



Village of Weston, Wisconsin
MEETING NOTICE

- Meeting of:** FINANCE COMMITTEE (FC)
- Members:** Berger {c}, Ermeling, Bender, Sukup, Yaeger
- Date/Time:** Wednesday, August 31st @ 6:00 P.M.
- Location:** Weston Municipal Center (5500 Schofield Ave) – Board Room
- Agenda:** The agenda packet will be emailed out 3 days prior to the meeting, and also posted on the Village website at www.westonwi.gov.
- Attendance:** Committee members and Department Directors, please indicate if you will, or will not, be attending so we may determine in advance if there will be a quorum.
- Questions:** Jenna Trittin, Recording Secretary
715-359-6114
jtrittin@westonwi.gov

This notice was posted at the Municipal Center, and on the Village's website at www.westonwi.gov, and was emailed to local media outlets (Print, TV, and Radio) on 8/25/16 @ 10:15 A.M.

A quorum of members from other Village governmental bodies (boards, commissions, and committees) may attend the above noticed meeting in order to gather information. No actions to be taken by any other board, commission, or committee of the Village, aside from the Finance Committee. Should a quorum of other government bodies be present, this would constitute a meeting pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553,494 N.W.2d 408 (1993).

Wisconsin State Statutes require all agendas for Committee, Commission, or Board meetings be posted in final form, 24 hours prior to the meeting. Any posted agenda is subject to change up until 24 hours prior to the date and time of the meeting.

Any person who has a qualifying disability as defined by the Americans with Disabilities Act requires that meeting or material to be in accessible location or format must contact the Weston Municipal Center, by 12 noon the Friday prior to the meeting so any necessary arrangements can be made to accommodate each request.



Village of Weston, Wisconsin

OFFICIAL MEETING AGENDA OF THE FINANCE COMMITTEE

The Regular meeting of the Village of Weston Finance Committee, composed of five (5) members, will convene at the Weston Municipal Center, Board Room, 5500 Schofield Ave., Weston, on **Wednesday, August 31, 2016, at 6:00 p.m.** to consider the following matters:

- A. Opening of Session.
 - 1. Meeting called to order by Trustee Berger at 6:00 p.m.
 - 2. Clerk will take attendance and roll call
 - 3. Request for silencing of cellphones and other electronic devices.
 - 4. Acknowledgment of visitors, if any.
- B. Comments from the public on matters pertaining to committee business and oversight.
- C. Presentations.
- D. Consent Items for Discussion/Action.
 - 5. [Approval of previous meeting minutes from August 3, 2016.](#)
- E. Business Items for consideration, discussion, and action.
 - 6. [Discussion of Creating a Municipal Vehicle Registration Fee \(Wheel Tax\) for the Village of Weston.](#)
 - 7. [Update on the Request for Proposal for a 5-Year General Obligation/Tax-Exempt Bank Note.](#)
 - 8. Discussion of December 2015 Budget Status Report.
 - 9. [Discussion of July 2016 Budget Status Report.](#)
 - 10. Discussion of 2017 Budget Preview.
 - a) Budget Timeline and Other Comments.
- F. Reports.
 - 11. Deputy Finance Director / Treasurer
 - 12. [Finance Director / Treasurer](#)
 - a) 2015 Financial Audit Update – Village of Weston
 - 13. Administrator
- G. Remarks from Committee; discuss items to be included for the next Finance Committee agenda.
- H. Set next meeting date for **Wednesday, September 28, 2016.**
- I. Announcements.
- J. Adjourn.

WITNESS: My signature this 26th day of August, 2016.

John Jacobs
Weston Finance Director/Treasurer

This notice was posted at the Municipal Center, and on the Village's website at www.westonwi.gov, and was emailed to local media outlets (Print, TV, and Radio) on 8/26/2016 @ 4:30 p.m. A quorum of members from other Village governmental bodies (boards, commissions, and committees) may attend the above noticed meeting in order to gather information. No actions to be taken by any other board, commission, or committee of the Village, aside from the Board of Trustees. Should a quorum be other government bodies be present, this would constitute a meeting pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553,494 N.W.2d 408 (1993). Wisconsin State Statutes require all agendas for Committee, Commission, or Board meetings be posted in final form, 24 hours prior to the meeting. Any posted agenda is subject to change up until 24 hours prior to the date and time of the meeting. Any person who has a qualifying disability as defined by the Americans with Disabilities Act requires that meeting or material to be in accessible location or format must contact the Weston Municipal Center at 715-359-6114, by 2pm the Friday prior to the meeting so any necessary arrangements can be made to accommodate each request.

Village of Weston, Wisconsin
REGULAR MEETING OF THE FINANCE COMMITTEE

August 31st, 2016

MEETING PACKET COVER SHEET
AGENDA ITEM – D.5.



Village of Weston, Wisconsin
OFFICIAL PROCEEDINGS OF THE FINANCE COMMITTEE
held on Wednesday, August 3, 2016 at 6:00 pm in the Board Room at the Municipal Center,
President Ermeling presiding.

A. Opening of Session at 6:00 P.M.

- 1. Finance Committee meeting called to order by President Ermeling.**
- 2. Clerk (or recording secretary/deputy clerk) will take attendance and/or roll call.**
Roll call indicated 4 members present.

<u>Member</u>	<u>Present</u>
Bender, Robert	YES
Berger, Scott	NO
Ermeling, Barbara	YES
Sukup, Carrie	YES
Yaeger, Richard	YES

Village Staff in attendance: Donner, Guild, Jacobs, Stroik, Trittin, and Wodalski.

- 3. Requests for silencing of cellphones and other electronic devices.**
- 4. Acknowledgement of visitors, if any.**

B. General Comments from the public.

C. Presentations.

D. Consent Agenda Items for Consideration

- 5. Approval of Previous Minutes from June 14, 2016.**
Motion by Bender, second by Sukup, to approve previous minutes.

Yes Vote: 4 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Berger, Scott	NOT VOTING
Ermeling, Barbara	YES
Sukup, Carrie	YES
Yaeger, Richard	YES

E. Business Items for consideration, discussion, and action.

- 6. Discussion of 2017 Capital Improvements Program (CIP) Budget for Village's Capital Equipment Replacement Fund and for future years.**

Per Wodalski, the current truck used for leaf pick-up breaks down often. The hope is to purchase a second vehicle in 2017. The truck will be a multi-use truck that we can use as a plow truck in the winter, a leaf truck in the spring/fall, and a dump truck in the summer. One third of the purchase will be paid for out of the refuse/recycling fund and two-thirds will be paid for out of the general fund. Guild stated that we have consolidated all of the separate Capital Projects Fund into one unified fund in order to prioritize and find the resources for the fleet replacement plan. We also directed the entire amount of the balance of the Room Tax Fund into the Capital Projects Fund. With the new plan, we will be at our highest point of expenditures in 2018 and the amount of expenditures will come down from there. Guild stated that we could potentially pull some money out of the General Fund and move it into the Capital Projects Fund to help us over the rough period in 2018.

Motion to acknowledge the 2016-2020 schedule and recommendation that staff proceed with the 2017 purchase by Yaeger, second by Bender.

Yes Vote: 4

No Votes: 0

Abstain: 0

Not Voting: 1

Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Berger, Scott	NOT VOTING
Ermeling, Barbara	YES
Sukup, Carrie	YES
Yaeger, Richard	YES

7. Update on 2016 Water Utility Rate Analysis Project.

Donner and staff met with Ehlers during the last week of July regarding the Water Utility Rate Analysis Project. Based on projected expenditures provided to Ehlers, we will have about a \$300,000 revenue shortfall, which amounts to just under a 15% rate increase. These numbers are only approximations at this time and exclude some important pieces that may impact the rate increase. The plan is to file with the PSC for a rate increase by October 1st, 2016. The average review time for the PSC to finalize a rate review is generally 140 days. The Village has not had a rate increase since 2009. The rate increase will likely be a combination of usage rate increases and base rate increases.

8. Update on 2016 TIF/CDA Debt Refinancing Project.

Ehlers prepared a preliminary report with two scenarios regarding the TIF/CDA Debt Refinancing Project. Scenario #1 is a projection based on current increment values with no additional growth in TID #1. Scenario #2 shows a 2% annual increase in the current increment value within TID#1. The scenarios are based on 2015 valuation numbers and show what TIF #1 can afford towards additional debt. Page 40 of the agenda packet has the two scenarios side by side. Per Jacobs, we would be refinancing roughly \$19,000 of CDA debt and then we would take the \$4.2 million currently set aside in the cash investment reserve, and cash it in. That amount would be replaced with a debt service reserve requirement of \$2.3 million, under option #1, or \$2.9 million, under option #2, based on the quantity of additional funds that are borrowed. On page 40, the line titled "New Project Costs" shows how much new debt we could issue, and pay off, based on the scenarios. Jacobs stated that the numbers will change in a favorable manner due to new 2016 valuation numbers. The debt will be refinanced this year per Jacobs.

9. Discussion and recommendation of Becca's Café Economic Development Grant Request.

Becca's Café submitted a request for a \$50,000 grant from the Village of Weston to assist them in opening a second location in Weston. Guild mentioned that the Village could do a combination partnership with CWED for some funding, as CWED has professional underwriters and other resources that would be of benefit. Guild said that the Village could help defer the interest and principal payments on the loan for a short period of time to help Becca's during the startup period of their 2nd location. There would be minimal investment from the Village in this scenario. CWED allows businesses to defer principal payments for a year. Becca's would prefer two years of deferred payments on interest and principal, so the Village would be assisting them with the year two payments. Then Becca's would take over all of the principal and interest payments in year three. The Finance Committee members were concerned with the possibility that the business may not succeed and the Village would have to finish out the payments. Guild stated that he would go back to the drawing board to determine another way to assist Becca's.

No action was taken on this item.

10. Discussion of December 2015 Budget Status Report.

The December 2015 Budget Status Reports are in the process of being completed. An issue with the worker's comp insurance was resolved on 8/3/16, so the final two funds can now be completed.

11. Discussion of June 2016 Budget Status Report.

Report will be given at the next meeting per Jacobs.

12. Discussion of 2017 Budget Preview.

a) Health Insurance Update.

There will be between a 13-14% increase in health insurance for 2017. The increase is due to a large amount of claims that occurred during 2016. The increase in insurance will need to be looked at to determine where the increases will occur per Jacobs.

b) Other Fringe Benefits Update.

WRS has increased by a couple of tenths of a percent for the general employees group. For public safety WRS is going up by 1.4%.

c) Property Valuation Increase and Property Tax Levy Impact.

The preliminary equalized valuation information has been released from the state. It will be set in stone on August 15th. The 2016 valuation in total is going up a little over \$60.0 million, which is a 5.84% increase.

d) Budget Timeline and Other Comments.

The 2017 Budget Workshops will occur on: Wednesday, September 28; Wednesday, October 12; and Wednesday, October 26.

F. Reports.

13. Deputy Finance Director / Treasurer

No report at this time.

14. Finance Director / Treasurer

a) 2015 Financial Audit Update.

1. Village of Weston
2. Everest Metro Public Safety

The completed 2015 audit documents have been included in the packet.

3. SAFER District

The completed 2015 audit documents have been included in the packet.

15. Administrator

No report at this time.

G. Remarks from Committee; discuss items to be included for next Finance Committee Agenda.

H. Set next meeting date for Wednesday, August 31, 2016.

I. Announcements.

J. Adjourn.

Ermeling adjourned the Finance Committee Meeting at 8:02 P.M.

Barbara Ermeling, President

John Jacobs, Finance Director/Treasurer

Jenna Trittin, Recording Secretary

Village of Weston, Wisconsin
REGULAR MEETING OF THE FINANCE COMMITTEE

August 31st, 2016

MEETING PACKET COVER SHEET
AGENDA ITEM – E.6.



**VILLAGE OF WESTON
REQUEST FOR CONSIDERATION**

AGENDA ITEM DSCRPTN: EDUCATIONAL DISCUSSION OF "WHAT IF" THE VILLAGE OF WESTON WOULD CREATE A MUNICIPAL VEHICLE REGISTRATION FEE (WHEEL TAX).

FOR CONSIDERATION AT: FINANCE COMMITTEE MEETING, WEDNESDAY, AUGUST 31, 2016

LEGISLATION TYPE: ACKNOWLEDGE | **MOTION** | **ORDINANCE** | POLICY | RESOLUTION

RECOMMENDATION TO: RECOMMEND TO THE VILLAGE BOARD OF TRUSTEES TO BECOME FAMILIAR WITH THE POLICY IMPACT "IF" THE VILLAGE OF WESTON WERE TO CREATE A MUNICIPAL VEHICLE REGISTRATION FEE (WHEEL TAX).

REPORT PREPARED BY: KEITH DONNER, DIRECTOR OF PUBLIC WORKS and JOHN JACOBS, FINANCE DIRECTOR

BACKGROUND: State statutes allow a town, village, city, or county to collect an annual municipal or county vehicle registration fee (wheel tax) in addition to the regular annual registration fee paid for a vehicle. The fee applies to vehicles kept in the municipality or county with an automobile registration or with a truck registration at 8,000 pounds or less (except dual purpose farm). State law does not specify the amount of the wheel tax. However, the municipality or county must use all revenue from the wheel tax for transportation related purposes.

This is a very CURRENT topic since Marathon County adopted to create a \$25 wheel tax for the 2017 fiscal year during August 2016. Also, the City of Wausau will be placing a referendum question before their residents on the November 2016 ballot to create a \$20 wheel tax beginning in the 2018 fiscal year.

Under existing state statutes, the Village of Weston has been losing between \$82,000 and \$125,000 annually in general state transportation aids between 2012 and 2016. For example, the Village lost \$81,895 in 2016 under the existing transportation aid formula. In 2017 and 2018, the Village is forecasting to lose an additional \$73,706 (in 2017 – a 10% reduction) and an additional \$66,336 (in 2018 – another 10% reduction) in general transportation aids, before hitting the "floor" in transportation aids funding from the state in 2019, without any further reductions, we believe.

With the Village's limitation of being able to raise the December 2016 property tax levy by \$48,320 per the August 2016 information from the Wisconsin Department of Revenue, the Village will not be able to sustain a \$450,000 street surface maintenance level in its Public Works budget, since the general transportation aids formula is continuing a downward spiral for at least another 2-3 years before hitting the "floor" in state aids funding by 2019 (around \$583,000). The Village's highest level of state transportation aids funding hit a peak level of \$1,248,222 in 2011 and will decrease to approximately \$582,918 by 2019 (a 53.3% reduction of \$665,304 in 8 years).

Therefore, one funding option to retain dollars in the Village's Street Surface Maintenance Program might be to create a Municipal Vehicle Registration Fee (Wheel Tax). The attachments outline the method used to compute the estimated annual amount that might be collected by the Village of Weston under various fee alternatives, between \$5 and \$25 per vehicle. The fees would be collected annually by the Wisconsin Department of Transportation at the time of the license plate renewal for each registered eligible vehicle. The State will then retain a \$0.17 administration fee per vehicle for their processing costs. The remaining fees will then be forwarded onto the Village. For example, if the Village's wheel tax fee was set at \$10 per vehicle, then the Village would be able to collect a \$130,356 annual revenue stream to offset the continual loss of General Transportation Aids from the State.

The Village will need to work with the Wisconsin Department of Transportation on the EXACT number of vehicles located within the Village of Weston borders, because the reports attached to this briefer indicate that the Village of Weston's quantity of licensed vehicles is only 4,968. We strongly believe that there are NOT 3,675 vehicles located within the TOWN of Weston; but that a good majority of those licenses actually belong to the VILLAGE of Weston. In addition, we strongly believe that the quantity in the City of Schofield is NOT 7,542 vehicles, but should be redistributed between the Village and the City. Therefore, we would use a GIS system to match up with the WDOT's address database to identify the correct number of vehicles located within the Village of Weston, as compared to the Town of Weston and the City of Schofield. A conservative estimate of the number of vehicles for the wheel tax computation is **about 13,261 vehicles located WITHIN the Village of Weston**, until we can audit the WDOT's address database with their assistance.

We cannot focus on maintaining status quo when doing so still keeps us on a downward spiral. Transportation funding has traditionally been too low and has caused municipalities to adopt strategies that minimize maintenance and promote additional debt for capital replacement. We discussed this in the Transportation Utility policy memo to some degree with the point that our streets, curb & gutter, etc., that make up our transportation system had a value of just under \$86 M. Applying straight line depreciation of 2.5% (40-year useful life) says there is on the order of \$2.1 M in annual depreciation. This should somehow correlate to the capital asset preservation and replacement. **Our true annual surface maintenance need of over \$600,000 has really never been met.** (We are presently funding at the \$450,000 level annually for street surface maintenance.) This is even aside from addressing a more aggressive pavement striping effort. We should be performing maintenance on about 20 miles of streets annually and replace on the order of 3 miles to stay on pace. Obviously reducing budgets that already are falling far short of what is necessary, only makes the problems worse.

FISCAL IMPACTS:

Budget Line Item:

Budget Line Item: 10-00-41170-000-000 Motor vehicle taxes/Municipal vehicle registration fees

Budgeted Expenditure:

Budgeted Revenue: We would be collecting an estimated net amount of \$130,356 annually for this new revenue source, if the wheel tax fee was set at \$10 per vehicle.

STATUTORY REFERENCES:

Wisconsin Statute: Wis. Stat. Ch. 341.35 – Municipal or county vehicle registration fee

Administrative Code: _____

Municipal Code: _____

Judicial Ruling: _____

FURTHER REVIEW: REVIEW BY VILLAGE BOARD ON 9/19/2016.

ADDITIONAL MATERIALS:

- 1) Definition of Municipal or County Vehicle Registration Fee (Wheel Tax); from Wisconsin Department of Transportation website
- 2) Wisconsin Statute 341.35 – Municipal or County Vehicle Registration Fee
- 3) Calculation of Estimated Number of Vehicles Registered within Village of Weston & Calculation of Wheel Tax Fees to be considered
- 4) Village of Weston – State Transportation Aids (2000 – 2019): Numbers Table & Graphic Chart
- 5) 2016 General Transportation Aids formula – Village of Weston (from the Wisconsin Department of Transportation)
- 6) Number of Vehicle Registrations that are eligible for Wheel Taxes within Municipality: Village of Weston (100%), Town of Weston (partial is in Village of Weston), and City of Schofield (partial is in Village of Weston)
- 7) Administrator Guild's memo dated 10/04/2015 – Regarding Vehicle Registration Fee (Wheel Tax)
- 8) *Wausau Daily Herald* – 8/11/2016 article: City, County propose Car Taxes
- 9) *City Pages* – August 2016 article: No New State Money to Fix Roads
- 10) Wdez.com website – 8/23/2016 article: Walker says Local Road Budget will Increase
- 11) *Green Press Gazette* – 8/24/2016 article: Walker: Wheel Tax a Local Decision
- 12) Wdez.com website – 8/23/2016 article: \$25 Vehicle Fee approved by Marathon County
- 13) Wdez.com website – 8/24/2016 article: Wausau sends Vehicle Fee to Referendum
- 14) January 18, 2013 Memorandum from Department of Public Works re: Transportation Utility Structure [TUF MEMORANDUM, DPW.PDF](#)
- 15) PowerPoint presentation on Local Streets Funding for Local Chamber of Commerce Breakfast, September 2014 [15 Weston Local Streets Highlights 1.pdf](#)



State of Wisconsin
Department of Transportation

Municipal or county vehicle registration fee (wheel tax)

Online services

Vehicles

Titles

Plate guide

Special plates

Motor carriers

DMV customer service
centers

Forms

Drivers

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

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

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

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

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

Wheel tax collection

The Wisconsin Department of Transportation (WisDOT) collects wheel tax fees for the municipality or county, keeps an administrative fee of 10 cents per vehicle application and sends the rest to the municipality or county. (The administrative fee will increase to 17 cents beginning July 1, 2016.) DOT collects the wheel tax at the time of first registration and at each registration renewal. Your certificate of registration will indicate that a municipal or county fee was paid.

