important to provide details at a wider range of income levels.

TABLE 3  
MANY LOWER-INCOME HOMEOWNERS  
PAY MORE THAN 50 PERCENT OF  
THEIR INCOME ON HOUSING

State	Percent of homeowners "extremely cost-burdened," by income category				
	0-30 percent of area income	30-50 percent of area income	50-80 percent of area income	80-100 percent of area income	above median area income
ILLINOIS	64.1%	32.6%	13.7%	5.3%	1.0%
INDIANA	56.1%	22.3%	6.3%	1.9%	0.3%
IOWA	51.9%	17.0%	4.5%	1.4%	0.3%
MICHIGAN	62.2%	27.4%	9.6%	3.1%	0.6%
MINNESOTA	56.0%	24.3%	8.1%	2.5%	0.5%
WISCONSIN	63.5%	28.8%	10.4%	3.2%	0.6%

Source: US. Dept. Housing and Urban Development, Comprehensive Housing Affordability Strategy Data, 2011-2015

Table 3 shows the percent of homeowners in Wisconsin and neighboring states by income levels who pay more than 50 percent of their income for housing, considered "extremely cost-burdened." Across all income categories, Wisconsin's proportion of homeowners with extreme cost burdens is worse than Indiana, Iowa, Michigan and Minnesota. Only Illinois among our neighbors fares worse. Of course, many of the homeowners with incomes below 50 percent of the median are likely seniors who are no longer in the workforce, but still bear significant housing costs due to an overall

shortage of units and a particular shortage of units for downsizing. Households with incomes between 50 percent and 100 percent of median income are in the workforce but face significantly higher rates of cost burdens than similarly situated workers in other states.

Translating Table 3 into actual numbers, we see that in Wisconsin, currently over 94,000 homeowners whose income is below 50 percent of area median income spend more than half of their income on housing.



TABLE 4  
WISCONSIN LEADS THE MIDWEST WITH  
THE **HIGHEST PERCENTAGE OF  
LOWER-INCOME RENTERS  
WITH EXTREME COST BURDENS**



Percent of renters "extremely cost-burdened," by income category					
State	0-30 percent of area income	30-50 percent of area income	50-80 percent of area income	80-100 percent of area income	above median area income
ILLINOIS	62.1%	25.2%	4.6%	1.4%	0.3%
INDIANA	63.3%	24.0%	3.1%	0.8%	0.5%
IOWA	60.6%	14.9%	3.0%	0.8%	0.6%
MICHIGAN	65.0%	28.9%	5.6%	1.6%	0.6%
MINNESOTA	58.7%	18.0%	3.9%	1.2%	0.3%
WISCONSIN	65.3%	20.0%	2.9%	0.6%	0.3%

Source: US. Dept. Housing and Urban Development, Comprehensive Housing Affordability Strategy Data, 2011-2015

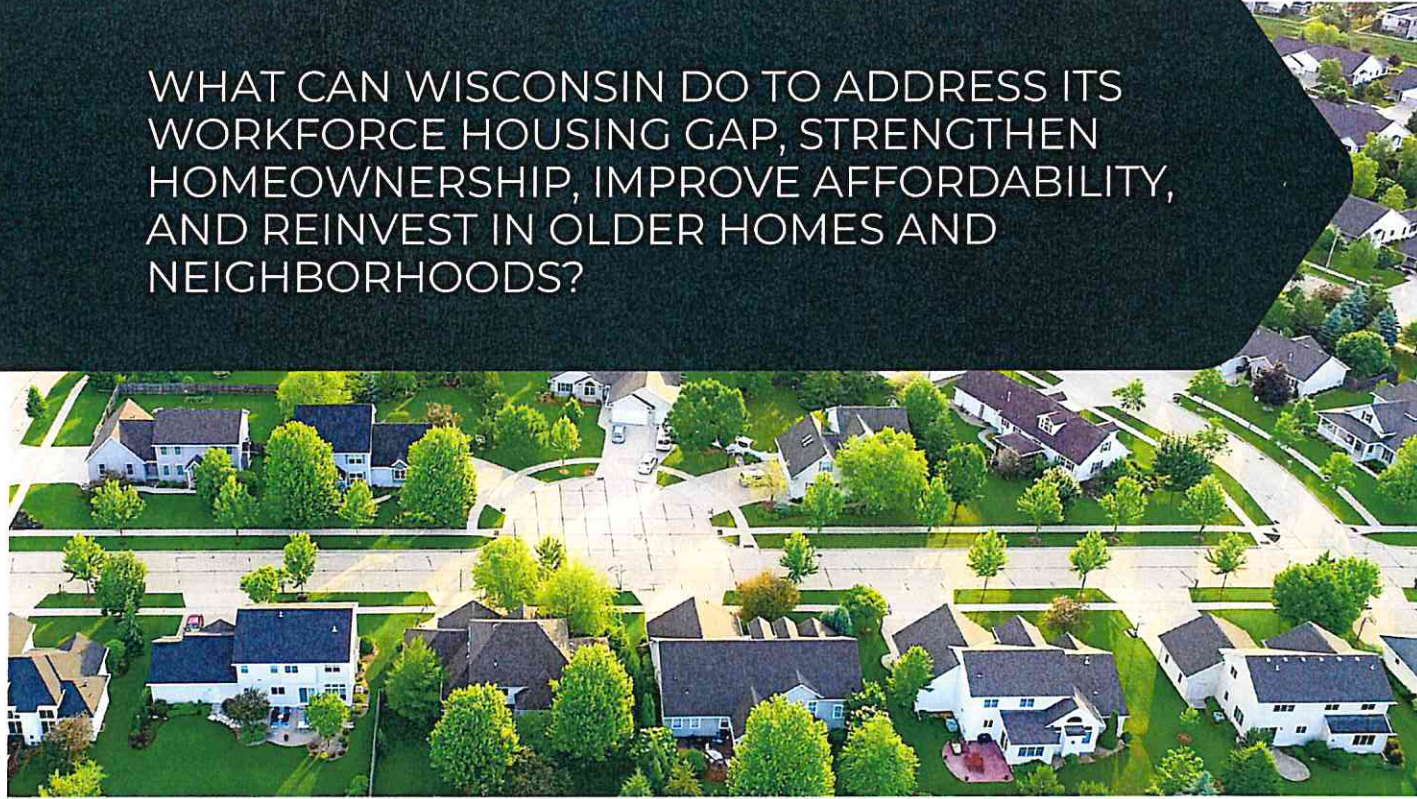
Table 4 now shows the same information for renting families, comparing the percent of renters by income category who are paying more than 50 percent of their income on rent in Wisconsin to our neighboring states. Wisconsin has the highest percentage of all of our neighbors of lower-income renters who are extremely cost-burdened, paying more than 50 percent of their income on rent.