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

Customer records

Verify the correct county and city, village or township where your vehicle is customarily kept when you apply for registration and on your license plate renewal notice (see example). If you recently changed your address, WisDOT records for the vehicle location will update automatically in most cases. Any person who gives a false or fictitious location where a vehicle is customarily kept may be fined not more than \$200 or imprisoned not more than six months or both (section 341.60, WI stats.)

To correct this information:

- If you mail your renewal notice or apply in person, indicate the correct information on the notice and submit the appropriate fee.
- Or, contact WisDOT at the email address or telephone number below.

Current wheel tax jurisdictions

WisDOT currently collects a wheel tax for the following:

- Municipalities
 - Appleton (city; \$20)
 - Arena (township; \$20)
 - Beloit (city; \$20)

- Fort Atkinson (city; \$20 beginning for March 2016 registrations)
- Gillett (city; \$20 beginning for July 2015 registrations)
- Janesville (city; \$20 beginning for January 2016 registrations)
- Kaukauna (city; \$10 beginning for August 2015 registrations)
- Lodi (city; \$20 beginning for May 2016 registrations)
- Milwaukee (city; \$20)
- Prairie du Sac (village; \$20 beginning for January 2016 registrations)
- Sheboygan (city; \$20 beginning for February 2016 registrations)
- Tigerton (village; \$10 beginning for September 2016 registrations)
- Counties
 - Chippewa County (\$10)
 - Iowa County (\$20)
 - St. Croix County (\$10)

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

Related information:

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

Questions?

Email [Wisconsin DMV email service](#)

[Phone](#)

- (2) Any person who fails to comply with any of the requirements of sub. (1) may be required to forfeit not more than \$50.

History: 1973 c. 129; 1977 c. 29 s. 1654 (7) (a); 1977 c. 273; 1985 a. 332 s. 251 (4); 1999 a. 90.

341.35 Municipal or county vehicle registration fee.

- (1) ANNUAL REGISTRATION FEE. In this section "municipality" means a town, village or city and "motor vehicle" means an automobile or motor truck registered under s. 341.25 (1) (c) at a gross weight of not more than 8,000 pounds. The governing body of a municipality or county may enact an ordinance imposing an annual flat municipal or county registration fee on all motor vehicles registered in this state which are customarily kept in the municipality or county. A registration fee imposed under this section shall be in addition to state registration fees.
- (2) EXEMPTIONS. The following vehicles are exempt from any municipal or county vehicle registration fee:
- (a) All vehicles exempted by this chapter from payment of a state vehicle registration fee.
- (b) All vehicles registered by the state under s. 341.26 for a fee of \$5.
- (3m) COUNTY AND MUNICIPAL FEES. If a municipality and the county in which the municipality is located enact ordinances under this section, a motor vehicle customarily kept in the municipality shall be subject to a municipal registration fee and a county registration fee.
- (4) NOTICE OF FEES. The governing body of a municipality or county which enacts a municipal or county vehicle registration fee shall notify the department that it has so elected and report the amount of such fee. The municipality or county shall report any change in such amount to the department. The notification shall be made at the time and in the form prescribed by the department.
- (5) PAYMENT OF FEES. At the time a motor vehicle is first registered or at the time of registration renewal, the applicant shall pay to the department any fee imposed by a county or municipality under this section in addition to fees required under this chapter.
- (6) DEPARTMENT TO REMIT FEES TO MUNICIPALITIES AND COUNTIES. Beginning July 1, 1984, and annually thereafter, the department shall remit those moneys collected under this section, less administrative costs under sub. (6m), to any municipality or county which has imposed a fee under this section. The department may by rule provide that the moneys be remitted at more frequent intervals if the department deems it advisable.
- (6m) ADMINISTRATIVE COSTS. The department shall retain a portion of the moneys collected under this section equal to the actual administrative costs related to the collection of these fees. The department shall establish the method for computing the administrative costs by rule and review the methodology annually to ensure full reimbursement of its expenses.
- (6r) USE OF FEE PROCEEDS. Any municipality or county receiving moneys under sub. (6) shall use the moneys only for transportation related purposes.
- (7) REPLACEMENTS. No municipal or county vehicle registration fee may be imposed on a motor vehicle which is a replacement for a motor vehicle for which a current municipal or county vehicle registration fee has been paid.
- (8) RULES. The department shall adopt rules necessary to implement this section.

History: 1971 c. 125 s. 521; 1971 c. 164 s. 83; 1977 c. 29 ss. 1446, 1654 (7) (a); 1977 c. 273; 1979 c. 221; 1983 a. 27; 1987 a. 216; 1997 a. 27; 1999 a. 80.

Cross-reference: See also ch. Trans 126, Wis. adm. code.

341.36 Fee to reinstate suspended or revoked registration.

VILLAGE OF WESTON

**Calculation of Estimated Number of Vehicles Registered within Village of Weston &
Calculation of Wheel Tax Fees to be Considered**

**Total
Estimated
Number of
Vehicles
within
Village of
Weston**

Number of Estimated Eligible Vehicles located within the Village of Weston:

Village of Weston registered (population: 15,338)	100%	x	4,968	=	4,968	4,968
Town of Weston registered (population: 661)					Total	
Estimate of number of vehicles located WITHIN Town limits	18%	x	3,675	=	662	
Estimate of number of vehicles located WITHIN Village limits	82%	x	3,675	=	3,014	3,014
City of Schofield registered (population: 2,207)					Total	
Estimate of number of vehicles located WITHIN City limits	30%	x	7,542	=	2,263	
Estimate of number of vehicles located WITHIN Village limits	70%	x	7,542	=	5,279	5,279

TOTAL ESTIMATED NUMBER OF VEHICLES REGISTERED WITHIN VILLAGE OF WESTON	13,261
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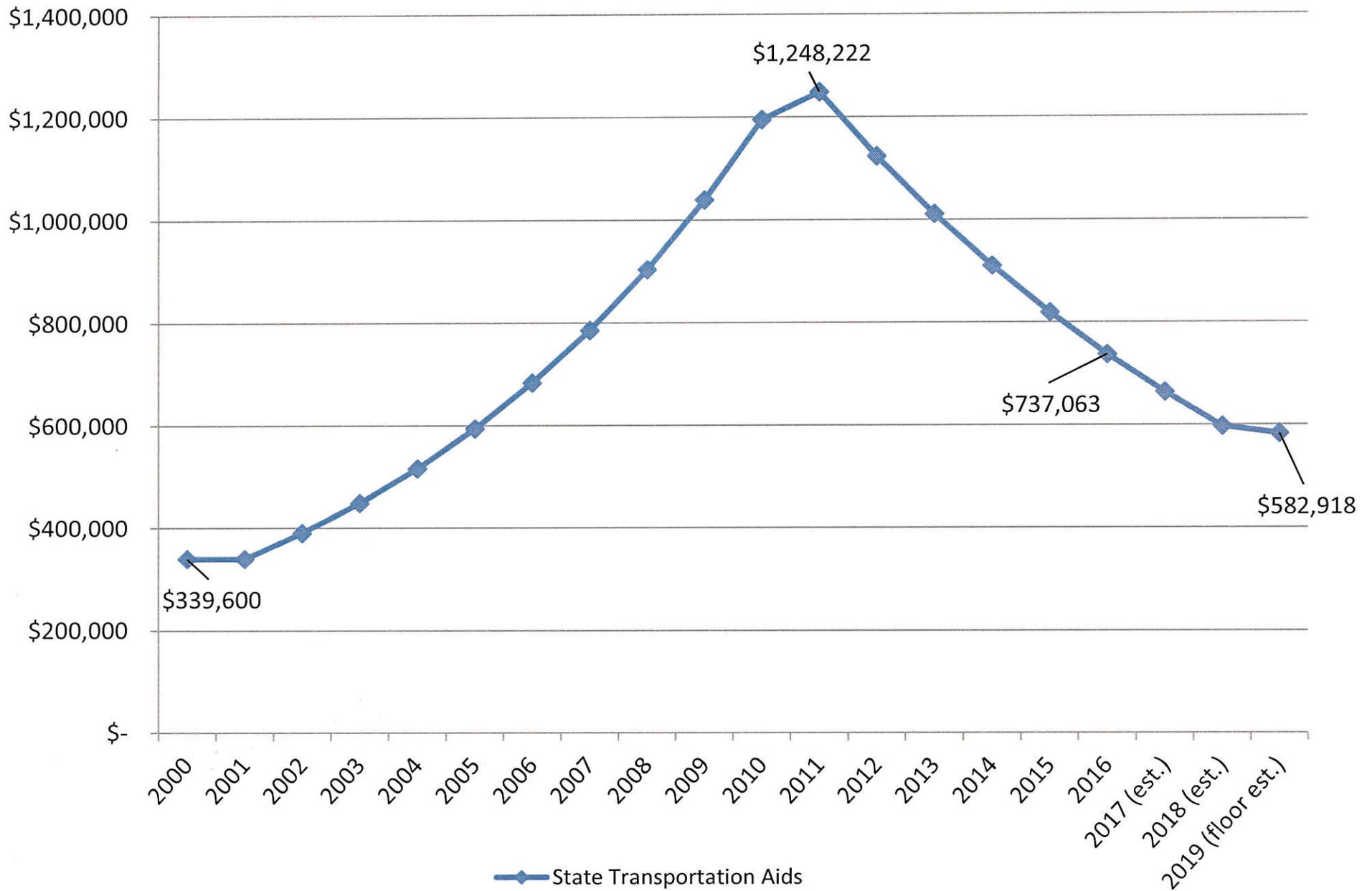
Computation of Example Wheel Tax Fees for consideration of fee amount to be proposed by Village:

<u>Example Wheel Tax Fee</u>	<u>Total Fees Collected</u>		<u>\$ 0.17 State Admin Fees</u>		<u>Village Portion Retained</u>
\$5.00	\$ 66,305	-	\$ (2,254)	=	\$ 64,051
\$10.00	\$ 132,610	-	\$ (2,254)	=	\$ 130,356
\$15.00	\$ 198,915	-	\$ (2,254)	=	\$ 196,661
\$20.00	\$ 265,220	-	\$ (2,254)	=	\$ 262,966
\$25.00	\$ 331,525	-	\$ (2,254)	=	\$ 329,271

VILLAGE OF WESTON
STATE TRANSPORTATION AIDS: 2000-2019

<u>Year</u>	<u>State Transportation Aids</u>	<u>Amount Change from previous year</u>	<u>Percentage Change from previous year</u>
2000	\$ 339,600		
2001	\$ 339,600	\$ -	0.00%
2002	\$ 390,540	\$ 50,940	15.00%
2003	\$ 449,120	\$ 58,580	15.00%
2004	\$ 516,489	\$ 67,369	15.00%
2005	\$ 593,962	\$ 77,473	15.00%
2006	\$ 683,056	\$ 89,094	15.00%
2007	\$ 785,514	\$ 102,458	15.00%
2008	\$ 903,342	\$ 117,828	15.00%
2009	\$ 1,038,843	\$ 135,501	15.00%
2010	\$ 1,194,670	\$ 155,827	15.00%
2011	\$ 1,248,222	\$ 53,552	4.48%
2012	\$ 1,123,400	\$ (124,822)	-10.00%
2013	\$ 1,011,060	\$ (112,340)	-10.00%
2014	\$ 909,954	\$ (101,106)	-10.00%
2015	\$ 818,958	\$ (90,996)	-10.00%
2016	\$ 737,063	\$ (81,895)	-10.00%
2017 (est.)	\$ 663,357	\$ (73,706)	-10.00%
2018 (est.)	\$ 597,021	\$ (66,336)	-10.00%
2019 (floor est.)	\$ 582,918	\$ (14,103)	-2.36%

State Transportation Aids: 2000-2019



2016 TRANSPORTATION AID FORMULA - VILLAGE OF WESTON

CALENDAR YEAR 2016 FINAL GTA CALCULATION

Note: Counties are **not** eligible to be factored as a Rate per Mile calculation.

1. Input GTA Figures

CVT Code: 37192

NAME: VILLAGE OF WESTON
MARATHON COUNTY

6-Year Average Costs (2009 - 2014) :	\$3,691,663.33	Mileage as of 1/1/2014:	116.90
3-Year Average Costs (2012 - 2014) :	\$3,196,497.67	Mileage as of 1/1/2015:	117.20
2014 Costs:	\$2,648,147.00	2015 Aids:	\$818,958.45

2. Calculate Preliminary Share of Costs (SOC) and Rate Per Mile (RPM)

SHARE OF COSTS

(6-Year Average Costs x SOC Percentage) = SOC Amount

6-Year Average Costs:	\$3,691,663.33
SOC Percentage:	15.7901%
SOC Amount:	\$582,918.29

RATE PER MILE (Municipalities only)

(Mileage x Rate Per Mile) = RPM Amount

Mileage as of 1/1/2015:	117.20
Rate Per Mile:	\$2,202.00
RPM Amount:	\$258,074.40

Note: Except for counties, the greater of these two amounts will be used for the next step of the calculation process.

3. Calculate Minimum and Maximum Adjustments

Minimums

SOC = eligible for no less than 90% of previous year aid payment
RPM = eligible for no less than 90% of previous year aid payment adjusted for any increase or decrease of certified mileage

Maximums

SOC = no greater than 115% of previous year aid payment
RPM = no maximum payment amount

SHARE OF COSTS

Preliminary SOC Amount:	\$582,918.29
2015 Aids:	\$818,958.45
Minimum 2016 Aids:	\$737,062.61
Maximum 2016 Aids:	\$941,802.22

RATE PER MILE

Preliminary RPM Amount:	N/A
2015 Aids:	N/A
% Change in Certified Mileage:	N/A
2015 Adjusted Base:	N/A
Minimum 2016 Aids:	N/A

4. Apply Cost Cap (Municipalities ONLY)

2016 aid may not exceed 85% of a municipality's 3-year average costs. If the SOC or RPM amount calculated to this point is greater than 85%, the payment amount will be reduced accordingly.

3-Year Average Costs:	\$3,196,497.67
85% Cost Cap:	\$2,717,023.02

5. Calculate Final Payment

Apply any minimum or maximum cushions, cost caps and/or penalties for filing DOR Financial Report(s) late.

Preliminary SOC Amount:	\$582,918.29
Preliminary RPM Amount:	N/A

ADJUSTMENTS

Adjustment Amount:	\$154,144.32
Adjustment Type:	Minimum Cushion
Filing Penalty Amount:	N/A
Filing Penalty Description:	N/A

TOTAL GTA AMOUNT: \$737,062.61

Find the description of the calculation process and data definitions on the GTA home page at:
www.wisconsindot.gov/localgov/highways/docs/gta-dataglossary.pdf

**Vehicle Registrations that includes Wheel Taxes Within County & CVT for
REG Types: AUT, DPF and LTK and have gross weight <= 8000 as of
Fiscal Year 2016**

Community Name	Plate Type	*	C	T	V
	LTK				717
	MBN				1
	MBO				3
	MGP				1
	MLG				22
	MRQ				1
	PAK				19
	SPT				2
	WHF				2
	WNG				4
	XPW				1
ROTHSCHILD	Sum:				3,777
SCHOFIELD	AMA			6	
	AUT		5,729		
	CLS			6	
	DIS			39	
	EMT			2	
	END			13	
	ENN			4	
	FFO			2	
	HAR			8	
	HEG			3	
	HEM			10	
	LEM			1	
	LIF			1	
	LTK		1,639		
	MBN			2	
	MBO			12	
	MGP			1	
	MLG			35	
	MRQ			1	
	PAK			19	
	SPT			1	
	TRT			1	
	VET			5	
	WNG			2	
SCHOFIELD	Sum:		7,542		
SPENCER	AMA				1
	AUT			700	1,273
Total for MARATHON County:	Sum:	59	57,632	34,866	24,193

**Vehicle Registrations that includes Wheel Taxes Within County & CVT for
REG Types: AUT, DPF and LTK and have gross weight <= 8000 as of
Fiscal Year 2016**

Community Name	Plate Type	*	C	T	V
	END			73	2
	ENN			46	
	FFO			10	4
	FRF			30	4
	GLF			1	
	GST			1	
	HAR			19	
	HEG			6	
	HEM			74	1
	IGT			3	1
	KID			36	1
	LCF			1	
	LEM			4	1
	LIF			15	1
	LTK			7,210	304
	MBN			29	
	MBO			48	
	MGP			25	
	MLG			182	10
	MRQ			8	
	PAK			163	1
	SPT			5	
	TRT			5	
	VET			23	
	WHF			2	
	WNG			3	
	XPW			4	
WAUSAU	Sum:			38,867	1,109
WESTON	AMA				4
	AUT			2,834	3,764
	CLS				1
	CVG			1	3
	DIS			22	26
	DUK				2
	EMT				1
	END				9
	ENN				4
	FFO				3
	FRF				1
	GLF				2
Total for MARATHON County:	Sum:	59	57,632	34,866	24,193

**Vehicle Registrations that includes Wheel Taxes Within County & CVT for
REG Types: AUT, DPF and LTK and have gross weight <= 8000 as of
Fiscal Year 2016**

Community Name	Plate Type	*	C	T	V	
	HAR				3	4
	HEG				1	
	HEM				6	10
	KID				4	2
	LCF				1	
	LEM				1	6
	LIF				1	
	LTK				740	1,072
	MBN				5	4
	MBO				5	5
	MGP				1	3
	MLG				17	26
	MRQ				1	
	PAK				11	17
	VET				2	3
	WHF				1	
WESTON	Sum:				3,675	4,968
WIEN	AUT				285	
	CVG				1	
	DIS				3	
	FFO				1	
	LTK				114	
	MLG				4	
	PAK				1	
WIEN	Sum:				409	
Total for MARATHON County:	Sum:	59	57,632	34,866	24,193	

County Name: MARINETTE

Community Name	Plate Type	*	C	T	V	
AMBERG	AMA				1	
	AUT				654	
	CLS				1	
	CVG				2	
	DIS				17	
	FRF				6	
	LTK				392	
	MGP				1	
	MLG				7	
Total for MARINETTE County:	Sum:	44	17,699	15,568	7,789	

From: Daniel Guild
To: [Daniel Guild](#)
Cc: [Matt Yde/StrasserYde \(MattYde@strasserandyde.com\)](#); [Jennifer Higgins](#); [John Jacobs](#); [Keith Donner](#); [Michael Wodalski](#); [Nathan Crowe](#); [Renee Hodell](#); [Shawn Osterbrink](#); [Sherry Weinkauff](#)
Bcc: [Loren White \(lwhite@westonwi.gov\)](#); [Fred Schuster \(fshuster@westonwi.gov\)](#); "Sara Guild"
Subject: Vehicle Registration Fee (Wheel Tax)
Date: Sunday, October 04, 2015 9:17:00 PM
Importance: High

A couple of weeks ago, I read with interest the 9/18/15 Wausau Daily Herald article entitled, "[Marathon County considers \\$20 tax on vehicles](#)", which reported on Marathon County exploration of a \$20 wheel tax or referendum on such fees in coming years to help officials balance what they expect will be increasingly tight budgets.

[Wis. Stat. §341.35](#) allows a municipality to enact an ordinance imposing an annual flat registration fee on all motor vehicles registered in this state that are customarily kept in that municipality. Motor vehicles are those with an automobile registration or truck registration at 8,000 pounds or less (except dual purpose farm registration). Currently, state law does not specify the amount to be collected. The five jurisdictions currently collecting the wheel tax are:

- Village of Appleton (\$20)
- Village of Beloit (\$10)
- Village of Janesville (\$10)
- Village of Milwaukee (\$20)
- Marathon County (\$10)

I am aware of a dozen other Wisconsin municipalities that are also looking into this.