Converting Table 4 into actual numbers, currently in Wisconsin, over 158,000 renting households with income below 50 percent of the area median income spend more than half of their income on housing.

The consequences of our workforce housing shortage, therefore, can be seen not only in rising prices and decreased homeownership opportunities, but also in decreased affordability for owners and renters. In the next section, we outline a series of reform possibilities to address our housing shortage and improve workforce housing affordability.



WHAT CAN WISCONSIN DO TO ADDRESS ITS  
WORKFORCE HOUSING GAP, STRENGTHEN  
HOMEOWNERSHIP, IMPROVE AFFORDABILITY,  
AND REINVEST IN OLDER HOMES AND  
NEIGHBORHOODS?



## ROADMAP TO REFORM **ADDRESSING WISCONSIN'S WORKFORCE HOUSING CHALLENGE**

Many states across the country are wrestling with these same questions. Many states are proposing or are implementing innovative policy, legal, planning and finance options for dealing with the housing crisis. In this section, we identify key goals and specific recommendations for Wisconsin based on analysis of reform proposals and actions in other states. In the past years, major housing reform efforts have been proposed in California, Connecticut, New Hampshire, Oregon, South Carolina, New Jersey, Utah, Massachusetts and others.

We highlight five key goals for Wisconsin in the coming years:

Goal 1: Build more housing

Goal 2: Increase housing choice with a more diverse housing stock

Goal 3: Rebuild and strengthen homeownership

Goal 4: Reinvest in older housing stock and older neighborhoods

Goal 5: Make housing a priority





## ROADMAP TO REFORM: GOAL 1 BUILD MORE HOUSING

Wisconsin needs to reduce regulatory barriers to ensure an adequate housing supply. Local government elected officials and community leaders need to take leadership to ensure their city, village or town is providing adequate opportunities for housing supply and to build more housing where people want to live. This involves reforming and updating zoning and subdivision codes, removing regulatory barriers, providing financing, and helping to educate their community to overcome NIMBY opposition to new housing.

Wisconsin law currently requires cities, villages, towns and counties with zoning or subdivision ordinances to have plans to:

**“provide an adequate housing supply that meets existing and forecasted housing demand in the local governmental unit.” (Wis. Stat. 66.1001(2) (b))**

The data presented in this report clearly indicates that we are falling behind in providing an adequate housing supply and in meeting existing and forecasted housing demand.

Cities and states across the country are re-examining their zoning and other land use regulations to reduce unnecessary regulations that limit housing supply, limit housing diversity with different types and sizes of units, and impose

unnecessary delays. Regulations that raise the cost of housing and limit housing choices for the workforce can limit the ability of businesses to hire workers, can force workers to drive long distances to their jobs, or can force residents to pay too much for their housing.

Cities and states across the country are also recognizing that restrictive zoning can be exclusionary and foster excessive segregation. Cities and states are increasingly realizing that separating land uses so that people have to drive everywhere and imposing large minimum lot sizes is expensive to service, causes excessive traffic and creates unhealthy communities.

Improving our housing supply and modernizing our regulations and zoning codes will create many economic and social benefits for our communities. Housing construction creates quality jobs and increases a community’s tax base. Expanding choices and housing opportunities for families can improve schools and reduce traffic congestion. And building more housing overall will reduce upward pressures on prices and rents.



## Addressing the Workforce Housing Challenge

### ROADMAP TO REFORM: GOAL 2

## INCREASE HOUSING CHOICES WITH A MORE DIVERSE HOUSING STOCK



Demographics and housing demand are shifting. Average household size is declining. Baby Boomers are aging. Younger households are more diverse and have greater preferences for “walkable urbanism,” smaller or more sustainable housing options, and a diversity of experiences. Families are increasingly looking for multigenerational options and flexible housing arrangements.

This goal recognizes the need not only to build more housing but to build a greater variety of housing that people want in places where they want to live. We need to update our housing delivery system to meet 21st century tastes and technologies.

Architects, developers and planners have successfully implemented a wider range of newer housing models across the country that allow developers and builders to respond to housing demand and changing demographics. These have included tiny houses, the “not-so-big” house, small lot houses, cottage clusters, “pocket neighborhoods,” courtyard neighborhoods and live-work units. Innovative designs are available for multifamily structures that blend into neighborhoods and look like single-family houses. Cities across the country are trying to re-weave the

urban fabric by permitting “missing middle” housing types, such as duplexes, 3- or 4-plexes, small garden apartments, courtyard apartments, townhouses and city-houses. This includes allowing flexibility in design standards, parking requirements, setbacks, frontage requirements and other regulations. Overwhelmingly, these new units add value to existing neighborhoods, re-weave the urban fabric, and are constructed with modern materials and methods.

Communities should provide a greater range of housing in every neighborhood that offers options for people at different life stages to stay in the same area. In fact, Wisconsin state law requires communities to provide both an adequate housing supply to meet forecasted needs and “a range of housing choices that meet the needs of persons of all income levels and of all age groups.” (Wis. Stat. 66.1001(2)(b))

A wider variety of housing styles, types and sizes in each neighborhood will help meet changing market demands, reduce the workforce housing gap, and promote housing affordability.