Revenue collected from the wheel tax must be used for transportation related purposes, including streets, alleys, bridges, traffic lights and road-related repairs. The Wisconsin Department of Transportation (WisDOT) collects the wheel tax for the municipality at the time of first registration and at each registration renewal. WisDOT does keep an administrative fee of 10 cents per vehicle application and sends the rest to the municipality.

Revenue Estimates:

Number of households in Weston*	5,772
Average Vehicles per household**	1.90
Estimated number of vehicles in Weston	10,967
Net wheel tax (minus administrative fee):	\$9.90
Estimated annual wheel tax revenue	\$108,572

*Source: [2010 Census Summary – Households and Families](#)

**Source: [2009 National Household Travel Survey, U.S. Department of Transportation](#)

Implementing a wheel tax for the Village of Weston is estimated to produce annual revenue of about \$108,572 for transportation related expenses. This revenue could help offset the expenses budgeted annually for street maintenance. Wheel tax revenue would help defray some of this estimated general fund levy. It should be noted that, if implemented, those residents who keep vehicles in Marathon County would be required to pay a \$10 wheel tax to each jurisdiction.

I am curious to hear people's thoughts and reactions.

Daniel Guild

City, county propose car taxes

Nora G. Hertel, USA TODAY NETWORK-Wisconsin 4:22 p.m. CDT August 11, 2016



(Photo: Nora G. Hertel/USA TODAY NETWORK-Wisconsin)

WAUSAU - Residents could face new \$20 wheel taxes from both the city of Wausau and Marathon County.

Officials say they need the extra revenue to keep up roads amid cuts in state funding. The fees could add \$40 to the cost of each vehicle registered in Wausau, \$20 for each vehicle registered outside the city, and identical fees at license-plate renewal time.

In the process of assessing the wheel tax, Wausau may repeal a citizen-brought rule that requires the city to hold a referendum on any fees that affect more than 10 percent of residents. Barb and Sam Morgan, who helped bring about that ordinance 10 years ago, are disappointed city leaders may dismiss it.

"To repeal that ordinance, they're taking the easy way out," said Barb Morgan. "And they're not listening to the will of the people."

The Wausau Finance Committee voted 3-2 Tuesday to recommend the City Council repeal the ordinance requiring referendums on Wausau fees. Lisa Rasmussen and Dennis Smith voted no. Karen Kellbach, Dave Nutting and Joe Gehin voted yes.



(Photo: Photo courtesy of the city of Wausau)

Committee members voted 4 to 1 to recommend the \$20 fee for vehicle registration. Smith was the only no vote.

The City Council will take up the matter at its next meeting, which will be in September.

"It's really the last thing I want to do," said Wausau Mayor Robert Mielke. "I'm at the point now where I don't have a choice. ... We're in dire straits."

The state put 40 percent of its transportation fund toward local assistance in 1999 to 2001, but that has dropped to 32 percent [according to a 2014 report](http://www.localgovinstitute.org/sites/default/files/Filling%20Potholes%20Final.pdf)

(<http://www.localgovinstitute.org/sites/default/files/Filling%20Potholes%20Final.pdf>) by the Wisconsin Taxpayers Alliance for the Local Government Institute of Wisconsin.

RELATED: [Marathon County considers \\$20 tax on vehicles \(/story/news/2015/09/18/county-contemplates-wheel-tax/72389218/\)](/story/news/2015/09/18/county-contemplates-wheel-tax/72389218/)

RELATED: [Wausau paying \\$31K staff grievance settlements \(/story/news/2016/07/26/wausau-pay-staff-settlements/87544176/\)](/story/news/2016/07/26/wausau-pay-staff-settlements/87544176/)

Wausau is two and three years behind on some road projects, Mielke said. "We've cut back as much as we can."

He is trying to beat Marathon County to the punch as it considers its own fee, Mielke said.

The Marathon County Board will decide this month whether to implement its own wheel tax, said County Board Chairman Kurt Gibbs. It's been through the Executive and Infrastructure committees, Gibbs said.

The County Board will discuss the wheel tax on Aug. 18 and vote on it Aug. 23.

The average vehicle registration costs \$75 a year in Wisconsin.

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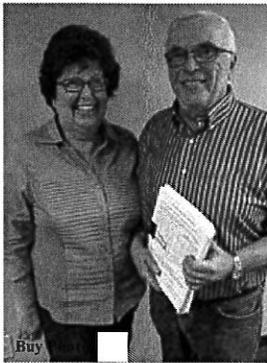
The state Department of Transportation collects municipal wheel taxes and turns the money over to counties or municipalities that require it. Only three counties have it, according to the [DOT website \(http://wisconsin.gov/Pages/dmv/vehicles/title-plates/wheeltax.aspx\)](http://wisconsin.gov/Pages/dmv/vehicles/title-plates/wheeltax.aspx). And at least a dozen municipalities impose a wheel tax of \$10 or \$20 including Milwaukee, Appleton, Beloit and the village of Tigerton.

The revenue from the wheel tax has to go toward transportation purposes, according to the DOT.

Wausau could gather \$650,000 for road work and the transit system from the wheel tax.

OPINION: [Don't let Wausau raise taxes without a vote \(/story/opinion/columnists/2016/08/08/dont-let-wausau-raise-taxes-without-vote/88400944/\)](/story/opinion/columnists/2016/08/08/dont-let-wausau-raise-taxes-without-vote/88400944/)

RELATED: [Wausau voters reject all ballot questions \(/story/news/local/2015/04/08/wausau-voters-reject-citys-ballot-questions/25444715/\)](/story/news/local/2015/04/08/wausau-voters-reject-citys-ballot-questions/25444715/)



(Photo: Nora G. Hertel/USA TODAY NETWORK-Wisconsin)

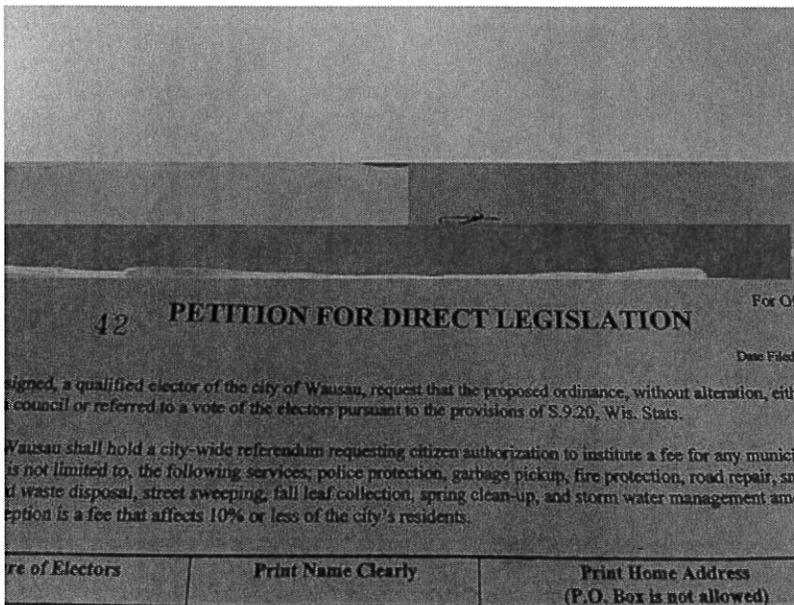
The Morgans say if Wausau wants to charge residents \$20 per car, they should make the case for it and let it go to referendum. Two April 2015 referendums asked voters to allow the city to take garbage collection and stormwater management off the tax levy and charge residents fees instead. Both those referendums failed.

"The city did not do their due diligence," Barb Morgan said. "They did nothing to inform people what their need was."

Mielke said repealing the ordinance on fees bothers him. But he also worries that if the wheel tax went to referendum, detractors could distort the truth and cause the funding measure to fail. He wants people to know the city's in a tight spot.

"You've got a really unique ordinance on the books in Wausau," said Sam Morgan. "We think it would be really good public policy to abide by it than throw it out."

Buy Photo



No new state money to fix roads

So it's time to consider a local wheel tax

Some people for years have implored state government to deal with Wisconsin's transportation funding crisis and, for years, both Gov. Walker and the state legislature have refused to raise the gas tax or increase vehicle registration fees.

This past week, Walker completely closed the door to discussing transportation revenue uppers. "I'm not going to add to the overall tax burden of the hardworking people of this state, so that's a position I made very clear when I ran and I've reiterated it time and again, so we're not going to add a gas tax or vehicle registration in this next budget," Walker told reporters last Thursday.

If the state will do nothing, it's time to act locally.

Marathon County administrator Brad Karger reports that the county has been using surplus revenues for years to plug a Highway Department budget hole but next year the surplus will run thin. The extra funds will dwindle to \$1 million, leaving a \$5 million budget gap.

Karger now recommends the county implement a \$16 per vehicle wheel tax to generate \$2 million on the county's 126,856 vehicles. This revenue, along with \$3 million in miscellaneous budget savings, will fill the hole.

This proposal should get support. The alternative is to scale back on plowing winter roads, reduce the miles of road resurfacing and delay needed bridge repair. Those aren't good options. People's safety depends on good roads.

I can anticipate the complaints. County Highway Commissioner Jim Griesbach should just crack the whip, people will say

and squeeze more road repair from the county's existing workforce.

Maybe there is room for more productivity, but not necessarily. Like all county departments, the highway department has seen plenty of budget cuts over the years.

What's important to note, Griesbach says, is that much of the budget squeeze he faces is out of the county's control.

Material costs are a huge factor.

Marathon County uses 6,515 tons of salt on average each year on its 611 miles of county roads. Over the past three years, the cost of salt has increased 15% to \$79.34 per ton. That's a \$517,000 cost over which county officials have little or no control.

Asphalt has increased in price, too. It takes 3,100 tons of hot-mix asphalt to pave a mile of county road. The price per ton has increased from \$20.40 to \$47.76 since 2005. If the county resurfaces 27 miles of road in a year, that's \$2.3 million above 2005 costs in materials alone.

A wheel tax would not gold-plate local roads. It would just keep them in good shape. Currently, 277 miles of county roads rate below "7" on a 10-point state scale for quality; 24 county bridges get a "deficient" rating; another nine are functionally obsolete.

A wheel tax is paid to the Wisconsin DOT annually and sent to local governments that impose them. Three counties currently have a wheel tax: Chippewa, Iron and St. Croix. The tax ranges from \$10 to \$20 per vehicle.

People will say they can't afford a wheel tax. But because of greatly improved fuel efficiency in new cars, most people these

days are spending less on per-gallon gas tax. Back in 2005, a Wisconsin motorist who drove 12,000 miles a year paid \$164.50 in gasoline taxes on a car that got 24 miles per gallon. With a car that gets 30 miles a gallon, that motorist pays \$131.60 a year in gas taxes. (Wisconsin's 32.9¢ gas tax has remained steady, rather than indexed for inflation, since 2006.)

Many people have urged the state to increase the gas tax to help local governments keep up with road repair without resorting to a wheel tax. This would

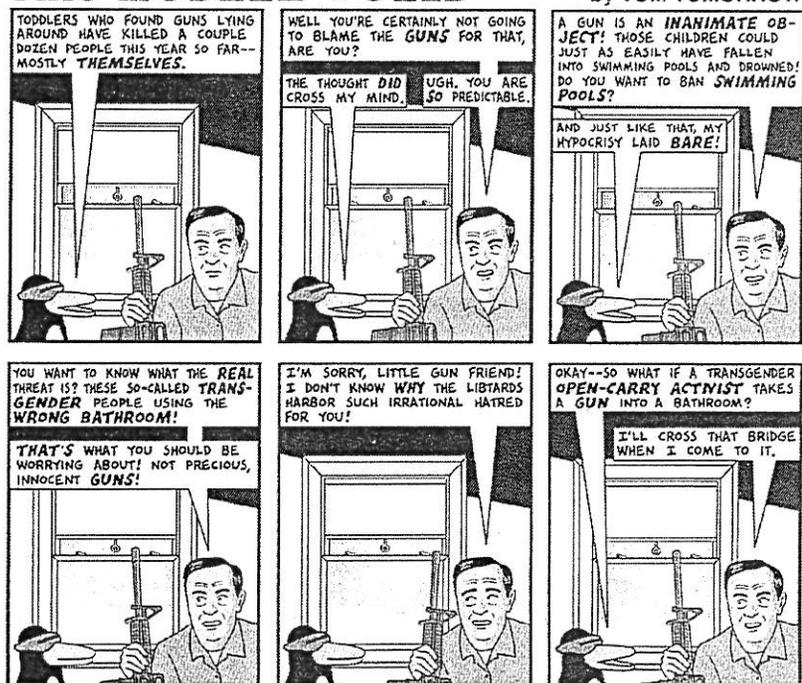
be more fair, since vehicles over 8,000 pounds, which arguably cause most of the damage to public roads, are exempt from a wheel tax.

But that won't happen. To maintain its local roads, the Marathon County Board should approve a wheel tax. A new car costs \$33,560 on average. Paying an extra \$16 a year to have something to drive on is a modest investment. **CD**

Peter Weinschenk is editor of the Record Review newspaper, serving Marathon, Athens, Edgar and Stratford, where this column also appears.

THIS MODERN WORLD

by TOM TOMORROW



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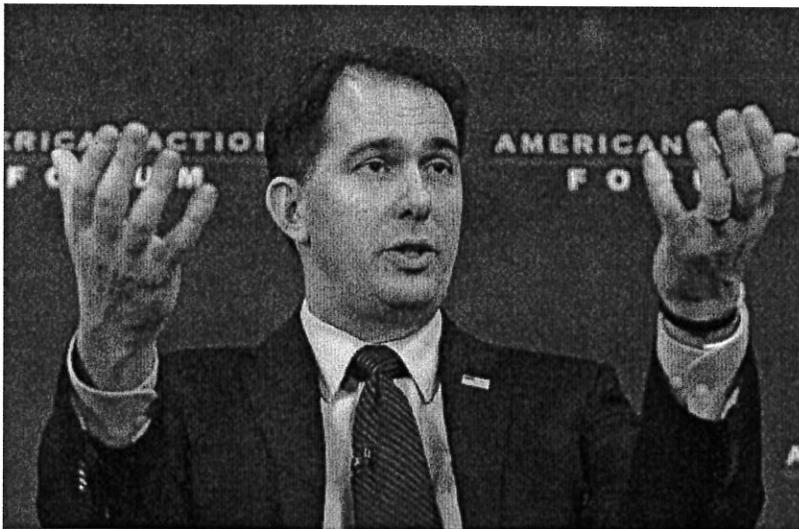
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Walker Says Local Road Budget Will Increase

Tuesday, August 23, 2016 12:57 p.m. CDT by Zach Hagenbucher



Wisconsin Governor Scott Walker (R-WI) participates in a panel discussion at the American Action Forum in Washington, January 30, 2015. REUTERS/YURI GRIPAS

WAUSAU, WI (WSAU) -- The wheel tax coming to Marathon County after tonight's county board meeting may be premature, if Governor Scott Walker's budget request has the intended effect.

At a visit to Northcentral Technical College Tuesday, Walker said that he's instructed the Secretary of the DOT to put less money into Milwaukee's major highway projects to avoid a billion dollar shortfall in the transportation budget.

"Our charge to him was to put more money into local aid, so counties and municipalities will see more transportation aides in this budget, as well as more of a focus will be put on our state highway system," said Walker.

"Our focus, instead of on building mega, new projects, is going to be predominantly on safety and maintenance, so our focus is on more aids for local governments so that our counties, our town, our cities, and villages can fix local roads and bridges, and the state will put money into rehabilitation to maintain the existing state highway system."

Walker went as far as to say local governments would be "surprised" when they took a look at the 2017 state budget, which will be revealed in mid-September.

Walker: Wheel tax a local decision

Jeff Bollier, USA TODAY NETWORK-Wisconsin 2:02 p.m. CDT August 24, 2016



(Photo: Jeff Bollier/USA TODAY NETWORK-Wisconsin)

GREEN BAY - Gov. Scott Walker said local governments will have to decide for themselves whether wheel taxes are the right way to fund increasing road construction costs.

After speaking at the Governor's Conference on Highway Safety at the KI Convention Center on Wednesday, Walker said state funding for local road construction and state highway system maintenance will continue to increase.

The question of a wheel tax to generate more revenue is up to locals.

"They're going to have to gauge whether or not those increases are enough or if they want some more. But those are things they have to justify to local voters," Walker said.

More municipalities in central and northeastern parts of the state seem to think the additional funding is necessary.

A wheel tax is a fee cities and counties can add to vehicle registration costs in order to fund road construction and transportation infrastructure improvements. Many communities enact wheel taxes to defray costs otherwise borne by property owners through special assessments and municipal borrowing.

The Green Bay City Council is [weighing a wheel tax \(/story/news/local/2016/08/02/green-bay-considers-wheel-tax-fund-roadwork/87714162/\)](#) right now. [Marathon County has approved a one-year \\$25 wheel tax \(/story/news/local/2016/08/23/county-oks-car-tax-wausau-puts-voters/89226126/\)](#) and Wausau residents will vote on a three-year wheel tax in a referendum this fall. [Appleton approved a \\$20 wheel tax \(/story/news/local/2014/09/03/wheel-tax-gets-approved-appleton/15049409/\)](#) that went into effect last year. Portage is considering a [wheel tax to take effect in 2017 \(/http://www.wiscnews.com/portagedailyregister/news/local/article_c8a81e98-df2d-5673-8296-727bb2098d66.html\)](#), too.

Walker said he will continue to shift funds away from major road construction projects like the Zoo Interchange in Milwaukee and the U.S. 441 bridge expansion to fund local road projects and state highway maintenance.

"The direction we've given our secretary and team at Department of Transportation is to make safety and maintenance priorities," Walker said. "So the focal point, I believe, in the (2017-18) budget that will come out Sept. 15 ... will focus on increasing aid for local governments so that counties and municipalities can do more to repair local roads and bridges."

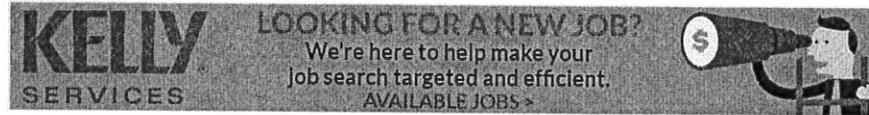
Green Bay Mayor Jim Schmitt said a wheel tax is just one option the city could adopt, but he hopes the state and federal governments can figure out ways to help communities shoulder the cost of new roads.

"If we're going to meet the expectations of residents, we have to have good, safe roads. And that costs money," Schmitt said. "We need to support road construction long-term. We can get this done, but (the condition of roads) is just not something we can be proud of right now."

jbollier@gannett.com (<mailto:jbollier@gannett.com>) and follow him on Twitter [@GBstreetwise](https://twitter.com/GBstreetwise) (<https://twitter.com/qbstreetwise>).

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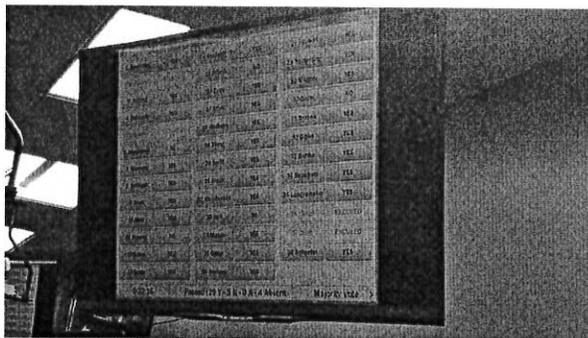
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\$25 Vehicle Fee Approved by Marathon Co.