## Goal 2 Strategies: Increase housing choices with a more diverse housing stock

Based on our analysis of planning, zoning and regulatory reform efforts in other states, Wisconsin could consider any or all of the following menu of policies and strategies:

- **Expedited permitting and development approval processes for housing at the state and local levels:** New developments often take years to get through the local approval process, which increases the price of new housing units. Expedited approval processes reduce costs, time to develop and uncertainty, which will provide an incentive for developers and builders to create more workforce housing. Some states, for example, require municipalities to make final determinations on development applications that involve housing within 90 or 120 days.
- **Require all cities and villages to allow “missing middle” housing types in at least one residential zoning district as a permitted use by-right:** Missing middle could be defined as “attached townhouses, duplexes, triplexes or quads, and cottage clusters.” Encourage communities to plan for “complete neighborhoods” and to allow “missing-middle” housing types in all neighborhoods, based on proposals in Oregon.
- **Require municipalities to allow accessory dwelling units (ADUs), sometimes called “granny flats” as a permitted use by-right in all residential zoning districts:** Consider developing a state-level “model ordinance” to be adopted by municipalities for ADUs, including reducing parking requirements and impact fees for ADUs. Consider a task force of design professionals — architects, landscape architects and interior designers — to develop “off-the-shelf” ADU building plans that meet state building codes and reduce design costs and uncertainty. Consider requiring that applications for ADUs that conform to state-approved building plans are automatically granted building and zoning permits.
- **Better enforcement of existing requirements:** Wisconsin law currently requires cities, villages, towns and counties with zoning or subdivision ordinances to have comprehensive plans that “provide an adequate housing supply that meets existing and forecasted housing demand in the local governmental unit.” (Wis. Stat. § 66.1001(2)(b)) However, the evidence in this study demonstrates that local governments are not meeting this requirement. Stronger enforcement standards should be added to the law to ensure this requirement is being met.

Many northeastern states including New Jersey, Connecticut, Massachusetts and New Hampshire, as well as the state of Washington, have created state appeals systems. If a municipality is not providing an adequate housing supply or not meeting its workforce housing needs, developers can appeal to a statewide board of housing and land use experts. Alternatively, Wisconsin could create an expedited appeals process to circuit court and require municipalities to approve workforce housing projects unless the municipality can demonstrate that the denial of a proposed project is necessary to protect community health or safety.

- **Establish maximum minimum lot sizes in sewer service areas:** Require municipalities with residential zoning districts in areas served by public water and sewer, “sewer service areas” under NR 121, to provide extraordinary justification for large single-family minimum lot sizes — for example, larger than 6,000 ft<sup>2</sup> or 8,000 ft<sup>2</sup>; or consider prohibiting a municipality from enacting, amending or enforcing a zoning ordinance with a minimum lot size larger than 6,000 ft<sup>2</sup> or 8,000 ft<sup>2</sup> in sewer service areas.

## [CONTINUED]

## Goal 2 Strategies: Increase housing choices with a more diverse housing stock

- **Use tax incentives to reduce costs for workforce housing:** State and any county sales taxes, for example, can add 5 to 5.5 percent to the cost of the materials. Exempting building materials for workforce housing from state and local sales taxes would lower the construction costs for such housing.
- **Require municipalities to allow multifamily housing construction in at least one zoning district as a permitted use by-right:** This has the effect of prohibiting municipalities from outright bans on multifamily construction.
- **Encourage and/or incentivize municipalities to plan for a better balance between jobs and housing:** Provide incentives for high-employment cities or areas to expand nearby housing opportunities or transit service. Incentives could include financial benefits to the city and/or higher priority for state economic development and infrastructure investments; “pay for success.” Encourage municipalities to reduce or eliminate minimum parking requirements in proximity to transit.
- **Analyze statewide workforce housing data:** Cities and villages with a population over 10,000 are required to prepare annual reports on implementation of the housing plans, progress toward meeting forecasted housing demands, and analyses of the cost of land development regulations on the price of housing. See 2017 Wis. Act 243. This data, however, is not required to be analyzed on a statewide basis to evaluate whether Wisconsin’s workforce housing issues are being addressed at the local level. The state should prioritize analyzing these reports, providing educational materials to citizens, publishing best practices and innovative plans, and reporting on municipal compliance with reporting requirements.
- **Financing for workforce housing in rural areas and small communities:** The state should consider creating funds targeted toward support for new workforce housing construction and reinvestment in rural areas and small communities. Construction costs in rural areas and small communities are often as expensive as nearby cities, but rents and property prices would not support construction costs. Technical assistance and gap-financing to access USDA rural housing funds would help smaller communities respond to their housing challenges.
- **Provide additional incentives to local government to approve workforce housing:** For example, 2017 Wisconsin Act 243 allows municipalities that permit new housing on less than a quarter-acre lot and that sells for less than 80 percent of other new housing to increase levy limits for police, fire and EMS. The state could consider additional financial incentives to municipalities to produce workforce housing, including rental.
- **Workforce housing tax increment financing districts (TID):** Allow the use of tax-increment financing (TIF) for the construction of the infrastructure — roads, sewer and water — necessary to service new workforce housing developments. TIF uses the increase in property tax revenues generated from the new development to pay for infrastructure and other costs.





## ROADMAP TO REFORM: GOAL 3

### REBUILD & STRENGTHEN HOMEOWNERSHIP

Rebuilding homeownership by expanding homebuying opportunities to groups currently underserved in the market — younger families, first-time homebuyers, and African American and Hispanic households — is crucial to the long-term economic health of Wisconsin and our communities. Reducing racial disparities in homeownership will reduce racial disparities along other dimensions. In many of our cities and older neighborhoods, plenty of older houses for purchase exist, but there are not enough “purchase-ready” households.

In nearly every county in Wisconsin, a number of nonprofit and for-profit housing counseling organizations, homebuyer assistance programs, banks and financial institutions catering to first-time homebuyers currently exist. We already have the infrastructure of lenders and housing counselors, and state and federal programs to assist first-time homebuyers. But these programs need to be scaled up, promoted, coordinated and funded to achieve a statewide impact.

The African American homeownership rate in Wisconsin is currently at 24.5 percent, while the national African American homeownership rate is at 41.7 percent. If Wisconsin’s black homeownership rate increased to the national average, which, of course, is still too low, the state would add at least 22,000 new homeowners.

Likewise, the Hispanic homeownership rate in

Wisconsin is currently 40.2 percent, while the national Hispanic homeownership rate is 47.2 percent. If Wisconsin’s Hispanic homeownership rate increased to the national average, which, of course, is still too low, the state would add nearly 8,000 new homeowners.

The homeownership rate for 25-34 year-old households in Wisconsin is 43.6 percent, while the average for our neighboring states is 48.8 percent. If Wisconsin’s homeownership rates for 25-34 year-old households increased to the average of our neighbor states, we would add 18,000 new homeowners in this state.

Improving homeownership among these three underserved populations could result in about 48,000 new homeowners in Wisconsin. Such a goal is certainly within the financial and administrative capacity of the state.

Years of experience already tell us what works to move families into sustainable homeownership: mandatory housing counseling, including credit repair; plus financial assistance for down payments, either through down payment assistance programs or other savings vehicles; plus neighborhood property stability and neighborhood revitalization.

In short, we need to create more purchase-ready borrowers and purchase-ready homes. This connects to the next goal of reinvesting in our aging housing stock.



## Addressing the Workforce Housing Challenge

### ROADMAP TO REFORM: GOAL 4

## REINVEST IN OLDER HOUSING STOCK AND OLDER NEIGHBORHOODS



Wisconsin's aging housing stock and older neighborhoods provide great value and great places. But, like any physical infrastructure, homes need reinvestment and rehabilitation to maintain value. Many of our older homes are occupied by seniors, who may experience cash-flow difficulties in updating important house systems. Many older homes are not energy efficient, resulting in higher-than-needed electricity, heating and cooling costs for homeowners. Seniors in particular may live in older housing and may not be able to afford energy efficiency improvements, which can increase costs or leave them more vulnerable to extreme heat or cold events. For first-time homebuyers or buyers looking for housing in older neighborhoods, financing the necessary improvements along with the house purchase may be financially out of reach.

Wisconsin's older single-family housing stock can provide many opportunities for entry-level housing or move-down housing for seniors. However, over 60 percent of our single-family structures were built before 1980 and are often in need of substantial repair, modernization or energy-efficient investments.

Reinvesting in older housing stock and older neighborhoods pays off in the long run. Property values are stabilized, housing is made more efficient and sustainable, and communities are renewed. Although we clearly need to build more housing, as outlined in goal 1, the majority of our workforce and seniors in the next 20 years will live in already-built housing.



OVER 60 PERCENT OF OUR SINGLE-FAMILY STRUCTURES IN WISCONSIN WERE BUILT BEFORE 1980 **AND ARE OFTEN IN NEED OF SUBSTANTIAL REPAIR, MODERNIZATION OR ENERGY-EFFICIENT INVESTMENTS.**

### Goal 3 Strategies: Rebuild and strengthen homeownership

- Encourage cities, villages and counties to make funding available for Down Payment Assistance Programs (DPAP):** Statewide resources for DPAPs through WHEDA and the Federal Home Loan Bank of Chicago (FHLBC) already exist. Communities should design their programs to leverage and maximize these sources. For example, the FHLBC Downpayment Plus program provides matching funds, which could come from local banks, pools of employers, or a community development authority.

Minnesota, Mississippi, Montana and Wyoming offer some form of tax-advantaged first-time homebuyer savings accounts. The program could be enhanced by providing employers with financial incentives or tax credits for contributions to an employee's homebuyer savings account.
- Create a first-time homebuyer savings account program:** Create incentives to help workers and families save enough money to purchase a home by providing a state tax deduction and a tax-advantaged savings vehicle for accumulation of a down payment for future homeowners. Matching contributions from employers, community organizations or financial institutions could be allowed. Currently, Colorado, Iowa,





## Goal 4 Strategies: Reinvest in older housing stock and older neighborhoods

- Expand WHEDA's Transform Milwaukee Advantage program:** Expand WHEDA's Transform Milwaukee Advantage program to the entire city of Milwaukee and possibly expand to reinvestment in targeted areas in other older urban neighborhoods. WHEDA's Transform Milwaukee Advantage program partners with local housing counselors and community development groups to expand homeownership in underserved markets in a limited number of Milwaukee neighborhoods. Products like the Transform Milwaukee Advantage are particularly useful for acquisition and rehabilitation of single-family structures.
- Create a state tax credit or other financial incentives for the rehabilitation of older housing in older neighborhoods:** Much of the workforce housing stock is located in older neighborhoods. Improvements to older, existing homes such as new windows or insulation add value to the house. Tax credits or low-interest loans could be provided to owners, including seniors, to rehab or improve their homes. Tax credits or other financial incentives could be directed to nonprofit housing agencies to acquire, rehabilitate, and then re-sell older housing at an affordable price.
- Expand training and apprentice programs for displaced or underemployed workers:** Continue and expand partnerships with community colleges and the Department of Workforce Development (DWD) to expand training and apprenticeship programs for displaced or underemployed workers and at-risk youth to become skilled contractors in skilled trades in construction and rehabilitation of older housing. The shortage of construction workers for new construction also constrains rehabilitation and reinvestment in existing housing. Consider reduced tuition or financial incentives for students who take construction classes at technical college and enter the building trades.



## Addressing the workforce housing challenge

### ROADMAP TO REFORM: GOAL 5 MAKE HOUSING A PRIORITY!



Meeting Wisconsin's workforce housing challenge, expanding housing options for seniors and younger workers, and reinvesting in our communities will require leadership and effort at all levels. We need to think big — at a large enough scale to address the scale of our housing challenges.