Tuesday, August 23, 2016 9:51 p.m. CDT by Zach Hagenbucher



The final vote for the Marathon County vehicle registration fee. PHOTO by Zach Hagenbucher, © 2016 Midwest Communications

WAUSAU, WI (WSAU) -- Marathon County's Board of Supervisors approved the creation of a \$25 vehicle registration fee on Tuesday night.

The fee, set to begin on December 1st, will be added to the license plate renewals at the DMV for all vehicles registered in Marathon County. There is a sunset clause for the fee to expire after December 1st, 2017, but the county board can revisit that if they wish.

The fee is expected to generate just under \$3 million in new revenue, and according to Corporation Counsel for Marathon County, Scott Corbett, that money has to stay with the county because state law does not expressly give permission to use it anywhere else.

Corbett said, "The statute doesn't say anything about taxing jurisdictions sharing revenue with each other from this registration fee... Marathon County does not have the authority to provide funding to other municipalities by virtue of this fee."

The City of Wausau, the largest city in the county, was looking for a portion of the new revenue to help with their own road projects. They'll have to pass their own registration fee or rely on state aid. The new money can only be used on county roads and not in any individual municipality.

The proposal was passed by a 29 to 5 margin, with four board members absent.



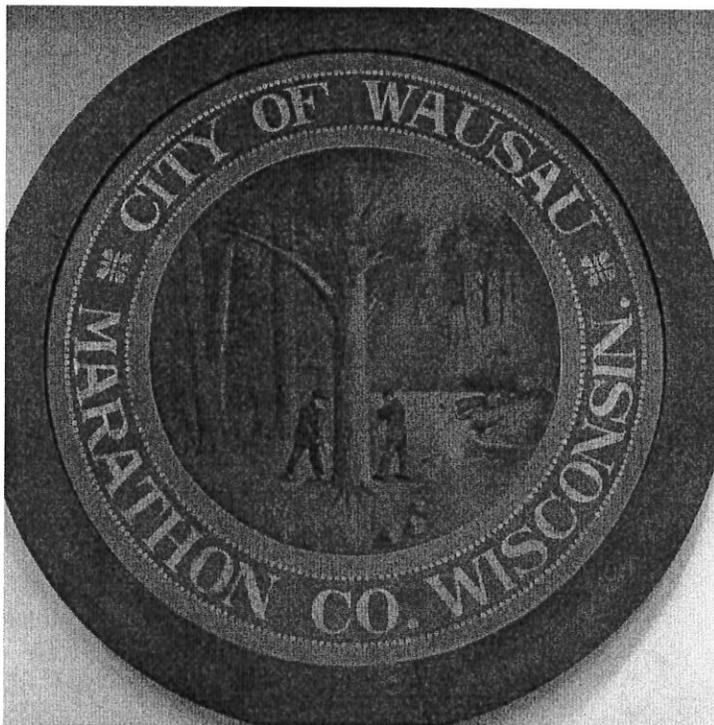
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Wausau Sends Vehicle Fee To Referendum

Wednesday, August 24, 2016 2:42 a.m. CDT by Zach Hagenbucher



City of Wausau seal. PHOTO by Zach Hagenbucher, © 2016 Midwest Communications

WAUSAU, WI (WSAU) -- Wausau's Common Council voted not to repeal a city ordinance requiring a referendum for new municipal fees, meaning the city will ask for the creation of a \$20 vehicle registration fee in November.

The fee would not go into effect until January of 2018 to avoid a double tax on Wausau citizens thanks to the new Marathon County fee voted in last night. It's also possible the city may not pursue the tax at all, should they receive enough state aid to cover the costs of road projects in the city.

Council President Lisa Rasmussen, along with Mayor Robert Mielke, was against the ordinance repeal from the beginning. She voted against it at the Finance Committee meeting that created the proposal.

Rasmussen said, "Even if repealing this would make budgets easier, and it would make decisions faster, I think when we get the amount of public feedback that we've had that we need to listen to that. I think a full-scale repeal of this ordinance would be a mistake by us."

Aldersperson David Nutting is also a Marathon County board member. The county doesn't have this referendum restriction, and he believes that the ten-year-old ordinance should have been repealed to help things move along.

Nutting said, "With the city having lost over \$1 million in state aid in the last ten years and not being able to levy beyond certain restrictions, this is a tool that we could use and are hampered with being able to use it."

Mayor Mielke was hoping that Marathon County would be able to help with their new vehicle fee to help Wausau's problem, but it appears they cannot give the money to Wausau or any other city under state law. It must be used on county highways.

The referendum will be on the ballot this November for Wausau residents. Council members are hoping to roll out a few educational sessions for the public before the referendum takes place. The vote to repeal the ordinance was lopsided, with 2 for and 9 against. That's one less vote than the proposal received in the Finance Committee.

LOCAL TRANSPORTATION CHALLENGES

VILLAGE OF WESTON PERSPECTIVE

Keith Donner, P.E.

Director of Public Works & Utilities

GROWTH = MORE LIABILITIES

1997 – 2012

Additional 30 miles of streets

Also Reconstructed Nearly 30 miles

Staff reductions

2006 - 11 Operations and 3.6 Admin.

2014 - 9 operations and 2 Admin.

Number of snow plow routes unchanged

Average snow plow route – 20 miles

(Approx. double urban area average)

GOOD DEEDS.....

Village Board

Steward's of the Public's Money (& Assets)

Held the line on tax increases

Did Not Expand Staff or Equipment Fleet

...DO NOT GO UNPUNISHED

UNPREDICTABLE – UNPRECEDENTED EVENTS

State Legislature Adopts Tax Levy Limits

Economy Tanks –

Growth Stops

Property Devaluation

State Shared Revenue Reductions

General Transportation Aids Dropping Dramatically



CURRENT SITUATION

2014 Public Works Budget = \$1.72 M

Winter Maintenance – 22%

Contracted Surface Maintenance – 23%

Non-Winter Maintenance – 30%

O&M (Street lights, Irrigation, Signals) – 15%

Administration – 10%

CURRENT SITUATION

Underfunding of Transportation Nationally and in the State – Infrastructure is sick.

Weston Preservative Maintenance is Falling Short by an Estimated \$600,000 annually

Capital Equipment needs \$350,000 annually

Revenues (GTA) projected to drop by \$100,000 annually through 2018

WHAT DO WE VALUE?

“Health is not valued till sickness comes.”

Dr. Thomas Fuller, *Gnomologia*, 1732

British physician (1654 - 1734)

“Price is what you pay. Value is what you get.”

Warren Buffett

US financier & investment businessman (1930 -)

CHALLENGE

Educating Stakeholders

What do tax dollars pay for?

Current Regulatory Situation

Does Not Provide Sufficient Funds from State/Federal

Hamstrings Local Governments

Favors Debt over Maintenance (Operating Expenses)

**LOCAL GOVERNMENTS NEED TO TAKE OWNERSHIP AND
NEED TO BE ALLOWED TO DO SO**

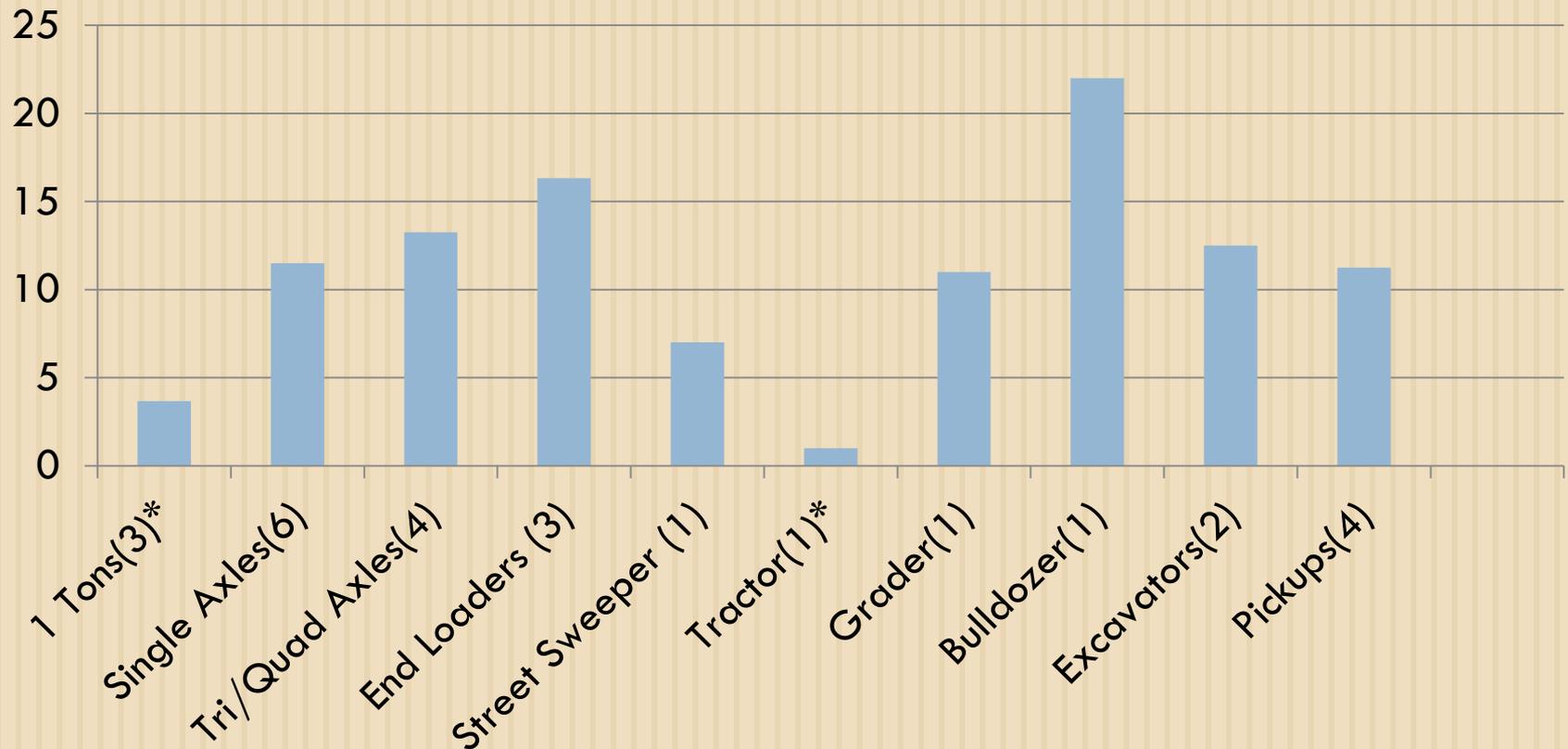
PASER RATINGS '05 - '13

(MILES RATED IN RANGE)

PASER RATING	2005	2007	2011	2013
1 – 2 (Failed)	17.8	13.9	2.8	1.4
3 – 4 (Poor)	11.3	10.6	15.3	11.1
5 – 6 (Fair)	20.5	13.8	11.4	14.2
7 – 10 (Good)	64.6	75.9	89.0	89.8

The Current Age of Our Fleet

Average Age of the Fleet by Vehicle Type



* Denotes a vehicle purchase in 2012

CAPITAL IMPROVEMENTS PROGRAM

- New Construction
 - Tax Incremental District
 - Subdivisions

- Replacements

- Of the 56.4 Miles that have been added/replaced:
 - Only 4.4 Miles have had any maintenance besides crackfilling: 7.8%

1997 TO 2012		
	WATER SYSTEM	STREETS
ADDITIONS	39	26.7
REPLACEMENTS	8.6	29.7

STREET MAINTENANCE REQUIRED

- Maintenance every 8 years = 14.25 miles annually
- Replacement after 30 years = 3.8 miles per year
- Replacement after 40 years = 2.9 miles per year

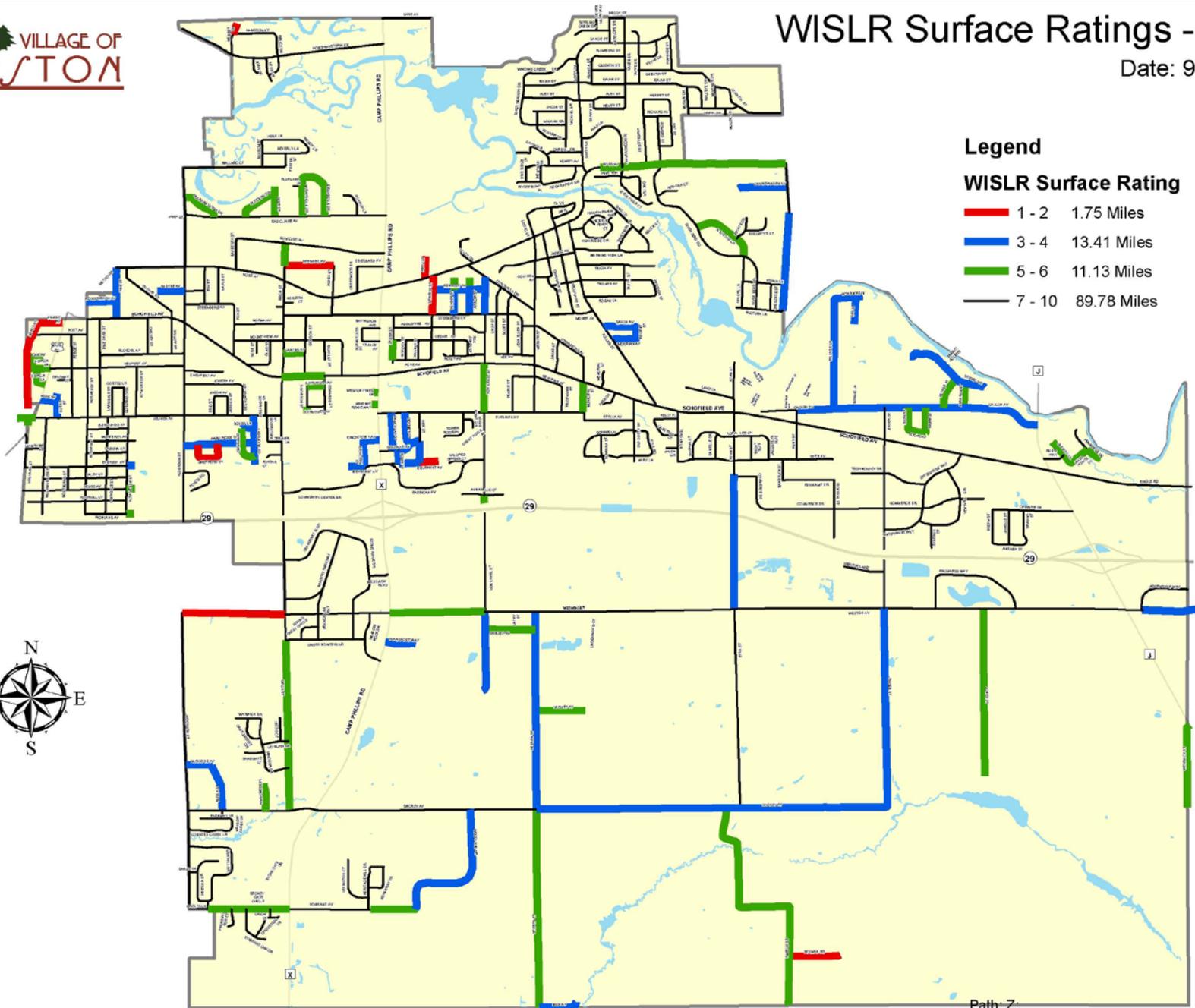
MAINTENANCE BUDGET ALLOCATION SINCE '09

	'09	'10	'11	'12
CRACK SEAL	60	96	83	76
CHIP SEAL	145	180	172	0
MATERIAL PROCESSING	34	-	-	8
OVERLAYS	19	20	-	185
SCHOFIELD AVENUE	27	-	67	66
OTHER MAINTENANCE	20	8	24	40
MISCELLANEOUS	20	15	4	8
TOTAL	325	320	350	387

Legend

WISLR Surface Rating

- █ 1 - 2 1.75 Miles
- █ 3 - 4 13.41 Miles
- █ 5 - 6 11.13 Miles
- █ 7 - 10 89.78 Miles





Memo

To: Daniel Guild, Administrator
Village Board, Public Works and Utility Committee
From: Keith Donner, Director of Public Works *K.S.D.*
Michael Wodalski, Deputy Director of Public Works *MW*
Subject: Transportation Utility Structure
Date: January 18, 2013

Background

In 2012, the Village of Weston received \$1,123,400 in General Transportation Aids from the State of Wisconsin. In the coming years, it is estimated that the Village of Weston will receive significantly less funding from the State General Transportation Aid Program. For 2013, the estimated reduction in funds is \$112,340.00 as compared to 2012. Reductions of 10% in total transportation aids are expected to continue for the foreseeable future, until total funding drops to a level of approximately \$520,000 per year by 2018, assuming no change in the state formula.

The reduction of \$620,000 in transportation aids by 2018 will represent a shortfall of over \$770,000 in street operations and maintenance funding in comparison to current funding levels. In order to help keep up with the operation and maintenance needs of the streets the Village has implemented a Transportation Utility as a means of generating revenue through a Transportation Utility Fee (TUF) together with exploring the reduction or elimination of services.

The Department of Public Works has been tasked with a review and recommendation for establishing a TUF beginning in 2013.

Principle of Transportation Utility Rate Structure

The transportation system in a municipality serves two main functions. The basic system should provide access to property and mobility throughout the community for all modes of transportation. Secondly the transportation system supports commerce within the municipality by providing for the free flow of traffic of all kinds.

Similar to a sewer or water utility which has a base charge with additional usage/consumption charges, the transportation utility could have a similar structure. Every developed parcel has a street that provides access to the property. A base fee of the transportation system should be related to this

principle. Additional fees should then be related to how much traffic a particular parcel imposes on the transportation system. This latter impact could be thought of as usage or consumption of the street serving a particular property.

For example, a water utility customer pays a base rate representative of the costs for having water available at their meter. The base charge is theoretically related to the base costs of the utility to make water available for customers. However, base costs are not necessarily fixed and are not segregated from other costs that are incurred for variable demands of all customers in budget line items. For water utilities, the base charge usually varies dependent on the meter size which limits the amount of water a customer is able to withdraw from the water system. A customer with a larger meter has access to more water. Customers then also pay additional amounts based on how much water they use – volume/consumption charges. These same concepts apply to the transportation system with respect to access to the basic system and usage/consumption of the system in the form of traffic generation.

Determination of Transportation Utility Fee (TUF)

Categorization of Transportation System Assets

To determine the TUF to be recovered and rates for different levels of transportation system usage, a brief review/analysis of the transportation system is appropriate.

With the principle of a base fee and a consumptive/usage fee in mind, the relevant expenses need to be identified or determined. The most logical place to begin is with the current value assets comprising the Village's transportation system.

Village financial records show that the total value of all the streets in Weston is \$66,430,592. However this total value includes streets with extra width and pavement strength over and above the basic construction needed to permit access to a specific property.

Street Functional Classification

The Village has many different street types; however, the most basic street meets the requirements of providing access to a parcel. The State classifies streets for funding eligibility under Federal Highway guidelines. Streets in the Village of Weston are classified as either rural or urban. Further classifications, and most indicative of level of usage (traffic volume), include designation as Local, Collector, or Arterial Streets. The latter two could be additionally classified as either Major or Minor. Aside

from designation as being rural or urban, the classifications are a reflection of average daily traffic counts.

Value of Basic Streets and Extra Capacity of Streets

The proportion of operational and maintenance costs related to a base charge, should follow the proportional value of the local streets since these streets serve the basic function of providing access to all parcels in the Village. It is estimated that local roads have a total value of \$31,233,320.63 and cover 88.63 centerline miles for a value rate of \$352,288.40/mile.

The collector and arterial streets have a total value of \$34,958,116.71 over 27.75 centerline miles for a value rate of \$1,259,752/mile.

In total there are 116.38 centerline miles in the Village of Weston, using the “basic” street value rate of \$352,288.40/mile, the total value of the basic streets needed to provide access to every developed parcel in the Village is \$40,999,323.65 **(61.7% of total street asset value)**. **This accounts for a basic transportation system and providing access to all developed parcels in the Village**

Thus, the value of providing additional street capacity over and above a basic street for the collector and arterial streets is \$25,431,268 **(38.2% of street value)**. **This then is the proportion of the street that is related to the additional capacity.**

Other Assets in Transportation System

Aside from the streets themselves, there are additional assets that comprise the transportation system. Those include curb & gutter, bridges, metered street lighting systems, traffic signals, sidewalks and capital equipment used for maintenance of the transportation system. These additional assets are part of the basic transportation system with the exception of the metered street lighting systems and traffic signals, which are associated with collector and arterial streets.

The estimated valuation of the components of the basic transportation system assets and the additional capacity assets of the transportation system are summarized in Table 1. After factoring the additional infrastructure components the proportional values change somewhat. **It is recommended that expenses to support the transportation system be split in the proportions of 67.3% to base transportation system fees and 32.7%.to consumptive/usage fees for those costs that are split by proportion.**

**TRANSPORTATION UTILITY FEE
BASIS OF FEE DETERMINATION**

TABLE 1 - Transportation System Assets Value

Asset	Asset Value	Value of Basic Transportation System	Value of Excess System Capacity
Streets	66,430,592 100%	40,999,323 61.72%	25,431,269 38.28%
Curb & Gutter	5,155,655	5,155,655	-
Bridges	2,512,132	2,512,132	-
Street Lighting	1,536,352	-	1,536,352
Traffic Signals	1,053,510	-	1,053,510
Sidewalks	3,248,257	3,248,257	-
Equipment	5,833,321	5,833,321	-
Total Value of Transportation System	85,769,819 100%	57,748,688 67.33%	28,021,131 32.67%

Applicable Expenses

There are costs associated with maintenance of all streets irrespective of traffic levels which are found in most of the major operating budget categories in the Village's general fund. Costs associated with maintaining the basic transportation system, including maintaining access to property (base costs), and volume/consumptive charges are intermingled in these budget items and can only be segregated by estimation on a proportional basis. However, there are also some categories of cost in the Public Works Budget that can be assigned in principle to either the basic transportation system or the volume/consumption category.

The following cost categories in the Public Works Budget should be assigned to base and usage fees on a proportional basis:

- All Labor Accounts,
- Street Operations, (Costs to maintain sidewalks, multi-use paths, bridges, pavement markings, and curb & gutter, for example, are all included under Street Operations.)
- Winter Operations,
- Street Lighting,
- Street Sweeping

The following cost categories should be assigned to Base Fees only:

- Mowing,
- Public Transportation

The following cost categories should be assigned to Usage Fees only:

- Traffic Control,
- Street Irrigation

Street lighting operational costs are proportioned based on asset value because even though any Village owned street lighting systems are on collector and arterial streets, electricity (operational) costs are incurred for all streets in the Village from the metered systems as well as utility provider owned systems.

The TUF that is ultimately established should include a base system component and the excess capacity component. Table 2 summarizes the assignment of estimated expenses for 2013 and 2014 to the basic system and the excess capacity of the system. The proportional split to the basic system and excess capacity expenses is applied to those costs as previously listed. Likewise, those costs that apply to 100% of the costs for either the basic system or the excess capacity of the system are also

TABLE 2 - Public Works Expense Budget Breakdown

	2013 Budget	Base Fees	Usage Fees	2014 Budget	Base Fees	Usage Fees
Administrative Personnel Services	169,142	169,142	-	175,628	175,628	-
Street Operations - Pavement, Sidewalk, C&G - Maintenance; Material Processing	350,000	235,654	114,346	350,000	235,654	114,346
Street Operations All Other	632,720	426,009	206,711	621,675	418,573	203,102
Winter Maintenance	280,175	188,641	91,534	281,120	189,278	91,842
Traffic Control (Signals)	22,300	-	22,300	22,600	-	22,600
Street Irrigation	35,460	-	35,460	35,560	-	35,560
Street Lighting	219,500	147,789	71,711	219,500	147,789	71,711
Street Sweeping	15,610	10,510	5,100	15,730	10,591	5,139
Mowing	21,800	21,800	-	22,030	22,030	-
Public Transportation	45,400	45,400	-	45,400	45,400	-
Subtotal Operation & Maintenance Expenses	1,792,107	1,244,945	547,162	1,789,243	1,244,943	544,300
Asset Depreciation (excluding equipment)	3,181,659	2,142,206	1,039,453	3,181,659	2,142,206	1,039,453
Asset Depreciation (Public Works Equipment)	369,400	248,716	120,684	369,400	248,716	120,684
Total Operation & Maintenance Expenses	5,343,166	3,635,867	1,707,299	5,340,302	3,635,865	1,704,437
Expenses as % of Total	100%	68.0%	32.0%	100%	68.1%	31.9%
Centerline Miles of Streets	116.38	116.38	27.75	116.38	116.38	27.75
Operation and Maintenance Cost per mile	15,398.75	10,697.24	19,717.55	15,374.15	10,697.22	19,614.41
Operation and Maintenance Cost per 100 feet	291.64	202.60	373.44	291.18	202.60	371.49

assigned. **The result is 68% of expenses being associated with the basic transportation system and the remaining 32% being associated with the excess system capacity.**

Asset depreciation, including a separate item for capital equipment depreciation, has been shown in Table 2 for illustrative purposes only to emphasize that asset replacement is not being covered at current budget levels. The TUF could be a tool to use to compensate for some of this underfunding, particularly for capital equipment, at some time in the future.

Fee Amount

In 2013 two significant items have impacted the budget for the transportation system. First is the reduction of \$112,340 in state general transportation aids. The second is the need to fund public transportation in the amount of \$45,400. The fee could certainly be based on funding other under-funded operation and maintenance activities for the transportation system, in place of, or in addition to, the loss of state aids and public transportation. An example is asset depreciation as just referenced at the end of the previous section.

In any year it will be the Village Board's discretion as to what costs the TUF is intended to recover. Options to consider in determining or setting the total fee include the following:

- A. State the Total Annual Fee** - The Village Board could simply state the amount of the total fees to be collected. To maintain discipline in the process and credibility for the necessity of the fee(s), the total fees should not be an arbitrary number. It would also be advisable not to tie the target revenue to a specific expense line item that property owners could easily show they do not benefit from. It would be preferable to set the TUF based on a projected total revenue shortfall, or some percentage thereof, for the entire transportation system.
- B. Fee Related to the Total Revenue Reduction** - For 2013 the estimated total revenue reduction is \$157,740 as compared to 2012 as a baseline year. The eligible amounts for a basic street (base fee) and excess street capacity fee (a.k.a. street "oversizing") should be determined using the ratios established earlier – 68% and 32% respectively. The reduction tied to the basic transportation system is then \$132,806 using those ratios. Expressed as a cost per unit length of centerline this becomes \$21.61 per 100 feet of centerline. Intuitively the lot frontage on all streets should be twice that of centerline frontage. Therefore the revenue reduction per unit length

of lot frontage becomes 50% of that - \$10.81 per 100 feet of centerline. This could be considered a benchmark of sorts for a Base TUF being in the range of \$10.81 per lot.

In estimating rates using lot frontage ranges and statistical medians it appears that total equivalent lot frontage for the TUF would be in the range of actual centerline miles. The additional frontage that is unaccounted for would be found in corner lot frontages, undeveloped parcels and additional frontage above that used in determining equivalent frontage. This translates to a target total Base TUF equal to 50% of the \$132,806 or \$66,403 for 2013. Recovery of the remainder of the revenue shortfall could be included in the second component of the TUF fee related to consumptive use of the system.

C. Fee Related to Reduction in General Transportation Aids – For 2013 the reduction in total transportation aids is \$112,340. Using the 68% ratio base costs portion would be \$76,444. Reducing this further by 50% becomes \$38,222.

D. Follow Special Assessment Cost Apportionment Ratios – The special assessment formula currently used by the Village charges 2/3 of the eligible costs of street reconstruction for a minimum sized (basic) street to adjacent landowners with the balance being paid through Village tax roll collections. This same principle could be applied to setting the TUF. The fees to be collected for the basic transportation system would then be 2/3 of the eligible costs for the basic transportation system in any given year. The additional 1/3 of the basic transportation system costs could be recovered from other savings or revenue streams in the general fund budget. Applying the special assessment ratio to the revenue reductions discussed in “B” and “C”, above, translates to \$88,537 or \$50,963, respectively.

It should be noted that on projects involving special assessment the Village does not currently charge the street “oversizing” costs to property owners. However those costs are certainly eligible to be recovered at the discretion of the Village board. It is conceivable that these costs could be included in the second component of the transportation utility fees related to consumptive use of the system.

Determination of Utility Rate(s)

Just as there are base rates and consumption rates in a water or sewer utility, there could also be a base charge for the basic transportation system and a second cost related to the excess capacity (“oversizing”) of the transportation system. For example a farmer may own a mile of street frontage whereas a gas station may have 200 feet. However, the gas station is going to generate much more traffic during the day than the farm. Both properties have access to the basic transportation system, but the gas station is likely to have more need for larger sizing of streets.

- I. Base Rate Determination – The rationale for the base fee is that the costs of operating and maintaining the basic transportation system preserve access to property. This is true irrespective of zoning or land use. The Village does not prevent access to property, although zoning codes do provide guidelines for limiting driveway width base on zoning and the common sense of limiting access points to reduce traffic conflict points. All property in the Village theoretically has equal opportunity to obtain access to Village streets. It should also be recognized that properties with very large frontage, e.g., 40 acre tracts do not typically have unlimited numbers of access points.

Aside from the ability to obtain access for a property, there are higher costs associated with maintaining greater amounts of street fronting a property. Therefore an additional consideration in establishing the base fee is the street frontage.

- a. Method 1: TUF Base Rate Related Only to Street Frontage – To recognize the concept of equal access and mitigate some of the costs in proportion to lot frontage one possible rate structure is simply on the basis of a tiered street frontage. A review of Village parcels resulted in the breakdown shown in Table 3. The results are summarized in the table below:

Frontage Range	Village	State & County Highways	Total
0 – 200 feet	3,923	77	4,000
200+ - 400 feet	495	30	525
400+ feet	199	16	215
Total	4,617	123	4,740

Residential zoning classes have specified minimum lot sizes and minimum street frontages prescribed by code. Non-

TABLE 3
Parcel Frontage Ranges

Frontage Range	Non-Village	Count	Cumulative % Total					
0-50	2	201	201	4.40%				
50-100	22	1016	1217	26.40%				
100-150	38	2083	3300	71.50%				
150-200	15	623	3923	85.00%				
200-250	11	237	4160	90.10%				
250-300	5	127	4287	92.90%				
300-350	11	63	4350	94.20%				
350-400	3	68	4418	95.70%				
400-450	1	32	4450	96.40%				
450-500	4	18	4468	96.80%				
500-550	0	15	4483	97.10%				
550-600	0	12	4495	97.40%				
600-650	1	16	4511	97.70%				
650-700	0	11	4522	97.90%				
700-750	2	12	4534	98.20%				
750-800	0	14	4548	98.50%				
800-850	1	9	4557	98.70%				
850-900	0	6	4563	98.80%				
900-950	1	2	4565	98.90%				
950-1000	0	5	4570	99.00%				
1000-1050	2	1	4571	99.00%				
1050-1100	0	3	4574	99.10%				
1100-1150	0	3	4577	99.10%				
1150-1200	0	2	4579	99.20%				
1200-1250	0	4	4583	99.30%				
1250-1300	1	11	4594	99.50%				
1300-1350	1	19	4613	99.90%				
1351+	2	4	4617	100.00%				
Total	123	4617						

Village Streets				
Range	Count	% Parcels		
Tier 1	0	3923	85.00%	
Tier 2	200	495	10.70%	
Tier 3	400+	199	4.30%	
Total:		4617		

BUS 51, CTH X and CTH J				
Range	Count	% Parcels		
Tier 1	0	77	62.60%	
Tier 2	200	30	30.90%	
Tier 3	400+	16	9.80%	
Total:		123		

Range of Frontage				
Frontage	Mid-Point	Average	Median	
Tier 1	0 - 200 ft	100	115	110
Tier 2	200 - 400 ft.	300	270	254
Tier 3	400+ ft.		774	670

residential zoning classifications do not have minimum lot sizes and are flexible dependent on meeting setback and green space requirements among other things. The tiered frontage categories shown above results in 84.4 % of all parcels in the Village being in the 0 – 200 foot range and 11.1 % in the 200 to 400 foot range.

The number of parcels in each tier is multiplied by the mid-point value of street frontage in the first 2 tiers (100 and 300 feet respectively) and by 400 feet in the 3rd tier. Frontage on state and county trunk highways is given a 50% credit since those parcels do not rely solely on the Village’s basic transportation system for access. The base rate per 100 feet is determined by dividing the required total TUF fee by the total equivalent frontage.

Detailed background for example base rates referenced as Options 1 and 2 is contained in the Appendix. Summary information is shown in Table 4. The method of determining the rate is the same for both with the only difference being the proposed total TUF. Using this method the ratio of rates from Tier 1 to Tier 2 to Tier 3 is 1:3:4. It is felt these ratios do not sufficiently recognize the access component of the base rate.

Method 2: TUF Base Rate Weighted for Access and Street Frontage – Simply breaking the rate down on the basis of tiered levels of street frontage does not seem to adequately represent the principle of equal access to the basic transportation system. To recognize the access component more appropriately in the rate determination the principle of access is assigned a rating of 1 for all parcels. The additional frontage tiers are weighted as 1 per 100 feet of frontage (using the mid-point frontage of 100 and 300 feet respectively in Tiers 1 and 2, and 400 feet for Tier 3). In this way parcels are weighted according to the following scale:

Parcel Frontage	Access Weighting	Frontage Weighting	Total Weighting Score
0 – 200 feet	1	1	2
200 – 400 feet	1	3	4
400+ feet	1	4	5

Parcels fronting on state and county trunk highways should be given credit since those parcels do not rely solely on the Village’s basic transportation system for access. It is suggested that this credit also be 50% if the parcel does not have an

access to a Village street. The base rate per weighting score is determined by dividing the required total TUF fee by the total equivalent weighting points.

Detailed background for example base rates referenced as Options 3 and 4 is contained in the Appendix. Summary information is shown in Table 4. The method of determining the rate is the same for both with the only difference being the proposed total TUF. Using this method the ratio of rates from Tier 1 to Tier 2 to Tier 3 is 1:2:2.5. It is felt these ratios better recognize the access component of the base rate.

Method 3: Alternative Weighting for Access and Street Frontage – With method 2 as described, there is a level of arbitrariness to using the mid-point frontage for Tiers 1 and 2 and the low end of the range for Tier 3. As an alternative to weighting on that basis, an actual statistical relationship can be applied. The basic statistics for lot frontages in the tiered ranges being proposed are as follows:

Parcel Frontage	Mid-Point Frontage	Average Frontage	Median Frontage
0 – 200 feet	100	115	110
200 – 400 feet	300	270	254
400+ feet	---	774	670

A rate simply using the median frontage as the weighting factor (multiple of 100 expressed to 2 decimal figures) with access weighting again being given a value of 1 was determined. This is referenced as Options 5 and 6. The ratio of base rate for the 3 tiers from this method is approximately 1:1.7:3.2.

Method 4: 50% Access Fee and 50% Street Frontage - An alternative method of determining the base rate using 2 components was also estimated. The base TUF was broken into an access component and street frontage component on a 50%/50% ratio. The access rate component is determined by dividing the total access fee by the number of parcels. The street frontage rate component is determined by dividing the total street frontage fee by the equivalent frontage determined using the median frontage values as a multiplier. The results are referenced as Option 7. The ratio of total base rate for the 3 tiers being 1:1.55:3.2. This method is slightly more complicated calculation and does not result in an appreciably different ratio between the 3 tiers than with Method 3.

Examples of the tiered rates estimated using various total Base TUF and the foregoing methods are summarized in Table 4. Detail behind each item in Table 4 is included in the appendix.

II. Excess Capacity/Consumption Fee Determination – In addition to providing the basic function of access to property, non-motorized transportation, and public transit, the transportation system also incorporates wider and more heavily built streets to accommodate the needs of businesses. These businesses provide jobs services for both residents and non-residents. While it is recognized that these businesses place additional demands on the transportation system, it is also recognized that these businesses serve vital functions for Village residents. These points are mentioned to illustrate that including an additional rate component for the excess transportation system should also recognize there is certainly a relationship between traffic and commerce in the Village. It can safely be assumed that Village residents utilize streets that include oversizing elements and recovering costs related to maintaining this additional capacity should be spread across the entire Village and not simply to the properties that generate the traffic.

The consumptive component of the rate will be influenced by the following issues:

- a. Trip Generation - A method that has been accepted and is in use in Oregon is a Trip Generation method based on trip ends. The Institute of Transportation Engineers (ITE) has developed standard values for most property types showing how many trips are generated on a daily average. This will take some time to go through every property to designate the property use, size, etc. in order to determine the number of trips that a particular property creates. This methodology would create a system where properties that generate relatively more traffic (e.g., a gas station) would pay a higher consumption charge than a property that has very few trips (e.g., single family home). This is similar to a person who waters their lawn all summer long paying a higher bill than a property that does not water.
- b. Zoning Type - Instead of determining land use on each parcel, the consumptive fee could be based on zoning. However, zoning doesn't take into account the different land use and traffic generation of various permitted uses in any particular zoning classification and thus does not address true consumption.

- c. Front Footage – Front footage does not relate to consumption/use of the infrastructure aside from basic access and maintenance cost of the transportation system. Therefore it would not be an equitable factor to use in the consumption/usage fee determination.

Trip generation is a measurable quantity, but also time consuming to assign to each parcel. Determination of the trip generation from all parcels in the Village could therefore not be completed in time for this review. A tiered rate for trip generation for ranges of trips will be favored when or if the consumptive component of the rate is established.

Recommendations

It is recommended that a base Transportation Utility Fee (TUF) be established using the reduction in State General Transportation Aids (GTA) in 2013. The base TUF should be 68% of the reduction in GTA further reduced by 1/3, consistent with the Village’s special assessment ratio on street reconstruction projects.

The premise of charging the base TUF is for access to property and maintenance of the basic transportation system in the Village. A 3-tiered base rate is recommended for parcels having up to 200 feet of street frontage, between 200 and 400 feet of street frontage, and for those above 400 feet. The base TUF rate should be determined as described in method 3 which assigns equal weight to all parcels for ability to access the transportation system and uses median lot frontages in each tier in recognition of some additional maintenance and operation costs related to longer street frontage. The detail for the determination of the recommended rate is referenced as OPTION 6.

Since the base TUF will be billed quarterly, a rate that does not result in fractional pennies should be set. Secondly the quarterly rate should be evenly divisible by 2. Therefore, the following base TUF rates are recommended:

Tier	Base TUF Rate (annual)	Base TUF Rate (quarter)	# Parcels	Annual TUF Collection
0 – 200 feet	\$9.20	\$2.30	4,000	\$36,800
200 – 400 ft.	\$15.40	\$3.90	525	\$ 8,085
400+ feet	\$29.20	\$7.30	215	\$ 6,278
Totals			4,740	\$51,163

Parcels with access only to county trunk or state highways should be given a credit of 50% from the full base TUF rate. This will result in a reduction in overall estimated annual revenue of approximately \$820.00.