Public statements from the governor and legislative leaders already indicate that making housing a priority is a bipartisan idea. Housing needs are present in all of our communities — big cities, small towns, suburbs and rural areas. Making housing a priority will mean legislative and administrative changes as well as new and expanded funding and financial incentives at the state level. But much of the implementation of strategies to meet our housing needs will mostly come from local governments and the private sector: developers, builders and lenders.

Making housing a priority will require a sustained partnership across all sectors, including leadership from statewide associations such as the Wisconsin REALTORS® Association, which has funded this

report to highlight the critical housing needs in the state.

The proposals in this report are just a starting point for reform and modernization efforts, and we hope that ongoing conversations all across the state will continue to invent creative, innovative and flexible methods of expanding housing choices.

#### **Goal 5 Strategies: Legislative, financial and administrative reforms**

A key approach for these strategies is to leverage existing programs and structures for maximal advantage, and to provide opportunities for municipalities and the private sector to innovate and respond to new housing challenges.

Leverage, partnership and flexibility are important approaches to solving the housing crisis.



- **Target state incentives to build and preserve workforce housing in Opportunity Zones:** The state should leverage the Federal Opportunity Zone tax incentives from 2017 tax reform legislation to coordinate housing investments into designated Opportunity Zones in the state. The federal tax incentives will focus investment into new construction and new business creation in Opportunity Zones, but there will still be a need for preservation and reinvestment in existing rental and ownership housing. Preserving and upgrading the existing housing stock in these areas would benefit workforce housing, as workers in these new businesses can live near work.

Specifically, the state could consider expanding the recently passed Affordable Housing Tax Credit (Act 176) to create a special pool of tax credits for investment preservation and/or rehabilitation of existing rental units in Opportunity Zones. These state credits would leverage federal tax credits and the housing bond program. Likewise, the state could target homebuyer assistance programs or loans to housing developers and/or nonprofits located within Opportunity Zones.

- **Expand state housing tax credit for rural areas:** The state could consider expanding the successful state housing tax credit program with additional funding designed for rural areas and small towns, including financial assistance and technical assistance to help deal with application and financing costs for many small buildings across a larger area. WHEDA's recent coordinated efforts in Barron County are a great example of this strategy.
- **Financial incentives for innovative models:** The state could consider special financing incentives for new or innovative models of housing supply and affordability. This could include, for example, lease-to-purchase programs, community land trusts, cooperative housing, and shared-equity programs. The state could also consider special financing incentives or programs for homeowners

who want to develop an ADU on their property. Currently, it is difficult for existing homeowners to finance construction of an ADU on their property because of federal mortgage rules. State financing or credit guarantees could facilitate investment.

- **Coordinate housing programs:** Currently, many state housing programs and regulations are scattered across different state agencies. Executive and legislative action could bring all housing programs together in a centralized, coordinated way.
- **Technical and financial assistance for local governments:** Because local governments play such a critical role in shaping housing opportunities, the state should provide more technical assistance, training and grant funding to help communities plan for and meet their housing needs. This could take many forms, either through a state agency or through partnerships with the University of Wisconsin, UW-Extension or statewide associations.
- **Create a revolving loan fund for nonprofit and affordable housing developers:** Because land costs in many of our cities are so high, nonprofit and affordable housing developers often face difficulties in pre-development financing and land acquisition. The state should consider a revolving loan fund for these developers. California, Florida and the city/county of Denver all have financing programs worth considering.
- **Maintain and expand rental assistance programs:** Even though expanding housing choices and reducing regulatory barriers to supply will bring down housing costs, many working families, seniors and those with disabilities or special needs will continue to face housing affordability challenges in the private housing market. Maintaining and expanding rental assistance programs and fair housing enforcement will continue to be critical to meeting the needs of all our residents.



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**Wisconsin REALTORS® Association**

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## Capital Financing Plan Sizing

Projects	Bank Loan	Taxable				GO Notes		Proposed Totals
	GO Notes 2019	GO Notes 2020	GO Bonds 2019	GO Notes 2021	GO Notes 2022	2023		
Capital Projects	2,147,860	1,228,630	0	1,154,915	1,144,750	1,236,840		6,912,995
Previously Funded	(550,000)	0	0	0	0	0		(550,000)
Bishops Bay	0	0	8,832,655	0	0	0		8,832,655
Project Needs	1,597,860	1,228,630	8,832,655	1,154,915	1,144,750	1,236,840		15,195,650
Issuance Expenses								
Municipal Advisor	7,500	7,500	38,700	7,500	7,500	7,500		76,200
Bond Counsel			20,000					20,000
Underwriter Fees			112,563					112,563
Total Funds Needed	1,605,360	1,236,130	9,003,918	1,162,415	1,152,250	1,244,340		15,404,413
Less Interest	(3,995)	(6,143)	0	(5,775)	(5,724)	(6,184)		(27,820)
Rounding	635	13	1,083	360	474	844		3,408
Size of Issue	1,602,000	1,230,000	9,005,000	1,157,000	1,147,000	1,239,000		15,380,000



Projected Impact of Proposed Projects - Bishops Bay Analysis (Level Principal and Interest)

Existing General Obligation Debt Only										Projected Debt Service											
YEAR	Equalized Value Projection	Growth %	Total Payment (P&I)	Total Less Non Levy Revenues	Net Debt Service Levy	Debt Service Tax Rate	Taxable General Obligation Bonds (Level P&I), 2019 \$9,005,000				Capital Plan Debt Service			Less Abatements Bishops Bay		Total Projected Debt Service less abatements	Net Debt Service Levy	Levy Change	Debt Service Tax Rate @ 1.00% Growth	Impact on a \$ 250,000 Home	
							Prin (6/1)	Dated	Rate	Interest	Total	Principal	Interest	Total	Bishops Bay					Taxes	Change
2018	812,925,400		506,515		206,515	0.25										206,515		0.25	63.51		
2019	845,156,800	3.96%	568,816	(300,000)	568,816	0.67			287,136	627,136	1,062,000	333,020	1,395,020	(627,136)	767,884	568,816		0.67	168.26	104.75	
2020	853,608,368	1.00%				0.00	340,000	2.450%	278,806	628,806	1,076,000	326,273	1,405,273	(628,806)	776,467	767,884		0.90	224.89	56.64	
2021	862,144,452	1.00%				0.00	350,000	2.500%	270,056	628,056	1,105,000	303,969	1,409,969	(628,056)	776,467	776,467		0.90	225.16	0.26	
2022	870,765,896	1.00%				0.00	355,000	2.550%	261,110	626,110	1,076,000	335,302	1,411,302	(626,110)	783,913	783,913		0.90	225.06	(0.09)	
2023	879,473,555	1.00%				0.00	365,000	2.550%	250,050	625,050	1,076,000	335,302	1,411,302	(626,803)	791,192	791,192		0.90	224.90	(0.16)	
2024	888,266,291	1.00%				0.00	375,000	2.600%	251,803	626,803	1,076,000	335,302	1,412,534	(626,803)	799,731	799,731		0.90	225.08	0.18	
2025	897,150,974	1.00%				0.00	385,000	2.650%	231,850	627,053	1,066,000	321,389	1,377,389	(626,850)	750,336	750,336		0.84	209.09	(15.99)	
2026	888,266,291	1.00%				0.00	395,000	2.700%	209,445	625,988	1,056,000	290,233	1,356,233	(626,850)	729,443	729,443		0.81	201.25	(7.83)	
2027	906,122,483	1.00%				0.00	405,000	2.850%	209,445	625,988	929,000	260,438	1,189,438	(629,988)	563,451	563,451		0.62	153.92	(47.34)	
2028	915,183,708	1.00%				0.00	420,000	2.950%	209,445	625,988	836,000	233,334	1,069,334	(629,988)	439,889	439,889		0.48	118.97	(34.94)	
2029	924,335,545	1.00%				0.00	430,000	3.000%	183,940	627,055	737,000	208,593	945,593	(629,988)	318,538	318,538		0.34	85.30	(33.67)	
2030	942,914,690	1.00%				0.00	445,000	3.000%	169,700	628,940	618,000	187,041	805,041	(629,940)	176,101	176,101		0.00	-	(46.69)	
2031	952,343,837	1.00%				0.00	455,000	3.000%	154,685	629,700	475,000	169,700	629,700	(629,940)				0.00	-	-	
2032	961,867,275	1.00%				0.00	475,000	3.400%	154,685	629,685	475,000	154,685	629,685	(629,940)				0.00	-	-	
2033	971,485,948	1.00%				0.00	490,000	3.450%	138,535	628,535	490,000	138,535	628,535	(628,535)				0.00	-	-	
2034	981,200,807	1.00%				0.00	505,000	3.500%	121,630	628,630	505,000	121,630	628,630	(628,630)				0.00	-	-	
2035	991,012,815	1.00%				0.00	525,000	3.600%	109,955	628,955	525,000	109,955	628,955	(628,955)				0.00	-	-	
2036	1,000,922,943					0.00	540,000	3.650%	85,055	625,055	540,000	85,055	625,055	(625,055)				0.00	-	-	
2037	1,010,932,173					0.00	560,000	3.700%	65,345	625,345	560,000	65,345	625,345	(625,345)				0.00	-	-	
2038	1,021,041,495					0.00	585,000	3.750%	44,625	629,625	585,000	44,625	629,625	(629,625)				0.00	-	-	
2039	1,031,251,910					0.00	605,000	3.750%	22,688	627,688	605,000	22,688	627,688	(627,688)				0.00	-	-	
TOTALS			1,075,332	(300,000)	775,332		9,005,000		3,540,458	12,545,458	15,380,000	4,062,402	19,442,402	(12,545,458)	6,896,944	7,672,276				TOTALS	

NOTES Taxable Bond based upon 6/19/19 Taxable sale + 0.25  
Bank Note based upon quote from Monona State Bank