The enabling ordinance provides for a TUF to be charged to all properties with development and which, as a consequence, receive a storm water utility bill. The method for apportioning the base TUF to properties with multiple meters should mirror the method used for the storm water utility.

A second component of the TUF should be determined based on a parcel's use of the transportation system. Use of the system is best determined by Trip Generations. The rationale for determining the TUF to be recovered from this component should be based on the balance of revenue reductions that are recovered from the base TUF. In preparation for establishing these rates, trip generations would be determined for all parcels in preparation for establishing a fee in a future year. Tier rates based on trip generation ranges are likely to be recommended.

It is recommended that this second component of the rate be set at zero in 2013. This will allow residents to become accustomed to the base TUF, as well as allowing the Village time to review trip generation data and recommend the methodology for establishing this part of the rate.

TABLE 4

SUMMARY TABLE

OPTIONS FOR DETERMINING BASE TUF FEE

Parcel Classification Parcel Frontage Range	TIER 1 0 - 200 feet	TIER 2 200 - 400 feet	TIER 3 over 400 feet
# Village Parcels	3,923	495	199
# Parcels on State or County System	77	30	16
Total Parcels	4,000	525	215
% of Total Parcels	84.4%	11.1%	4.5%
Mid-point frontage used in weighting options	100	300	400
Average frontage	115	270	774
Median Frontage used in weighting options	110	254	670

OPTION	TIER 1 RATE	TIER 2 RATE	TIER 3 RATE	TOTAL TUF	
Option 1	10.51	31.53	42.04	66,419	Fee based on 68% of total budget Revenue Reduction further reduced by 50% to reflect revenue reduction per foot of lot frontage, Rate based on mid-point of tier lot frontage values
Option 2	8.06	24.18	32.24	50,935	Fee based on 68% of GTA Revenue Reduction further reduced by 33% to reflect special assessment ratio, Rate based on mid-point of tier lot frontage values
Option 3	12.08	24.15	30.19	66,404	Fee based on 68% of total budget Revenue Reduction further reduced by 50% to reflect revenue reduction per foot of lot frontage, Rate based on weighting points of 1 for access and 1 for each 100 feet multiple of mid-point of tier lot frontage values
Option 4	9.27	18.54	23.17	50,963	Fee based on 68% of GTA Revenue Reduction further reduced by 33% to reflect special assessment ratio, Rate based on weighting points of 1 for access and 1 for each 100 feet multiple of mid-point of tier lot frontage values
Option 5	11.9	20.06	37.97	65,230	Fee based on 68% of total budget Revenue Reduction further reduced by 50% to reflect revenue reduction per foot of lot frontage, Rate based on weighting points of 1 for access and 1 for each 100 feet multiple of median lot frontage in tier (1.1, 2.54, 6.7)
Option 6 (RECOMMENDED)	9.13	15.4	29.14	51,057	Fee based on 68% of GTA Revenue Reduction further reduced by 33% to reflect special assessment ratio, Rate based on weighting points of 1 for access and 1 for each 100 feet multiple of median lot frontage in tier (1.1, 2.54, 6.7)
Option 7, Access Component = \$5.45 for all tiers	9.47	14.73	29.93	50,063	Fee based on 68% of GTA Revenue Reduction further reduced by 33% to reflect special assessment ratio, Rate determined with access component and frontage component comprising 50% of the total fee each. Access component equal for all parcels, frontage component based on weighting points of 1 for each 100 feet multiple of median lot frontage in tier (1.1, 2.54, 6.7)

APPENDIX

DETAIL FOR RATE DETERMINATION OPTIONS 1 THROUGH 7

**OPTION 1 - FEE BASED ON 68% OF TOTAL TRANSPORTATION BUDGET REDUCTION REDUCED BY ADDITIONAL 50%
RATE METHOD 1 (MID-POINT LOT FRONTAGE BY TIER)**

Revenues	2012 Budget	2013 Budget			2014 Budget		
		Total Costs	Base Costs	Usage Fees	Total Costs	Base Fees	Usage Fees
State General Transportation Aids	1,123,400	1,011,060	687,997	323,063	909,950	619,526	290,424
General Fund Contribution	605,807	605,807	412,234	193,573	605,807	412,455	193,352
Town of Weston	17,500	17,500	11,908	5,592	17,500	11,915	5,585
Subtotal	1,746,707	1,634,367	1,112,139	522,228	1,533,257	1,043,896	489,361
Total Expenses (including depreciation)		5,343,166	3,635,867	1,707,299	5,340,302	3,635,865	1,704,437
Revenue Minus Expenses		(3,708,799)	(2,523,728)	(1,185,071)	(3,807,045)	(2,591,969)	(1,215,076)
Exclude Depreciation		3,551,059	2,390,922	1,160,137	3,551,059	2,390,922	1,160,137
Revenue Reduction (2012 Baseline)		157,740	132,806	24,934	255,986	201,047	54,939
Revenue Reduction as % of 2012 Baseline		9.0%	7.6%	1.4%	14.7%	11.5%	3.1%
Revenue reduction per centerline mile		1,355.39	1,141.14	898.52	2,199.57	1,727.50	1,979.78
Revenue Reduction per 100 feet of centerline		25.67	21.61	17.02	41.66	32.72	37.50
Revenue Reduction per 100 feet of lot frontage		12.84	10.81		20.83	16.36	
Projected 2 year average Revenue Reduction		206,863	166,927				
Projected 2 year average Revenue Reduction per 100 feet of lot frontage		16.83	13.58				

**OPTION 1 - FEE BASED ON 68% OF TOTAL TRANSPORTATION BUDGET REDUCTION REDUCED BY ADDITIONAL 50%
RATE METHOD 1 (MID-POINT LOT FRONTAGE BY TIER)**

Revenue reduction for Base Costs	132,806			
Revenue Reduction (Lot Frontage) TUF Fees	66,403	Tier 1 Rate	X 1	10.51
		Tier 2 Rate	X 3	31.53
		Tier 3 Rate	X 4	42.04

	Range	Count	Average lot Frontage	Equivalent Frontage	TUF Base Rate	Total TUF Revenue	% Parcels
Tier 1	0	200	3,923	100	392,300 \$ 10.51	41,231	82.76%
Tier 2	200	400	495	300	148,500 \$ 31.53	15,607	10.44%
Tier 3	400+		199	400	79,600 \$ 42.04	8,366	4.20%
	Subtotal:		4,617		620,400	65,204	97.41%

BUS 51, CTH X and CTH J

	Range	Count	Average lot Frontage	Equivalent Frontage	TUF Base Rate	Total TUF Revenue	% Parcels
Tier 1	0	200	77	100 ÷ 2	3,850 \$ 5.26	405	1.62%
Tier 2	200	400	30	300 ÷ 2	4,500 \$ 15.78	473	0.63%
Tier 3	400+		16	400 ÷ 2	3,200 \$ 21.04	337	0.34%
	Subtotal:		123		11,550	1,215	2.59%
	Total		4,740		631,950 (feet)	66,419	100.00%
			Total Equivalent Lot Frontage (miles)		119.69		

OPTION 2

**FEE BASED ON 68% OF GENERAL TRANSPORTATION AIDS REDUCTION, REDUCED BY SPECIAL ASSESSMENT RATIO (1/3)
RATE METHOD 1 (MID-POINT LOT FRONTAGE BY TIER)**

Revenues	2012 Budget	2013 Budget			2014 Budget		
		Total Costs	Base Costs	Usage Fees	Total Costs	Base Fees	Usage Fees
State General Transportation Aids	1,123,400	1,011,060	687,997	323,063	909,950	619,526	290,424
General Fund Contribution	605,807	605,807	412,234	193,573	605,807	412,455	193,352
Town of Weston	17,500	17,500	11,908	5,592	17,500	11,915	5,585
Subtotal	1,746,707	1,634,367	1,112,139	522,228	1,533,257	1,043,896	489,361
Total Expenses (including depreciation)		5,343,166	3,635,867	1,707,299	5,340,302	3,635,865	1,704,437
Revenue Minus Expenses		(3,708,799)	(2,523,728)	(1,185,071)	(3,807,045)	(2,591,969)	(1,215,076)
Exclude Depreciation		3,551,059	2,390,922	1,160,137	3,551,059	2,390,922	1,160,137
Revenue Reduction (2012 Baseline)		157,740	132,806	24,934	255,986	201,047	54,939
Revenue Reduction as % of 2012 Baseline		9.0%	7.6%	1.4%	14.7%	11.5%	3.1%
General Transportation Aids Reduction (2012 Baseline)		112,340	76,444	35,896.00	213,450	145,246	68,204
2/3 of Base Costs			50,963			96,831	
Projected 2 Year Average GTA Reduction		162,895	110,845				
2/3 of Base Costs, 2 Year Average			73,897				

OPTION 2

**FEE BASED ON 68% OF GENERAL TRANSPORTATION AIDS REDUCTION, REDUCED BY SPECIAL ASSESSMENT RATIO (1/3)
RATE METHOD 1 (MID-POINT LOT FRONTAGE BY TIER)**

Revenue reduction for Base Costs (2013) 50,963

Tier 1 Rate X 1 8.06
Tier 2 Rate X 3 24.18
Tier 3 Rate X 4 32.24

	Range	Count	Average lot Frontage	Equivalent Frontage	TUF Base Rate	Total TUF Revenue	% Parcels
Tier 1	0	200	3,923	100	392,300 \$ 8.06	31,619	82.76%
Tier 2	200	400	495	300	148,500 \$ 24.18	11,969	10.44%
Tier 3	400+		199	400	79,600 \$ 32.24	6,416	4.20%
		Subtotal:	4,617		620,400	50,004	97.41%

BUS 51, CTH X and CTH J

	Range	Count	Average lot Frontage	Equivalent Frontage	TUF Base Rate	Total TUF Revenue	% Parcels
Tier 1	0	200	77	100 ÷ 2	3,850 \$ 4.03	310	1.62%
Tier 2	200	400	30	300 ÷ 2	4,500 \$ 12.09	363	0.63%
Tier 3	400+		16	400 ÷ 2	3,200 \$ 16.12	258	0.34%
		Subtotal:	123		11,550	931	2.59%
		Total	4,740		631,950 (feet)	50,935	100.00%
			Total Equivalent Lot Frontage (miles)		119.69		

**OPTION 3 - FEE BASED ON 68% OF TOTAL TRANSPORTATION BUDGET REDUCTION REDUCED BY ADDITIONAL 50%
RATE METHOD 2 - WEIGHTING SCALE APPLIED FOR LOT FRONTAGE TIERS (1, 3, 4) AND ACCESS (1)**

Revenues	2012 Budget	2013 Budget			2014 Budget		
		Total Costs	Base Costs	Usage Fees	Total Costs	Base Fees	Usage Fees
State General Transportation Aids	1,123,400	1,011,060	687,997	323,063	909,950	619,526	290,424
General Fund Contribution	605,807	605,807	412,234	193,573	605,807	412,455	193,352
Town of Weston	17,500	17,500	11,908	5,592	17,500	11,915	5,585
Subtotal	1,746,707	1,634,367	1,112,139	522,228	1,533,257	1,043,896	489,361
Total Expenses (including depreciation)		5,343,166	3,635,867	1,707,299	5,340,302	3,635,865	1,704,437
Revenue Minus Expenses		(3,708,799)	(2,523,728)	(1,185,071)	(3,807,045)	(2,591,969)	(1,215,076)
Exclude Depreciation		3,551,059	2,390,922	1,160,137	3,551,059	2,390,922	1,160,137
Revenue Reduction (2012 Baseline)		157,740	132,806	24,934	255,986	201,047	54,939
Revenue Reduction as % of 2012 Baseline		9.0%	7.6%	1.4%	14.7%	11.5%	3.1%
Revenue reduction per centerline mile		1,355.39	1,141.14	898.52	2,199.57	1,727.50	1,979.78
Revenue Reduction per 100 feet of centerline		25.67	21.61	17.02	41.66	32.72	37.50
Revenue Reduction per 100 feet of lot frontage		12.84	10.81		20.83	16.36	
Projected 2 year average Revenue Reduction		206,863	166,927				
Projected 2 year average Revenue Reduction per 100 feet of lot frontage		16.83	13.58				

OPTION 4

FEE BASED ON 68% OF GENERAL TRANSPORTATION AIDS REDUCTION, REDUCED BY SPECIAL ASSESSMENT RATIO (1/3)

RATE METHOD 2 - WEIGHTING SCALE APPLIED FOR LOT FRONTAGE TIERS (1, 3, 4) AND ACCESS (1)

Revenues	2012 Budget	2013 Budget			2014 Budget		
		Total Costs	Base Costs	Usage Fees	Total Costs	Base Fees	Usage Fees
State General Transportation Aids	1,123,400	1,011,060	687,997	323,063	909,950	619,526	290,424
General Fund Contribution	605,807	605,807	412,234	193,573	605,807	412,455	193,352
Town of Weston	17,500	17,500	11,908	5,592	17,500	11,915	5,585
Subtotal	1,746,707	1,634,367	1,112,139	522,228	1,533,257	1,043,896	489,361
Total Expenses (including depreciation)		5,343,166	3,635,867	1,707,299	5,340,302	3,635,865	1,704,437
Revenue Minus Expenses		(3,708,799)	(2,523,728)	(1,185,071)	(3,807,045)	(2,591,969)	(1,215,076)
Exclude Depreciation		3,551,059	2,390,922	1,160,137	3,551,059	2,390,922	1,160,137
Revenue Reduction (2012 Baseline)		157,740	132,806	24,934	255,986	201,047	54,939
Revenue Reduction as % of 2012 Baseline		9.0%	7.6%	1.4%	14.7%	11.5%	3.1%
General Transportation Aids Reduction (2012 Baseline)		112,340	76,444	35,896.00	213,450	145,246	68,204
2/3 of Base Costs			50,963			96,831	
Projected 2 Year Average GTA Reduction		162,895	110,845				
2/3 of Base Costs, 2 Year Average			73,897				

OPTION 4

**FEE BASED ON 68% OF GENERAL TRANSPORTATION AIDS REDUCTION, REDUCED BY SPECIAL ASSESSMENT RATIO (1/3)
RATE METHOD 2 - WEIGHTING SCALE APPLIED FOR LOT FRONTAGE TIERS (1, 3, 4) AND ACCESS (1)**

Revenue reduction for Base Costs (2013) 50,963

Tier 1 Rate X 1 9.27
Tier 2 Rate X 2 18.54
Tier 3 Rate X 2.5 23.17

	Range	Access Weighting	Frontage Weighting	Total Weighting	Count	Equivalent Frontage	TUF Base Rate	Total TUF Revenue	% Parcels
Tier 1	0 - 200	1	1	2	3,923	784,600	\$ 9.27	36,357	82.76%
Tier 2	200 - 400	1	3	4	495	198,000	\$ 18.54	9,175	10.44%
Tier 3	400+	1	4	5	199	99,500	\$ 23.17	4,611	4.20%
Subtotal:						4,617	1,082,100	50,143	97.41%

BUS 51, CTH X and CTH J

	Range	Access Weighting	Frontage Weighting	Total Weighting	Count	Equivalent Frontage	TUF Base Rate	Total TUF Revenue	% Parcels
Tier 1	0 - 200	1	1	2	77	7,700	\$ 4.63	357	1.62%
Tier 2	200 - 400	1	3	4	30	6,000	\$ 9.27	278	0.63%
Tier 3	400+	1	4	5	16	4,000	\$ 11.58	185	0.34%
Subtotal:						123	17,700	820	2.59%
Total						4,740	1,099,800 (feet)	50,963	100.00%
						Total Equivalent Lot Frontage (miles)	208.30		

**OPTION 5 - FEE BASED ON 68% OF TOTAL TRANSPORTATION BUDGET REDUCTION REDUCED BY ADDITIONAL 50%
RATE METHOD 3 - WEIGHTING SCALE FOR MEDIAN LOT FRONTAGE IN TIERS (1.1, 2.54, 6.7) AND ACCESS (1)**

Revenues	2012 Budget	2013 Budget			2014 Budget		
		Total Costs	Base Costs	Usage Fees	Total Costs	Base Fees	Usage Fees
State General Transportation Aids	1,123,400	1,011,060	687,997	323,063	909,950	619,526	290,424
General Fund Contribution	605,807	605,807	412,234	193,573	605,807	412,455	193,352
Town of Weston	17,500	17,500	11,908	5,592	17,500	11,915	5,585
Subtotal	1,746,707	1,634,367	1,112,139	522,228	1,533,257	1,043,896	489,361
Total Expenses (including depreciation)		5,343,166	3,635,867	1,707,299	5,340,302	3,635,865	1,704,437
Revenue Minus Expenses		(3,708,799)	(2,523,728)	(1,185,071)	(3,807,045)	(2,591,969)	(1,215,076)
Exclude Depreciation		3,551,059	2,390,922	1,160,137	3,551,059	2,390,922	1,160,137
Revenue Reduction (2012 Baseline)		157,740	132,806	24,934	255,986	201,047	54,939
Revenue Reduction as % of 2012 Baseline		9.0%	7.6%	1.4%	14.7%	11.5%	3.1%
Revenue reduction per centerline mile		1,355.39	1,141.14	898.52	2,199.57	1,727.50	1,979.78
Revenue Reduction per 100 feet of centerline		25.67	21.61	17.02	41.66	32.72	37.50
Revenue Reduction per 100 feet of lot frontage		12.84	10.81		20.83	16.36	
Projected 2 year average Revenue Reduction		206,863	166,927				
Projected 2 year average Revenue Reduction per 100 feet of lot		16.83	13.58				

**OPTION 5 - FEE BASED ON 68% OF TOTAL TRANSPORTATION BUDGET REDUCTION REDUCED BY ADDITIONAL 50%
RATE METHOD 3 RATE BASED ON MEDIAN LOT FRONTAGE and ACCESS WEIGHTING**

Revenue reduction for Base Costs (2013) 66,403

Tier 1 Rate 11.90
Tier 2 Rate 20.06
Tier 3 Rate 37.97

Range	Access Weighting	Frontage Weighting	Total Weighting	Count	Equivalent Frontage	TUF Base Rate	Total TUF Revenue	% Parcels		
Tier 1	0	200	1	1.1	2.1	3,923	823,830	\$ 11.90	46,683	82.76%
Tier 2	200	400	1	2.54	3.54	495	175,230	\$ 20.06	9,929	10.44%
Tier 3	400+		1	6.7	7.7	199	153,230	\$ 37.97	7,555	4.20%
Subtotal:					4,617	1,152,290		64,167	97.41%	

BUS 51, CTH X and CTH J

Range	Access Weighting	Frontage Weighting	Total Weighting	Count	Equivalent Frontage	TUF Base Rate	Total TUF Revenue	% Parcels		
Tier 1	0	200	1	1.1	2.1	77	8,085	\$ 5.95	458	1.62%
Tier 2	200	400	1	2.54	3.54	30	5,310	\$ 10.03	301	0.63%
Tier 3	400+		1	6.7	7.7	16	6,160	\$ 18.98	304	0.34%
Subtotal:					123	19,555		1,063	2.59%	
Total					4,740	1,171,845 (feet)		65,230	100.00%	
					Total Equivalent Lot Frontage (miles)	221.94				

OPTION 6

**FEE BASED ON 68% OF GENERAL TRANSPORTATION AIDS REDUCTION, REDUCED BY SPECIAL ASSESSMENT RATIO (1/3)
RATE METHOD 3 - WEIGHTING SCALE FOR MEDIAN LOT FRONTAGE IN TIERS (1.1, 2.54, 6.7) AND ACCESS (1)**