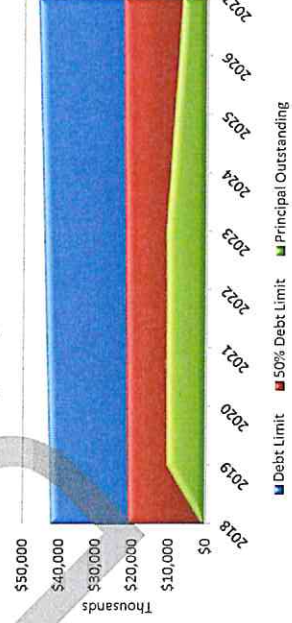


Current and Projected Debt Limit Calculations - Bishops Bay Level P & I

Year	Projected Equalized Value (TID IN) <sup>1</sup>	Change in EV	Existing General Obligation Debt				Projected General Obligation Debt										Residual Capacity	Year
			Debt Limit	50% Debt Limit	Principal Outstanding	% of Limit	2016 Fire District Loan	2018 Developer Loan	2019 Notes	2019 Taxable Bonds-Level P&I	2020 Notes	2021 Notes	2022 Notes	2023 Notes	Principal Outstanding	% of Limit		
2018	845,156,800	3.96%	42,257,840	21,128,920	555,000	1.31%	30,712	627,214	1,602,000	9,005,000					1,212,926	2.87%	41,044,914	2018
2019	853,608,368	1.00%	42,680,418	21,340,209	0	0.00%			880,000	8,665,000	1,230,000				10,607,000	24.85%	32,073,418	2019
2020	862,144,452	1.00%	43,107,223	21,553,611	0	0.00%			734,000	8,315,000	647,000	1,157,000			10,775,000	25.00%	32,332,223	2020
2021	870,765,896	1.00%	43,538,295	21,769,147	0	0.00%			588,000	7,960,000	540,000	660,000	1,147,000		10,853,000	24.93%	32,685,295	2021
2022	879,473,555	1.00%	43,973,678	21,986,839	0	0.00%			441,000	7,595,000	432,000	550,000	799,000	1,239,000	10,895,000	24.78%	33,078,678	2022
2023	888,268,291	1.00%	44,413,415	22,206,707	0	0.00%			294,000	7,220,000	324,000	440,000	666,000	1,038,000	11,056,000	24.89%	33,357,415	2023
2024	897,150,974	1.00%	44,857,549	22,428,774	0	0.00%			147,000	6,835,000	216,000	330,000	533,000	865,000	9,982,000	22.25%	34,875,549	2024
2025	906,122,483	1.00%	45,306,124	22,653,062	0	0.00%				6,440,000	108,000	220,000	400,000	692,000	8,926,000	19.70%	36,380,124	2025
2026	915,183,708	1.00%	45,759,185	22,879,593	0	0.00%				6,035,000		110,000		519,000	7,860,000	17.18%	37,899,185	2026
2027	924,335,545	1.00%	46,216,777	23,108,389	0	0.00%				5,615,000			267,000	346,000	6,951,000	15.00%	39,285,777	2027
2028	933,578,901	1.00%	46,678,945	23,339,473	0	0.00%				5,185,000			134,000	173,000	6,095,000	13.06%	40,583,945	2028
2029	942,914,690	1.00%	47,145,734	23,572,867	0	0.00%				4,740,000					5,358,000	11.36%	41,787,734	2029
2030	952,343,837	1.00%	47,617,192	23,806,596	0	0.00%				4,285,000					4,740,000	9.95%	42,877,192	2030
2031	961,867,275	1.00%	48,093,364	24,046,682	0	0.00%				3,810,000					4,285,000	8.91%	43,808,364	2031
2032	971,485,948	1.00%	48,574,297	24,287,149	0	0.00%									3,810,000	7.84%	44,764,297	2032
2033	981,200,807	1.00%	49,060,040	24,530,020	0	0.00%									3,320,000	6.77%	45,740,040	2033
2034	991,012,815	1.00%	49,550,641	24,775,320	0	0.00%									2,815,000	5.68%	46,735,641	2034
2035	1,000,922,943	1.00%	50,046,147	25,023,074	0	0.00%									2,290,000	4.58%	47,756,147	2035
2036	1,010,932,173	1.00%	50,546,609	25,273,304	0	0.00%									1,750,000	3.46%	48,796,609	2036
2037	1,021,041,495	1.00%	51,052,075	25,526,037	0	0.00%									605,000	2.33%	49,862,075	2037
2038	1,031,251,910	1.00%	51,562,595	25,781,298	0	0.00%										1.17%	50,957,595	2038

NOTES:

Debt Capacity - 1.00% Growth





Projected Impact of Proposed Projects - Bishops Bay Analysis (Level Principal)

Existing General Obligation Debt Only										Projected Debt Service												
YEAR	Equalized Value Projection	Growth %	Total Payment (P&I)	Total Less Non Levy Revenues	Net Debt Service Levy	Debt Service Tax Rate	Taxable General Obligation Bonds (Level P), 2019 \$9,005,000				Capital Plan Debt Service			Less Abatements		Total Projected Debt Service less abatements	Net Debt Service Levy	Levy Change	Debt Service Tax Rate @ 1.00% Growth	Impact on a \$ 250,000 Home		YEAR
							Prin (6/1)	Rate	Dated	Interest	Total	Principal	Interest	Total	Bishops Bay					Taxes	Change	
2018	812,925,400		506,515		206,515	0.25											206,515			63.51	104.75	2018
2019	845,156,800	3.96%	568,816	(300,000)	568,816	0.67	455,000	2.450%	279,888	734,888	1,177,000	325,771	1,502,771		(734,888)		568,816	362,301	0.67	169.26	56.64	2019
2020	853,608,368	1.00%				0.00	450,000	2.500%	268,740	718,740	1,179,000	316,207	1,495,207		(718,740)		767,884	199,067	0.90	224.89	0.26	2020
2021	862,144,452	1.00%				0.00	450,000	2.500%	257,490	707,490	1,200,000	291,403	1,491,403		(707,490)		776,467	8,584	0.90	225.06	(0.09)	2021
2022	870,765,896	1.00%				0.00	450,000	2.500%	246,150	696,150	1,163,000	324,342	1,487,342		(696,150)		783,913	7,445	0.90	225.06	(0.16)	2022
2023	879,172,555	1.00%				0.00	450,000	2.600%	234,675	684,675	1,149,000	335,406	1,484,406		(684,675)		791,192	7,279	0.90	224.90	0.18	2023
2024	888,286,291	1.00%				0.00	450,000	2.600%	222,975	672,975	1,121,000	302,311	1,423,311		(672,975)		799,731	8,539	0.84	209.09	(15.99)	2024
2025	897,150,974	1.00%				0.00	450,000	2.750%	211,050	661,050	1,121,000	269,493	1,390,493		(661,050)		750,336	(49,395)	0.81	201.25	(7.83)	2025
2026	906,122,483	1.00%				0.00	450,000	2.850%	198,675	648,675	974,000	238,126	1,212,126		(648,675)		563,451	(20,893)	0.62	153.92	(47.34)	2026
2027	915,183,708	1.00%				0.00	450,000	2.950%	185,850	635,850	866,000	209,739	1,075,739		(635,850)		439,889	(165,993)	0.48	118.97	(34.94)	2027
2028	924,335,545	1.00%				0.00	450,000	3.000%	172,575	622,575	757,000	184,113	941,113		(622,575)		318,538	(121,351)	0.34	85.30	(38.61)	2028
2029	933,578,901	1.00%				0.00	450,000	3.000%	158,850	608,850	623,000	161,951	784,951		(608,850)		176,101	(142,437)	0.19	46.69	(46.69)	2029
2030	942,914,690	1.00%				0.00	450,000	3.400%	144,450	594,450	450,000	144,450	594,450		(594,450)			0.00	0.00	-	-	2030
2031	952,343,837	1.00%				0.00	450,000	3.400%	129,600	579,600	450,000	129,600	579,600		(579,600)			0.00	0.00	-	-	2031
2032	961,867,275	1.00%				0.00	450,000	3.400%	114,300	564,300	450,000	114,300	564,300		(564,300)			0.00	0.00	-	-	2032
2033	971,485,948	1.00%				0.00	450,000	3.500%	98,775	548,775	450,000	98,775	548,775		(548,775)			0.00	0.00	-	-	2033
2034	981,200,807	1.00%				0.00	450,000	3.500%	83,025	533,025	450,000	83,025	533,025		(533,025)			0.00	0.00	-	-	2034
2035	991,012,815					0.00	450,000	3.600%	66,825	516,825	450,000	66,825	516,825		(516,825)			0.00	0.00	-	-	2035
2036	1,000,922,943					0.00	450,000	3.650%	50,400	500,400	450,000	50,400	500,400		(500,400)			0.00	0.00	-	-	2036
2037	1,010,932,173					0.00	450,000	3.700%	35,750	483,750	450,000	35,750	483,750		(483,750)			0.00	0.00	-	-	2037
2038	1,021,041,495					0.00	450,000	3.750%	16,875	466,875	450,000	16,875	466,875		(466,875)			0.00	0.00	-	-	2038
2039	1,031,251,910					0.00	450,000	3.750%			450,000							0.00	0.00	-	-	2039
TOTALS			1,075,332	(300,000)	775,332		9,005,000		3,174,918	12,179,918	15,380,000	3,696,861	19,076,861	(12,179,918)		6,896,944	7,672,276					TOTALS

NOTES Taxable Bond based upon 6/19/19 Taxable sale + 0.25  
Bank Note based upon quote from Monona State Bank.







Current and Projected Debt Limit Calculations - Bishops Bay Level Principal

Year	Projected Equalized Value (TID IN) <sup>1</sup>	Change in EV	Existing General Obligation Debt					Projected General Obligation Debt							Residual Capacity	Year		
			Debt Limit	50% Debt Limit	Principal Outstanding	% of Limit	2016 Fire District Loan	2018 Developer Loan	2019 Notes	2019 Taxable Bonds Level P	2020 Notes	2021 Notes	2022 Notes	2023 Notes			Principal Outstanding	% of Limit
2018	845,156,800	3.96%	42,257,840	21,128,920	555,000	1.31%	30,712	627,214	1,602,000	9,005,000					1,212,926	2.87%	41,044,914	2018
2019	853,608,368	1.00%	42,680,418	21,340,209	0	0.00%			880,000	8,550,000	1,230,000				10,607,000	24.85%	32,073,418	2019
2020	862,144,452	1.00%	43,107,223	21,553,611	0	0.00%			734,000	8,100,000	647,000	1,157,000			10,660,000	24.73%	32,447,223	2020
2021	870,765,896	1.00%	43,538,295	21,769,147	0	0.00%			588,000	7,650,000	540,000	660,000	1,147,000		10,638,000	24.43%	32,900,295	2021
2022	879,473,555	1.00%	43,973,678	21,986,839	0	0.00%			441,000	7,200,000	432,000	550,000	799,000		10,585,000	24.07%	33,388,678	2022
2023	888,268,291	1.00%	44,413,415	22,206,707	0	0.00%			294,000	6,750,000	324,000	440,000	666,000	1,038,000	10,661,000	24.00%	33,752,415	2023
2024	897,150,974	1.00%	44,857,549	22,428,774	0	0.00%			147,000	6,300,000	216,000	330,000	533,000	865,000	9,531,000	21.20%	35,345,549	2024
2025	906,122,483	1.00%	45,306,124	22,653,062	0	0.00%				5,850,000	108,000	220,000	400,000	692,000	8,391,000	18.52%	36,915,124	2025
2026	915,183,708	1.00%	45,759,185	22,879,593	0	0.00%				5,400,000		110,000			7,270,000	15.89%	38,489,185	2026
2027	924,335,545	1.00%	46,216,777	23,108,389	0	0.00%				4,950,000			267,000	519,000	6,296,000	13.62%	39,920,777	2027
2028	933,578,901	1.00%	46,678,945	23,339,473	0	0.00%				4,500,000			134,000	346,000	5,430,000	11.63%	41,248,945	2028
2029	942,914,690	1.00%	47,145,734	23,572,867	0	0.00%								173,000	4,673,000	9.91%	42,472,734	2029
2030	952,343,837	1.00%	47,617,192	23,808,596	0	0.00%									4,050,000	8.51%	43,567,192	2030
2031	961,867,275	1.00%	48,093,364	24,046,682	0	0.00%				3,600,000					3,600,000	7.49%	44,493,364	2031
2032	971,485,948	1.00%	48,574,297	24,287,149	0	0.00%				3,150,000					3,150,000	6.48%	45,424,297	2032
2033	981,200,807	1.00%	49,060,040	24,530,020	0	0.00%									2,700,000	5.50%	46,360,040	2033
2034	991,012,815	1.00%	49,550,641	24,775,320	0	0.00%									2,250,000	4.54%	47,300,641	2034
2035	1,000,922,943	1.00%	50,046,147	25,023,074	0	0.00%									1,800,000	3.60%	48,246,147	2035
2036	1,010,932,173	1.00%	50,546,609	25,273,304	0	0.00%									1,350,000	2.67%	49,196,609	2036
2037	1,021,041,495	1.00%	51,052,075	25,526,037	0	0.00%									900,000	1.76%	50,152,075	2037
2038	1,031,251,910	1.00%	51,562,595	25,781,298	0	0.00%									450,000	0.87%	51,112,595	2038

Debt Capacity - 1.00% Growth

\$30,000 sp

\$50,000

\$40,000

NOTES:

Debt Capacity - 1.00% Growth