Revenues	2012 Budget	2013 Budget			2014 Budget		
		Total Costs	Base Costs	Usage Fees	Total Costs	Base Fees	Usage Fees
State General Transportation Aids	1,123,400	1,011,060	687,997	323,063	909,950	619,526	290,424
General Fund Contribution	605,807	605,807	412,234	193,573	605,807	412,455	193,352
Town of Weston	17,500	17,500	11,908	5,592	17,500	11,915	5,585
Subtotal	1,746,707	1,634,367	1,112,139	522,228	1,533,257	1,043,896	489,361
Total Expenses (including depreciation)		5,343,166	3,635,867	1,707,299	5,340,302	3,635,865	1,704,437
Revenue Minus Expenses		(3,708,799)	(2,523,728)	(1,185,071)	(3,807,045)	(2,591,969)	(1,215,076)
Exclude Depreciation		3,551,059	2,390,922	1,160,137	3,551,059	2,390,922	1,160,137
Revenue Reduction (2012 Baseline)		157,740	132,806	24,934	255,986	201,047	54,939
Revenue Reduction as % of 2012 Baseline		9.0%	7.6%	1.4%	14.7%	11.5%	3.1%
General Transportation Aids Reduction (2012 Baseline)		112,340	76,444	35,896.00	213,450	145,246	68,204
2/3 of Base Costs			50,963			96,831	
Projected 2 Year Average GTA Reduction		162,895	110,845				
2/3 of Base Costs, 2 Year Average			73,897				

OPTION 6

**FEE BASED ON 68% OF GENERAL TRANSPORTATION AIDS REDUCTION, REDUCED BY SPECIAL ASSESSMENT RATIO (1/3)
RATE METHOD 3 - WEIGHTING SCALE FOR MEDIAN LOT FRONTAGE IN TIERS (1.1, 2.54, 6.7) AND ACCESS (1)**

Revenue reduction for Base Costs (2013) 50,963

Tier 1 Rate 9.13
Tier 2 Rate 15.40
Tier 3 Rate 29.14

	Range	Access Weighting	Frontage Weighting	Total Weighting	Count	Equivalent Frontage	TUF Base Rate	Total TUF Revenue	% Parcels
Tier 1	0 - 200	1	1.1	2.1	3,923	823,830	\$ 9.13	35,828	82.76%
Tier 2	200 - 400	1	2.54	3.54	495	175,230	\$ 15.40	7,621	10.44%
Tier 3	400+	1	6.7	7.7	199	153,230	\$ 29.14	5,798	4.20%
Subtotal:					4,617	1,152,290		49,247	97.41%

BUS 51, CTH X and CTH J

	Range	Access Weighting	Frontage Weighting	Total Weighting	Count	Equivalent Frontage	TUF Base Rate	Total TUF Revenue	% Parcels
Tier 1	0 - 200	1	1.1	2.1	77	8,085	\$ 4.57	352	1.62%
Tier 2	200 - 400	1	2.54	3.54	30	5,310	\$ 7.70	231	0.63%
Tier 3	400+	1	6.7	7.7	16	6,160	\$ 14.57	233	0.34%
Subtotal:					123	19,555		816	2.59%
Total					4,740	1,171,845 (feet)		50,063	100.00%
						Total Equivalent Lot Frontage (miles)	221.94		

**OPTION 7 - FEE BASED ON 68% OF GENERAL TRANSPORTATION AIDS REDUCTION, REDUCED BY SPECIAL ASSESSMENT RATIO (1/3)
 RATE METHOD 4 - BASE FEE SPLIT 50% -50% FOR ACCESS AND LOT FRONTAGE COMPONENT
 WEIGHTING SCALE FOR ACCESS (EQUAL FOR ALL PARCELS) AND MEDIAN LOT FRONTAGE IN TIERS (1.1, 2.54, 6.7)**

Revenues	2012 Budget	2013 Budget			2014 Budget		
		Total Costs	Base Costs	Usage Fees	Total Costs	Base Fees	Usage Fees
State General Transportation Aids	1,123,400	1,011,060	687,997	323,063	909,950	619,526	290,424
General Fund Contribution	605,807	605,807	412,234	193,573	605,807	412,455	193,352
Town of Weston	17,500	17,500	11,908	5,592	17,500	11,915	5,585
Subtotal	1,746,707	1,634,367	1,112,139	522,228	1,533,257	1,043,896	489,361
Total Expenses (including depreciation)		5,343,166	3,635,867	1,707,299	5,340,302	3,635,865	1,704,437
Revenue Minus Expenses		(3,708,799)	(2,523,728)	(1,185,071)	(3,807,045)	(2,591,969)	(1,215,076)
Exclude Depreciation		3,551,059	2,390,922	1,160,137	3,551,059	2,390,922	1,160,137
Revenue Reduction (2012 Baseline)		157,740	132,806	24,934	255,986	201,047	54,939
Revenue Reduction as % of 2012 Baseline		9.0%	7.6%	1.4%	14.7%	11.5%	3.1%
General Transportation Aids Reduction (2012 Baseline)		112,340	76,444	35,896.00	213,450	145,246	68,204
2/3 of Base Costs			50,963			96,831	
Projected 2 Year Average GTA Reduction		162,895	110,845				
2/3 of Base Costs, 2 Year Average			73,897				

**OPTION 7 - FEE BASED ON 68% OF GENERAL TRANSPORTATION AIDS REDUCTION, REDUCED BY SPECIAL ASSESSMENT RATIO (1/3)
 RATE METHOD 4 - BASE FEE SPLIT 50% -50% FOR ACCESS AND LOT FRONTAGE COMPONENT
 WEIGHTING SCALE FOR ACCESS (EQUAL FOR ALL PARCELS) AND MEDIAN LOT FRONTAGE IN TIERS (1.1, 2.54, 6.7)**

Revenue reduction for Base Costs (2013) 50,963

	Access Component	Frontage Component	Total TUF Rate	Fee Ratios	
Tier 1 Rate	5.45	4.02	9.47	1.00	9.4
Tier 2 Rate	5.45	9.28	14.73	1.56	14.72
Tier 3 Rate	5.45	24.48	29.93	3.16	29.92

Range	Access Weighting	Count	Access Equivalentents	Access Rate	TUF Access Fees	Median Frontage	Equivalent Frontage	TUF Access Rate	TUF Frontage Fee	Total TUF Fees	% Parcels		
Tier 1	0	200	1	3,923	3,923	5.45	21,380.35	110	431,530	\$ 4.02	15,770	37,150.35	82.76%
Tier 2	200	400	1	495	495	5.45	2,697.75	254	125,730	\$ 9.28	4,594	7,291.75	10.44%
Tier 3	400+		1	199	199	5.45	1,084.55	670	133,330	\$ 24.48	4,872	5,956.55	4.20%
Subtotal:				4,617	4,617		25,163		690,590		25,236	50,399	97.41%

BUS 51, CTH X and CTH J													
Range	Count	Access Weighting	Access Equivalentents	Access Rate	TUF Access Fees	Median Frontage	Equivalent Frontage	TUF Access Rate	TUF Frontage Fee	Total TUF Fees	% Parcels		
Tier 1	0	200	0.5	77	39	2.73	105.11	110	2,118	\$ 2.01	155	260.11	1.62%
Tier 2	200	400	0.5	30	15	2.73	40.95	254	1,905	\$ 4.64	139	179.95	0.63%
Tier 3	400+		0.5	16	8	2.73	21.84	670	2,680	\$ 12.24	196	217.84	0.34%
Subtotal:				123	62		168		6,703		490	658	2.59%
Total				4,740	4,679		25,331		697,293 (feet)		25,726	51,057	100.00%
								Total Equivalent Lot Frontage (miles)	132.06				

Village of Weston, Wisconsin
REGULAR MEETING OF THE FINANCE COMMITTEE

August 31st, 2016

MEETING PACKET COVER SHEET
AGENDA ITEM – E.7.



**VILLAGE OF WESTON,
WISCONSIN**

**REQUEST FOR
5-YEAR
GENERAL OBLIGATION / TAX-EXEMPT BANK NOTE**

AUGUST 25, 2016



KEY DATES:

Proposal Due:	September 16, 2016 @ 5pm (Friday)
Expected Contract Award Date by the Village Board of Trustees:	October 3, 2016 @ 6pm (Monday)
Note Issue Date:	October 10, 2016 (Monday) (to be negotiated with financial institution)
Settlement Date:	October 11, 2016 (Tuesday) (to be negotiated with financial institution)

REQUEST FOR PROPOSAL

Prepared by: Village of Weston
5500 Schofield Ave
Weston, WI 54476

Today's Date: August 25, 2016

Purpose: Purchase (2) Pieces of Equipment for the South Area Fire & Emergency Response (SAFER) District. The pieces of equipment are: (1) Fire Engine Pumper Truck, and (1) Ambulance Rescue Vehicle.

<u>Loan Amount:</u> \$433,500 (GENERAL OBLIGATION, TAX-EXEMPT ISSUE)

Facts of the Issuance:

The South Area Fire & Emergency Response (SAFER) District will be purchasing (1) Fire Engine Pumper Truck and (1) Ambulance Rescue Vehicle during budget year 2016. The total estimated costs of the (2) pieces of apparatus are around \$800,000. The two charter members of the SAFER District, namely the Town of Rib Mountain and the Village of Weston, provide the funding for the District's operating and capital budgets. The Town of Rib Mountain will be contributing cash funds of \$259,455 for these capital purchases, and the Village of Weston will be contributing cash funds of \$107,045 for these capital purchases. Therefore, the total contributed cash funds from the (2) municipalities is \$366,500, which leaves the remaining portion of \$433,500 to be financed by the Village of Weston with this general obligation, tax-exempt bank note.

The Village of Weston is seeking funds from local financial institutions to provide the financing for the acquisition of the (2) pieces of equipment. The Village will obtain a bank note for a 5-year issue that will be held with a local financial institution for this financing proposal. The Village seeks to obtain quotes from local financial institutions at this time and will make a decision on the best financing option and payment terms offered to the Village. The Village of Weston Finance Committee will be reviewing the proposals at their meeting scheduled for September 28. The Finance Committee will then present a recommendation to the Village Board of Trustees at their meeting scheduled for Monday, October 3, 2016.

This 5-year note issue will be considered tax-exempt because the borrowing purpose is for public safety equipment acquisitions. This note will be guaranteed by the taxing authority granted to the Village of Weston, per Wisconsin Statutes.

Terms of the Issuance:

Issue Amount: \$433,500
Issue Date: October 10, 2016 (to be negotiated with financial institution)
Settlement Date: October 11, 2016 (to be negotiated with financial institution)

First Interest Payment Date: April 10, 2017; semi-annually thereafter
First Principal Payment Date: October 10, 2017; annually thereafter
1) 5-year bank note Due in 5 principal payments due on the following amortization schedule: equal annual installments of \$106,950 are due on 10/10/2017 and on 10/10/2018, and equal installments of \$73,200 are due on 10/10/2019, 10/10/2020, and 10/10/2021.

Final Maturity Date: October 10, 2021

Call Provision: Principal is eligible to be refinanced without penalty at any time during the life of the issue.

Legal Opinion: The Village of Weston will pay for legal costs and forms that are required with this borrowing issue.

The Village of Weston has the right to reject any and/or all bids on this bank note issue.

If you have any questions about the information enclosed, please contact Daniel Guild, Village of Weston, Village Administrator, or John Jacobs, Village of Weston, Finance Director, at (715) 359-6114 or by sending an email to dguild@westonwi.gov or finance@westonwi.gov. Your response to this bank note proposal is encouraged, as the Village of Weston continues to work with the participation of the local financial institution community in the Wausau metro area for its financing/banking needs.

BANK PROPOSAL

For the Village of Weston, Wisconsin on the \$433,500 General Obligation, Tax-Exempt Bank Note
for the

Purchase of (2) Pieces of Public Safety Equipment, which will be stored at Fire Station #1 (in the
Town of Rib Mountain) and at Fire Station #2 (in the Village of Weston).

Loan Amount:	\$433,500
Issue Date:	10/10/2016
Final Maturity Date:	10/10/2021
Loan Interest Rate:	_____ %
Total Interest Costs Thru Maturity	\$ _____
Cost of Loan Issuance, if any	\$ _____
TOTAL COSTS (Interest + Issuance)	<u><u>\$ _____</u></u>

Also attach a copy of your proposed amortization schedule with this proposal.

Name of Financial Institution submitting the Proposal: _____

Address of Financial Institution: _____

Name of Financial Institution Representative submitting Proposal: _____

Contact Phone Number: (_____) _____

Contact Email Address: _____

Any Other Comments from the Financial Institution: _____

Responses must be returned to the Village of Weston, Finance Director, John Jacobs, by **Friday, September 16, 2016, by 5pm.** Responses will be accepted in person, by mail, by fax, or by email. The information below will assist you in returning the information to us by the method of your choice. Thank you for your prompt attention to this matter.

Forward Responses to: John Jacobs
Village of Weston, Finance Director
5500 Schofield Avenue
Weston, WI 54476
(715) 359-6114 direct #
(715) 359-6117 fax #
finance@westonwi.gov

Village of Weston, Wisconsin
REGULAR MEETING OF THE FINANCE COMMITTEE

August 31st, 2016

MEETING PACKET COVER SHEET
AGENDA ITEM – E.9.



VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - General Fund only
July 31, 2016
 *** 42% of Year Remaining ***

<u>APPROPRIATION AREA</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>	<u>July 31, 2015</u>		
					<u>BUDGET</u>	<u>ACTUAL</u>	<u>PERCENT LEFT</u>
GENERAL FUND:							
General Government	\$1,056,976	\$647,539	\$409,437	38.7%	\$918,800	\$587,649	36.0%
Public Safety	3,104,440	2,325,516	778,924	25.1%	3,057,680	2,225,430	27.2%
Public Works	1,819,360	640,734	1,178,626	64.8%	1,780,230	853,155	52.1%
Human Services	14,520	0	14,520	100.0%	14,520	6,331	56.4%
Culture & Recreation	335,330	215,610	119,720	35.7%	297,010	170,190	42.7%
Community Development	375,044	198,950	176,094	47.0%	333,510	207,524	37.8%
Transfer to Other Funds	28,850	0	28,850	0.0%	152,750	139,161	0.0%
Contingency Reserve	100,660	0	100,660	100.0%	100,000	-	0.0%
TOTAL APPROPRIATION	\$6,835,180	\$4,028,349	\$2,806,831	41.1%	\$6,654,500	\$4,189,440	37.0%
				↑			
REVENUES							
Property Taxes	\$3,406,514	\$3,406,514	(\$0)	0.0%	\$3,199,723	\$3,199,722	0.0%
Other Taxes	642,770	312,243	330,527	51.4%	618,930	330,983	46.5%
State Shared Revenues	1,158,316	289,727	868,589	75.0%	1,136,430	266,554	76.5%
Other Grants & Aids	784,590	564,806	219,784	28.0%	867,295	635,161	26.8%
Interest Income	55,000	11,544	43,456	79.0%	50,000	32,329	35.3%
Munic. Services-Town/All Other	83,950	20,417	63,533	75.7%	85,950	46,629	45.7%
Applied Fund Balance/Reserve	188,725	188,725	0	0.0%	137,916	137,916	0.0%
All Other Revenue	515,315	266,329	248,986	48.3%	558,256	214,435	61.6%
TOTAL RESOURCES	\$6,835,180	\$5,060,304	\$1,774,876	26.0%	\$6,654,500	\$4,863,729	26.9%
				↑			

VILLAGE OF WESTON
STATEMENT OF REVENUES
07/31/2016
(58% Y-T-D completed)

<u>ACCOUNT DESCRIPTION</u>	<u>Y-T-D ACTUAL</u>	<u>Y-T-D % REV.</u>	<u>ADJUSTED BUDGET</u>	<u>REMAINING BALANCE (SURPLUS)</u>	<u>BUDGET % LEFT</u>
GENERAL FUND					
Property Taxes	\$3,406,514	100%	\$3,406,514	\$0	0%
Pmt. In Lieu of Taxes-Water Utility	283,541	58%	486,070	202,529	42%
Pmt. In Lieu of Taxes-Rothschild	0	0%	113,660	113,660	100%
Mobile Home Fees	19,943	55%	36,000	16,057	45%
Other Taxes	5,459	268%	2,040	(3,419)	-168%
Special Assessments	3,300	66%	5,000	1,700	34%
State Shared Revenues/Taxes	289,726	25%	1,158,316	868,590	75%
Transportation Aids	552,797	75%	737,065	184,268	25%
Other State & Federal Aids	12,009	25%	47,525	35,516	75%
License Revenue	118,402	48%	244,440	126,038	52%
Permits Revenue	62,753	51%	122,570	59,817	49%
Fines/Forfeitures/Penalties	55,650	52%	106,550	50,900	48%
Street & Highway Revenue	250	4%	5,850	5,600	96%
Misc. Other Fees	5,388	162%	3,330	(2,058)	-62%
Econ Dev Pub fees	2,120	35%	6,100	3,980	65%
Park Rental Fees/Park Maint. Fees	9,427	89%	10,600	1,173	11%
Munic. Services-General Gov't	0	0%	5,350	5,350	100%
Munic. Services-Public Safety	20,417	58%	35,000	14,583	42%
Munic. Services-Public Works	0	0%	40,300	40,300	100%
Munic. Services-Inspections	0	0%	3,300	3,300	100%
Interest Income	11,544	21%	55,000	43,456	79%
Sales of Village Property	0	0%	2,000	2,000	100%
Insurance Recoveries	3,424	57%	6,000	2,576	43%
Contributions - All Other	0	0%	775	775	100%
Miscellaneous Revenue	8,915	126%	7,100	(1,815)	-26%
Fund Balance - Applied Budget Surplus	138,725	100%	138,725	0	0%
Fund Balance - General Fund Balance	50,000	0%	50,000	0	100%
TOTAL	<u>\$5,060,304</u>	<u>74%</u>	<u>\$6,835,180</u>	<u>\$1,774,876</u>	<u>26%</u>

**VILLAGE OF WESTON
STATEMENT OF EXPENDITURES**

07/31/16

(58% Y-T-D completed)

ACCOUNT DESCRIPTION	Y-T-D ACTUAL	Y-T-D % EXP.	ADJUSTED BUDGET	REMAINING BALANCE	BUDGET % LEFT
GENERAL FUND					
Village Board President	\$4,142	55%	\$7,550	\$3,408	45%
Village Board Trustees	20,766	62%	33,290	12,524	38%
Village Board Retreat	-	0%	500	500	100%
Village Municipality Dues	2,479	43%	5,700	3,221	57%
Personnel Committee	-	0%	3,216	3,216	100%
Board of Review	122	31%	400	278	69%
Municipal Court	42,563	76%	56,346	13,783	24%
Village Attorney	4,019	10%	40,320	36,301	90%
Administrator	56,075	62%	90,180	34,105	38%
Clerk/Elections/Personnel	170,144	68%	251,990	81,846	32%
Data Processing/Central Services	86,700	53%	162,960	76,260	47%
Information Technology	48,325	80%	60,680	12,355	20%
Finance/Audit & Budgeting/Tax Collection	99,954	62%	160,880	60,926	38%
Village Assessor	18,277	59%	30,980	12,703	41%
Finance Committee	61	2%	3,254	3,193	98%
Risk Management/Insurance	53,729	69%	78,180	24,451	31%
Municipal Building/Misc. Gen'l Gov't.	47,401	67%	70,550	23,149	33%
Everest Metro Police Dept.	1,812,761	76%	2,369,633	556,872	24%
Public Safety Building - Maintenance	3,051	306%	997	(2,054)	-206%
SAFER District - Village Administration	7,416	53%	14,080	6,664	47%
SAFER District - Operations	416,198	75%	554,930	138,732	25%
Public Safety Committee	154	7%	2,160	2,006	93%
Other Public Safety	1,828	70%	2,600	772	30%
Building Inspections	84,110	53%	160,040	75,930	47%
Public Works Administration	42,910	64%	67,065	24,155	36%
Public Infrastructure Committee	480	39%	1,230	750	61%
Street Operations - Village	361,190	35%	1,044,660	683,470	65%
Street Operations - Town	1,352	11%	11,921	10,569	89%
Traffic Control	17,515	46%	38,000	20,485	54%
Hard Materials Handling	12,774	40%	31,716	18,942	60%
Winter Street Maintenance - Village	66,325	18%	359,538	293,213	82%
Winter Street Maintenance - Town	2,854	37%	7,802	4,948	63%
Street Irrigation Maintenance	9,146	25%	36,028	26,882	75%
Street Sweeping	10,865	57%	18,900	8,035	43%
Street Lighting	108,103	53%	202,500	94,397	47%
Pet Licensing/Animal Control	-	0%	14,520	14,520	100%
Parks-Administration	126,308	56%	225,806	99,498	44%
Parks-Grounds Maintenance	73,564	97%	75,735	2,171	3%
Parks-Mowing	12,874	53%	24,416	11,542	47%
Parks-Ice Rinks	2,738	37%	7,446	4,708	63%
Park & Recreation Committee	126	7%	1,927	1,801	93%
Community Development	99,785	64%	156,054	56,269	36%
Planning Commission	1,008	12%	8,250	7,242	88%
Board of Appeals	99	4%	2,800	2,701	96%
Extra Limits/Comprehensive Plan	11,676	32%	36,970	25,294	68%
Taxpayer Relations	63,706	49%	128,720	65,014	51%
Farmers Market	502	12%	4,050	3,548	88%
Village Newsletter	22,174	58%	38,200	16,026	42%
Interfund Transfers - Refuse/Recycling	-	0%	28,850	28,850	100%
Contingency Reserve/Misc	-	0%	100,660	100,660	100%
TOTAL - General Fund	<u>\$4,028,349</u>	<u>59%</u>	<u>\$6,835,180</u>	<u>\$2,806,831</u>	<u>41%</u>

VILLAGE OF WESTON
2016 Contingency Reserve - General Fund
07/31/16

	<u>Salaries/ Wages</u>	<u>Fringe Benefits</u>	<u>Misc. Exps.</u>	<u>Equip. Outlay</u>	<u>TOTAL</u>
Original Budget	\$40,200	\$10,460	\$50,000	\$0	\$100,660
Budget Adjustment					
FINAL Adjusted Budget	<u>\$40,200</u>	<u>\$10,460</u>	<u>\$50,000</u>	<u>\$0</u>	<u>\$100,660</u>

Budget Adjustment #1 - none approved through 07/31/16

Village of Weston, Wisconsin
REGULAR MEETING OF THE FINANCE COMMITTEE

August 31st, 2016

MEETING PACKET COVER SHEET
AGENDA ITEM – F.12.



Village of Weston, Wisconsin
For the weeks of August 8th – August 28th, 2016
WEEKLY DIRECTOR BRIEFER & TEAM COMMUNICATIONS REPORT

2016 Report #2016-08/28

John Jacobs, Finance Director
Monday, August 29, 2016

1) FOR YOUR IMMEDIATE ATTENTION--ADMINISTRATOR.

- 2016 Wage Adjustments that have been previously approved by the Personnel Committee and Village Board:
 - Sometime in early September, would it be possible to get the listing of 2016 wage adjustments that have been previously presented and approved by the Personnel Committee and Village Board? Donna and I need to begin setting up the templates for the 2016 wage/fringe benefit estimates, 2017 wage/fringe benefit budget, and 2018 wage/fringe benefit financial plan for the 2017-2018 budget document. I do not want to get behind in getting these calculations and templates all setup accurately based on any 2016 wage adjustments that will “ripple” into the 2017 and 2018 budget years, as well.
 - Plus, we will need to calculate the 2016 Contingency Reserve transfer for the financial impact of these wage and fringe benefits redistributed between the various departments. I would like that going to the Finance Committee for review and recommendation on **Wednesday, October 12th** and to the Village Board for review and approval on **Monday, October 17th**. If we can meet this timetable, then all 2016 budget adjustments will be in place at the time that we submit the 2017 budget hearing notice (which shows the 2016 budget amounts too) to the Wausau Daily Herald for publishing on Thursday, November 3rd.
- Budget Timetable and Expectations for Budget Meeting #1, #2, and #3:
 - Budget Meeting #1 – Wednesday, September 28th. What would you like us to have ready to discuss with the Finance Committee/Village Board at this FIRST budget meeting?
 - Budget Meeting #2 – Wednesday, October 12th. What would you like us to have ready to discuss with the Finance Committee/Village Board at this SECOND budget meeting?
 - Budget Meeting #3 – Wednesday, October 26th. What would you like us to have ready to discuss with the Finance Committee/Village Board at this THIRD budget meeting?
 - Like I told Jenna Bidwell several weeks before when we met, I just want to be in the “loop” with your timetable and your expectations.....to stay on track with things and to be on the SAME PAGE as you are when we move from Meeting #1, then onto Meeting #2, and finally onto Meeting #3.

2) ASSIGNED FROM ADMINISTRATOR (New Business, in progress).

- Jacobs completed the personal experience 4-page memo to Guild on how he obtained capital for a new Business Venture (when he started up the J. Gumbo’s Restaurant in 2014-2015 in downtown Wausau). Guild would use this memo in preparation of a presentation to the Village Board on what types of financing options should be used in financing a business venture, such as a restaurant (example: Becca’s Café – Weston location).
- Jacobs updated the 2016 & 2017 SAFER District funding formula for Guild, by including the Town of Marathon, Village of Maine, Town of Weston, Village of Weston, and Town of Rib Mountain in the combined mix. 2016 population, 2016 equalized valuation, and 2015 number of inspectable structures were acquired and updated in the formula.
- Jacobs compiled and prepared the first draft of the RFP and 25+ pages of documents for the Wheel Tax discussion for the 8/31 Finance Committee meeting.

- Stroik researched the possibility of utilizing the Highway/Street & Sidewalk Tax as another new revenue source for the budget, per Guild's request. Stroik also searched for other Wisconsin communities that are utilizing this little-known Wisconsin Statute as a revenue source.

3) ASSIGNED FROM ADMINISTRATOR (Old Business, in progress).

- Guild requested a 5-year historical billing summary for Fire/EMS services, which the Town of Weston has paid for these services. Jacobs will get this information to Guild in August.
- Village of Rothschild reimbursement of EMPD legal bills incurred by EMPD during the Joint Merger discussion of police services from several years ago. John will check into this question for Daniel in August.
- Replace/Update Personal Cell Phone – John is researching options to meet Daniel's expectations with this item. John believes that this item will be taken care of before Labor Day weekend.
- CDA/TIF Debt Refinancing – John has reviewed Ehlers' first draft of this proposal from Greg Johnson of Ehlers. Jacobs has also forwarded the new 2016 equalized valuation information to Johnson for updating the TIF #1 refinancing plan, which became available on August 1st. Finance Team will work on proforma offering statement during end of 3rd Qtr/early 4th Qtr of 2016.

4) COLLEAGUE COLLABORATIONS – IN PROGRESS.

- Donner, Wodalski, VanSwol, and Jacobs are working on the Water Rate Case Analysis.
- Higgins, Parker, Guild, and Jacobs are working on a possible curbside fee (recycling/refuse) to charge to all residential unit parcels > 4 units, since all residential units 1-4 units are assessed an annual fee on their property tax bills for this service. However, this now might not be necessary, since DPW informed us that they are NOT providing this curbside service for parcels > 4 units anyhow.
- Crowe, Wehner, and Jacobs are collaborating on a merchant service provider who could provide credit/debit card and e-checks payments for the Village at the front counter, online, and via phone.

5) DEPARTMENT TASKS—IN PROGRESS.

Progress Items from Stroik:

- SAFER, EMPD and Municipal court bank statements
 - All other bank statements for 2016
 - August journal entries
 - SAFER credit card journal entries
 - Requested meeting with John to go over CAFR note progress
 - Continue looking into the VOW bank adjustments and unreconciled deposits
 - Intergovernmental agreements – waiting for status on 2016 pay adjustments
 - Continue working on EMPD and SAFER budget worksheets and then Village
 - Lumin homework. Need to go over with John
 - June and July bank statements for VOW
 - All other bank statements for 2016
 - July journal entries
 - Requested meeting with John to go over CAFR note progress
 - After Village bank statements are caught up, need to go back and dive into the bank adjustments
 - Intergovernmental agreements – waiting for status on 2016 pay adjustments
 - Continue working on EMPD and SAFER budget worksheets and then Village
- Other Progress Items from the Finance Team:
 - Trittin is continuing to update the 2015 CAFR Statistical Section from data received from various departments.

- Jacobs discussed Special Assessments upgrade situation with VanSwol, to determine how to get more archived data imported into the new upgraded Clarity than was completed by Civic Systems in the past several months for us.
- Jacobs begin reviewing the 8/19 property tax settlement documents received from County Treasurer Audrey Jensen.
- Continued making 2015 journal entries into Village's accounting records, which were still identified as missing.
- Continued review of the Village's 2015 insurance/fringe benefits program, to make sure that full funding was accomplished from all departments in 2015 (via ADP), prior to the release of the Village's 2015 financial audit report. But the Village portion is about 98% reviewed and completed at this point.
- Continued reviewing 2015 draft of Village's financial statements, which were started by Stroik.
- Started making a "To Do" list for Finance Team for all items to be completed during the month of September, so that the 9/28 Finance Committee agenda packet can be 100% completed by Friday, September 23rd.
- Stroik completed the majority of the December 2015 budget status reports for the next upcoming Finance Committee meeting (scheduled for August 31st). Jacobs began proofing through some of the annual reports on a fund-by-fund basis. The General Fund and Insurance Fund budget status report will not be completed until the 12/31/2015 trial balance for those 2 funds has been fully reconciled during the week of August 29th, since the 2015 workers comp insurance refund from Spectrum Insurance has been confirmed during the week of August 1st.

6) IDENTIFIED NEEDS.

- None at this time.

7) DESIRED FROM COLLEAGUES.

- Weinkauff & Jacobs need to meet and discuss invoice billings from NeoGov for services paid for, but which have never been received.
- The previously distributed 2015 statistical tables for the Village's annual CAFR should be returned next week by all departments, so that the Finance Team can get those tables updated and forwarded to CliftonLarsonAllen (financial auditors) sometime next week (week of 9/05 – 9/09).

8) FUTURE AGENDA ITEMS FOR PUBLIC REVIEW – all to Finance Committee in coming weeks/months.

- RFP submissions for SAFER's general obligation capital borrowing for 2016 equipment purchases– September 2016. (to the Village Finance Committee now).
- Resolution – Wellness Program funding initiative to be established for 2016 (but begin funding in 2017 budget). - September 2016
- Credit Card Processing Option – presently looking into GovPayNet for processing services. – Fall 2016
- 2017-2021 CIP Equipment Budget overview (after SAFER's listing has been combined with Village's own listing). This will likely take place at a Sept/Oct 2016 budget meeting with the Finance Committee and Village Board.

9) TASKS – COMPLETED.

Completed Task Items from Stroik:

- Faxed copies of chargebacks to Accumed
- Came in on Sunday (8/21) to get Budget status reports out to C-Team prior to mtg on Tuesday, 8/23.

- Worked on GL out of balance checkout report issue – could not resolve.
- Balanced July bank reconciliation
- Organized meeting with Josh and John regarding Safer's chase bank account
- Started looking into the bank adjustments that were done back to Dec 2014
- Attended the Employee Management Committee meeting
- Looked into current Uniform bills and copied for next Employee Management Committee meeting
- Proofed 8/03 Finance Committee meeting minutes.
- Organized missing journal entries from cash account for John.
- Scheduled Civics Symposium conference for Jenna and I and Utilities University workshop for John, Jenna and I.
- Worked with Nate on why civics is always crashing.
- Balanced May VOW bank statement. (except for outstanding payroll and wire transfer journal entries)
- Worked on June bank statement.
- Worked on SAFER and EMPD budget reports
- Researched Highway and street tax issue for John/ Daniel
- Worked with Digital check tech support to get check scanner running
- Did a disk cleanup on the front computer to
- Updated the SAFER equipment RFP – changed wording to Village of Weston and updated dates – waiting for John to review.
- Updated the VOW Audit RFP – waiting for John to review.

Other Completed Task Items from Finance Team:

- Jacobs assisted Trittin on receipting Canoe/Kayak Launch grant payment (final payment received).
- Stroik/Crowe worked on getting front counter check scanner working again, after it was inoperable for several weeks. They contacted vendor that we purchased the equipment from, and the vendor conducted trouble-shooting steps to getting the machine working again for us remotely.
- Stroik updated the RFP document for the Village's 5-year general obligation/tax-exempt bank note (for the Village's share of the CIP funding for 2016 SAFER capital equipment purchases). After Jacobs proofed the document, Stroik sent out the document to our bank/credit union contact list. The responses are due back to us by Friday, September 16th.
- Stroik updated the RFP document for the Village's financial auditing services for the years of 2016-2020 (5-years). This RFP will be sent out as soon as the 2015 financial audit has been completed.
- Jacobs compiled the 2016 Village population statistics table from data received on 8/10 from the Wisconsin Department of Administration. This population data will be used in the 2015 CAFR document and in the upcoming 2016 Offering Statement for the refinancing of the Village's CDA debt.
- Jacobs made the final July 2016 journal entries for Everest Metro, and then generated and distributed the July 2016 budget status report to Everest Metro (for Wally and Judge Weirauch), along with the detailed general ledger activity reports).
- Jacobs generated the 2017-2018 budget worksheets for Everest Metro and distributed them to the Police Department and Municipal Court to begin working on.
- Jacobs made the final July 2016 journal entries for the SAFER District, and then generated and distributed the July 2016 budget status report (along with detailed general ledger activity reports) to the SAFER District administration team and Board of Directors.
- Stroik/Jacobs responded to various questions of Deputy Chief Finke on the July 2016 SAFER budget status report.

- Stroik recorded all ambulance revenue received during June-July 2016 on the Chase Bank statement, and recorded the activity in the general ledger, prior to the July 2016 budget status report being generated and distributed.
- Jacobs completed importing and posting of all June/July/August payrolls from ADP into general ledgers (Civic System/Clarity) through the August 19th payrolls – for the Village of Weston, Everest Metro, and SAFER District. To date, all payroll ADP imports have now been completed and 100% up-to-date in the budget status reports of all 3 municipal entities.
- Jacobs compiled all of the health insurance premium renewal information for all 3 municipal entities (Village, Everest Metro, and SAFER), for employer and employee portions, and for all waived employees, in preparation of the 8/15 Personnel Committee meeting packet.
- Jacobs responded to questions that President Ermeling had of the July 2016 SAFER budget status report.
- Jacobs worked with Assessor Schmidt on assisting a mobile home park resident with updating his ownership status information during his divorce proceedings.
- Jacobs completed the preparation of the 2nd quarter 2016 voucher calculations for the Wausau/Central Wisconsin Convention & Visitors Bureau.
- Trittin completed the 2nd quarter 2016 voucher calculations for the Mobile Home Park Taxes that are due to the DC Everest School District.
- Trittin registered Stroik & Trittin for the Civic Systems Symposium to be held in the Wisconsin Dells on 9/15-9/16.
- Trittin registered Stroik/Trittin/Jacobs to attend the 1-day University Accounting Seminar in the Wisconsin Dells on 10/11.
- Jacobs calculated the 2017 Expenditure Restraint Worksheet using the new methodology required by the Wisconsin Department of Revenue. He will await their WDOR guidance instructions before resubmitting anything back to the Department of Revenue, based on this number information.
- Trittin/Jacobs prepared and distributed the 8/31 Finance Committee meeting agenda to everyone. The agenda packet will be distributed out to the committee members on Tuesday, August 30th.
- Jacobs corresponded with Jake Lenell, CPA from CliftonLarsonAllen on the update of the 2015 CAFR and wrapping up the financial audit in the next few weeks.
- Jacobs obtained an updated long-term CIP Budget from SAFER District administration team.
- Jacobs contacted Internal Revenue Service in obtaining 2014 1099-MISC forms for correcting the placement of the former Village of Weston firefighters' settlement payments received in 2014. Per the original discussion with the insurance company at the time of the original preparation of the 1099's, the insurance company instructed us to place the payment amount into Box 7 (Other Nonemployee Compensation). However, the IRS has now suggested that the payments be moved to Box 3 (Other Income), so that this income would NOT be subject to self-employment taxes for the firefighters. Therefore, the new blank forms were received in the mail from the IRS last week, and the corrected 1099-MISC forms were prepared, mailed back out to all of the former Weston firefighters, and Jacobs prepared a 2-page explanatory letter to accompany the mailed out corrected 1099-MISC forms.
- Jacobs had a conversation with Greg Johnson from Ehlers on the status of the CDA debt refinancing, and the need for updating the original presentation, now that the 1/1/2016 equalized valuation data has improved very favorably for the Village. The TIF debt structuring spreadsheets would also need to be updated as well by Ehlers.
- Jacobs corresponded with all 3 of Village's investment brokers on reinvesting of called federal security instruments during the past 2 months. Jacobs did reinvest funds with Morgan Stanley and Mutual Security, but has not yet reinvested the liquid funds now available with Coastal Securities.

- Jacobs reviewed health insurance “Opt-out” cost share that other municipalities are offering to employees if they choose NOT to take their municipality’s insurance. Higgins provided the information to us from a colleague that she knows in Hortonville, who had the data readily available.
- Crowe/Jacobs resolved the printer problems that have been occurring with Land Records on trying to print to the front counter printer or Donna V.’s printer. Since the Village had switched around printers in the past several months, Land Records was not understanding what the new printers’ “names” were.....so that it could print tax bills or tax receipts off any longer.
- Coded and approved invoices for Village of Weston and SAFER District’s Accounts Payable weekly check runs.
- Completed weekly Accounts Payable check runs for Village of Weston, Everest Metro, and SAFER District.
- Completed monthly Accounts Receivable billings for (4) mobile home parks.

10) MISCELLANEOUS COMMENTS / ISSUES

- Jacobs attended 8/08 CDA meeting.
- Jacobs attended 8/09 C-Team meeting.
- Jacobs attended 8/12 conference call software demo (Heartland Payment Systems) with Crowe and Wehner.
- Jacobs attended 8/12 Insurance committee meeting wrap-up with Spectrum Insurance.
- Stroik/Jacobs attended 8/15 Personnel Committee meeting.
- Jacobs attended 8/15 Village Board meeting.
- Jacobs attended 8/22 conference call software demo (Xpress Bill Payment Systems) with Crowe and Wehner.
- Jacobs attended the 8/22 ribbon cutting ceremony for the Canoe/Kayak Launch on Ross Avenue.
- Jacobs attended 8/23 C-Team meeting.
- Jacobs attended 8/23 SAFER Board of Directors meeting at Rib Mountain Town Hall.
- Stroik attended 8/24 Joint Employee Management Committee meeting.
- Stroik/Jacobs attended 8/25 meeting with Deputy Chief Finke, to work on obtaining online accessibility with Chase Bank checking account for SAFER. We are trying to get the “automatic external account” setup, so that we can transfer ACH funds from Accumed’s deposits (in Chase’s Bank account) to SAFER’s checking account at Intercity State Bank.